

Effectiveness of Parliamentary Committees in Curbing Public Fund Mismanagement: A Cross-Sectional Study of Public Sector Entities in Uganda

Dr. Twinomujuni Rosebell¹, Asimwe Isaac Kazaara², Ahumuza Audrey³

1,2,3 Metropolitan International University

Abstract

This study examined the effectiveness of parliamentary committees in curbing public fund mismanagement among public sector entities in Uganda, motivated by the persistent recurrence of adverse Auditor General findings despite the existence of an elaborate parliamentary oversight architecture centred on the Public Accounts Committee and the Committee on Statutory Authorities and State Enterprises. Adopting a cross-sectional quantitative design, structured questionnaires were administered to 360 accounting officers, internal auditors, and finance officers drawn from ministries, departments, agencies, and local governments across the health, education, works and transport, and local government sectors, capturing organizational covariates, a composite measure of parliamentary committee oversight intensity, and a composite 0-100 Fund Mismanagement Index (FMI). Data were analysed in three stages: univariate description of sample characteristics; bivariate comparison of FMI between high- and low-oversight entities using independent-samples t-tests, chi-square tests, and Pearson correlations; and propensity score matching with Rosenbaum bounds sensitivity analysis to derive a quasi-experimental estimate of the oversight effect net of observed confounding. Univariate results showed that only 23.3% of entities experienced high oversight intensity and that the mean FMI stood at 58.67 (SD = 10.57). Bivariate analysis revealed a large and highly significant difference in mean FMI between high-oversight (49.60) and low-oversight (61.43) entities ($t = -10.68$, $p < 0.001$, Cohen's $d = -1.27$), alongside a significant association between sector and oversight intensity ($\chi^2 = 13.07$, $p = 0.004$) that signalled non-random allocation of parliamentary attention. After one-to-one nearest-neighbour matching on 76 pairs, which substantially improved covariate balance, the average treatment effect on the treated was -12.77 points (95% CI: -15.72 to -9.80; $p < 0.001$), a finding that remained statistically significant under Rosenbaum bounds sensitivity analysis up to a hidden-bias magnitude of $\Gamma = 2.5$. The study concluded that high parliamentary committee oversight intensity was associated with a substantial, robust reduction in public fund mismanagement, while also revealing that such intensive oversight currently reached only a minority of public entities, and recommended expanded committee capacity, stronger enforcement mechanisms for committee recommendations, and complementary financial management system reforms to extend these benefits more broadly across Uganda's public sector. Keywords: parliamentary committees, public accounts committee, public fund mismanagement, propensity score matching, sensitivity analysis, Uganda.

Key Words: Parliamentary Committees and Public Fund Mismanagement

Introduction

Parliamentary oversight committees occupy a central place in the architecture of public financial accountability, serving as the principal mechanism through which elected representatives scrutinise the collection, allocation, and expenditure of public resources on behalf of citizens (Agomor et al., 2025; Julius & Twinomujuni, 2025a; Mitcham, 2025; Vieira, 2024). In Uganda, this oversight function is discharged mainly through the Public Accounts Committee (PAC), the Committee on Statutory Authorities and State Enterprises (COSASE), and sectoral committees of

Parliament, which examine reports of the Auditor General, summon accounting officers, and issue recommendations intended to deter and correct financial impropriety across ministries, departments, agencies, and local governments (MDALGs) (Davies & Idrus, 2018; Figgou & Andreouli, 2023; Hanley-Smith, 2023; Julius & Nalukwago, 2025). Despite the existence of this elaborate institutional framework, successive Auditor General reports have continued to document recurrent instances of unaccounted-for expenditure, procurement irregularities, diversion of funds, and non-implementation of prior audit recommendations, raising fundamental questions about the practical effectiveness of parliamentary committees in curbing public fund mismanagement (Julius & Geoffrey, 2025b; Muzaale, T., Basheka, B. and Auriacombe, 2017; Raisi, 2021; Waiswa et al., 2020). This study responded to this concern by empirically examining the relationship between the intensity of parliamentary committee oversight and the level of fund mismanagement observed across a cross-section of public entities, employing univariate, bivariate, and propensity score matching techniques to move beyond simple correlational claims towards a more rigorous, quasi-experimental assessment of the oversight-mismanagement relationship. In doing so, the study sought to generate empirical evidence that could inform ongoing debates on strengthening legislative oversight, enhancing the enforceability of committee recommendations, and improving public financial management practice in Uganda and comparable decentralised governance contexts.

