

**THE ROLE OF PARLIAMENT IN OVERSIGHT FUNCTIONS “GOVERNMENT
BUDGET IMPLEMENTATION”**



BY

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**FOR REFERENCE
ONLY**

**A RESEARCH PAPER SUBMITTED IN PARTIAL FULFILLMENT OF THE
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ABSTRACT

The purpose of this study was to assess the Role of Parliament in Oversight Functions “Government Budget and Implementation”

The data collection methods comprised interviews, questionnaires and documentary sources. The units of inquiry were Hon. Speaker, Clerk of the National Assembly, Directors of Parliamentary Committees, Table Office, Research Departments as well as Committees Secretaries. Members of Parliament from Committees as well as Officials from the Budget Unit.

Purposive and random sampling was done in this study to sample out the required respondents. The sample size was 35. The results of the study indicated that the role of Parliament in Oversight functions “Budget implementation” is affected by difficulty in accessing information from Government departments, inadequate of Independent research facilities and support, inadequate of power to amend the Budget and low level of education among Committee Members.

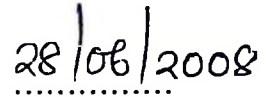
DECLARATION

I, NEEMA REUBEN KIULA, declare to the senate of the Sokoine University of Agriculture that this research paper is my own work and has not been submitted for a degree award at any other Higher Learning Institution.



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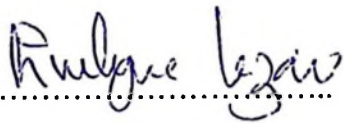
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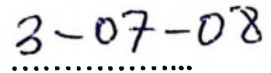
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DEDICATION

Heartedly the whole paper dedicated to my parents, late father Nathan Reuben Kiula and Esther Martin Kiula my beloved mother who sent me to school.

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LIST OF ABBREVIATIONS

URT	–	United Republic of Tanzania
LEGCO	–	Legislative Council
UNDP	–	United Nations Development Programme
MPs	–	Members of Parliament
USA	–	United States of America
NGOs	–	None Governmental Organizations
CPA	–	Commonwealth Parliamentary Association
CNA	-	Clerk of the National Assembly
IC	-	Infrastructure Committee
M.o.I	-	Ministry of Infrastructure
CAG	-	Control and Auditor General

CHAPTER ONE

1.0 INTRODUCTION

1.1 Background Information

The Tanzania Parliament is the Supreme Legislature of the country. It consists of the President of the United Republic and National Assembly (Constitution, 1977). The National Assembly consist of all categories of Members specified in Article 66 of the Constitution who shall be designated as Members of Parliament (URT Constitution, 1977). Tanzania Parliament derives its Mandate and functions from the constitution of the United Republic of Tanzania (Constitution, 1977). As the representative of citizen, The Parliament has the role to ensure that the nation's priorities are adequately reflected in the nation's major fiscal plan, the (budget). While the executive which is one of the 3 pillars of State made up of Government Cabinet, has the responsibility of drafting and implementing the budget, the role of Parliament is to check that this responsibility is successfully fulfilled. The Executive deals with matters of governance and Administration. It also oversees the action of Executive by being a watchdog to ensure that Government including its departments is accountable for its administration. In view of that, Parliament assumes the following roles (Constitution, 1977):

- ❖ Enact legislation where implementation requires legislature, to debate the performance of each Ministry during the annual budget session of the National Assembly,
- ❖ Deliberate upon and authorise any long or short term plan which is intended to be implemented in the United Republic of Tanzania and enact a law to regulate the implementation of that plan and
- ❖ Deliberate upon and ratify all treaties and agreements to which the United Republic of Tanzania is party and provision of which require ratifications.

❖ Enact laws

The Parliament of Tanzania consists of 15 Standing Committees (Standing Orders, 2004). There is Committee of the whole House and Selected Committees. Selected Committees are constituted to oversee an issue of public interest. These Committees are constituted in every two and half years (Standing Orders, 2004).

The National Assembly may establish various Standing Committees as it may deem appropriate for the better discharge of its functions, Section 96(1) (Constitution, 1977). The procedures for the conduct of business of Parliamentary Standing Committees are given under article 89(1) of the constitution of the URT (Constitution, 1977).

1.2 Parliamentary Standing Committees

The evolution of Parliamentary Standing Committees in Parliament of Tanzania can be traced back in 1926 with the establishment of the LEGCO. LEGCO was the Legislative Assembly of Tanganyika and it was a law body making that governed by Tanganyika. From 1926 to 1961 (Independence), there were no Committees to assist the House discharge its functions (Parliamentary Guide, 2006). But immediately after the achievement of political independence 1961, a task force to assist the Speaker in the preparation of proposals relating to the Standing Orders, Rules and procedures of the House was set up. It was against that background that the idea of establishing Parliamentary Committees as a basis for better discharge of the House's functions was conceived (Parliamentary Guide, 2006). Four Standing Committees were established in 1961 which are;

- Committee of Supply, which comprised all Members of Parliament and examined the annual estimates of revenue and expenditure,

- Public Accounts Committee, which examine the accounts of the government and to ensure proper use of public funds.
- House Committee, to ensure the smooth administration of the House
- Committee of Standing Orders, to review Standing Orders and propose new Standing Orders if need arise. (Standing Order, 1962).

However, subsequent changes in economic and political development necessitated the changes in the administration of Parliamentary Committees in 1990's. The changes occurred because of the introduction of Multiparty System in 1992 increased concern from conserving the environment and protection of the vulnerable groups in the society.

The number of Standing Committees was increased from 4 to 15 Standing Committees in 2004, which were broadly categorized into sections as follows (Standing Orders, 2004):-

a) The Economic and Finance Section

- Finance and Economic Affairs Committee (FEAC)
- Public Accounts Committee (PAC)
- Local Authorities Accounts Committee (LAAC)

b) Legal and Constitutional Affairs Section

- Constitutional and Legal Affairs Committee
- Standing Orders Committee
- Steering Committee
- Privileges, Ethics and Power Committee

c) The Social Services Section

- Social Services Committee
- Defense and Security Committee

- Foreign Affairs Committee
- Infrastructure Committee
- Environment and Natural Resources Committee
- Agriculture and Lands Committee
- Investment and Trade Committee
- Community Development and Special Groups Committee

The change in the administration of Committees involved the number of Members in the Committee, number of issues in the community and Change of Ministries. The details for the functions of each Committee are attached as appendix 1.

1.1 Problem Statement

Parliamentary powers are a fundamental feature of democracy. The vast majority of constitutions require appropriations and taxation measures to be approved by Parliament in order to become effective (Krafchik and Wehner, 2004). However the influence of national legislatures on budget policy making has declined and a more effective role for Parliament in the budget faces several obstacles, both Political and technical (Silk, 1993). Parliament usually does not have sufficient information or technical capacity to play an effective role in the budget process (Donald, 1997).

The executive will always have a greater information base than the legislature and Parliament will enter the budget planning process at a late stage after roughly a year. Legislative scrutiny of the budget is restricted to budget approval and the review of audit findings so its effectiveness in budget is enhanced by continuous oversight (Laundy, 1989). All these outcomes are a result of ineffective budget implementation (Bunge News, 2007). This is because budgeting is a process rather than an event and the budget cycle is

ongoing and interconnected. Thus, to keep track of all relevant issues, legislatures have to follow the entire process as it unfolds. It has been observed that, Budget implemented is substantially different from approved budgets and thus underlying the ineffectiveness and inefficiency of expenditure (Hagen and Harden, 1996)

Given that, information on budget implementation is often weak, securing greater timely and accurate information on budget implementation should be a priority for Parliamentary efforts to increase their own budgetary oversight powers and capacity. As the Parliament and its technical staff develop expertise in budget oversight, they can assist government departments to plan and implement budgets more effectively and efficiently.

This study will look on the role of Parliament in budget oversight function. One of the fifteen Standing Committees, the Infrastructure Committee under the Social Services Section will be used as a case.

