
ACCOUNTABILITY AND CORRUPTION IN NAMIBIA CHALLENGES FOR 1997

Published by the Namibia Institute for Democracy in
co-operation with the Konrad-Adenauer-Stiftung



Konrad-Adenauer-Stiftung
P.O. Box 1145
Windhoek
Namibia
Tel.: (061) 232156/7
Fax.: (061) 225678



Namibia Institute for Democracy
P.O. Box 11956
Windhoek, NAMIBIA
Tel.: (061) 229117/8
Fax: (061) 229119
e-mail: democracy@iwwn.com.na
WWW:<http://www.iwwn.com.na/nid>

ACKNOWLEDGEMENT

The Namibia Institute for Democracy wishes to express its sincere appreciation to the Office of the Auditor-General as well as to the Centre for Public Service Training for their contribution in making this booklet possible. The financial support of the Konrad Adenauer Stiftung for the conference, on which this booklet is based, as well as the publication of the booklet, is also acknowledged.

ISBN: 99916-39-09-8

Published by the Namibia Institute for Democracy in co-operation with the Konrad-Adenauer Stiftung.

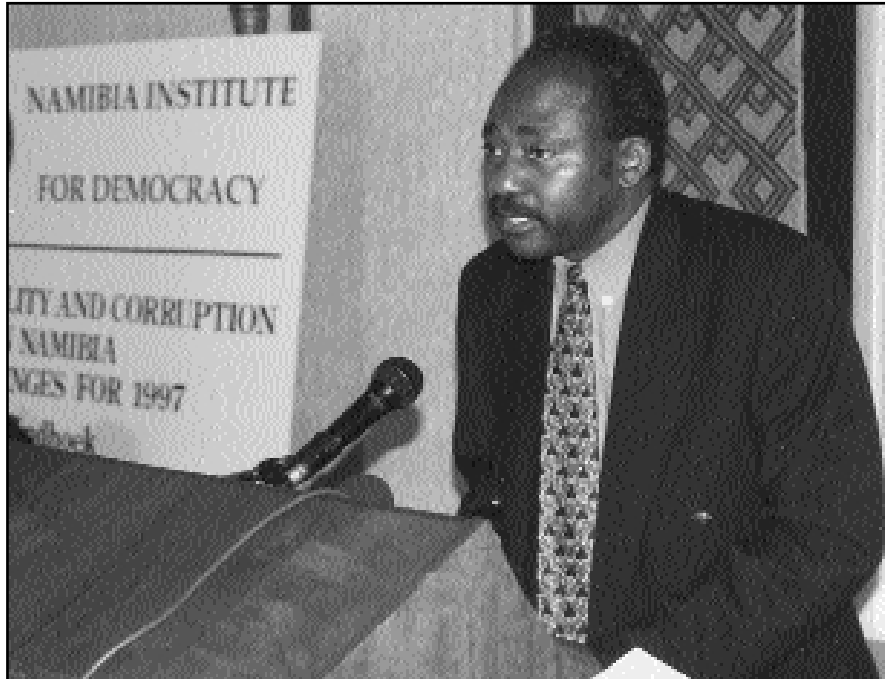
© April 1997. Namibia Institute for Democracy / Konrad-Adenauer-Stiftung.

Table of Contents

| | |
|---|----|
| Opening remarks <i>Professor Peter H. Katjavivi</i> | 0 |
| Overview of Accountability and Corruption in Namibia: <i>Dr. Fanuel Tjingaete</i> | 0 |
| Operational Problems encountered in auditing Public Accounts <i>Mr. Walter Barth</i> | 00 |
| How to overcome problems of Accountability and Corruption <i>Mr. Jadavji</i> | 00 |
| Interactive Data Extraction and Analyses (IDEA) – an Introduction <i>Mrs. Eva Eriksson</i> | 00 |

