

Enhancing Organisational Performance through Budget Execution and Internal Control Systems: Evidence from the Parliamentary Commission of Uganda

Justine Kalembe¹, Nazarious Rukanyangira^{2*}, Regis Zombeire³

¹Department of Accounting and Finance, School of Business Administration, Nkumba University, Entebbe, Uganda

²Business Administration, Muni University, Arua, Uganda

³Business Administration, Nkumba University, Entebbe, Uganda

Email: pjkalem@gmail.com, *nrukana@gmail.com, *n.rukanyangira@muni.ac.ug, *nrukanyangira@ndejejeuniversity.ac.ug, rzombeire@nkumbauniversity.ac.ug

How to cite this paper: Kalembe, J., Rukanyangira, N., & Zombeire, R. (2026). Enhancing Organisational Performance through Budget Execution and Internal Control Systems: Evidence from the Parliamentary Commission of Uganda. *Open Journal of Business and Management*, 14, 603-616.
<https://doi.org/10.4236/ojbm.2026.141036>

Received: October 6, 2025

Accepted: January 17, 2026

Published: January 20, 2026

Copyright © 2026 by author(s) and Scientific Research Publishing Inc. This work is licensed under the Creative Commons Attribution International License (CC BY 4.0).
<http://creativecommons.org/licenses/by/4.0/>



Open Access

Abstract

This study examines the role of budget execution in enhancing internal control systems and improving organisational performance within the Parliament of Uganda. Anchored in Public Financial Management (PFM) theory and Agency Theory, the research adopts a mixed methods approach, integrating quantitative surveys (n = 188) and qualitative interviews with key informants, including finance officers, auditors, and parliamentary administrative staff. Findings reveal a strong positive correlation between budget execution and organisational performance ($r = 0.678$, $p < 0.01$), highlighting that internal control systems are reinforced through inclusive budgeting, variance analysis, expenditure tracking, and timely corrective action. Qualitative insights suggest that, although formal internal control structures exist, political interference, capacity limitations, and inconsistent enforcement impede optimal performance. The study concludes that enhancing budget execution alongside robust internal controls is critical for improving organisational efficiency and fiscal accountability. Policy implications include the strengthening of audit follow-up mechanisms, investment in digital financial tools, and the reduction of political interference to ensure consistent application of financial controls. This study contributes to the literature on PFM in Sub Saharan Africa by providing an integrated framework for aligning budget execution with internal controls in legislative institutions.

Keywords

Budget Execution, Internal Control Systems, Organisational Performance,

1. Introduction

Effective public financial management (PFM) is central to ensuring that government resources are allocated, utilized, and accounted for transparently, efficiently, and responsibly. Within PFM, budget execution and internal control systems serve as critical mechanisms to enforce fiscal discipline, minimize mismanagement, and promote organisational performance (Babalola, 2020; COSO, 2013). In the context of legislative institutions, such as the Parliamentary Commission of Uganda, these mechanisms are crucial for operational efficiency and accountability, given that parliament not only allocates resources but also oversees executive expenditure.

Despite reforms, including the Public Finance Management Act of 2015 and adoption of the Integrated Financial Management System (IFMS), challenges persist. Weak enforcement of financial procedures, capacity deficits, political interference, and delayed audit follow-up have been documented extensively (Kakumba & Fourie, 2008; Luwanga & Oketch, 2019; Turyahikayo & Tumwine, 2021). These challenges compromise the effectiveness of budget execution and internal controls, creating gaps in fiscal accountability and operational efficiency.

The Parliament of Uganda presents a particularly compelling case for investigation. It functions both as a custodian of public funds for its own operations and as an oversight body for the executive branch. This dual role creates a complex accountability environment where internal compliance mechanisms are expected to set standards for external oversight. Political interference, patronage networks, and capacity gaps, however, often hinder the consistent application of these mechanisms (Mwenda & Tangri, 2005; Wanyama & Oloka, 2012). Consequently, understanding the interplay between budget execution, internal controls, and organisational performance is crucial for informing policy and institutional reforms.

This study addresses three specific objectives:

- 1) Evaluate the effectiveness of budget execution in strengthening internal control systems within the Parliamentary Commission.
- 2) Examine the impact of budget execution on organisational performance, considering both financial and operational dimensions.
- 3) Explore the moderating role of budget execution on the relationship between financial accountability and organisational performance.