1.2 Problem Justification and significance of the study

There have been allegations on the ineffectiveness of the Government Budget implementations through parliament; yet, no proper and effective steps have been instituted against the allegations (Cole, 1992). This study will provide information that will be useful for proper implementation of the government budget through parliament. Furthermore, this study will propose a conceptual framework for proper management and supervision of government funds.

The findings of this study will be useful in three ways. First, they will be useful to policy makers, planners and budget analyst in the budget preparation. Secondly, the study will contribute to understanding of the functions of Parliament and Parliamentary Standing

Committees in particular. Lastly, many researchers and academicians have always focused on the effectiveness of Parliamentary Committees in general (Cole, 1992). However, little is known with regard to their role in budget process. Therefore, the study will be a source of empirical literature to fill the existing gap.

1.3 Objective of the study

1.3.1 Overall Objective

The overall objective of this study is to determine the role of Parliament in oversight functions on government budget implementation.

1.3.2 Specific Objectives

- To determine the gap between planned and actual National budget.
- To assess the functions of the parliamentary committees in budget oversight
- To find out if time allocated to scrutinising the distribution of resources against priorities is sufficient
- To determine capacity of Committee Members with respect to their responsibilities

1.3.3 Research questions

- Do Parliamentary Committees have access to information from government departments?
- Is level of education/professional qualifications of Members supportive of effective committee work?
- Do Parliamentary Committees have access to independent support and facilities?

CHAPTER TWO

2.0 LITERATURE REVIEW

This part provides a theoretical and empirical framework surrounding the concept of budget oversight as advanced by different authors and their perception in relation to Committee effectiveness. Theoretical literature focuses on the concepts of Budget, National Budget, Parliament structure, Budgeting process and Oversight functions, Committees and their functions in general and findings of various studies on role of Committees in budget oversight.

2.1 The concept of Budget

The Budget is the most important economic policy tool of the government and provides a comprehensive statement of the nation's priorities.

Creating a budget is important because:

- Forces an organization to carefully consider the expected demand for its products and services and the resources required to meet that demand.
- Translates the organization's higher priorities into the appropriate resources required to achieve those priorities
- Highlights potential problems in sufficient time to take corrective actions
- Creates a baseline against which actual results can be compared. (Krafchik and Wehner, 2004)

The budget is also a critically important document in ensuring transparency, accountability, comprehensiveness and good governance. (Hagen and Harden, 1996). By providing a detailed description of proposed expenditure, it allows Parliament and the

general public to “know where their money goes” and thus increases transparency. In addition, the budget requires approval by Parliament before the government can spend money or raise revenue, making ministries accountable to Parliament and its Committees (Bunge News, 2007).

Budget is a summary or plan of the intended revenues and expenditures of that government. (Wikipedia, 2007)

2.2 National Budget

The national budget is a declaration of the government fiscal, financial and economic objectives and reflects its social and economic priorities (Bunge News, 2007). It is not just a technical instrument compiling income and expenditure. It is the most important policy statement made by the Executive in the course of the year. It reflects the fundamental values underlying national policy. It outlines the government’s views of the socio-economic state of the nation. It also reflects the level of gender sensitivity of the government’s future intentions and past performance. (Bunge News, 2007).

2.2.1 Budgeting Process

Transparency and accountability should be constitutional requirements, especially with regard to the national budgetary process (Laundy, 1989). Together with transparency in the entire budgetary process, accountability is at the very heart of democracy. The budgetary process includes three main phases: Formulation of the budget; reading and adoption of the budget; execution and Budget oversight (Messik, 2002).

As far as Parliament is concerned, the National budget dealings should not be an event but a process, developing throughout the year if Parliament is to perform its functions of

overseeing the National budget (Laundy, 1989). The National budget in itself and the procedure relating to its shaping and execution underscore a fundamental constitutional relationship between the Executive and Parliament (Laundy, 1989). **Formulating the Budget:** The elaboration of the budget is not only based on national needs and priorities. It is also affected by a variety of external factors and pressures. In many countries, the largest single item of expenditure-and one that is not optional-is the cost of servicing debts incurred in attempting to balance the budgets of previous years (Cole, 2002). Debt servicing may represent such a burden that it deprives the nation of resources and services that are crucial to its development such as education, health, social welfare, housing, and infrastructure. International financial institutions can impose conditions on States that represent great constraints on the budget drafting process and have a significant impact on the welfare of the community (Hagen & Harden, 1996).

Parliaments need to be involved in setting these conditionalities since eventually it is the constituents who bear the brunt thereof. While there should not be any interference in the responsibilities of the Executive in drawing up the budget, this process should be transparent and participatory so as to meet the needs of the community and also feature a consensus in Parliament. In one form or another, the process should involve not only official and ministries but also large sectors of society; private sectors, industrialists, trade unions, NGO's, women's organizations, interests groups and disabled (Krafchik and Wehner, 2004).

In a democratic environment, Parliament should be able to influence the drafting of the budget more proactively and make sure that the balance of appropriations is horizontally

correct between the various sectors and groups of the population and vertically correct between the various levels of government: national, provincial and local (Krafchik and Wehner, 2004).

One effective way of achieving this is through the presentation to Parliament by the Executive of a medium-term policy statement providing an opportunity for MPs to gain an understanding of the overall policy framework within which the next budget will be developed. Parliament influence in drafting of the budget should be the result of an ongoing process throughout the year, especially through its relevant committees. To secure such an ongoing and meaningful contribution by Parliament, parliamentary programming could, where appropriate, be revised to include separate debates and votes on each appropriation, as well as full budget debates, full select Committee examination of each appropriation based on audited and tabled annual reports of each department, ministry and Government Trading Organization (Hagen and Harden, 1996)

Parliament can assume to the fullest its oversight functions of the Executive with regard to the budget through the following mechanisms: six monthly fiscal reports and projections tabled and debated; mission statements for each appropriation, purchase agreements between ministries and departments, performance agreements between the public service authorities and heads of departments and ministries and specific government goals or strategic results areas which specifically guide annual budget programmes (Mattson and Stom, 1995).

Reading and Adopting of the Budget: National Budget preparation starts at the Ministerial, government departments and Sections level. The preparation involves

stakeholders from all sectors through Ministries, agencies and government departments. Its preparation is after the involvement of stakeholders at the lower levels obliged to technical teams that consider government priorities. The proposed budget is subjected to Parliamentary Committees before presentations in the House. The National Budget is then ready for submission to the Parliament for approval. Once the budget reaches Parliament, it becomes “Parliament’s property”. It is crucial that the Parliament should have the necessary time to proceed to a thorough reading of the budget and that budget passage should not be rushed through it. Parliaments need to be capacitated to deal with the budget adequately (Laundy, 1989). MPs should be more prepared to understand process of the budgets as a well as the underlying policy issues so as to fully perform their role with regard to the budget. Also parliaments should be equipped with the relevant technological facilities such as proof readers and other IT machines for a proper reading of the budget.

MPs should further be exposed to the assistance of experts and researchers units and well-trained support staff able to assist them in their duties; to that effect, capacity-building sessions for the parliamentary staff should be developed. In addition, MPs should have access to relevant information, including gender-disaggregated data allowing them to proceed to a gender analysis of the budget. (Bunge News, 2007)

Audit or Review: In this phase, parliament determines through post budget analysis and report of Audit and Controller General whether there was misuse of the money allocated by the government. Additionally, parliament periodically evaluates the entire budget and audit process to ensure accountability, efficiency and accuracy. This is done through Parliamentary Committees (Bunge News, 2007).

2.2.3 Budget Oversight

Budget Oversight is an analytical systematic and independent process of reviewing the appropriateness of the National Budget in accordance with the available resources integrated to priorities. The budget oversight is done by the Parliament through its Committees.

Parliamentary oversight can be done through:-

The Parliamentary Committees, Parliamentary questions, Special Commissions of inquiry and Debates (Msekwa, 1996).

Oversight of the budget can not remain the preserve of the government alone without inviting potential abuse (Mukherjee, 1997). Parliamentary oversight is critical to provide effective checks and balances and enforces accountability in formulation, execution and control of the budget Parliamentary oversight must be guaranteed by the functions that national constitutions assign to each organ of government to perform, with Parliaments ensuring that the provisions governing appropriation bills are properly enforced and that preventive policies are put in place to mitigate against fraud, waste and abuse of public funds(Msekwa, 1996).