Opening Remarks

Professor Peter H. Katjavivi
Vice-Chancellor: University of Namibia



Mr Chairman
Dr Henning Melber
Dr Fanuel Tjingaete, Auditor-General of Namibia
Mr. Theunis Keulder, Director of the Namibia Institute for Democracy
Distinguished Guests from the United Kingdom and Sweden
Distinguished Participants
Members of the Press
Ladies and Gentlemen

I am most delighted to welcome you all to this important and timely initiative by the Namibia Institute for Democracy, of which I am a trustee, and the

Office of the Auditor-General, which is appropriately titled: **Accountability and Corruption in the Namibian Public Sector – Challenges for 1997.**

The purpose of this one-day session is to take stock of our administrative capacity to combat corruption and to guarantee financial control and accountability in our civil service and our society at large (if time allows).

This is indeed a timely initiative because it is happening at a time when our civil service is starting to consolidate its own endeavours to root out elements of corruption and dishonesty in its own ranks, thereby ensuring that national resources are utilised efficiently and optimally to address pressing developmental needs.

In this regard I wish to quote President Sam Nujoma's address on the occasion of the opening of the first session of Parliament in 1997. He said, and I quote:

“ . . . development can only take place if the leadership of this country provides the necessary guidance and commits itself to the principles of responsibility, transparency, honesty and accountability”.

By hosting this one-day seminar on the most relevant topic of “Accountability and Corruption in the Public Sector of Namibia – Challenges for 1997”, both the NID and the Office of the Auditor-General are admitting that corruption and administrative and financial irregularities do exist in our society in general, and in the public sector in particular.

Equally, we do admit that there are efforts in the civil service, which are aiming at redressing these ills, but we argue that these efforts need to be consolidated and intensified, particularly if our public sector is to set an example of transparency, fiscal discipline, and accountability for other sectors of our society to follow.

We believe that the public sector has the potential and capability to set an example for “clean and upright living” (to quote the President again) which others will naturally emulate. We want to encourage and nurture this culture in our public sector.

By referring to the public sector, I mean government ministries and all other statutory institutions, including parastatals. Put differently, I mean every institution that benefits directly from tax-payers' money.

Allow me to say here that as public institutions, we all have a moral contract with society to provide a quality and efficient service, through discipline and transparency, in exchange for the resources assigned to us by society.

Mr. Chairperson, I personally welcome this seminar as a long overdue initiative to review our capacity to fight corruption and our commitment to the principle of a service to humanity through accountability and transparency.

I trust that this seminar will come up with clear recommendations and strategies to put Namibia on the right path leading us to increased financial accountability, fiscal discipline, administrative efficiency, and last but not least, the development of our economy.

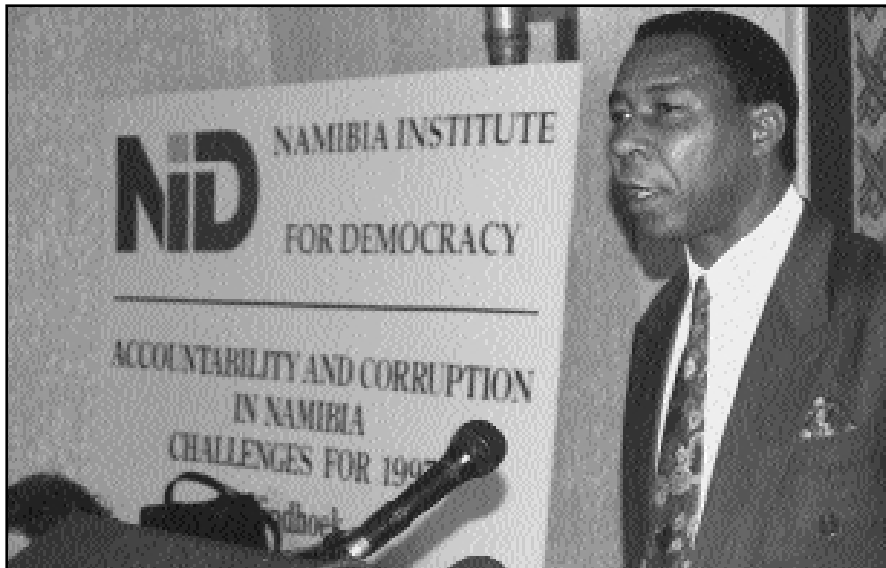
Again, I wish to thank both Dr. Tjingaete, Mr. Keulder, Dr. Melber, and all my other colleagues for the brilliant idea and bold step to host this long overdue discussion on an issue which is indeed close to my heart and to the heart of every Namibian who has the interest of this country at heart.