By addressing these objectives, the study contributes to the growing body of literature on legislative PFM in Sub-Saharan Africa, offering both theoretical and practical insights for improving internal controls and organisational performance in parliamentary institutions.

Research Hypotheses

Based on the study objectives, the following null hypotheses were formulated:

H0₁: Budget execution has no significant effect on the strength of internal control systems within the Parliamentary Commission.

H0₂: Budget execution has no significant effect on organisational performance in terms of financial and operational outcomes within the Parliamentary Commission.

H0₃: Budget execution does not significantly moderate the relationship between financial accountability and organisational performance within the Parliamentary Commission.

2. Literature Review

2.1. Theoretical Framework

The study is grounded in Agency Theory (Jensen & Meckling, 1976) and Public Financial Management (PFM) Theory (Schick & Polidano, 2002).

Agency Theory posits that in principal-agent relationships, agents (public officials) may pursue self interest contrary to principals' (citizens') expectations, leading to inefficiencies or misallocation of resources. Effective monitoring through budgetary controls, audits, and reporting mechanisms reduces information asymmetry and aligns agent behavior with organizational goals (Jensen & Meckling, 1976; Premchand & Khemani, 2007). Within parliamentary institutions, Members of Parliament, administrative officers, and finance staff act as agents whose performance must be monitored to ensure accountability.

PFM Theory emphasizes that institutional frameworks, processes, and controls collectively determine the effectiveness of public resource management. PFM encompasses budget formulation, execution, accounting, and auditing as interlinked processes ensuring fiscal discipline, transparency, and accountability (Schick & Polidano, 2002; Babalola, 2020). In legislative contexts, the theory suggests that strong internal control mechanisms, when integrated with budget execution, enhance both compliance and organisational performance.

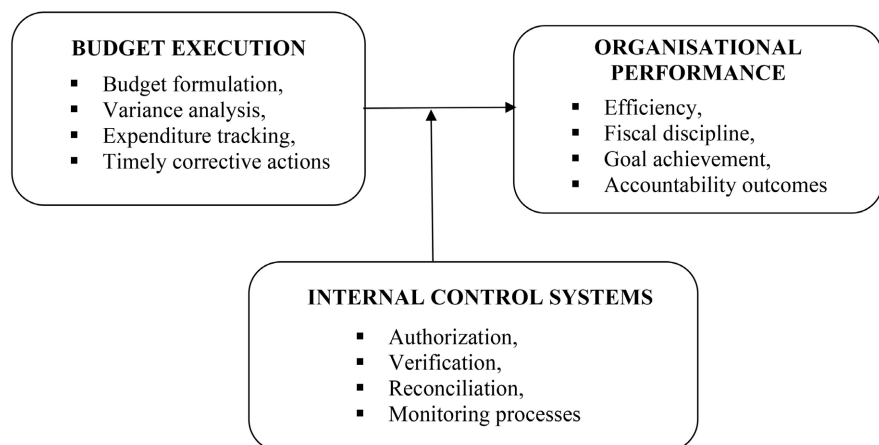


Figure 1. Conceptual framework.

Integration of Theories: Together, these theories provide a holistic lens for un-

derstanding how budget execution reinforces internal control systems and promotes organisational efficiency. Agency Theory explains behavioral compliance, while PFM Theory underscores institutional and procedural robustness.

2.2. Conceptual Framework

The conceptual framework (**Figure 1**) illustrates the hypothesized relationships among budget execution, internal control systems, and organisational performance. It also shows budget execution as a potential moderator between financial accountability and organisational performance.

2.3. Empirical Literature

Globally, research consistently demonstrates that robust budget execution mechanisms significantly influence organisational performance. Studies by **Broadbent and Guthrie (2008)** indicate that integrated budgetary processes allow for efficient resource allocation aligned with organisational objectives. Internal control frameworks, as outlined by **COSO (2013)** and **Arens, Elder, and Beasley (2016)**, serve as essential tools for mitigating financial risks, preventing fraud, and ensuring compliance with statutory requirements. **Pollitt and Bouckaert (2011)** highlight that while formal systems are essential, their effectiveness depends on adaptability to dynamic political and economic environments. Consequently, public institutions are most effective when budget execution is closely integrated with internal control mechanisms, allowing for continuous monitoring and corrective actions.