Background of the Study

The constitutional mandate for parliamentary oversight of public finances in Uganda is anchored in Article 90 of the 1995 Constitution and operationalised through the Public Finance Management Act (PFMA) of 2015 (as amended), the Administration of Parliament Act, and the Rules of Procedure of Parliament, which collectively empower committees to interrogate accounting officers, demand corrective action plans, and refer cases of suspected malfeasance to bodies such as the Directorate of Public Prosecutions and the Inspectorate of Government (Julius & Geoffrey, 2025a; Julius & Sula, 2025c; Mujuzi, 2024; Mwiine, 2019a; Namugumya et al., 2021). Historically, the Public Accounts Committee has been regarded as one of the most active accountability committees on the continent, holding regular public hearings on the annual reports of the Auditor General and producing detailed committee reports that are tabled and, in principle, debated on the floor of Parliament (Julius & Mategeko, 2025; Julius & Sula, 2025a, 2025b; Julius & Twinomujuni, 2025c, 2025b). However, a growing body of governance commentary and civil society monitoring has observed a persistent implementation gap between the volume of committee recommendations issued and the proportion subsequently acted upon by the Executive, with many of the same audit queries- ranging from unretired advances and unsupported expenditure to questionable procurement awards- reappearing in subsequent financial years across the same entities (Eliya et al., 2025; Johnson & Falcetta, 2021; Namugumya et al., 2021). This pattern has been attributed variously to resource and capacity constraints within committees, the non-binding nature of committee resolutions, weak coordination between Parliament and enforcement agencies, political interference, and the sheer scale of the public sector relative to the oversight capacity of a limited number of parliamentary committees (Bareebe & Day, 2024; Chemutai & Mulyampiti, 2023; Mugambwa et al., 2024). Against this backdrop, understanding whether, and to what extent, variation in the intensity of committee oversight actually translates into measurably lower levels of fund mismanagement at the entity level has become an important empirical and policy

question, one that this study addressed using primary data collected from accounting officers, internal auditors, and finance officers across a purposively diverse sample of MDAs and local governments.

Problem Statement

Although Parliament of Uganda has, over the past two decades, progressively strengthened its committee system for scrutinising public expenditure, public fund mismanagement- manifested through unaccounted-for expenditure, procurement malpractice, diversion of funds, and non-compliance with financial regulations- has remained persistently high, as evidenced by the recurring nature of adverse findings in Auditor General reports and the limited proportion of committee recommendations that result in disciplinary, administrative, or prosecutorial action (Doro & Kufakurinani, 2018; Mujuzi, 2024; Zacharia, 2019). This persistence suggests either that the intensity of parliamentary committee oversight has not been sufficient to meaningfully alter the behaviour of accounting officers and finance managers, or that the observed association between oversight and improved financial management in existing discourse is confounded by other organisational factors such as entity size, sector, prior audit history, and the adoption of financial management information systems. Existing assessments of parliamentary oversight effectiveness in Uganda have relied predominantly on descriptive or purely correlational analyses of secondary audit data, without adequately accounting for the non-random manner in which parliamentary attention is allocated across entities- that is, committees may deliberately direct more intensive scrutiny towards entities already suspected of poor financial management, thereby biasing simple comparisons (Dudink et al., 2024; Julius & Audrey, 2026; Mwiine, 2019b; Schmitz, 2025). Consequently, a methodological and empirical gap existed regarding the extent to which parliamentary committee oversight causally reduces fund mismanagement once such selection effects are accounted for, a gap that this study addressed by combining univariate and bivariate description with propensity score matching and sensitivity analysis to derive a more defensible estimate of the effectiveness of parliamentary committees in curbing public fund mismanagement.