Mr. Chairperson, with these few words, I wish you fruitful deliberations and a happy day. And on this note, I declare this seminar officially opened.

I thank you.

Overview of Accountability and Corruption in Namibia

Dr. Fanuel Tjingaete
Auditor-General: Republic of Namibia



1. INTRODUCTORY REMARKS

I am indeed proud to be a member of the Namibian society at this point in time, for it is a very open and dynamic society. If I look back to the seven years that we have been in existence as a nation, I am glad to note that we have indeed experienced freedom of expression; no topic is taboo. Nothing is hidden under the carpet. We have problems in our society, call it a can of worms if you wish. The good thing is that we are prepared to look our problems equally in the eye and openly discuss them. On this foundation lies our democracy and indeed our future.

The topic and timing of this seminar couldn't be more appropriate, because as you might recall our President at the Official opening of Parliament on 26 February 1997 publicly acknowledged the existence of corruption in our country and called upon all of us to join hands in fighting this evil. I therefore see this seminar and what it envisages to achieve as an attempt in the right direction.

Corruption not only eats up the fruits of economic and development initiatives, but also turns democratic institutions and other government structures weaker and inefficient. Corruption breeds corruption and the society as a whole becomes victim to it. Corruption has therefore a direct bearing on good governance, democracy and national advancement. So, eradication or at least minimization of corruption from administrative and political system is a pre-requisite for ensuring the consolidation and sustenance of our hard-won independence.

2. CONSEQUENCES OF CORRUPTION

- i) siphoning away of large chunk of public resources which would have been productively employed somewhere in the economy,
- ii) productivity, effectiveness and efficiency of the government are undermined by corruption,
- iii) it reduces efficient mobilisation of resources and management of development activities,
- iv) gains through corruption are unlikely to be directed to investment to industrial sector and are more likely to be either used in conspicuous consumption or transfer to foreign bank account,
- v) corruption generates allocative inefficiency by permitting the least efficient contractor or most costly supplier with the highest ability to bribe those who award government contracts,
- vi) bribes and pay-offs instead of expediting decisions and facilitating movement of files, do the opposite in an overwhelming number of cases because civil servants get into the habit of holding back all papers until some payment is made to them,

-
- vii) once the system of bribery is well established, income gained from bribes is no longer a windfall, but becomes a part of expected wages,
 - viii) in addition to the award of contract for supply, design and construction by the public sector, much of the corruption takes place in the external trade sector leading to over-invoicing of imports and exports, and smuggling which in turn contributes to distortions in investment decisions and to capital flight.

It would indeed be a sad day for Namibia if, after triumphing over colonial South Africa and imperialism at large, we would succumb to corruption and lose everything. Therefore, no effort should be spared to fight corruption.

Developing countries generally tend to provide a conducive environment for flourishing corruption, because corruption thrives when resources are scarce and governments rather than markets allocate them, when civil servants are underpaid and rules are unreasonable or unclear and when disclosure and punishment are unlikely.

Corruption has become institutionalized in many societies. No wonder it is often said that nothing moves in government without “speed money”.

Corruption has many colours and hues. In its broader sense the whole gamut of corruption stretches from taking any pecuniary benefit to doing any unethical thing. Generally speaking, corruption involves bribery, nepotism, or bestowal of patronage by personal choice rather than by economic rationality and merit, and misappropriation of public funds and resources for enriching private ends. Corruption thus means abusing one’s official authority to give favour to an individual or group of individuals in exchange for monetary or non-monetary gains.