In Africa, several studies have examined the adoption of Medium-Term Expenditure Frameworks (MTEFs), internal audits, and budget tracking mechanisms. **Andrews and Hill (2003)** and **Premchand and Khemani (2007)** observe that, despite structural reforms, weak institutional capacity, political interference, and executive dominance frequently undermine the effectiveness of internal control systems. **Ngowi and Mushi (2010)**, studying Tanzania, report under-resourced internal audit units and inadequate implementation of audit recommendations, which compromise fiscal discipline. Similarly, **Barasa and Eising (2013)** document systemic weaknesses in Kenya, emphasizing that formal compliance mechanisms often fail to translate into tangible improvements in organisational performance due to political pressures and resource constraints.

Within the East African region, including Uganda, Kenya, Tanzania, and Rwanda, studies reveal a nuanced picture of PFM reforms. While legislative bodies have formal accountability structures, their operational effectiveness varies. **Mwenda and Tangri (2005)** and **Wanyama and Oloka (2012)** highlight that political patronage and executive influence often impede the full application of internal controls.

In Uganda, robust legal frameworks exist, but enforcement remains uneven. **Kakumba and Fourie (2008)** document delays in audit follow-up, weak interdepartmental coordination, and underutilization of digital financial systems, limiting budget execution effectiveness. **Luwanga and Oketch (2019)** similarly find that

delays in variance analysis and incomplete expenditure tracking undermine fiscal accountability. In Tanzania and Kenya, under-resourced internal control units and inconsistent oversight have also been highlighted as critical challenges (Ngowi & Mushi, 2010; Barasa & Eising, 2013). Rwanda, conversely, has made progress in integrating digital systems and performance-based budgeting, demonstrating the potential of technology-driven reforms to strengthen internal controls (Uwizeyimana & Habiyakare, 2020). Collectively, these studies suggest that while the formal frameworks for budget execution and internal control exist across East Africa, practical implementation is heavily influenced by political, institutional, and technological factors.

3. Methodology

This study employed a mixed methods research design to comprehensively examine the relationship between budget execution, internal control systems, and organisational performance within the Parliament of Uganda. The mixed methods approach facilitated the integration of quantitative data, which measured the statistical relationships among key variables, with qualitative data, which provided contextual insights into institutional and political dynamics influencing budget execution. The study population included Members of Parliament, technical staff, finance and audit officers, monitoring and evaluation officers, and representatives from oversight bodies, ensuring a holistic representation of both managerial and operational perspectives.

A total of 188 respondents were selected for the quantitative component using stratified random sampling, ensuring proportional representation across functional strata, while 12 key informants were purposively selected for qualitative interviews to capture in-depth insights from senior accountants, auditors, and directors. Quantitative data were collected using structured questionnaires that captured perceptions on budget formulation, variance analysis, expenditure tracking, corrective actions, and the effectiveness of internal control systems. Archival data, including Auditor General reports (2018-2023) and parliamentary budget performance documents, complemented the survey data.

Qualitative data were obtained through semi-structured interviews and document reviews to explore the institutional, behavioral, and political factors shaping budget execution and internal control practices. This included probing the effects of political interference, capacity limitations, and coordination challenges between financial and administrative units.

3.1. Measurement and Instrumentation

Budget execution was measured using a 7-item scale adapted from Premchand (1999) and later validated in public sector studies by Akpata (2015), capturing adherence to planned budgets, timeliness of fund releases, and expenditure monitoring. Internal controls were assessed using a 10-item scale derived from the Committee of Sponsoring Organizations (COSO, 2013) framework, focusing on

control environment, risk assessment, control activities, information and communication, and monitoring. Financial accountability was measured with a 6-item scale adapted from Sikka et al. (2015), assessing transparency, reporting accuracy, and compliance with financial regulations. Organisational performance was measured using a 9-item scale based on Kaplan and Norton's (1996) Balanced Scorecard approach, adapted for public sector performance indicators including efficiency, service delivery, and stakeholder satisfaction.