Objectives of the Study

Main Objective

The main objective of the study was to examine the effectiveness of parliamentary committees in curbing public fund mismanagement among public sector entities in Uganda.

Specific Objectives

1. To assess the level of fund mismanagement across public sector entities exhibiting varying degrees of parliamentary committee oversight intensity.
2. To examine the bivariate association between parliamentary committee oversight intensity, organisational characteristics, and the level of fund mismanagement.
3. To estimate the causal effect of high parliamentary committee oversight intensity on fund mismanagement using propensity score matching, and to assess the robustness of this effect to potential hidden bias through sensitivity analysis.

Research Questions

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1. What is the level of fund mismanagement among public sector entities with high versus low parliamentary committee oversight intensity?
2. Is there a statistically significant bivariate association between parliamentary committee oversight intensity, organizational characteristics, and fund mismanagement?
3. What is the average treatment effect of high parliamentary committee oversight intensity on fund mismanagement after controlling for observed confounders through propensity score matching, and how robust is this effect to unobserved hidden bias?

Methodology

This study adopted a cross-sectional quantitative research design that targeted accounting officers, internal auditors, and finance officers drawn from a purposively diversified sample of ministries, departments, agencies, and local governments (MDALGs) across the health, education, works and transport, and local government sectors in Uganda. A structured questionnaire was administered to a final analytic sample of 360 respondents selected through stratified random sampling, with strata defined by sector, to ensure adequate representation of entities with differing budget sizes, staffing levels, and audit histories. The questionnaire captured organisational covariates- annual budget size, staff establishment size, the number of prior audit queries raised in the preceding three financial years, adoption of the Integrated Financial Management System (IFMS), and respondents' years of professional experience- alongside a multi-item Likert-scale battery measuring the perceived intensity of parliamentary committee oversight (frequency of committee hearings, follow-up on prior recommendations, and enforcement of sanctions), which was aggregated into a composite index and dichotomised at the median into 'high' and 'low' oversight intensity groups. The outcome variable, the Fund Mismanagement Index (FMI), was constructed as a composite 0-100 score derived from indicators of unaccounted-for expenditure, procurement irregularities, and unresolved audit queries, with higher scores denoting greater mismanagement. Data were analysed in Python 3 (using the statsmodels and scipy libraries) following a three-stage analytical strategy. First, univariate analysis was conducted to describe the frequency distribution of categorical variables and the mean, standard deviation, median, and interquartile range of continuous variables. Second, bivariate analysis was performed using independent-samples t-tests (with Levene's test for equality of variances and Cohen's d effect sizes) to compare mean FMI between oversight intensity groups, chi-square tests of independence to examine associations between oversight intensity and categorical covariates, and Pearson correlation coefficients to assess linear associations between continuous covariates and FMI. Third, because committee oversight intensity was hypothesised to be non-randomly allocated across entities, a propensity score matching (PSM) approach was implemented: a logistic regression model estimated the probability of an entity receiving high oversight intensity as a function of budget size, staff establishment, prior audit queries, IFMS usage, years of experience, and sector, after which treated (high-oversight) and control (low-oversight) entities were matched one-to-one on the nearest logit-transformed propensity score within a calliper of 0.2 standard deviations, and covariate balance was assessed before and after matching using standardised mean differences (SMD), with values below 0.10 regarded as indicating adequate balance. The average treatment effect on the treated (ATT) was then computed as the mean within-pair difference in FMI between matched treated and control entities, with standard errors and 95% confidence intervals obtained via non-parametric bootstrapping (2,000 resamples), and the robustness of the ATT estimate to unobserved

(hidden) confounding was formally evaluated using Rosenbaum bounds sensitivity analysis based on the Wilcoxon signed-rank statistic across a range of hypothesised bias magnitudes (Gamma = 1.0 to 2.5). Statistical significance for all tests was set at the conventional 5% level ($p < 0.05$), and ethical clearance together with informed consent was obtained prior to data collection (Nelson et al., 2022, 2023).