Stronger parliamentary budget oversight has many supporters and detractors. Let's consider some of the arguments. On the positive side, it is argued that effective parliamentary oversight of public budgets is central to democratization and improved budget management (Krafchik and Wehner, 2004). As the representative of citizens, Parliament has a role to ensure that the nation's priorities are adequately reflected in the nation's major fiscal plan, the budget (Donald, 1997). While the executive has responsibility for drafting and implementing the budget, the role of Parliament is to

fulfilled. As the institution and its technical staff develop expertise in budget oversight, they can assist government departments to plan and implement budgets more effectively and efficiently. Constitutions do nevertheless give Parliaments an important role in the oversight of budget, execution, and the scrutiny of budget reallocation and the review of public accounts (Krafchik and Wehner, 2004). In other countries, for example in Norway, parliament has chosen not to give the power of purse to the (independent experts) oversight committee, but kept the power for plenary or the parliamentary budget committee. The reason behind this practice is that budget control would make the oversight committee co-responsible for government policy.

2.2.4 Concept of Committee

In the Commonwealth countries, Committees are used to refer to the formation or constitution of a group of Members of Parliament who are specifically named to address a specified mandate whose terms of reference and remit are spelt out. (Commonwealth Parliamentary Association report, 2001)

A Committee is expected to operate according to the procedure of a particular Parliament; such a committee is distinct from the Committee of the Whole House and any extra-parliamentary bodies including party caucuses or inter and intra party formations (Lok Sabha Secretariat, 1988). It was noted that successive Parliaments have found committees a flexible means of accomplishing a wide variety of different purposes (Msekwa, 1996).

Committees may be given different powers to meet different circumstances. They may be created ad-hoc to meet a particular requirement or be reappointed from session to session or from Parliament to Parliaments to carry out a more continuous function (Cole, 2002). The idea that it should be in part through committees that the House should play an active

part in informed criticism and scrutiny of the aims and actions of the executive is one which is central to any parliamentary committees system (Donald, 1997).

The related problem of adopting that system to meet this need is one which each Parliament has always to solve afresh as the nature and scope of the executive's activity varies. What is true, however, is that Committees are part and parcel of the operational mechanisms devised by Parliaments over the years to enable them discharge their expanding role and increasing functions of oversight with efficiency and effectiveness (CPA, 2001).

It was acknowledged that each of the operational mechanisms devised by Parliament has specific suitability and advantages in the handling of the specific functions. The crucial point in deciding on a particular approach and form of mechanism has to do with the view that, that kind of mechanism would satisfactorily discharge the stated function (Lok Sabha, 1998). Such perceived satisfactory ability should not be an end in itself. It has often transpired that parliament may never quite realise its intentions without marching reciprocity from the Executive (Fred, 1985). For instances, a mechanism such as the Question Time, which would facilitate the expected goal, where Ministers are not forthcoming and decide to withhold vital information. Further still, where Ministers avoid giving answers adequately, Question Time could turn into a circus. (Commonwealth Parliamentary Association report, 2001).

Even the US Senate depends greatly on Committees (Cole, 1992) points out that:

“Committees are found in practically every kind of organization; they are integral part of the operation of every public sector organizations and are almost as popular in private sector”.

2.2.5 General purpose of Committees

The general purpose of committees is to secure the benefits of group deliberations and to ease decision-making process. Committees cut across formal lines of authorities and departmentation, thereby, making unique contributions primarily in the areas of decision making, communication and co-ordination. (Sisk, 1985).

The purpose of Parliamentary Committees does not differ much from the aforesaid purpose. Due to multifarious activities of modern governments, legislatures have to face and solve many complex problems such as debating policies, make laws and oversee the executive in various fields of administration (Mattson and Stom, 1995).

To carry out its responsibilities with efficiency, parliament needs an agency of its own in which the whole House has confidence (Mukherje, 1977). The most practical method devised for this purpose is the setting up of a number of committees composed of a small number of members of legislature to which matters may be referred for examination and report prior to consideration thereof by the House as a whole. (Mukherje, 1977)

A good deal of Parliamentary business is thus conducted by these committees. This is supported by (Laundy, 1989) who points out that except in the case of very small parliaments, a legislative chamber in its Plenary form is usually too big to deal efficiently

with matters of detail or to undertake inquiries, so they use Parliamentary committees to smooth and speed up the accomplishment of their functions.

2.2.6 Functions of Parliamentary Committees

Since Parliamentary Committees work on behalf of the Parliament itself, it is important to understand at least in brief the functions of Parliament. According to article 63(2) of the constitution of URT, the Parliament is the Principal organ of the United Republic which has the authority on behalf of the people to oversee and advise the government and its organs in the discharge of their respective responsibilities (Constitution, 1977).

(Msekwa, 1996) in his article *Civic Public Education of Parliamentary Affairs* itemized the functions of Parliamentary Committees as follows:-

- (i) To examine matters within its specified mandate or matters referred to it by the House.
- (ii) To examine the Bills referred to them and to report back to the House with or without amendments.
- (iii) To report to the House from time to time on the government actions examined by the committees.
- (v) To print necessary papers and evidence on matters under investigation.
- (vi) To delegate to a sub-committee any of its powers except the powers to report to the House.
- (vi) To hire experts, technical and clerical staff to clarify some points or as witnesses.

2.2.7 The Subject of this Chapter

2.2.8 Problems of budget Oversight

Budget oversight is a process, and in this regard it involves a number of procedures. Alongside accomplished budget oversight, a number of problems some of which are described below, are encountered.

2.2.7.1 Government submissions

The government has not been able to submit the budget proposals within the timeframe of 90 days as provided by the parliament rules and regulations. As a result, parliament set timetables for the budget process become ineffective. Very little time has been allocated for undertaking a meaningful analysis of the proposal. Also, budget documents are dense and lack friendly formats, making the task of the MPs difficult (UNDP report, 2005).

i) MPs awareness of budgetary matters

The budget approval process, as part of their overall legislative function, has been a new experience for most of the MPs. In general, a decreasing number of MPs actively participate in the budget process. Most of them lack the technical expertise. Some are not very interested in budgetary issues. Many have difficulties with the language. However, somehow committee leaders and key individual MPs carry forward the process (Msekwa, 1996).

ii) Committee's performance

In practice, the Finance Committee, guides the budget review process. The committee, through practice rather than clear written procedures, has taken the lead in setting the

methodology and timeframes correspond with governments; therefore, they act as “sector committees” in the budget process as they attempt to assess budgetary programmes of their government counterparts (Lok Sabha, 1998).

iii) Committee hearings with Members of Government

The Parliament Standing Orders provide that during the preparation of their technical reports, committees can summon concerned members of the government. Such consultations have resulted in limited success. The majority leadership had interpreted the rules of the parliament on the competence of committees to call; members of government in a restrictive way; so as to indicate that committee requests should be directed to government only through the Speaker of the Parliament. He then addresses the Prime Minister, who finally decides whether or not a member of government can attend a request that a cabinet member comes to parliament for a budgetary committee hearing. It would be good if a future re-interpretation were given to the rule in order to reduce influences of subjective criteria (Mattson and Stom, 1995)

iv) Committee reports

Every committee deliberates the budget proposal for their sector and submits a report. The internal rules of parliament do not provide for the contents of committees’ reports or the Finance Committee’s final opinion. As a consequence, the reports have so far featured weak analysis in general. Committees’ findings and/or proposal amendments have not been adequately consolidated in the final opinion. This situation has given way to a fragmented document, which has not shown a consistent set of public policy recommendations nor an accorded parliamentary position on the budget proposal. The final report for the budget process 2004-2005 has been an exception, as its quality considerably improved as compared to the previous year (Lok Sabha, 1998).

v) Secretariat support

Generalist MPs need expert advice in their committee functions. However, the parliament secretariat does not possess a professional team of finance and budget advisers to assist the MPs. Committees are assigned supporting staff, who deal mostly with administrative matters, but who are short of technical training and lack adequate skills (Messik, 2002).

vi) Access to independent sources of information is very limited

In general, civil society and academics have not developed sufficient skills to provide meaningful inputs to the budget process. A framework for information exchanges between parliament and civil society organizations is not in place either. The media capacity is limited too (Msekwa, 1996).

vii) Quality of National budget plenary debate

Even though the law provides for the intervention of government members, the experience so far has been that the Prime Minister and the Minister for Finance centralize the discussion (UNDP report, 2005).