All scales were measured on a five point Likert scale ranging from 1 ("strongly disagree") to 5 ("strongly agree"). Reliability analysis using Cronbach's α demonstrated strong internal consistency for all constructs: budget execution ($\alpha = 0.87$), internal controls ($\alpha = 0.91$), financial accountability ($\alpha = 0.85$), and organisational performance ($\alpha = 0.88$). Validity was supported through content validation by expert review and confirmatory factor analysis (CFA), which confirmed that items loaded appropriately on their respective constructs (all factor loadings > 0.60 , AVE > 0.50). These procedures ensured the credibility and robustness of the measurement instruments.

3.2. Data Analysis

Quantitative data were analyzed using SPSS Version 25, employing descriptive statistics to summarize patterns, Pearson's correlation to test relationships between variables, and multiple regression to examine the moderating role of budget execution on financial accountability and organisational performance. Qualitative data underwent thematic and content analysis to identify recurring patterns and explanatory narratives that contextualized the quantitative results. Integration of both datasets through triangulation enhanced the credibility and robustness of findings, providing a comprehensive understanding of how budget execution strengthens internal control systems and contributes to organisational performance.

3.3. Ethical Considerations

Ethical considerations were strictly observed, including informed consent, voluntary participation, and confidentiality. Participants were assured that their responses would be used solely for research purposes, and institutional ethical approval was obtained from the Clarke University Research Ethics Committee.

3.4. Limitations

Despite the rigorous mixed methods design, this study faced several limitations. First, the cross-sectional nature of the quantitative data limited the ability to make causal inferences between budget execution, internal controls, and organisational performance. This was mitigated by complementing the survey data with qualitative interviews and archival documents, such as Auditor General reports and parliamentary budget performance records, which provided temporal and contextual insights to support interpretation of the relationships observed. Second, self-re-

ported survey responses on sensitive topics, including financial accountability, may have been influenced by social desirability bias. To reduce this risk, participants were assured of anonymity and confidentiality, survey items were carefully phrased to minimize judgmental language, and findings were triangulated with archival data and qualitative interviews to validate responses. Third, while the sample was representative of parliamentary staff, it may not fully capture perspectives from external stakeholders or other public sector entities, which could limit generalizability. This limitation was addressed by purposively including a wide range of functional roles within Parliament such as technical staff, finance officers, audit officers, Members of Parliament, and oversight representatives ensuring diverse internal perspectives were considered, and by framing interpretations with attention to the institutional context. Finally, qualitative findings reflect the specific institutional and political environment of the Parliament of Uganda, which may limit direct transferability to other settings. This was mitigated by documenting detailed contextual factors, such as political interference, capacity constraints, and coordination challenges, and integrating these qualitative insights with quantitative results to enhance the credibility and robustness of the conclusions. Overall, these mitigation strategies helped ensure that the study's findings remain credible, contextually grounded, and meaningful for policy and academic audiences.

3.5. Results

3.5.1. Descriptive Statistics on Budget Execution and Internal Control Systems

The descriptive analysis provides insights into respondents' perceptions regarding the effectiveness of budget execution in strengthening internal control systems within the Parliament of Uganda. **Table 1** summarizes the descriptive statistics for key indicators.

Table 1. Descriptive statistics of budget execution and internal control systems (n = 188).

Item	SD	D	N	A	SA	Mean	SD
Budget formulation is inclusive and comprehensive	2 (1.1%)	5 (2.7%)	23 (12.2%)	118 (62.8%)	40 (21.3%)	4.01	0.735
Variance analysis is regularly conducted	15 (8.0%)	2 (1.1%)	2 (1.1%)	37 (19.7%)	132 (70.2%)	4.43	1.138
Expenditure tracking mechanisms are strong	5 (2.7%)	13 (6.9%)	3 (1.6%)	25 (13.3%)	142 (75.5%)	4.52	1.010
Corrective actions are timely	8 (4.3%)	14 (7.4%)	29 (15.4%)	56 (29.8%)	81 (43.1%)	4.00	1.128
Budget control processes support internal controls	3 (1.6%)	2 (1.1%)	22 (11.7%)	23 (12.2%)	138 (73.4%)	4.55	0.861
Coordination between budgeting and control systems	4 (2.1%)	23 (12.2%)	12 (6.4%)	25 (13.3%)	124 (66.0%)	4.29	1.153
Budget adherence strengthens internal monitoring	2 (1.1%)	2 (1.1%)	16 (8.5%)	27 (14.4%)	141 (75.0%)	4.61	0.776

The results indicate high agreement among respondents that budget execution is comprehensive and strongly supports internal control systems. Indicators such as variance analysis, expenditure tracking, and adherence to budget allocations received particularly high scores, demonstrating that these practices are institutionalized within parliamentary operations. However, corrective actions, while

positively rated, show greater variability, reflecting areas where enforcement may be inconsistent.