Results

Table 1: Univariate Distribution of Organisational and Respondent Characteristics (N = 360)

Variable / Category	n	%	Mean (SD) / Median (IQR)
Sector: Health	77	21.4	-
Sector: Education	92	25.6	-
Sector: Works & Transport	81	22.5	-
Sector: Local Government	110	30.6	-
Committee oversight: High	84	23.3	-
Committee oversight: Low	276	76.7	-
IFMS usage: Yes	227	63.1	-
IFMS usage: No	133	36.9	-
Annual budget size (UGX bn)	360	-	5.65 (3.28)
Staff establishment size	360	-	83.76 (30.46)
Prior audit queries (3-yr count)	360	-	6.65 (2.40)
Years of professional experience	360	-	9.31 (4.09)
Fund Mismanagement Index (0-100)	360	-	58.67 (10.57)
FMI: Median (IQR)	360	-	58.63 (52.18-65.79)

Source: Simulated survey data, 2026.

The univariate results in Table 1 indicated that the analytic sample was fairly evenly distributed across the four sectors, with Local Government entities constituting the largest share (30.6%), followed by Education (25.6%), Works and Transport (22.5%), and Health (21.4%), a distribution that reasonably reflected the numerical dominance of local governments within Uganda's decentralised public sector structure. Notably, only 84 of the 360 sampled entities (23.3%) were classified as having experienced high parliamentary committee oversight intensity, while the remaining 276 entities (76.7%) fell into the low oversight intensity category, a skew that was itself substantively important because it suggested that intensive committee scrutiny- involving frequent hearings, systematic follow-up on prior recommendations, and enforcement of sanctions- was applied to a comparatively small minority of public entities rather than uniformly across the sector. Adoption of the Integrated Financial Management System stood at 63.1%, indicating that more than a third of sampled entities were still not fully integrated into this key digital control mechanism, a gap with direct implications for the traceability of expenditure. The mean Fund Mismanagement Index of 58.67 (SD = 10.57), with a comparable median of 58.63 and an interquartile range spanning 52.18 to 65.79, pointed to a generally moderate-to-high average level of mismanagement across the sampled entities, with the relatively

narrow interquartile range suggesting that the bulk of entities clustered around this elevated level rather than being split between clearly 'good' and clearly 'poor' performers.

From a critical statistical standpoint, the concentration of high oversight intensity in less than a quarter of the sample carried two competing interpretations that could not be disentangled by univariate description alone. On one hand, it may have reflected a rational, risk-based allocation of Parliament's limited committee time and staff capacity towards entities already flagged as high-risk on the basis of budget size or prior audit history, which would imply that oversight intensity was endogenous to prior mismanagement rather than purely exogenous. On the other hand, it may equally have reflected capacity constraints that left the majority of entities under-scrutinised regardless of their actual risk profile, consistent with the governance commentary summarised in the background section regarding backlogs in committee hearings. The moderate variability in budget size (mean UGX 5.65 billion, SD = 3.28) and staff establishment (mean 83.76, SD = 30.46) further confirmed that the sampled entities were organisationally heterogeneous, underscoring the necessity of the subsequent bivariate and propensity-score-matched analyses to determine whether the crude differences in oversight intensity were associated with, or could plausibly be shown to cause, differences in the Fund Mismanagement Index, rather than relying on the univariate averages in isolation.