Although the degree of corruption and levels and profession of corrupt officials vary from country to country, the ways and means of indulging in corruption have been found to be more or less common. (Commonwealth Auditors-General Conference, Lahore, Pakistan, 4 - 6 November 1996).

The usual methods are:

- i) government funds are sometimes misappropriated through flouting or misinterpreting financial rules and regulations;

-
- ii) rules and regulations are observed, but corruption is made through collusion internally with other relevant officials and/or externally with suppliers;/contractors/others;
 - iii) holding back decisions/files for 'speed money';
 - iv) compelling the private sector to pay transaction-costs to obtain various kinds of regulatory clearances/permits from the government;
 - v) providing undue favour either within rules or outside them in exchange for pecuniary or other gains;
 - vi) leaking out and manipulation of confidential information of substantive and material nature;
 - vii) sharing the unearned income/profit through falsification, suppression and manipulation of records; and
 - viii) succumbing to undue pressure and intimidation by superiors, friends, relatives as well as politically influential groups.

The above list is indicative and not exhaustive. It becomes not only distressing, but frightening if society at large becomes inclined to accept corruption as a way of life. The honest civil servants in such societies are no more held in high esteem – rather they are often ridiculed as meek and ineffective persons.

But let us not view corruption in isolation. Peoples' psyche is made up by the environment they live in. If the environment is made up of patronage and nepotism, favouritism, administrative corruption and bureaucratic intervention, official self-enrichment and protection rackets, accounting riddles and kick-backs, when bribes for political favours at every level become institutionalized, the resulting climate of individual decision-making will be its mirror.

Corruption is not limited to the public sector alone. Indeed, the private sector with its plentiful resources often exploits and perpetuates weaknesses in the public sector.

3. THE CONTROL OF CORRUPTION

Can corruption be controlled? How and by whom?

(a) *Legislative control*

- The Public Accounts Committee of Parliament
- The Office of the Auditor-General
- The Office of the Ombudsman

(b) *Judicial control*

The legal system dealing with corruption and the Administrative Tribunals

(c) *Special Agencies*

Cabinet Committees, government commissions, Serious Economic Crime Bureaus

(d) *Internal Controls*

The whole array of administrative and financial rules and regulations, internal checks, delegation of powers and review and monitoring

(e) *Code of Conduct*

Code of Conduct, discipline and ethics of public servants. I welcome the establishment by Cabinet of a Committee on Ethics and Anti-Corruption Regime. (Cabinet Resolution No. 25th/20.08.96/001)

(f) *The Government Servants' Conduct Rules*

The Discipline and Appeal Rules, Dismissal on Conviction Rules, etc.

Despite the existence of various internal and external institutions etc. to control corruption, real success has been evasive. Why?

The Asian and Pacific Development Centre in collaboration with Bangladesh Public Admin. Training Centre, held a Conference in Dhaka, Bangladesh on Financial Accountability (16 – 20 January 1994) and gave the following as possible reasons:

- i) weak, undefined and fragile interface between the political and bureaucratic administration result in mutual exploitation of one by the other;

-
- ii) delay in submission of audit reports and financial statements to the legislature and insufficient role of the Controller and Auditor-General;
 - iii) non-observance of “Rules of Business” of the Government;
 - iv) proliferation of various organisations and agencies dealing with financial indiscipline, economic crimes, breaches of trust and financial mismanagement. This is counter-productive and provides many escape routes on the one hand and can also be spiteful on the other;
 - v) need for transparent laws and greater access to information so that the tendency to hide things can be remedied;
 - vi) complexity of rules and regulations needs simplification so that they can be easily enforced;
 - vii) the moral and ethical systems have come under strong pressure and as a result temptation has won and the conscience has lost; extensive normative education is required for moral awareness;
 - viii) many important transactions remain undocumented;
 - ix) reward and punishment are not universally and consistently applied;
 - x) an audit system which focuses on results and performance would enhance accountability and control corruption;
 - xi) democratic governance is essential for a system of accountability in government and for controlling corrupt practices in administrative and in financial matters; **political will is necessary to fight corruption;**
 - xii) improper functioning of parliamentary committees and delay in implementing suggested actions; institutional support to various parliamentary committees needs to be provided;
 - xiii) office of Ombudsman should be established where it does not exist and strengthened where it exists.