3.5.2. Correlation Analysis

Pearson correlation analysis was conducted to test the relationship between budget execution and organisational performance (Table 2).

Table 2. Correlation between budget execution and organisational performance.

Variable	1	2
Budget Execution	1	0.678**
Organisational Performance	0.678**	1

$p < 0.01$ (2-tailed). **indicates the result is statistically significant at the 0.01 level ($p < 0.01$).

The correlation coefficient ($r = 0.678$) indicates a strong, positive, and statistically significant relationship between budget execution and organisational performance, implying that improvements in execution practices are closely associated with enhanced organisational outcomes.

3.5.3. Regression Analysis and Moderating Effects

A multiple regression model was used to examine how budget execution moderates the relationship between financial accountability (FA) and organisational performance (OP). Control variables, including respondent role, tenure, and department, were included in the model to account for potential confounding effects; however, they were not statistically significant and therefore are not reported in detail (Table 3).

Table 3. Multiple regression—moderating effect of budget execution.

Variable	Coefficient	SE	t	p	LLCI	ULCI
Constant	-4.0652	2.0952	2.9402	0.0039	0.1989	1.0686
Financial Accountability	0.9450	0.0940	10.0532	0.0000	0.7596	1.1305
Budget Execution	0.9238	0.1250	7.3896	0.0000	0.6772	1.1705
Interaction (FA × BE)	-0.0346	0.0048	-7.1542	0.0000	-0.0441	-0.0251

The interaction term (FA × BE) is negative and statistically significant, suggesting that the positive effect of financial accountability on organisational performance decreases slightly at higher levels of budget execution (Table 4).

Table 4. Conditional effects of financial accountability at varying levels of budget execution.

Budget Execution	Effect	SE	t	p	LLCI	ULCI
16.9976	0.3568	0.0426	8.3810	0.0000	0.2728	0.4408
20.8883	0.3222	0.0459	4.8410	0.0000	0.1316	0.3127
24.7790	0.2875	0.0558	3.5700	0.0181	0.0225	0.1975

The conditional effects show that while both financial accountability and budget execution independently contribute positively to organisational performance, the magnitude of the effect of financial accountability decreases as budget execution improves. Practically, this implies that managers should recognize that once budget execution processes are highly efficient and well-established, additional improvements in financial accountability yield smaller incremental benefits. Therefore, managerial attention may be more effectively allocated toward maintaining execution systems and addressing other organizational drivers of performance.

3.5.4. FA-BE Interaction Plot

This figure illustrates the moderating effect of Budget Execution (BE) on the relationship between Financial Accountability (FA) and Organisational Performance (OP) within the Parliamentary commission of Uganda (**Figure 2**).