2.3 Factors for effective participation of legislatures in budget oversight

The report released by the World Bank institute in 2002 shows differences in legislative impact on budget oversight across countries. The report attributes the differences to the following factors:

- i) Design of parliamentary powers to amend the budget
- ii) Party political dynamics
- iii) Legislative budget research capacity

iv) Access to relevant information

v) Legislative committees as the 'engine room' for financial oversight

vi) Time for Oversight and the timing of the budget process

vii) Other factors and considerations

The details for these factors are attached as Appendix 2

CHAPTER THREE

3.0 STUDY METHODOLOGY

3.1 Description of the study area

The interest for undertaking this study has been geared by the functions and activities by the Parliament of Tanzania in implementing the national budget. The study was therefore undertaken in Parliament offices Dodoma and sub offices in Dar es Salaam. This study was therefore adopted, the case study approach. This study area was purposively chosen because the Parliamentary Committee that has been chosen as a representative of other Parliamentary Committees had its normal meeting in Dar es Salaam by the time of data gathering and so it was appropriate to interview members of the committee.

3.2 Research Design

A cross sectional research design was used to collect data primarily from Members of the Infrastructure Committee. This design is accurate and provides quick results. The longitudinal research design was also used in this study for collection of data from the Units of Inquiry which were selected to get relevant information on the study such as; Hon. Speaker of the National Assembly, Clerk of the National Assembly, Director of Parliamentary Committees, Table Office, Research Department and Committee Chairpersons. Longitudinal data were collected in three different occasions at an interval of one and half month's period each.

3.3 Sampling Procedure

3.3.1 Population and Sample size

The population of the study comprised of one Parliamentary Committee and other Unit of Inquiry. This committee is having 21 members each of whom were given questionnaire to fill, and was involved in the Focused Group Discussion as of primary and secondary data collection. The study has therefore, the sample size of 35 persons out of respondent's as shown below:-

Unit of Inquiry	Population	Sample Size	Percentage (%)
Speaker	1	1	100
CNA	1	1	100
Director of Committees	1	1	100
Director of Research departments	1	1	100
Director of Table Office	1	1	100
Members of IC	21	21	100
Committee Chairpersons of other Committees	10	6	60
Officials from the Budget Unit of MoI	8	3	37.5

3.3.2 Sampling Technique

In this study, the committee was randomly chosen from a pool of 15 other Parliamentary Committees. From the chosen committee all respondents (Members of the committee) were chosen. Committee Chairperson and staff from other Parliamentary departments were purposively chosen, bearing in mind that they have a key role to play in facilitating the budget process also based on their knowledge and experience in committee matters. The Director of Parliamentary Committees, Table Office and Research Department are

responsible for ensuring smooth operations of committees by providing various services ranging from financial technical and procedural aspects.

3.4 Data Collection

Different data collection methods were used in this study. Both quantitative and qualitative data were used. Primary and Secondary sources of data were also used in this study.

3.4.1 Primary Data

In primary data, administered questionnaires were given to members of Infrastructure Committee and other Committee Chairpersons to collect relevant information. Additionally, interviews were conducted in order to gather relevant additional information. Information from other Unit of Inquiry; Hon. Speaker of the National Assembly, Clerk of the National Assembly, Director of Parliamentary Committees, Table Office, Research Department of the Parliament were collected using the checklist and interviews conducted at the interval.

3.4.2 Secondary Data

Secondary data were also used in this study, and the main sources were various documents and reports relevant to the research problem obtained from Research Department and Table Office. Other sources of secondary data were various sites frequently visited over the internet as shown in the references.

3.5 Data Processing

The collected data were edited, verified and coded for the purpose of analysis that would result into valid conclusion drawing. After the collected data were verified and coded, the

descriptive and statistical analysis was conducted basing on data and information collected from primary and secondary sources. Quantitative data were analyzed using the Statistical Package for Social Science (SPSS) software to compute mainly percentages, and tabulations.

CHAPTER FOUR

4.0 RESULTS AND DISCUSSION

This chapter presents and discusses the findings that are intended to show the practice of the Parliamentary Committee on budget oversight in Tanzania.

4.1 The Infrastructure Committee

The Infrastructure Committee is one of the Tanzania Parliamentary Standing Committees. It is one of Standing Committees formed under Standing Order 87 (1) of 2004. The aim of this committee is to encourage the application of the high standard of financial control of the Ministry of Infrastructure Development together with examining activities done by the Ministry and its Institutions so that the public benefits from the workings of the committee. If the Infrastructure committee of the parliament which is the representative of other committees does its work appropriately, the public will benefit in such a way that roads, railways, waterways, and airway connectedness will be improved as per well implemented budget. Furthermore, countrywide communication network will positively be improved as a result of the work of the parliamentary committee in collaboration with other players in proper National budget planning and implementation.(Ibid: 66)

4.2 The oversight role of Infrastructure Committee

The major role of Infrastructure Committee is to examine or scrutinizing what is going on in as far as infrastructural matters are concerned. In carrying the function the committee performs the following:-

- To oversee the budgets of the Ministry of Infrastructure

- To discuss the estimates of revenue and expenditure of the Ministry of Infrastructure.
- To discuss government bills and international conventions originating from the ministry proposed to be ratified by the House
- To discuss the Annual operational report and audited accounts of parastatals falls under Infrastructure committee
- To follow up on the implementation of the Ministry as per article 63(3) of the constitution.

Additionally this committee prepares a report to be tabled to the Parliament. A report of the Committee focuses on what has happened in the Ministry under its portfolio in a year and highlight its recommendations and measures to be taken. Formally the committee meets 4 times a year. However the committee can meet any time when need arises.

4.3 Parliamentary Committees' access to information from government departments

Legislative decision-making needs to be based on comprehensive, accurate, appropriate and timely information supplied by the executive (Cole, 2002). Thus, access to information from the government departments is a prerequisite for effective performance of the committee works in all aspects.

In order to make informed judgment and decisions, Members of Parliament require regular briefing and relevant information and data from the government. 69% of the interviewed respondents indicated that it is not easy to access information needed from relevant government departments. For example in the Ministry of infrastructure it has more often than not been reported that there are little documented information on the telecommunication performance particularly in growing district centers in the country.

Shortage of this information has made it difficult for the Infrastructure committee to compare the relevance of planned budget to the nature of the demanding environment.

Table 1: Access to information from government departments

Description	Number of respondents	Percentage (%)
Easy to access	11	31
Not easy	24	69
Total	35	100

Eighty percent of the respondents showed that the main source of information to committee members was the budget speech. The speech provided gave them an overview of the budget. In this regard the general information received the committee members from the budget speech does not give clue of the underlying conditions and assumptions for the budget preparation. This implies that lack of access to information adversely affected committee ability to analyze and oversee the government budget.

Table 2: Sources of Information

Description	Number of respondents	Percentage (%)
National budget speech	28	80
Individual government Ministries	4	11
Parliamentary documents	1	3
All the above	2	6
Total	35	100

4.5 Amendment powers of the parliamentary committees on budget

The Standing Orders of the House No. 81 (4) of 1994 provides that Committees have no mandate to make changes on various votes and sub-votes of the government budget. Thus, the budget has to be endorsed by respective committees and thereafter the whole House. Lack of amendment powers deprived both committees and House the power to change the budget in line with the policy and expectations of the people. The implication of the Standing Orders of the House No. 81 (4) of 1994 is that the standing committees and the House at large can only propose in efforts to enable the budget plans meet certain priorities of National interest but not directly change the budget for technical issues need to be reconsidered in changing the proposed budget. However, this scenario has resulted into dialogues in the public that the parliament is limited to undertake in some few cases like this decision on some issues of public interest.

