

Financial Accountability and Budgetary Control in Uganda's Parliamentary Commission: Evidence from a Mixed Methods Study

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Abstract

This study investigates the relationship between financial accountability and budgetary control within Uganda's Parliamentary Commission, a pivotal institution in democratic governance and fiscal oversight. Anchored in Public Financial Management (PFM) and Agency Theories, the study employed a mixed methods design, integrating quantitative surveys ($n = 180$) with qualitative key informant interviews ($n = 12$). Findings revealed a strong and statistically significant positive correlation ($r = 0.612$, $p < 0.01$), between financial accountability and budgetary control. Descriptive results indicated that most respondents agreed that the Commission upholds timely financial reporting, effective audit follow up, transparent procurement processes, and accurate disclosures. However, challenges persisted, including delayed reporting, inconsistent implementation of audit recommendations, and incomplete documentation. Qualitative insights revealed that while formal accountability frameworks exist, political interference and capacity gaps hinder consistent application across departments. The study concludes that strengthening financial accountability through timely reporting, comprehensive audit follow up, and transparent procurement is essential for enhancing budgetary control and restoring public confidence. The research contributes to the growing body of literature on public financial management in Sub-Saharan Africa, highlighting the interplay between institutional mechanisms and political realities, and advocates for adaptive accountability models that balance formal systems with contextual realities.

Keywords

Financial Accountability, Budgetary Control, Public Financial Management,

1. Introduction

1.1. Background and Context

Sound public financial management (PFM) underpins good governance, sustainable development, and service delivery (Allen & Tommasi, 2001). In the public sector, financial accountability and budgetary control are fundamental pillars for ensuring fiscal discipline, transparency, and efficiency. Financial accountability ensures that public funds are managed prudently, transparently, and according to established laws and policies. Budgetary control ensures expenditures align with approved plans and resources are allocated to priority areas (Shah & Von Hagen, 2006).

In democratic systems, parliaments play dual roles: first, as institutions responsible for approving, monitoring, and evaluating the use of public resources; second, as administrative entities managing their internal budgets. The Ugandan Parliament, through its Parliamentary Commission, manages its institutional finances while also exercising oversight over the executive's expenditures. This duality introduces a complex accountability dilemma Parliament must uphold integrity in managing its funds while maintaining authority to demand accountability from other arms of government (Komuhangi & Nattabi, 2022).

Uganda has made notable progress in reforming its PFM systems, especially after the enactment of the Public Finance Management Act (Public Finance Management Act, 2015), which strengthened budgeting, accounting, auditing, and reporting frameworks. Despite these reforms, persistent weaknesses—such as delayed reports, noncompliance with procurement regulations, and poor implementation of audit recommendations undermine fiscal discipline (Okech & Mubiru, 2023). Moreover, political interference, patronage networks, and elite capture have continued to distort public financial administration (Mwenda & Tangri, 2005; Kakumba & Fourie, 2008).

The Parliamentary Commission thus serves as an ideal case for understanding how institutional accountability interacts with budgetary performance in a legislative setting. Its internal systems provide a microcosm of the broader national PFM landscape, complete with challenges of compliance, autonomy, and governance.

1.2. Problem Statement

Although Uganda's Public Finance Management Act (2015) provides a robust legal foundation for accountability, practical enforcement remains uneven. Auditor General's Reports (2018-2023) reveal recurring issues, including delayed submission of financial statements, poor record management, and noncompliance with procurement regulations. The Parliamentary Commission, despite its oversight mandate, has occasionally faced audit queries regarding irregular expenditures, unaccounted advances, and incomplete documentation of transactions.

These lapses threaten not only fiscal integrity but also the credibility of Parliament's oversight function. When Parliament fails to manage its own finances effectively, it weakens its moral authority to hold the executive accountable. Furthermore, weak budgetary control mechanisms can lead to resource misallocation, inefficient service delivery, and public mistrust (Nurfadila, 2024). The problem is compounded by limited technical capacity among accounting staff and persistent political interference in administrative processes.

This study, therefore, investigates how financial accountability practices influence budgetary control in Uganda's Parliamentary Commission, exploring both the strengths and weaknesses of existing mechanisms, and the contextual challenges that shape fiscal behaviour in the institution.

1.3. Objectives of the Study

The study was guided by the following objectives:

- 1) To examine the relationship between financial accountability and budgetary control in the Parliamentary Commission of Uganda.
- 2) To assess the extent of implementation of financial accountability practices, including reporting, audit follow up, and procurement transparency.
- 3) To identify challenges and institutional factors affecting the effectiveness of financial accountability mechanisms.
- 4) To recommend strategies for improving accountability and enhancing budgetary control within Uganda's Parliament.