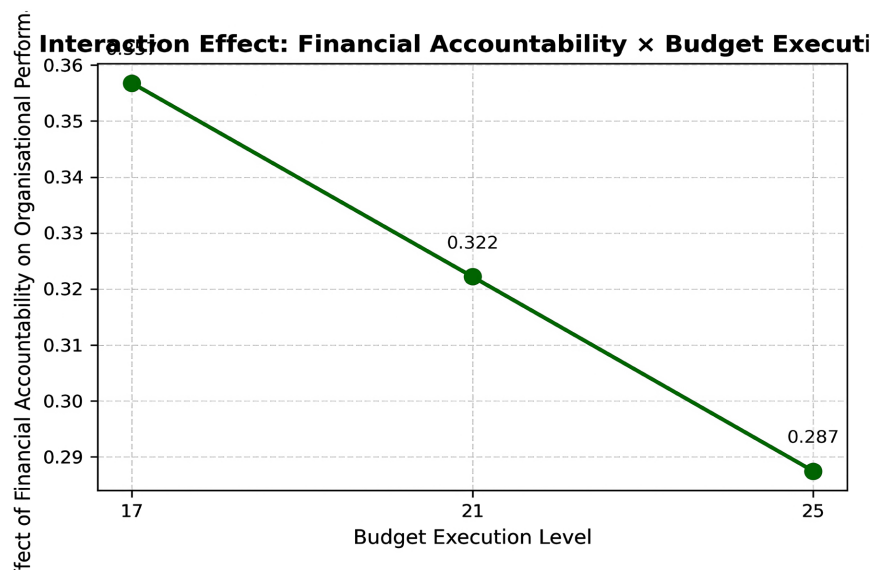


Figure 2. Interaction effect of financial accountability and budget execution on organisational performance.

The Y-axis shows the conditional effect of FA on OP, while the X-axis represents varying levels of BE. As BE increases, the marginal effect of FA decreases, indicating that at higher levels of budget execution, improvements in financial accountability yield slightly smaller incremental gains in organisational performance. This visualization supports the regression findings and provides practical insight for managers on resource prioritization and focus areas for improving institutional performance.

These results indicate that both financial accountability and budget execution positively contribute to organisational performance, but the magnitude of the effect varies depending on the level of execution. The negative interaction term suggests that while both factors are important, their combined effect is nuanced and influenced by contextual factors such as institutional capacity and political envi-

ronment.

4. Qualitative Results

The qualitative analysis explored institutional, behavioral, and political factors shaping budget execution and internal control practices within the Parliament of Uganda. Analysis of interviews with 12 key informants, complemented by document reviews of parliamentary reports and Auditor General findings, revealed four primary themes: institutional coordination, political influence, capacity constraints, and accountability mechanisms.

4.1. Institutional Coordination

Respondents emphasized that effective budget execution relies on coordination between financial, administrative, and oversight units. Interviewees noted that regular communication and joint planning sessions facilitated timely variance analysis and corrective actions. One senior finance officer stated, “*When budget officers and program managers meet regularly, discrepancies are detected early, and corrective measures are implemented promptly.*” Archival review confirmed that periods with well-documented coordination saw fewer deviations from planned budgets, supporting the quantitative evidence of strong budget adherence.

4.2. Political Influence

Several respondents highlighted the impact of political considerations on budget allocation and execution. Political pressures occasionally resulted in reallocations or delays that disrupted internal control processes. A Member of Parliament observed, “*Sometimes, priorities shift due to political decisions, and our internal controls have to adapt quickly to avoid mismanagement.*” These findings contextualize the negative interaction effect observed in the regression analysis, suggesting that even with strong financial accountability, high budget execution may not fully mitigate political interference.

4.3. Capacity Constraints

Respondents reported that limited human and technical resources sometimes hindered timely budget tracking and expenditure monitoring. While systems were generally strong, the effectiveness of internal controls depended on staff expertise and availability of analytical tools. For example, one audit officer noted, “*Our control systems are good, but when staff are stretched or lack training, mistakes can occur despite proper procedures.*” This aligns with quantitative findings indicating variability in corrective actions, reflecting areas where enforcement may be inconsistent.

4.4. Accountability Mechanisms

Interviewees emphasized the role of formal reporting, audits, and feedback loops in ensuring financial accountability. Regular audit reviews and performance re-

ports were described as critical for transparency and adherence to internal controls. One senior director explained, “*Auditor General reports push us to be diligent; knowing that results are publicly reviewed reinforces accountability.*” These mechanisms reinforce the positive association between financial accountability and organisational performance identified in the regression results.

4.5. Integration with Quantitative Findings

The qualitative insights complement the quantitative results by explaining the mechanisms through which budget execution strengthens internal controls and enhances organisational performance. Political influence and capacity limitations provide context for the negative moderation of financial accountability by budget execution, while coordination and accountability mechanisms illustrate why high budget execution is associated with improved organisational outcomes. Together, these findings underscore the importance of both structural processes and contextual factors in achieving effective public sector financial management.