The results of this study showed that out of the interviewed respondents, 100% indicated that, lack of amendment powers severely affected their power to budget oversight. This implies that for effective budget oversight, Parliamentary Committees and Parliament in general should have the mandate to amend the budget inline with people's needs, desire and expectations.

Table 3: The power of the Committee to amend the budget

Description	Number of respondents	Percentage (%)
Yes	-	-
No	35	100
Total	35	100

4.6 Competencies of committee members in support of their works

Since budget documents are written in technical language, a member is required to have a certain features requisite for understanding of various issues and comprehend documents presented to him/her. In Uganda for example; it is indicated that one should have an Advanced Level of Secondary Education or Diploma to qualify for election as a Member of Parliament. This is according Article 63 (1) of the constitution of Uganda of (1995). However, Article 67 (1) (a) of the Constitution of the United Republic of Tanzania states that:-

“.....any person shall be qualified for election of appointment as a Member of Parliament if he is a Citizen of the United Republic who has attained the age of Twenty one years and who can read and write in Kivashili or English.....”

The provision of this article of the constitution unequivocally puts a loophole for any one irrespective of his/her level of education to qualify for election as a Member of Parliament. Thus, Primary Schools leavers are also eligible for election as members of Parliament. This study has found that 57% of the surveyed respondents, appreciated education above ordinary level secondary education as a tool to make them effective in performing their role in the committee undertakings.

Table 4: Education as a tool for budget performance

Description	Number of respondents	Percentage (%)
Yes	20	57
No	15	43
Total	35	100

4.7 Parliamentary Committees' access to independent Research facilities and support

Parliamentarians have to be empowered to independently analyze the budget if they are to play a meaningful role in the process. The ability to understand the budget and make informed changes depends on detailed scrutiny that is only possible, if supported by analysis.

Standing Orders of the House is silent on the issues for the Members of Committee engaging or hire Independent Researchers, consultants or think tanks to assist them in the analysis of the budget and economic issues. Committee members depend on one Committee clerk who is not necessarily a custodian of budgets contrary to government ministries that have a lot of experts in Budget and budgeting issues. This makes the oversight function be difficult as Members of Parliament lack experts knowledge in budget issues. Another source of information to members of committees is a library that is located in Dodoma and internet services that would help Members of Parliament during the study. But the information's found in the Library are outdated and internet is very slow especially when you want to download the document. This study has found that 83% of the interviewed respondents indicated that the Parliamentary library located in Dodoma is poor and outdated, and 63% of the surveyed respondents show that the internet service is not effective.

Table 5: Sources of information to Members of Parliament

Facility	Modern	Moderate	Poor	Very poor	%
Library	-	4	29	2	83
Internet	12	22	1	-	63

Source: Researcher's findings

4.8 Time for submission and discussing Budget Proposals

The budget should be tabled sufficiently in advance of the fiscal year to which it relates in order to enable the legislature to make decisions that matter. In this situation the budget cycle should be comprehensive enough to cover priorities of the Nation. In Tanzania the budget cycle starts at the local authorities with identification of needs of the community and the government priorities. This is a continuous process which usually starts five to six months before the approval of the budget by the House. The exercise at the local government level go simultaneously with budget preparation process at the ministerial and government agencies level and it is five to six months before the budget session of the parliament. With regard to complexities involved in budget planning this time seems not to be enough a situation that leads into the budget proposal reaching the Parliamentary committees at a late stage. This study has found that in Tanzania, budget documents are presented to committees the same day or one day before that discussion is scheduled to commence. Discussion on the budget at plenary Assembly lasts for five days only. At the committee level it is only one day. The results of the interview conducted show that 100% of respondents indicated that the time for submission and discussion budget proposal is not enough.

Table 6: Budget tabling

Description	Number of respondents	Percentage (%)
0 – 1 day	35	100
1 – 2 days	-	-
5 days	-	-
Total	35	100

Regarding the budget planning cycle adopted in Tanzania, the results indicate further that 69% of the respondents point out that the time for submission and discussion of the budget proposal should be increased to 1 month.

Table 7: Time for submission and discussing Budget Proposals

Description (proposed time)	Number of respondents	Percentage (%)
3 months	4	11
2 months	7	20
1 month	24	69
Total	35	100

4.9 The gap between planned and actual budget

In many developing countries, budget implementation is substantially different from approved/planned budget, and this is an important problem underlying the effectiveness and inefficiency of expenditure (CPA, 2001). Monitoring budget implementation should be priority for Parliamentary budget oversight.

Given that information, in Tanzania the budget implementation is especially weak because there is a big gap between planned and actual budget. For example the total budget proposal of the country in fiscal year 2007/2008 was Tshs. 12 trillions while the planned/approved budget was only Tshs. 4 trillions. From this study, it was found that more than 40% of the Tanzania budget is depending much on donors. Financial resources were scarce and emerging of unexpected burning issues such as Power crisis as it appeared in 2006 which resulted in the need for emergency power. In such situations emergency actions taken to rectify the power crisis in the country influenced the budget of the country the ultimate of which is the hereby referred to as the gap between planned and actual budget.

The results of this study show that, 100% of members interviewed indicated that there is a gap between planned and actual budget as can be seen in table 10 below.

Table 8: The gap between planned and Actual budget

Description	Number of respondents	Percentage (%)
Yes	35	100
No	-	-
Total	35	100

The results indicate further that 86% of the respondent's points out dependence of budget to donors, scarce resources and emerging issues to be the reasons for the existence of the gap between planned and actual budget

Table 9: The reason for the existence of such gap

Description	Number of respondents	Percentage (%)
Budget dependence on donors	1	3
Emerging of unexpected burning issues	1	3
Scarce of resources	3	9
All the above	30	86
Total	35	100

4.10 Functions of the parliamentary committees in budget oversight

Oversight of the government budget cannot remain the preserve of the government alone without inviting potential abuse (Lok Sabha Secretariat, 1988). It is commonplace side from their role in setting the legal framework, for Parliamentarians to take on the task of scrutinizing government. The involvement of Parliamentarians can help to ensure that the use of public money in government departments/Institutions is properly authorized, implemented in respective activities and accounted for.

That Parliamentary oversight of the government budget is an accepted phenomenon in democratic societies.

In Tanzania, Parliamentary oversight can be done through; Parliamentary Committees, Parliamentary questions, Special Commissions of inquiry and Debates. Parliamentary Committees are responsible for oversee or scrutinize the budget and all activities of the respected Ministry to ensure that the activities and resources allocated are kept within the framework or according to the Action Plan. Parliamentary questions where MPs pose their

questions to Ministers during questions time in Parliamentary proceedings. Although expected goal in this type of oversight mechanism (questions to Minister) could not be achieved, where Ministers are not forthcoming and decide to withhold vital information or avoid giving answers adequately.

Special Commission of inquiry/Select Committee is another mechanism used in oversight function. This is said to be the best mechanism to oversight government activities. Select Committee ceases when its report is tabled to the Parliament. The Selected Committee which given the mandate to scrutinize the Richmond Saga in Tanzania (2007/2008) is the best example aforementioned committee type.

Never less, it is argued that Parliamentarians usually do not have sufficient information on the budget documentation, including the provision of output and outcome target, also Committee experience difficulties to monitor the budgetary expenditure. But sometimes, the problem does not arise from a lack of information, but from a lack of willingness in the executive/government to share the appropriate information with Parliamentary Committees.

The results show that 89% of the interviewed respondents indicated that it is not easy to do their oversight function on the budget due to lack of willingness in the executive to share the appropriate information.

Table 10: Functions of the parliamentary committees in budget oversight

Description	Number of respondents	Percentage (%)
Easy to oversight	4	11
Not easy to oversight	31	89
Total	35	100

4.10.1 Time factor in relation to scrutinizing distribution of resources against priorities

Time availability determines the capacity for detailed analysis. Where Parliament and its Committee do not have sufficient time to scrutinizing distribution of resources against priorities and appropriate time to do such activity.