4. ACCOUNTABILITY

Corruption has generally been found to be flourishing in societies not characterized by transparency and accountability.

The principle of public accountability has been recognized since the existence of institutions of governments in ancient times. Aristotle in “The Politics” said about public accountability and transparency:

“To protect the treasury from being defrauded, let all public money be issued openly in front of the whole city, and let copies of the account be deposited in the various wards . . .”

The Public Administration dictionary defines accountability as a

“condition in which individuals who exercise power are constrained by external means and by internal norms.”

The Lahment Commission Report of Canada defines accountability as

“activating, but fragile element permeating a complex network connecting the government upward to parliament and downward to a geographically dispersed bureaucracy grouped in a bewildering array of departments, corporations, boards and commission.”

It further says,

“Accountability moves through this network like the current in a circuit but always in some part of relations to the control centre, the Cabinet.”

The Tokyo Declaration of Guidelines on Public Accountability (1985) defines accountability as:

“the obligations of persons/authorities entrusted with public resources to report on the management of such resources and be answerable for the fiscal, managerial and programme responsibilities that are conferred.”

Public accountability therefore appears to consist of the sum total of the constitutional, statutory, administrative and judicial rules and precedents and the established practices by means of which public officials may be held accountable for their official actions.

Public accountability thus entails three main elements:

- (a) **fiscal (financial) accountability**, which includes fiscal integrity, full disclosure and compliance with applicable laws and regulations such as Treasury Instructions;
- (b) **administrative and managerial accountability**, which covers efficiency and economy in the use of public funds, property, human and other resources;
- (c) **programme accountability**, which is concerned with whether programmes and activities of the government are achieving the objectives effectively and efficiently in terms of both costs and results.

In a nutshell therefore, the objectives of using the well-known definitions and explanations about accountability are to highlight that no government can be termed a good one unless it is accountable to the people and that accountability in its absolute term visualises an unconditional adherence to the laid-down rules and procedures, amenability to performance evaluation, transparency in decision-making, sticking to laid-down time schedule and displaying efficiency and effectiveness.

Accountability should furthermore be understood as a moral code running through the entire process which some may willy-nilly forget or bypass, but nevertheless, this remains the backbone of a good government.

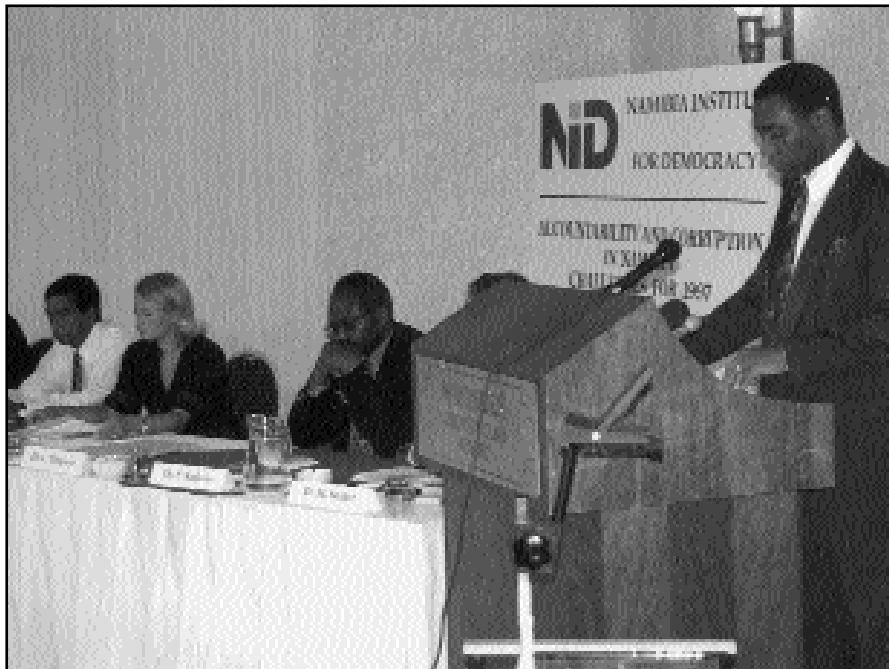
Absence of an accountability culture and institutions will lead to corruption. There is hence a direct link between accountability, corruption, good governance and societal demise.