1.4. Significance of the Study

This study is significant for multiple stakeholders:

- For policymakers, it provides empirical insights for strengthening accountability mechanisms within the legislative branch.
- For Parliament, it offers diagnostic evidence on gaps in budgetary control and internal auditing processes.
- For academia, it enriches the limited literature on PFM in legislative institutions—an under researched domain in African public administration.
- For development partners, it highlights the institutional realities that shape fiscal governance beyond formal reforms.

2. Scope of the Study

The study focused on the Parliamentary Commission of Uganda, analyzing data from 2018 to 2023. The thematic scope covered financial reporting, audit implementation, procurement management, and internal control mechanisms as dimensions of financial accountability. Budgetary control was measured in terms of expenditure adherence, resource utilization, and variance management.

2.1. Theoretical and Conceptual Framework

Agency Theory (Jensen & Meckling, 1976) conceptualizes accountability as a re-

relationship between principals (citizens/taxpayers) and agents (public officials). The theory assumes agents may act in their self-interest, diverging from the principals' goals. Mechanisms such as audits, performance monitoring, and reporting are instituted to mitigate moral hazard and information asymmetry. Within the Parliamentary Commission, Members of Parliament (MPs) and administrative staff act as agents managing resources on behalf of the public. Oversight mechanisms, therefore, serve to ensure that public interest prevails over individual or political gain.

Agency theory highlights behavioral accountability, focusing on incentives, monitoring, and sanctions. In this study, it explains why even well-designed systems may fail if agents prioritize political loyalty or self-preservation over compliance (Shapiro, 2005; Eisenhardt, 1989).

Relatedly, Public Financial Management (PFM) Theory provides an institutional lens for understanding the systemic processes of budget formulation, execution, reporting, and auditing (Schick & Polidano, 2002). It emphasizes that fiscal discipline, transparency, and accountability emerge when each stage of the financial cycle is properly managed and interlinked. PFM theory also recognizes that accountability is not solely a technical exercise but is embedded within broader institutional and governance contexts (Andrews, 2019).

For Uganda's Parliamentary Commission, PFM theory underscores the importance of harmonized processes budget planning, expenditure control, and audit compliance as elements of fiscal governance. It suggests that when systems such as the Integrated Financial Management System (IFMS) and program-based budgeting are fully implemented, they can significantly improve financial discipline (World Bank, 2023).

The current study integrates Agency and PFM theories to form a holistic framework. While Agency Theory explains the behavioral dynamics of actors within institutions, PFM Theory contextualizes the procedural and systemic aspects of accountability. Together, they illuminate both "what should happen" (formal accountability) and "what actually happens" (practical realities) within the Commission.

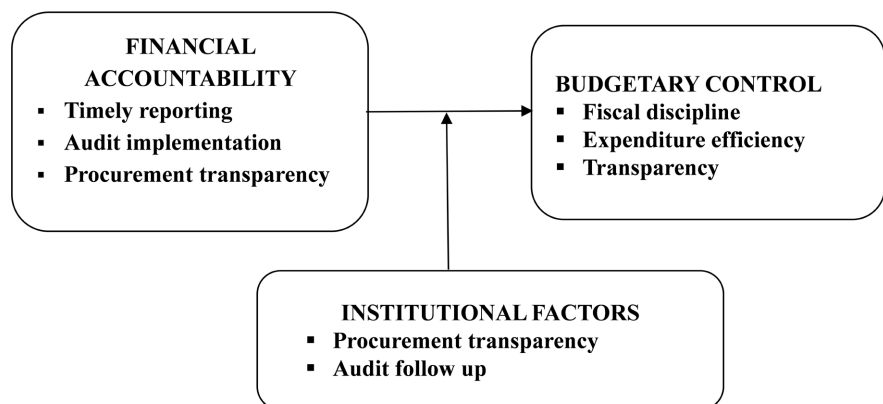


Figure 1. Conceptual framework.

2.2. Conceptual Framework

The conceptual framework in **Figure 1** illustrates the hypothesized relationship between financial accountability and budgetary control.

This framework suggests that strong financial accountability mechanisms, particularly timely reporting, audit implementation, and transparent procurement, positively influence budgetary control. However, institutional weaknesses and political factors may moderate the strength of this relationship.