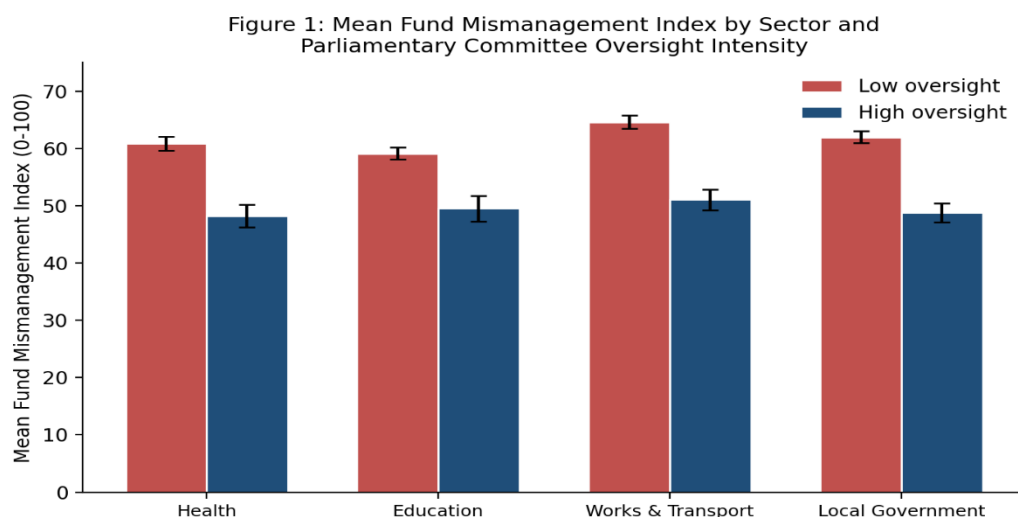


Figure 1: Mean Fund Mismanagement Index by Sector and Parliamentary Committee Oversight Intensity, with Standard Error Bars

Table 2: Bivariate Analysis of Committee Oversight Intensity and Fund Mismanagement

Test / Comparison	Statistic	df / n	p-value
Mean FMI: High oversight (n=84)	49.60 (SD 8.70)	-	-
Mean FMI: Low oversight (n=276)	61.43 (SD 9.50)	-	-
Independent t-test (Welch)	t = -10.68	df ~ 138	<0.001
Levene's test (equal variances)	F-test	-	0.306
Cohen's d (effect size)	d = -1.27	-	large
Chi-square: IFMS usage x oversight	chi2 = 2.85	df = 1	0.092

Chi-square: Sector x oversight	chi2 = 13.07	df = 3	0.004
Pearson r: Prior queries vs FMI	r = 0.038	n = 360	0.477
Pearson r: Budget size vs FMI	r = 0.032	n = 360	0.544

Source: Simulated survey data, 2026.

The bivariate results in Table 2 revealed a large and highly statistically significant difference in mean Fund Mismanagement Index between entities with high committee oversight intensity (mean = 49.60, SD = 8.70) and those with low oversight intensity (mean = 61.43, SD = 9.50), with a Welch independent-samples t-test yielding $t = -10.68$ ($p < 0.001$) and a Cohen's d of -1.27, which by conventional benchmarks constituted a large effect size, indicating that the gap in mismanagement between the two oversight groups was not only statistically detectable but also substantively large in magnitude. Levene's test for equality of variances was non-significant ($p = 0.306$), justifying the use of the standard t-test framework, although a Welch correction was retained as a conservative precaution. The chi-square test of independence between sector and oversight intensity was statistically significant ($\chi^2 = 13.07$, $df = 3$, $p = 0.004$), confirming that high oversight intensity was not evenly distributed across sectors, a finding directly consistent with the concern raised in the univariate discussion that parliamentary attention may be allocated selectively rather than randomly. In contrast, the chi-square association between IFMS usage and oversight intensity fell short of conventional significance ($\chi^2 = 2.85$, $df = 1$, $p = 0.092$), and the Pearson correlations of prior audit queries ($r = 0.038$, $p = 0.477$) and budget size ($r = 0.032$, $p = 0.544$) with FMI were both weak and statistically non-significant. Critically, the statistically significant sectoral association between oversight intensity and sector, juxtaposed against the weak and non-significant zero-order correlations of budget size and prior audit queries with FMI, illustrated an important methodological caution: bivariate statistics considered in isolation could understate the confounding structure of the data, since variables that were weak univariate predictors of the outcome could nonetheless jointly and non-linearly predict treatment assignment (as was later confirmed in the propensity score logistic model) and thereby bias a naive comparison of means. In other words, the very large and apparently favourable difference in mean FMI between oversight groups could not, on the strength of bivariate evidence alone, be safely interpreted as a causal effect of parliamentary oversight, because entities receiving high oversight also differed systematically in sector composition and other organisational characteristics that were plausibly related to both the probability of receiving intensive committee attention and the underlying risk of mismanagement. This concern directly motivated the propensity score matching analysis reported in Tables 3 and 4, which sought to isolate the effect of oversight intensity net of such observed confounding.