MPs have to move from Accounting Audit to Performance Audit. This is done through Onsite visit. It was discovered from this study that sometimes the way MPs were informed was contrary to the prevailing situation. Hence therefore, to ensure resources were used as planned and of course in the given time, there was a need for MPs to visit places seeing the way resources were used to determine the value for money and time frame.

The results of this study show that, 91% of members interviewed indicated that resources distribution is not well adhered as per agreed time framework and therefore this affects social economic development in some places as priorities were not focused, and therefore this affected social economic development in some places as priorities were not focused upon.

Table 11: Time factor in Resource use

Description	Number of respondents	Percentage (%)
Yes	3	9
No	32	91
Total	35	100

CHAPTER FIVE

5.0 CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion

The oversight functions are vested in the Legislature as a fundamental principle of the powers and on account of Parliament being an institution of the people's representatives. In Tanzania, despite often wide ranging reforms in strengthening legislative oversight of the Executive for example through the National Budget oversight, it is still considered that Parliament's role is essentially passing legislations, and enough time is very important for dealing with vital issues as National Budget . In this regard therefore, there is need for the Parliament's functional oversight especially National Budget oversight to be given enough time and restricts full legislature on the oversight of government's budget.

For effective budget scrutiny, one needs to be equipped with requisite support services/facilities such as a modern library, Internet and Offices. Legislatures require both sufficient time and a properly timed budget process to facilitate meaningful decision-making. International experiences suggest that a minimum of three months is required for the approval of the budget by legislature on the basis of meaningful analysis and oversight. However, sufficient time is not enough in itself. The budget should also be tabled sufficiently in advance of the fiscal year to which it relates in order to enable the legislature to make decisions that matter.

5.2 Recommendation

It is important, therefore, for the legislature to have access to independent information and analysis on the budget preferably through its own research service. This can be

complemented with analyses by independent think tanks, private sector economists and academics. For instance, the Congressional Budget Office (CBO) of the United States has almost 245 highly trained staff, and there are almost fifty employees in Congressional Planning and Budget Office (CPBO) of the Philippines.

From the findings of the study, the researcher recommends the followings:-

i) Committee should have powers to amend the budget

The argument as to why are members of the committees not allowed to directly amend the budget emanates from the fact that there are technical issues involved in budget preparations and which would not just accept a mere change but deep considerations of the outcomes. This is the reason that makes the committees to currently not to have amendment power on the budget. They are therefore, involved in passing the various votes and sub-vote of the budget as presented by the government. This scenario makes it difficult for committees to change or adjust the budget to suit the needs, expectations and aspirations of the people they represent. With amendment powers committees will be in a good position to influence the budget in line with people's needs and aspirations.

ii) Committees should have access to information from the government departments

Access to information is critical to committee oversight of the budget. This is because Members of Parliament need to be constantly briefed and updated with current information and data from the government in order to hold the later account. Inadequate information from the government departments greatly undermines committee capacity to influence the budget. Consequence,

committees end up with unresourceful recommendations for budget improvement. Access to information from the government would not only enhance committee's contribution on the budget but also track beforehand any mismanagement as regard the use of public funds.

iii) Committees should be capacitated to hire independent research and facilities.

Committee work depends on availability of research facilities such as modern offices, internet and computer and Library. Additionally, they should be able to hire independent experts and consultants to assist in the analysis of policies and economic trends. Normally, the government has a huge machinery of bureaucrats and technocrats versed with a variety of skills and professionalism in various fields. This doesn't apply to committees. They depend on the advice from a Committee Clerk, who might not be versed with issues at hand. This affects negatively on the role as regard to budget oversight. To be efficient committee need to have capacity to hire consultants and independent think-tanks to assist them comprehend intricate budgetary terms and documents.

iv) Time for submission and discussion of budget proposal should be reviewed

Committees need adequate time if they are to meaningfully influence the budget. It takes approximately 6 months for the government to prepare the budget. However, one day is allotted for the committees to discuss the budget. However, budget proposals should be submitted well in advance (one month before the approval). Little time allocated for budget scrutiny makes it impossible for in-

depth and detailed analysis of the budget. Moreover, the limited time doesn't warrant committees to adequately consult the stakeholders and electorate at large. To make thorough analysis of the budget, committees need sufficient time to discuss the budget proposals.

v) **The minimum academic qualifications for election of Members of Parliament should be reviewed**

Budget materials and proposals are written in an intricate jargonized language that may not be comprehensible to layperson. It requires a thorough analysis and an understanding of underlying policy frameworks to be able to intelligibly budget proposals. That is possible with particular requisite minimum academic qualifications. It is, therefore, naïve to accept a Member of Parliament with Primary School education or a form four leaver to understand the complex budget documents. There is therefore a need to put an optimal minimum education level for incumbents of the Member Parliament posts.

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APPENDICIES

Appendix 1: The functions of Parliamentary Standing Committees

Finance and Economic Affairs Committee

- To oversee the budgets of the Ministry of Finance
- To discuss the estimates of revenue and expenditure of the Ministry of Finance
- To discuss government bills and international conventions originating from the ministry proposed to be ratified by the House
- To discuss the Annual operational report and audited accounts of parastatals falls under Finance and Economic committee
- To follow up on the implementation of the Ministry as per article 63(3) of the constitution.

Public Accounts Committee

- To examine the Audit Reports of the Controller and Auditor General which shall be laid on the Table.
- To consider any other matter which shall be referred to it by the Speaker.

Local Authorities Accounts Committee

- To examine the reports of Local Authorities Audited Accounts lay on the Table.
- To consider any other matter which shall be referred to it by the Speaker.

Social Services Committee

- To oversee the budgets of the Ministry of Health and Ministry of Education
- To discuss the estimates of revenue and expenditure of those Ministries
- To discuss government bills and international conventions originating from those ministries proposed to be ratified by the House
- To follow up on the implementation of the Ministries as per article 63(3) of the constitution.

Defense and Security Committee

- To oversee the budgets of the Ministry of Defense and Ministry of Home Affairs
- To discuss the estimates of revenue and expenditure of those Ministries
- To discuss government bills and international conventions originating from the ministries proposed to be ratified by the House
- To follow up on the implementation of the Ministries as per article 63(3) of the constitution.

Foreign Affairs Committee

- To oversee the budgets of the Ministry of Foreign Affairs and East Africa Co-operation
- To discuss the estimates of revenue and expenditure of those Ministries
- To discuss government bills and international conventions originating from the ministries proposed to be ratified by the House
- To discuss the Annual operational report and audited accounts of parastatals falls under Foreign Affairs Committee

- To follow up on the implementation of the Ministries as per article 63(3) of the constitution.

Environment and Natural Resources Committee

- To oversee the budgets of the Ministry of Natural Resources and Tourism
- To discuss the estimates of revenue and expenditure of the Ministry
- To discuss government bills and international conventions originating from the ministry proposed to be ratified by the House
- To discuss the Annual operational report and audited accounts of parastatals falls under Environment and natural committee
- To follow up on the implementation of the Ministry as per article 63(3) of the constitution.

Agricultural and Lands Committee

- To oversee the budgets of the Ministry of Lands, Housing & Human Settlements, Ministry of Water & Irrigation & Ministry of Agriculture
- To discuss the estimates of revenue and expenditure of those Ministries
- To discuss government bills and international conventions originating from the ministries proposed to be ratified by the House
- To discuss the Annual operational report and audited accounts of parastatals falls under Agricultural and Lands Committee
- To follow up on the implementation of the Ministries as per article 63(3) of the constitution.

Investment and Trade Committee

- To oversee the budgets of the Ministry of Industry, Trade & Marketing & Ministry of Energy and Minerals
- To discuss the estimates of revenue and expenditure of those Ministries
- To discuss government bills and international conventions originating from the ministries proposed to be ratified by the House
- To discuss the Annual operational report and audited accounts of parastatals falls under Investment and Trade committee
- To follow up on the implementation of the Ministry as per article 63(3) of the constitution.