5. CONCLUSIONS

With this lengthy exposition of accountability and corruption as has been discussed by governments, commissions and indeed in academics' writings, I hope to have given you parameters within which to reflect upon our Namibian situation.

When we come to discussion time you might wish to air your views on your perceptions of accountability and corruption in our society. With your permission therefore, may I also reserve my perceptions until then.

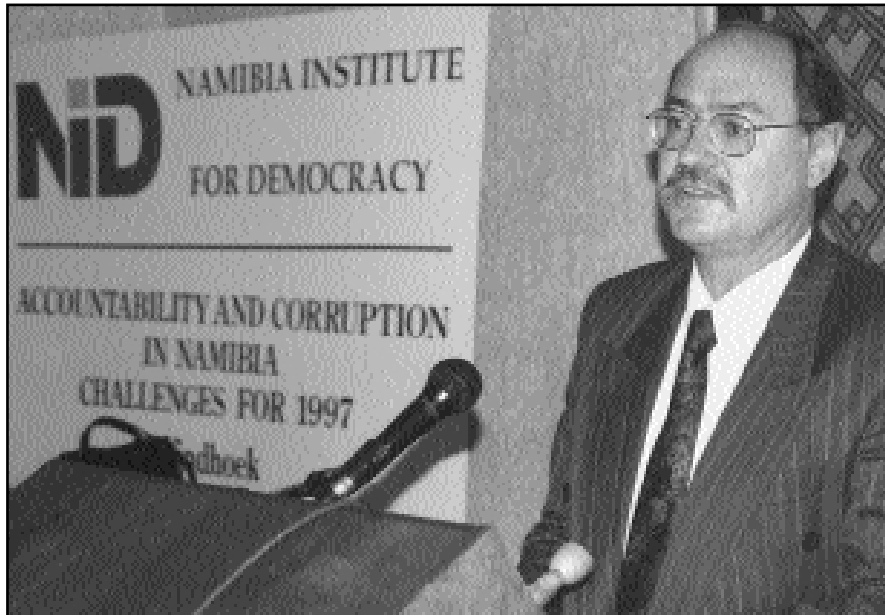
Thank you very much indeed for your patience and attention.



Operational Problems encountered in Auditing Public Accounts

Mr. Walter Barth

Deputy Auditor-General: Republic of Namibia



1. Availability of qualified and trained staff in all areas of accounting in Offices/Ministries hampers proper auditing (including ignorant financial advisers) e.g.
 - i) lack of knowledge of duties, laws, rules and regulations and Treasury Instructions lead to non-compliance;
 - ii) insufficient understanding of principles of accounting and internal control systems;
 - iii) prescribed accounting methodologies are not followed properly
 - iv) late or non-requests for virements leads to unauthorized expenditure;