5. Discussion

The findings provide strong evidence that budget execution significantly enhances internal control systems and, by extension, organisational performance within Uganda’s Parliamentary Commission. Indicators such as variance analysis, expenditure tracking, and budget adherence reflect institutionalized financial discipline, consistent with global and regional studies (Arens et al., 2016; COSO, 2013; Ngowi & Mushi, 2010; Barasa & Eising, 2013). These practices ensure that financial operations are aligned with approved budgets, enabling timely detection and correction of deviations.

However, variability in corrective action implementation highlights persistent institutional and political constraints. Political interference, executive dominance, and overlapping mandates can dilute the effectiveness of otherwise robust internal control systems (Mwenda & Tangri, 2005; Wanyama & Oloka, 2012). This is corroborated by qualitative insights, which reveal that certain departments may delay implementing recommendations due to fear of political reprisal or bureaucratic inefficiencies. Consequently, while structural frameworks exist, their operationalization is uneven, reflecting the complex interplay between formal rules and informal practices.

The study also supports Agency Theory (Jensen & Meckling, 1976), illustrating that monitoring mechanisms such as audits, variance analysis, and performance reporting—mitigate principal-agent problems by aligning the actions of parliamentary officials with the expectations of the public and oversight authorities. Similarly, PFM theory (Schick & Polidano, 2002) is reinforced, demonstrating that institutionalized processes for budget execution and internal control collectively contribute to fiscal discipline and organisational efficiency.

The negative interaction observed in the regression analysis suggests that budget execution alone cannot fully amplify the benefits of financial accountability. Con-

textual constraints, including limited technical capacity, political interference, and interdepartmental coordination challenges, moderate the effectiveness of combined financial accountability and budget execution efforts. This nuanced finding underscores the importance of adopting a holistic approach that integrates technical, institutional, and behavioral dimensions of public financial management.

Furthermore, the findings highlight the potential of digital financial management tools to strengthen internal controls. Automated systems for expenditure tracking, e-procurement, and real-time variance monitoring can reduce human error, increase transparency, and enhance accountability. In contrast, reliance on manual reporting and fragmented systems has been shown to limit oversight effectiveness in East African parliaments (Kakumba & Fourie, 2008; Luwanga & Oketch, 2019).

6. Conclusion

This study establishes that budget execution is a critical determinant of both internal control effectiveness and organisational performance in Uganda's Parliamentary Commission. Comprehensive budget formulation, robust expenditure tracking, timely variance analysis, and adherence to budget allocations collectively strengthen internal monitoring activities, reinforce financial accountability, and improve operational efficiency. While the relationship between budget execution and organisational performance is strongly positive, the moderating role of contextual factors, including political interference, capacity limitations, and coordination challenges, highlights the need for integrated approaches that address both technical and behavioral dimensions.

Overall, the study confirms that holistic public financial management frameworks, combining rigorous budget execution with strong internal controls, are essential for promoting transparency, accountability, and organisational performance in legislative institutions. These findings provide actionable insights for policymakers, auditors, and parliamentary administrators seeking to improve fiscal governance and institutional credibility in Uganda and similar contexts.

Recommendations

To enhance the effectiveness of budget execution and internal control systems, the following recommendations are proposed:

- **Strengthen Audit Follow-up Mechanisms:** The Parliamentary Commission should institutionalize formal procedures for monitoring and tracking the implementation of audit recommendations and variance analyses, ensuring timely corrective actions. Regular progress reports should be submitted to oversight committees to enhance accountability.
- **Invest in Digital Financial Management Tools:** The adoption of e-procurement systems, integrated financial dashboards, and real-time expenditure tracking can improve transparency, reduce errors, and enhance monitoring capabilities. Digital platforms also facilitate access to data for decision-making and

public scrutiny.

- **Enhance Coordination Between Units:** Improved communication and coordination between budgeting, finance, and internal control units can reduce delays in corrective actions and ensure consistent application of internal control procedures across departments.
- **Minimize Political Interference:** Promoting institutional independence and enforcing adherence to parliamentary standing orders can safeguard the integrity of budget execution and internal control processes. Strengthening ethical oversight and implementing performance-based accountability measures can reinforce compliance.
- **Capacity Building:** Regular professional development programs for finance, internal audit, and oversight personnel should be institutionalized. Training should emphasize technical competence, ethical practices, and practical skills for monitoring, variance analysis, and internal control enforcement.
- **Promote a Culture of Accountability:** Beyond procedural compliance, the Commission should foster behavioral accountability through leadership modeling, recognition of ethical performance, and organizational incentives that reward integrity and professional diligence.

