



**TRAINING WORKSHOP  
for  
Members of Public Accounts Committees  
Okahandja, 16-17 March 2007**

**REPORT**



The workshop was officially opened by Deputy Minister of Finance, Hon. Tjekero Tweya.

The training workshop was aimed at capacity building and enhancing members' knowledge and understanding of the State Act, Treasury instructions, other regulations thereto and how to analyze the Auditor General's reports as well as the conducting of Public hearings. The workshop was sponsored by the Namibia Democracy Support Centre and the Friedrich-Ebert-Stiftung.

The Workshop was attended by, Chairman of the Public Accounts Committee Johan De Waal, Members of the standing committee, Hon. S.I. Gobs Chairperson of the National Council's Standing Committee on Public Accounts and Economy, Mr. Hubert René Schillinger, Resident Representative of Friedrich Ebert Stiftung, Mr. Moses Ndjarakana Executive Director of the NDSC. Mr. Walter Haseb chief Accountant in Government Accounting, Mr. D.J. De Greef -Chief Accountant-Budget Management & Control, Mrs. Traut-General Manager: Finance Municipality of Swakopmund, Mr. Lamech Uyepa-Director:Regional, Local, and Traditional Authority Co-ordination, Mr. Junias .E. Kanjeke-Auditor- General and Mr. W.Barth, Deputy Auditor-General.

In his opening speech Deputy Minister of Finance Tjekero Tyewa said that the workshop will therefore attempt to understand the legal framework and best practices of Public Sector Accountability and was particularly happy by members of the National Council PAC for their dedicated attendance towards the workshop he said, Tweya also said although there is no reference mention about referral of Auditor General reports to the National Council for revenue reports of the Regional Councils and Local Authority Councils therefore he encouraged for proper check-up and Balance to be completed on time in order for the Auditor General to speed up its Mandate



He also said that public resources particularly those acquired through Taxation be properly and lawfully utilized therefore he said that public sector accountability should necessitate the publication of sufficient information which should be easily understood by the public.

Tweya was on the opinion saying that the best way to ensure accountability is by private organizations deploy systems which enable them to track the performance of the managers of the organizations assets and reminded the public not to misuse resources as it is not owned by specific individuals. He also said that it is the Auditor-General role to effectively perform its oversight functions and that the public Accounts Committee requires accurate and timely information to fulfill its duty.

In conclusion Deputy Minister Tweya said that it is time for Africa to learn to give credit where it is due and gave credit to PAC in particularly to its chairperson Hon. Johan De Waal for his excellent well done job.

Hon. S.I. Gobs encouraged people dealing with resources in Financial Matters to gain knowledge and much needed skills from the workshop to be able to perform their function of oversight adding to that he said that members can only do their job if they have capacity building aspect to optimally perform their duty.

Moses Ndjarakana Director of Namibia Democracy Support Centre said that it is important to recognize the outset that the PAC exercise oversight over all government and parastatal expenditures. Ndjarakana is also disappointed by the National Council Public Accounts Committee for not being active in terms of scrutinizing reports from the executive through either technical or administration shortcoming between the two houses, however he state that the constitution makes provisions for Committee of the National Council to ensure that reports and other documents tabled before the National Assembly to advice latter therefore he encourage the NCPAC that its work be shared between the two houses as provided by Article 74(1)(b) He said.

While G H C Traut General Manager: Finance Municipality of Swakopmund was presenting the best way of managing financial resources of local authorities. Traut said that strict control and management are better ways of rendering quality services. Therefore she said that residents of Swakopmund are fortunate to have councilors as they follow Law, Regulation and Policy thus she said that councilors formulate to promote payment unlike other Towns councilors. During the 31 January 2007 stocktaking by the Municipality of Swakopmund showed that only N\$21 dollars was the outstanding balance owed by residents, which she describe as efficient and excellent job.

Meanwhile Lamech Uyepa director in the Ministry of Rural, Local, Government Housing and regional Development was present to overview the Local Government in Namibia. Thus Uyepa gave two main reasons to way local Government exists. These he said are for Service rendering/delivery and Democracy but stresses that legal basis are there to be followed which are the constitutional provisions, Local Government Organizational structure, Local Government Finance, Provision of the Local Authorities Act and Regional Council Finance.

In his presentation Uyepa said that Accounting Officers of Regional Councils shall be charged with responsibility of accounting for all the moneys received, and for all the payments made, by the regional council.

Uyepa also said that accounting officer of a regional council shall within three months or such longer period as the Auditor-General may approve, after the end of a financial year of the regional council make out financial statements in such form as may be determined by the

Auditor-General in respects of that Financial year and submit such financial statements to the Auditor General.

Also present to give his presentation was the Auditor-General Mr. Junias Etuna Kandjeke Regarding the Constitution powers and Functions therefore Kandjeke in his presentation said that Parliament is the main stakeholders of Office of the Auditor-General. Thus he said the success work depends very much on the extent to which Parliament understands and utilizes the reports of the AG. And added that Parliament's most important committee in the area of oversight and scrutiny is the Public Accounts Committee (PAC).

Article 27 of the Constitution of Namibia stipulates that the AG Shall report annually to the National Assembly and under article 59 (3) further stipulates that for the purpose of exercising its powers and performing its functions in terms of Sub Article (1) hereof shall have the power to subpoena persons to appear before it to give evidence on oath and to produce any documents required by it.

Kandjeke said that PAC can only function if information is essential to a proper assessment of the governance and performance issues it wishes to address and added that it is the Auditor-General role to help ensure that the use of public sector resources is adequately accounted for by government, local and regional authorities as well as statutory bodies and funds through extensive independent audits, and report work carried out by the AG's office and by supporting the work of the Public Accounts Committee.

Acting Deputy Director in the Ministry of Finance Walter Haseb was present to familiarize members about what treasury is and unauthorized expenditure thus Haseb firstly noted out that Treasury can be defined as Financial Authority in the Public Service vested in the Ministry of Finance and power exercise by the minister of Finance which issue instructions to be adhered.

Haseb also said that the following issues such as any expenditure or payment resulting in the exceeding of Budget, no voucher or proof of payment available, or any expenditure incurred or made contrary to the provision of the Law and Finally the expenditure incurred or made without the authorization required by State Finance Act (SFA) is called an authorized expenditure.

The workshop was attended by 33 participants who eight are Females (8) & Twenty Five are Males (25). Which (15) fifteen were MP's, Seven (7) were Parliament Staffs and presenters were (8) Eight.