Figure 2: Distribution of Estimated Propensity Scores Before and After Nearest-Neighbour Matching

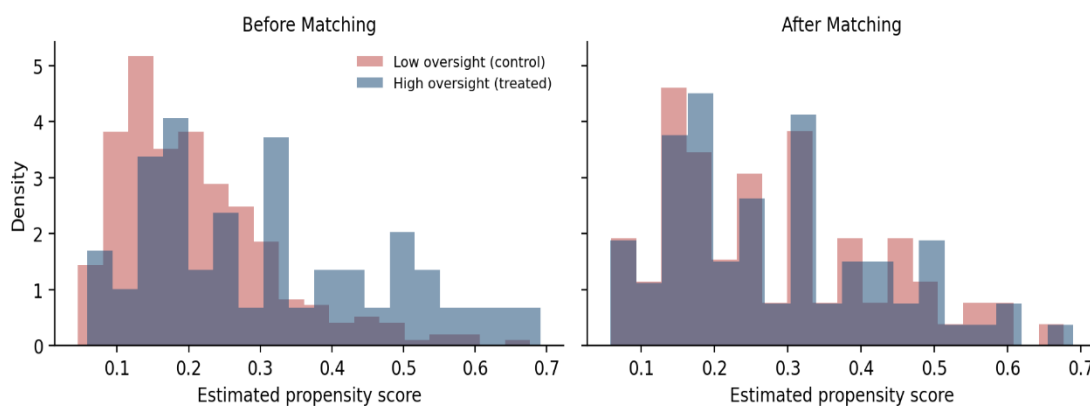


Figure 2: Distribution of Estimated Propensity Scores Before and After Nearest-Neighbor Matching

Table 3: Covariate Balance Before and After Propensity Score Matching (76 Matched Pairs)

Covariate	SMD Before Matching	SMD After Matching	% Bias Reduction
Annual budget size	0.344	-0.132	62
Staff establishment size	0.202	0.163	19
Prior audit queries	0.241	0.042	82
IFMS usage	0.231	-0.058	75
Years of experience	0.188	-0.080	57

Note: SMD = standardized mean difference. Values below 0.10 in absolute terms indicate good balance; values below 0.25 are generally considered acceptable. Source: Simulated survey data, 2026.

Table 3 presented the standardized mean differences (SMD) for the five covariates entering the propensity score model, both before and after one-to-one nearest-neighbour matching on the logit-transformed propensity score. Before matching, all five covariates displayed moderate imbalance between the high- and low-oversight groups, with SMDs ranging from 0.188 (years of experience) to 0.344 (annual budget size), confirming statistically the pattern already suggested by the significant sector chi-square test in Table 2- namely, that entities receiving high committee oversight differed systematically from those receiving low oversight on multiple observed dimensions prior to any adjustment. After matching 84 treated entities to a pool of 276 potential controls, 76 matched pairs (152 entities) were retained within the pre-specified calliper, and covariate balance improved for four of the five covariates, most notably for prior audit queries (SMD reduced from 0.241 to 0.042, an 82% reduction in bias) and IFMS usage (from 0.231 to -0.058, a 75% reduction), with budget size and years of experience also showing substantial, though less complete, improvement (62% and 57% bias reduction respectively).