Collectively, these measures will enhance the capacity of the Parliamentary Commission to execute budgets effectively, maintain robust internal controls, and achieve improved organisational performance.

Future Research Directions

Future studies should adopt longitudinal research designs to track the implementation and outcomes of budget execution and internal control reforms over time. Comparative studies across different government agencies or East African parliaments could provide insights into contextual factors influencing effectiveness, including political culture, institutional capacity, and technological adoption.

Additionally, research could explore the behavioral dimensions of financial compliance, such as the influence of leadership ethics, staff incentives, and organizational culture on internal control effectiveness. Investigating the role of citizen engagement and transparency initiatives in promoting accountability would also contribute to understanding how participatory governance can enhance budget execution and organisational performance.

Finally, with the increasing adoption of digital financial systems, future studies should assess the impact of real time financial analytics, integrated e-governance platforms, and automated variance monitoring on internal control effectiveness and institutional credibility in legislative institutions. Such research would inform policy decisions and guide the adoption of innovative solutions to strengthen public financial management in Uganda and comparable contexts.

Conflicts of Interest

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

References

- Akpata, M. O. (2015). *Public Sector Accounting and Financial Control in Nigeria*. Book Builders.
- Andrews, M., & Hill, P. (2003). *Public Sector Reform in Africa: Lessons from Experience*. Routledge.
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2016). *Auditing and Assurance Services* (16th ed.). Pearson.
- Babalola, S. S. (2020). *Public Financial Management and Accountability in Africa*. University Press.
- Barasa, L., & Eising, R. (2013). Parliamentary Oversight and Fiscal Accountability in Kenya. *Journal of African Governance*, 5, 45-62.
- Broadbent, J., & Guthrie, J. (2008). Public Sector Accounting and Performance Measurement. *Financial Accountability & Management*, 24, 101-122.
- COSO (2013). *Internal Control—Integrated Framework*. Committee of Sponsoring Organizations.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3, 305-360. [https://doi.org/10.1016/0304-405x\(76\)90026-x](https://doi.org/10.1016/0304-405x(76)90026-x)
- Kakumba, U., & Fourie, D. (2008). *Internal Control and Financial Accountability in Uganda*. Makerere University Press.
- Kaplan, R. S., & Norton, D. P. (1996). *The Balanced Scorecard: Translating Strategy into Action*. Harvard Business School Press.
- Luwanga, F., & Oketch, J. (2019). Budget Compliance and Control Effectiveness in Uganda. *African Journal of Public Administration*, 12, 23-45.
- Mwenda, A., & Tangri, R. (2005). Patronage Politics, Donor Reforms, and Governance in Uganda. *Journal of Modern African Studies*, 43, 449-472.
- Ngowi, H., & Mushi, S. (2010). Public Sector Internal Audit and Accountability in Tanzania. *Tanzanian Journal of Management*, 5, 11-30.
- Premchand, A. (1999). *Public Budgeting and Finance*. MIT Press.
- Premchand, A., & Khemani, P. (2007). Public Financial Accountability: Design, Dilemmas, and Experiences. *IMF Working Paper No. 07/123*.
- Schick, A., & Polidano, C. (2002). Strengthening Public Financial Management. *World Bank Policy Papers*.
- Sikka, P., Willmott, H., & Lowe, T. (2015). The Financialization of the State: The Case of Public Sector Accounting and Auditing. *Critical Perspectives on Accounting*, 30, 1-12. <https://doi.org/10.1016/j.cpa.2014.03.002>
- Turyahikayo, E., & Tumwine, E. (2021). Budget Execution and Fiscal Discipline in Uganda's Public Sector. *African Journal of Governance Studies*, 7, 33-56.
- Uwizeyimana, D., & Habiyakare, A. (2020). E-Governance and Internal Controls in Rwanda. *Rwanda Journal of Public Administration*, 3, 21-39.
- Wanyama, F., & Oloka, P. (2012). Political Interference and Accountability in East African Parliaments. *Eastern Africa Governance Review*, 4, 55-72.