2.3. Literature Review

Globally, fiscal accountability is recognized as a cornerstone of good governance. According to **Allen and Tommasi (2001)**, robust budget frameworks prevent overspending and ensure that public funds are directed toward national priorities. **OECD (2021)** emphasizes that transparency in public finances enhances citizen trust and reduces corruption. Similarly, **Shah (2007)** argues that fiscal discipline requires not only procedural compliance but also ethical commitment by public officials.

In advanced economies, digital systems have enhanced fiscal control. For example, New Zealand's integrated accrual accounting model has improved real-time expenditure tracking (**Diamond, 2020**). The UK Parliament's Committee of Public Accounts provides independent scrutiny that ensures compliance and responsiveness (**Lonsdale, 2021**). However, in developing contexts, weak institutions often hinder similar progress.

In Africa, PFM reforms have largely been driven by donor initiatives and international standards (**Andrews & Hill, 2003**). While these reforms have introduced modern systems, their sustainability often depends on political will and institutional capacity (**Kelsall, 2011**). Studies in Ghana, Kenya, and Tanzania reveal persistent gaps between policy design and implementation due to patronage politics and limited capacity (**Kinyua, 2020; Ngowi & Mushi, 2010**).

In Uganda, **Kakumba and Fourie (2008)** found that decentralization improved local accountability but also created new opportunities for misuse of funds due to weak oversight. **Mwenda and Tangri (2005)** observed that political elites often manipulate financial decisions for personal or partisan advantage. More recent studies (**Komuhangi & Nattabi, 2022; Okech & Mubiru, 2023**) indicate progress in parliamentary oversight but continued inconsistency in implementing audit findings.

Empirical studies consistently show that financial accountability improves budgetary performance (**Premchand & Khemani, 2007**). Transparent financial reporting enables early detection of deviations from budget plans, while follow-up on audit recommendations ensures corrective action (**Nurfadila, 2024**). Procurement transparency minimizes leakages and promotes value for money (**World Bank, 2023**).

However, weak accountability mechanisms can lead to budget overruns, inefficiencies, and loss of public trust (**Olowu & Sako, 2002**). In legislative institutions, where self-regulation is crucial, accountability failures can be particularly damag-

ing, as they erode public confidence in the entire governance architecture.

The effectiveness of accountability mechanisms often depends on institutional independence and political neutrality (Brinkerhoff, 2010). When oversight agencies lack autonomy, accountability becomes superficial. Political interference, as observed in many African legislatures, undermines fiscal prudence (Tangri & Mwenda, 2006). Ethical leadership and professional competence, on the other hand, reinforce institutional integrity (Ekeocha et al., 2023).

Digital transformation has emerged as a new moderator. E-government tools can reduce discretion, automate reporting, and increase transparency. Uganda's Integrated Financial Management System (IFMS) has enhanced efficiency but remains underutilized due to limited ICT capacity and inconsistent adoption (Ministry of Finance, Planning and Economic Development, 2022).

3. Methodology

Research Design: The current study adopted a convergent mixed methods design, integrating quantitative and qualitative approaches to obtain a comprehensive understanding of financial accountability and budgetary control (Creswell & Plano Clark, 2018). The quantitative strand measured relationships statistically, while the qualitative component explored contextual dynamics and institutional behavior.

Study Population and Sample: The target population included Members of Parliament, financial officers, auditors, procurement staff, and monitoring officers within the Parliamentary Commission of Uganda. Stratified random sampling was used for the quantitative survey to ensure representation across functional departments. A total of 188 respondents participated in the survey.

For the qualitative component, 12 key informants were purposively selected based on their expertise and involvement in financial management—comprising senior accountants, procurement managers, and internal auditors.

Data Collection Instruments:

- Structured Questionnaire was designed to capture perceptions on the implementation and effectiveness of accountability mechanisms using a five-point Likert scale (1 = strongly disagree to 5 = strongly agree).
- Semi-structured interviews were conducted with key informants to obtain deeper insights into institutional and political dynamics.
- Documentary Review involved analysis of Auditor General's Reports (2018-2023), Parliamentary budget reports, internal audit findings, and the [Public Finance Management Act \(2015\)](#).

Reliability and Validity: Cronbach's alpha coefficients exceeded 0.70 for all constructs ([Table 1](#)), confirming internal consistency. Construct validity was assessed via exploratory and confirmatory factor analyses; average variance extracted (AVE) values surpassed 0.50, demonstrating convergent validity.

Data Analysis: Quantitative data were analysed using SPSS 25. Descriptive statistics summarized perceptions; Pearson correlation and regression tested rela-

tionships. Qualitative data were analysed thematically following [Braun and Clarke \(2019\)](#).