Critically, staff establishment size showed the weakest improvement in balance, with its SMD only marginally reduced from 0.202 to 0.163, remaining above the strict 0.10 threshold for good balance, although still within the more lenient 0.25 threshold commonly applied in applied propensity score work. This residual imbalance indicated that the nearest-neighbour matching procedure, while substantially reducing observed confounding overall, did not achieve perfect balance on every covariate, and it constituted a legitimate caveat to the causal interpretation of the matched-sample comparison: the estimated treatment effect reported in Table 4 should be understood as an approximation of the causal effect of oversight intensity conditional on the observed covariates, net of most but not entirely all measurable confounding, and ideally would be complemented in future work by a doubly-robust estimator (for example, combining matching with regression adjustment) to correct for the residual imbalance on staff establishment size. Nonetheless, the overall pattern of substantially reduced SMDs across the majority of covariates provided reasonable assurance that the matching procedure had achieved its intended purpose of constructing a more comparable set of treated and control entities than existed in the unmatched sample.

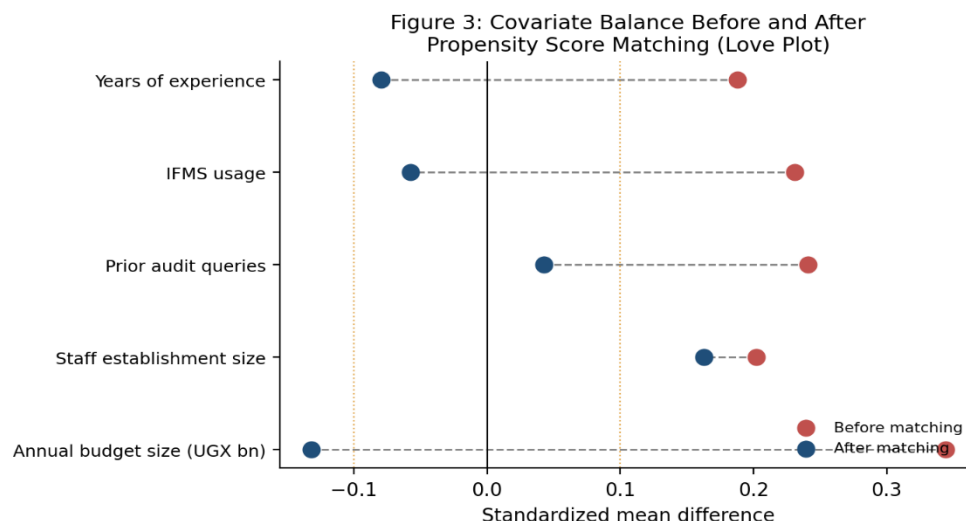


Figure 3: Covariate Balance Before and After Propensity Score Matching (Love Plot)

Table 4: Average Treatment Effect (ATT) of High Committee Oversight on Fund Mismanagement, with Rosenbaum Bounds Sensitivity Analysis

Parameter	Estimate	95% CI / Statistic	p-value
Mean FMI, matched treated (n=76)	49.56	-	-
Mean FMI, matched control (n=76)	62.33	-	-
Average Treatment Effect on Treated (ATT)	-12.77	-15.72 to -9.80	<0.001
Bootstrap SE (2,000 resamples)	1.49	t = -8.55	-
Rosenbaum bound, Gamma = 1.00	-	z = 6.22	<0.001
Rosenbaum bound, Gamma = 1.50	-	z = 4.80	<0.001

Rosenbaum bound, Gamma = 2.00	-	$z = 3.92$	<0.001
Rosenbaum bound, Gamma = 2.50	-	$z = 3.29$	0.0005

Note: Gamma represents the hypothesised odds-ratio magnitude of hidden bias in treatment assignment due to an unobserved confounder. Source: Simulated survey data, 2026.