Community Development & Special Group Committee

- To oversee the budgets of the Ministry of Labour Employment & Youth & Ministry of Community Development, gender & Children
- To discuss the estimates of revenue and expenditure of those Ministries
- To discuss government bills and international conventions originating from the ministry proposed to be ratified by the House
- To discuss the Annual operational report and audited accounts of parastatals falls under Community Development & Special Group committee
- To follow up on the implementation of the Ministries as per article 63(3) of the constitution.

Constitutional and Legal Affairs Committee

- To oversee the budgets of the Ministry of Justice & Constitutional Affairs, Prime Minister's Office & Public Service Management
- To discuss the estimates of revenue and expenditure of those Ministries
- To discuss government bills and international conventions originating from the ministries proposed to be ratified by the House
- To discuss the Annual operational report and audited accounts of parastatals falls under Constitutional and Legal Affairs committee
- To follow up on the implementation of the Ministries as per article 63(3) of the constitution.

Standing Orders Committee

- To consider and, propose on any amendments to be made to the Standing Orders;
- To inquire and give a report on any proposal pertaining to the Standing Orders which has been referred to it by the Speaker or any Member of the Assembly;
- To inquire and report on any complaint arising from Speaker's Ruling as may be brought before it by any Member of the Assembly.

Steering Committee

- The responsibilities of the Steering Committee shall be to consider and advice the Speaker on all matters pertaining to the Business of the Assembly in general, and make easy including laying down a procedure which will enhance and make easy the development of the Business of the Assembly or of any of its Committees if a need to do so arises.

Privileges, Power and Ethics Committee

- To inquire into all matters pertaining to the Parliamentary Privileges, Immunities and Powers referred to it by the Speaker.
- To deal with all matters pertaining to ethics of Members of the Assembly,
- To consider any other matter which shall be referred to it by the Speaker.

Appendix 2: Factors for effective participation of legislatures in budget oversight

i) Design of parliamentary powers to amend the budget

The first important variable is the nature of the legislature's powers to amend the budget. The more amendment powers are circumscribed, the more control over budget outcomes is centralized in the executive. Many legislatures have constitutionally unfettered powers to shape budgets, including those in Scandinavia, much of continental Europe, and the United States. To the contrary, 'reductions only' restrictions apply in the Westminster tradition, so that parliament may only reduce existing items but it may not include new ones or increase existing ones.

Any amount from an expenditure item that is cut cannot be shifted to increase spending on a different item elsewhere in the budget. (Cocks and Mays, 2001).

ii) Party political dynamics

Budget takes place in a broader political context; it is an expression of the power relations of political actors that participate in the process. How much influence parliament actually has, the defector rather than theoretical extent of its budgetary action space, is to a large extent determined by party politics. While legal frameworks and the constraints they establish tend to be relatively long lasting, party political dynamics can be far more fluent. The following paragraphs discuss two particularly important variables that shape the party political balance of power in the context of which parliament exercises its budgetary functions, namely, party political majorities and party cohesion.

Party political majorities have been shown to have an important effect on the role of parliament in the budget process (Rubin, 1993). In essence, stable majorities ensure the predictability of voting outcomes.

If the legislature features several parties without one of them having an outright majority of seats, the executive will have to assemble the support of a number of political parties to have its budget passed. It is likely to have to bargain and make concessions during this process. In this case the executive is faced with substantial strategic uncertainty as to whether it will be able to 'get through' its original budget proposal without significant changes.

In the United States, for example over the past three decades the extent to which members of each party vote with their party colleagues has been as low as 66 percent in the case of Senate (Laundy, 1989).

iii) Legislative budget research capacity

Legislators have to understand the contents of the budget if they are to play a meaningful role in the process. Even when they have legal and political space to shape budgets, technical capacity is necessary to optimally use this opportunity. Access to independent budget analysis can support legislators in assessing the integrity of the figures in the draft budget, deciding whether changes might be desirable and evaluating the budgetary implications of proposed amendments (Mc Gee 2002).

Many of the more active legislatures, in budgetary terms, have substantial own budget research capacity. Topping the list, the Congressional Budget Office in the United States

has about 245 high trained staff (Mc Gee 2002). There are almost 50 employees in the Congressional Planning and Budget Office of the Philippines.

In Uganda the 2001 Budget Act has led to the establishment of a Parliamentary Budget Office staffed with 13 Economists. But even research capacity on a lesser scale can play an important supporting role. Some parliaments have smaller research units that can deliver some budget related analysis when need, such as the Scientific Services of the German Bundestag.

Legislative research capacity can be supplemented with input from independent think tanks, academics and private sector economists. (Mesick, 2002).

Parliamentarians often complain that their access to budget research capacity is negligible or non-existent. In other cases, legislatures themselves are perhaps to blame for their insufficient research capacity. One parliament recently visited by this author had only a staff of five to service two key financial scrutiny committees. But the same parliament employed approximately one hundred cooks! It would seem that substantial improvements in legislative budget research capacity could be achieved in a number of cases if Parliaments themselves prioritized their own budget accordingly. (Mesick, 2002).

iv) Access to relevant information

Parliamentary decision-making needs to be based on comprehensive, accurate, appropriate and timely information supplied by the executive and the audit institution. Crucial in this is the amount of supporting documentation that accompanies the budget figures. In many countries, the budget document itself contains little narrative that outlines the policies

underlying tax and spending proposals. Often the only source of additional information is the budget speech. This makes it difficult for legislators and their staff to understand the policy basis for the budget, and to evaluate whether the budget adequately reflects stated government policy (Donald, 1997).

Comprehensiveness of budget information is another major concern. In developing countries, all aid financed spending should be included in budgets. When aid funds as much half of all expenditures, it is obvious that budget priorities cannot be identified if only a proportion of public spending is reflected in annual budgets. In addition, budget information is often not presented in a user-friendly format, and one needs to be a seasoned practitioner of budgeting to decipher what is being proposed. Ideally, legislators and other users of budget documentation should be consulted about the format and content of documentation to ensure usefulness (Donald, 1997).

Also needed is in-year actual spending information and timely, thorough and well presented audit reports, so that legislatures can scrutinize the implementation of the budget. The latter is a crucial issue in many developing countries, where unauthorized expenditures and budget variance, that is the difference between approved and actual numbers, not infrequently run into double percentage figures. Budgetary decisions should be made in the knowledge of actual spending information, as much as possible, rather than the basis of budgeted figures that might be little more than fiction.(Donald, 1997).

v) Legislative committees as the 'engine room' for financial oversight

Committees are the 'engine room' of the legislature, (Mattson & Storm 1995). It is here that in depth and technical debate can take place, away from the political grandstanding that often characterizes proceedings in the chamber. Where discussion takes place mainly on the floor of the house the budgetary influence of the legislature tends to be weak. (Krafchik & Wehner 2004). Several factors make for strong committees, such as sufficient time for deliberation, resources in terms of support staff, and the length of average membership. Also important are the powers of committees to summons individuals and access all relevant information.

Internationally committee involvement in the budget process appears to be growing. (Krafchik & Wehner 2004). For instance, the Australian Senate introduced a departmental committee stage for the approval process in 1970, India in 1994, and the Ugandan and Zambia Parliaments have recently created new committees to consider budget issues. Although these initiatives may have been implemented with varying degrees of success, they give an indication that legislatures appreciate the value of committee involvement.

The exact structure of committee involvement differs across countries (Lok Sabha Secretariat, 1988). In many cases budget or finance committees have overall responsibility for the approval process.

In some legislatures, it has sole responsibility to consider the draft budget; in other it acts as a coordinating body for the work of sectoral committees on department budgets (OECD 2002b). In order to that the budget it approved is implemented fully, efficiently and

effectively, the legislature also requires committee capacity for the ex post scrutiny vehicle for this purpose is a dedicated Public Accounts Committee (McGee 2002).

vi) Time for Oversight and the timing of the budget process

Legislatures require both sufficient time as well as a properly timed budget process to participate effectively in decision-making (Laundy, 1989).