Table 1. Reliability and validity statistics.

Construct	Cronbach's α	Composite Reliability	AVE
Financial Reporting	0.88	0.91	0.62
Audit Follow up	0.86	0.90	0.59
Procurement Transparency	0.90	0.93	0.65
Budgetary Control	0.87	0.92	0.63

Ethical Considerations: Ethical approval was obtained from Clarke University's Research Ethics Committee. Participation was voluntary, confidentiality was assured, and informed consent was obtained. Data were anonymized to protect respondents' identities.

Study Limitations: Despite its contributions, this study has certain limitations. The reliance on self reported data may be subject to response bias; however, this was mitigated through instrument pretesting, assured anonymity, and triangulation with interview data and documentary evidence. The cross sectional design constrains causal inference, but the use of theory driven hypotheses and complementary qualitative insights strengthens the robustness of the interpretations. Additionally, the politically sensitive context of parliamentary financial management raises the possibility of social or political desirability bias; this risk was minimized by emphasizing confidentiality, using neutral wording of survey items, and corroborating responses with Auditor General's reports and internal audit documents. Future studies could adopt longitudinal designs and independent administrative data to further enhance validity.

4. Results

Sampling Frame and Response Rate

The study targeted a sampling frame of 188 staff members of the Parliamentary Commission involved in financial and administrative functions, including accountants, procurement officers, budget officers, auditors, and senior administrators. Of these, 180 staff were available and issued with questionnaires, while eight were unavailable during data collection. A total of 165 completed questionnaires were returned, yielding a 91.7% response rate, which is considered excellent for organizational studies ([Mugenda & Mugenda, 2020](#)).

Background Characteristics of Respondents

Respondents were drawn from key finance and administrative roles. Male participants accounted for 56% and females 44%, indicating near gender balance. The majority (62%) were aged 31 - 45 years, with 28% above 45 years, reflecting an experienced workforce. In terms of education, 48% held bachelor's degrees, 37% master's degrees, and 15% professional qualifications (such as, ACCA, CPA,

CIPS), demonstrating a high level of relevant expertise.

Descriptive Statistics for Study Variables

Table 2 presents descriptive statistics for the main study variables: Financial Accountability, Budgetary Control, and Institutional Factors.

Table 2. Descriptive statistics of study variables (n = 165).

Variable	Mean	Std. Deviation	Interpretation
Financial Accountability	4.21	0.63	High
Budgetary Control	4.05	0.59	High
Institutional Factors	4.18	0.61	High

The results indicate that respondents perceived high levels of financial accountability and budgetary control within the Parliamentary Commission, alongside strong institutional factors, suggesting an environment characterized by structured financial practices, regulatory compliance, and effective administrative functioning.

Reliability and Validity of Constructs

Table 3. Reliability statistics.

Construct	Cronbach's Alpha	Interpretation
Financial Accountability	0.879	Reliable
Budgetary Control	0.846	Reliable
Institutional Factors	0.888	Reliable

All constructs demonstrated high internal consistency. Construct validity was supported through confirmatory factor analysis, with factor loadings exceeding 0.70 and AVE values above 0.50, confirming convergent validity (Hair et al., 2021) (Table 3).

Correlation Analysis

Pearson correlation and ordinary least squares (OLS) regression were employed because the study variables were measured on continuous Likert-scale composites, met approximate normality assumptions (skewness and kurtosis within ±1), and exhibited no multicollinearity concerns (VIF values < 3 and tolerance > 0.40) (Table 4).

Table 4. Correlation matrix.

Variables	1	2	3
1. Financial Accountability	1		
2. Budgetary Control	0.612**	1	
3. Institutional Factors	0.688**	0.659**	1

Note: *p < 0.01.

The findings reveal strong, positive, and statistically significant relationships among all variables. Financial accountability is positively correlated with budgetary control ($r = 0.612$) and institutional factors ($r = 0.688$), while budgetary control also shows a strong association with institutional factors ($r = 0.659$).

Regression Analysis

Regression analysis was conducted to examine the influence of financial accountability and budgetary control on institutional factors (Table 5).

Table 5. Regression analysis results.

Model	R	R ²	Adjusted R ²	Std. Error	F	Sig.
1	0.781	0.610	0.604	0.405	121.63	0.000
Regression Coefficients						
Variable	B	Std. Error	Beta	t	Sig.	
Constant	0.952	0.214	—	4.45	0.000	
Financial Accountability	0.412	0.067	0.446	6.15	0.000	
Budgetary Control	0.356	0.071	0.392	5.01	0.000	

The results indicate that financial accountability and budgetary control jointly explain 61% of the variance in institutional factors ($R^2 = 0.610$). Both predictors exert significant positive effects, implying that stronger accountability mechanisms and budgetary controls enhance institutional efficiency, compliance, and governance outcomes within the Parliamentary Commission.