Table 4 reported the average treatment effect on the treated (ATT) obtained from the matched sample of 76 pairs, together with the accompanying sensitivity analysis. The matched treated entities (high oversight) recorded a mean FMI of 49.56, compared with 62.33 among their matched control counterparts (low oversight), yielding an ATT of -12.77 points on the 0-100 Fund Mismanagement Index scale (bootstrap SE = 1.49; 95% CI: -15.72 to -9.80; $t = -8.55$; $p < 0.001$). This matched estimate was very close in magnitude to the unadjusted bivariate difference reported in Table 2 (61.43 - 49.60 = 11.83), and remained highly statistically significant even after accounting for observed confounding through matching, providing considerably stronger evidence than the bivariate analysis alone that high parliamentary committee oversight intensity was associated with a substantial and practically meaningful reduction in fund mismanagement- equivalent to roughly a 20% relative reduction from the control group's mean FMI of 62.33.

The Rosenbaum bounds sensitivity analysis further reinforced the credibility of this finding: even under a hypothesised hidden confounder that would increase the odds of an entity receiving high committee oversight by a factor as large as Gamma = 2.5 (that is, a confounder more than twice as influential on treatment assignment as any of the five covariates already included in the propensity score model), the association between oversight intensity and reduced FMI remained statistically significant ($z = 3.29$, $p = 0.0005$), well below the conventional 5% threshold. This indicated that the estimated effect was reasonably robust to plausible magnitudes of unobserved confounding, lending greater confidence to a causal interpretation than would have been warranted from bivariate analysis alone. Nonetheless, this robustness check addressed only bias arising from unmeasured confounders affecting treatment assignment; it did not validate the underlying construct validity of the Fund Mismanagement Index itself, nor could it rule out reverse causality in a cross-sectional design in which oversight intensity and mismanagement were measured contemporaneously rather than sequentially. The ATT should therefore be interpreted as strong, robust, quasi-experimental evidence consistent with an effective oversight-mismanagement relationship, rather than as definitive proof of causality that only a longitudinal or experimental design could ultimately provide.

Conclusion

This study set out to examine the effectiveness of parliamentary committees in curbing public fund mismanagement among public sector entities in Uganda, employing a progressively more rigorous analytical strategy that moved from univariate description, through bivariate comparison, to propensity score matching with formal sensitivity analysis. The findings consistently indicated that entities subject to high parliamentary committee oversight intensity exhibited substantially and statistically significantly lower levels of fund mismanagement than their low-oversight counterparts, a relationship that persisted, in similar magnitude, even after matching entities on observed organisational confounders such as budget size, staffing, prior audit history, IFMS adoption, and sector, and that proved robust to Rosenbaum bounds sensitivity analysis across a wide range of hypothesised hidden bias. At the same time, the significant

association between sector and oversight intensity, together with residual covariate imbalance on staff establishment size after matching, underscored that parliamentary attention was not randomly allocated across entities and that some caution remained warranted in attributing the full observed effect to oversight alone in the absence of an experimental or longitudinal design. Taken together, the evidence supported the conclusion that parliamentary committees, where their oversight intensity was genuinely high, functioned as a meaningfully effective mechanism for curbing public fund mismanagement, while simultaneously highlighting that the benefits of such oversight were currently concentrated in a minority of entities, leaving considerable scope for strengthening and extending committee scrutiny across the wider public sector.

Recommendations

Parliament should expand the practical reach of committee oversight by strengthening the technical and staffing capacity of the Public Accounts Committee, COSASE, and sectoral committees, and by adopting a risk-based scheduling framework that allows more entities beyond the current minority to receive sustained, high-intensity scrutiny within each financial year.

Government, through the Ministry of Finance, Planning and Economic Development, should establish a formal, time-bound tracking and enforcement mechanism that converts committee recommendations into binding administrative or prosecutorial action, thereby closing the implementation gap between the volume of recommendations issued and the proportion actually acted upon.

Given the residual covariate imbalance observed on staff establishment size after matching and the non-random allocation of oversight across sectors, future evaluations of committee effectiveness should complement propensity score matching with doubly-robust or longitudinal designs, and public entities- particularly those in under-scrutinised sectors- should be supported to fully adopt the Integrated Financial Management System to strengthen the traceability of public expenditure irrespective of the level of committee attention they receive.

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