International experience suggests that a minimum of three to four months is required for the approval of the budget on the basis of meaningful analysis and oversight. However, sufficient time by itself is not enough. The budget should also be tabled sufficiently in advance of the fiscal year to which it relates in order to make decisions that matter. This is because interim spending, for instances through ‘votes in account’ continuing resolutions or interim executive spending authority based on constitutional or legal formulas too often distort budget priorities (Meyer and Naka, 1998). Historically, the British Parliament devised a tactic of voting appropriations near the end of the session as a means of forcing the Crown to utilize its own resources before relying on tax revenue raised from the public (Mc Gee, 2002).

In a modern context, this centuries’ old tradition weakens an approval process that should aim at advance scrutiny. Regrettably, many countries in the Commonwealth have copied this poor practice, for instance in much of Anglophone Africa. Elsewhere, most budget processes are geared to ensure timely passage under normal circumstances.

Appendix 3: Analytical results of the surveyed respondents

Frequency Table

Sex of the respondent

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Male	26	74.3	74.3	74.3
Female	9	25.7	25.7	100.0
Total	35	100.0	100.0	

What is your position in the committee?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Chairperson	1	2.9	2.9	2.9
Vice chairperson	1	2.9	2.9	5.7
Member	27	77.1	77.1	82.9
Others (Specify)	6	17.1	17.1	100.0
Total	35	100.0	100.0	

What is your professional qualification?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Agricultural, natural resources, and livestock specialist	6	17.1	17.1	17.1
Economics, Business, and Accounting, specialist	14	40.0	40.0	57.1
veterinary, Medical specialist	5	14.3	14.3	71.4
Logistics, Material management, and Procurement specialist	4	11.4	11.4	82.9
Psaicholgist, political sciences, law,	6	17.1	17.1	100.0
Total	35	100.0	100.0	

On your opinions; does your professional qualification make you competent in performing your role in the committee?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Yes	25	71.4	71.4	71.4
No	10	28.6	28.6	100.0
Total	35	100.0	100.0	

If the answer above is No. What do you suggest on the skills and knowledge of committee members?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	There must be and professional requirements for committees	10	28.6	100.0	100.0
Missing	System	25	71.4		
Total		35	100.0		

How many secretariats are serving your committee?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2 - 3	35	100.0	100.0	100.0

Does the number of secretariats suffice the committee requirements?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	7	20.0	20.0	20.0
	No	28	80.0	80.0	100.0
Total		35	100.0	100.0	

If the answer above is No; what is your proposal?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	The number has to be increased	26	74.3	92.9	92.9
	The number be the same but correct scope of work	1	2.9	3.6	96.4
	The number be the same but add helpers	1	2.9	3.6	100.0
	Total	28	80.0	100.0	
Missing	System	7	20.0		
Total		35	100.0		

When does the government submit the proposed budget to your committee for discussion before Bunge session?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	few months before Bunge sessions	35	100.0	100.0	100.0

Is the time enough for proper decisions of the committee?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid No	35	100.0	100.0	100.0

If the answer above is No; what should the time be?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Time should inevitably be increased	35	100.0	100.0	100.0

What do you say on the access to information by your committee from government departments?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid There is need for improvement of regulations	11	31.4	31.4	31.4
It is long and bureaucratic	24	68.6	68.6	100.0
Total	35	100.0	100.0	

Does the committee have access to all relevant budget documents?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Yes	11	31.4	31.4	31.4
No	24	68.6	68.6	100.0
Total	35	100.0	100.0	

Does the committee have access to information from government?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Yes	34	97.1	100.0	100.0
Missing System	1	2.9		
Total	35	100.0		

Is the time allocated for the committee to discuss the budget enough?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid No	35	100.0	100.0	100.0

Do you think the time set for budget documents scrutiny is enough?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Several months in limited environment	4	11.4	11.8	11.8
Several weeks in limited manner	7	20.0	20.6	32.4
Some times months and sometimes weeks	23	65.7	67.6	100.0
Total	34	97.1	100.0	
Missing System	1	2.9		
Total	35	100.0		

Does the committee have access to research facilities such as library and internet?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Yes	35	100.0	100.0	100.0

Does the committee have the power to suggest otherwise on the proposed budget?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Yes	35	100.0	100.0	100.0

Do you see any gap between planned and actual budget?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Yes	35	100.0	100.0	100.0

If the answer above is Yes. ; What is the reason for the existence of such a gap?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Budget dependence on donor countries	1	2.9	2.9	2.9
Financial resources scarcity	3	8.6	8.6	11.4
Emerging unexpected burning issues in the country	1	2.9	2.9	14.3
All of the above	30	85.7	85.7	100.0
Total	35	100.0	100.0	

What is your key role in the oversight activity of the committee?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid All of the above	35	100.0	100.0	100.0

What is the source of information for budget planning?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid National Budget	28	80.0	80.0	80.0
Individual government ministry	4	11.4	11.4	91.4
Parliamentary documents	1	2.9	2.9	94.3
All of the above	2	5.7	5.7	100.0
Total	35	100.0	100.0	

How many days does the budget tabling take?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0 - 1 Days	35	100.0	100.0	100.0

How long does it take for the budget to be submitted?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1 Month	24	68.6	68.6	68.6
2 Months	7	20.0	20.0	88.6
3 Months	4	11.4	11.4	100.0
Total	35	100.0	100.0	

**Appendix 4: Questionnaire administered to the surveyed respondents
The Role of Parliament in Oversight functions “Government Budget
Implementation”**

The information obtained will help to improve the effectiveness of Parliamentary Committees in government budget Oversight.

1. Gender of respondent
 - A. Male
 - B. Female
2. Your position in the committee
 - A. Chairperson
 - B. Vice Chairperson
 - C. Member
3. Professional qualification
.....
4. Do you think the qualification you have is enough for you to perform your committee effectively
 - A. No
 - B. Yes
5. If “No” what do you suggest on skills or knowledge should the Members have?
 - A. There must be professional requirements
 - B. At least committee leaders should be professionals
 - C. The nature of the work does not need all that
 - D. Others Specify
6. Does the number of technical staff/secretariat suffice?

No: ()

Yes: ()
7. If “No” what is your proposal?
 - A. The number should be increased
 - B. The number should be the same but correct scope of work
 - C. The number be the same but add helpers
 - D. Others Specify.

8. When the governments submit the proposed budget in your committee before the committee starting discussion?
- A. Very few weeks before Bunge session
 - B. Few months before Bunge session
 - C. Just when the session begins
 - D. Others Specify
9. Is the time enough?
- No: ()
- Yes: ()
10. If the time is not enough what do think/propose the time should be?
-
11. What do you say on the access to information and documents by your committee from government departments?
- A. Time should inevitably be increased
 - B. Time remain the same but give technical staff to the committee
 - C. Time increase and give technical staff to committees
 - D. Others
12. Do you think the time allocated to the committee to discuss the budget is enough?
- A. No
 - B. Yes
13. If "No" what is your proposal?
-
14. Do you think the time allocated to the committee to oversee/scrutinize the budget adequate?
- A. No: ()
 - B. Yes: ()
15. If "No" what do you say
-
16. Does the committee have access to research facilities such as Library, Internet?
- No: ()
- Yes: ()

17. Does the committee have the power to suggest actual amendments/budget?
 No: ()
 Yes: ()
18. Is there a gap between planned and actual budget?
 No: ()
 Yes: ()
19. If "Yes" what is the reason for the existence?
 A. Budget dependence over donor countries
 B. Financial resources scarcity
 C. Emerging unexpected burning issues
 D. All of the above
 E. Others Specify
20. What is your key role in the oversight activity of the committee?
 A. Budget Analysis in relation to sector requirements and importance
 B. Budget foreseeing for appropriate amendments
 C. All of the above
 D. Advising and directing the government
22. What is the source of information for budget planning?
 A. National Budget
 B. Individual government Ministries
 C. Parliamentary documents
 D. All of the above.
23. How many days does the budget tabling take?
 A.0 – 1 Day
 B.1 – 2 Days
 C.2 - 3 Days
 D. 5 Days
24. How long does it take for the budget to be submitted?
 A.1 Month
 B. 2 Moths
 C. 3 months
 D 5 Months

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