5. Qualitative Findings

Thematic analysis of interview data revealed three dominant themes explaining how institutional factors moderate the relationship between financial accountability, budgetary control, and governance outcomes, particularly through procurement transparency and audit follow up.

First, procurement transparency as a moderating mechanism emerged strongly. Participants noted that even where financial accountability systems exist, their effectiveness depends on transparent procurement procedures, clear evaluation criteria, and public disclosure of contract information. Weak procurement transparency was reported to dilute the impact of accountability mechanisms.

Second, audit follow up and institutional enforcement were identified as critical moderators. Respondents emphasized that audit recommendations only translate into improved financial discipline when institutions possess strong enforcement capacity, management commitment, and clear sanction regimes.

Third, institutional monitoring and oversight capacity including internal audit units, parliamentary committees, and compliance structures was highlighted as a key contextual factor shaping how budgetary controls influence financial discipline. Strong institutions amplified the effectiveness of budget controls, while weak oversight limited their impact.

Overall, the qualitative findings demonstrate that institutional factors condition rather than directly determine the effectiveness of financial accountability and budgetary control mechanisms.

6. Discussion

This study demonstrates that financial accountability and budgetary control significantly influence public financial governance, and that institutional factors specifically procurement transparency and audit follow up moderate these relationships within Uganda's Parliamentary Commission. This finding aligns with public sector governance literature emphasizing that accountability mechanisms do not operate in isolation but are embedded within institutional contexts (Agyemang et al., 2022; Nyangena & Ombaka, 2021).

From an Agency Theory perspective (Jensen & Meckling, 1976), accountability and control mechanisms reduce information asymmetry between principals and agents. However, the findings show that their effectiveness is contingent upon institutional moderators such as procurement transparency and enforcement of audit recommendations. Where these institutional factors are strong, agency conflicts are more effectively mitigated.

The moderating role of institutional factors is further supported by Institutional Theory (Scott, 2014), which posits that formal rules, enforcement structures, and normative pressures shape organizational behavior. In this study, procurement transparency strengthens the relationship between accountability and financial discipline, while weak audit follow-up weakens the influence of budgetary control on governance outcomes.

Empirical studies support this interpretation. Kamau and Njuguna (2021) found that procurement transparency moderated the effect of financial accountability on service delivery in Kenyan county governments. Similarly, Maseko (2022) reported that audit enforcement capacity conditioned the effectiveness of budget controls in Zimbabwean public entities. The present study extends this evidence to a legislative institution, a context that remains underexplored.

The findings also complement Public Expenditure Management Theory (Premchand, 1993), which emphasizes that budgetary discipline yields results only when supported by strong institutional arrangements. The interaction between budgetary control and institutional oversight explains why similar control systems produce different outcomes across public institutions.

7. Conclusion

The study concludes that financial accountability and budgetary control are essential mechanisms for effective public financial governance; however, their impact is significantly conditioned by institutional factors. Procurement transparency and effective audit follow-up strengthen the influence of accountability and control systems, while weak institutional enforcement constrains their effectiveness.

These findings underscore the importance of viewing institutional factors not as direct outcomes, but as contextual moderators that shape how accountability reforms translate into governance improvements within public sector institutions.

Recommendations

In light of the moderating role of institutional factors, the study recommends that:

- 1) Procurement transparency frameworks be strengthened to enhance the effectiveness of financial accountability mechanisms.
- 2) Audit follow-up structures be institutionalized with enforceable timelines and sanctions to reinforce budgetary controls.
- 3) Institutional oversight capacity (internal audit units and parliamentary committees) be strengthened to support accountability systems.
- 4) Leadership commitment to enforcement and compliance be reinforced, as weak institutional will undermines accountability reforms.
- 5) PFM reforms such as IFMS be complemented with institutional strengthening initiatives rather than treated as standalone solutions.

Future Research Directions

Future research should explicitly test the interaction effects between financial accountability, budgetary control, and institutional factors using longitudinal or experimental designs. Comparative studies across legislative and executive institutions could further illuminate how institutional strength moderates accountability outcomes. Additionally, future studies may disaggregate institutional factors to examine the distinct moderating roles of procurement transparency, audit enforcement, and organizational culture.

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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