-
- v) commitment registers are not kept up to date;
 - vi) incomplete auxiliary records are kept to analyse balances in suspense accounts;
 - vii) incorrect information is reflected in statements;
 - viii) lack of control and accounting over Government Assets;
 - ix) loss of experienced staff;
 - x) poor supervision;
 - xi) leave not recorded on leave records;
 - xii) high outstanding advances.
2. The powers, duties and objectives of the Office of the Auditor-General are often not fully understood.
 - *expected to detect and follow up on fraud/irregularities*
 - *instructions to audit different areas given by auditee*
 3. Segregation of duties in relationship with the different grades is not always done effectively.
 4. Control and checking of data input into the computer system is not always properly done leading to incomplete or incorrect processed data.
 5. Audit queries are not attended to timeously.
 - *purpose: possible weak accounting areas.*
 6. Time-lines of the submission of annual report information to the Office of the Auditor-General.
 - *legal reporting time-span – late reports*
 - *late tabling*
 - *late recommendations by PAC*
 - *late responses.*
 7. Office accommodation for audit staff.
 - *vouchers/files have to be transported (time!!)*
 - *cramped offices are detrimental to productivity*
 - *small tables inefficient for data scrutiny.*
-

-
8. A lack of proper internal auditing as a preventative measure is experienced in some Ministries.
 - *reliable data/reports/queries for use by external auditor to determine weak areas.*

 9. Co-ordination between the Ministry of Finance and the other Offices/Ministries regarding accounting transactions is lacking.
 - *journal entries (payments made on behalf)*
 - *“corrections” of wrong allocations*
 - *virements/suspension.*

 10. Inaccurate ledger information supplied by the Ministry of Finance (Fin system ineffective).
 - *omission of cashbook runs in the main ledger*
 - *lack of details regarding paid cheques (Bills payable).*

 11. Unavailability of data needed for audit purposes.
 - *salary files kept in regions*
 - *disorderly filed documents/records*
 - *destroyed records.*

 12. Quality of audits performed by the private sector on behalf of the Auditor-General, mainly in respect of Municipalities, is not always up to standard.
 - *review queries cannot be readily replied to*
 - *cross references to working papers are lacking.*

 13. The new concept of performance auditing is not always clearly understood by audit clients.
 - *reluctant to co-operate.*

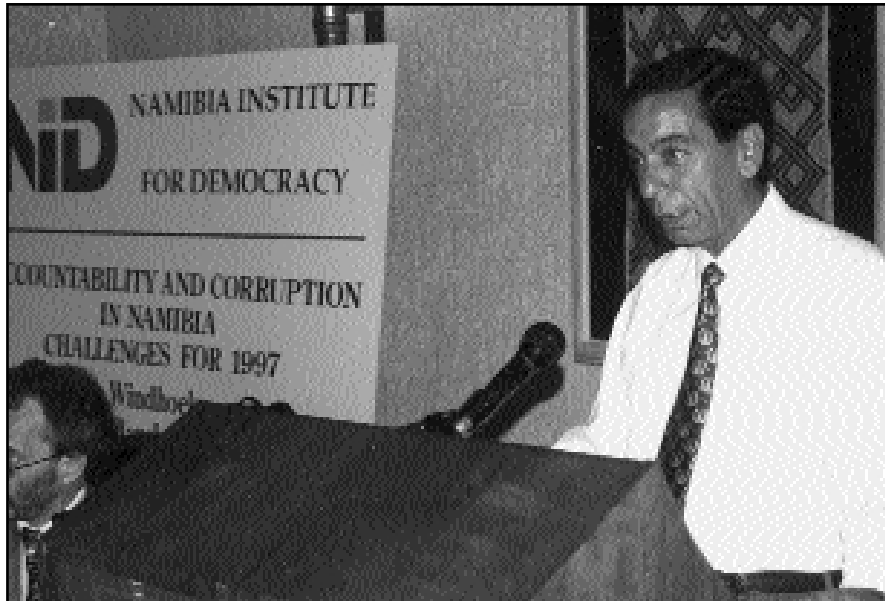
 14. Lack of co-operation from auditee's staff.
-

15. Other factors which influence the effective operations within the Office of the Auditor-General are:

- i) financial dependence – budget
- ii) staffing dependence – Public Service
- iii) shortage of trained staff
 - *capacity-building project funded by SIDA entailing financial audit techniques performance audit techniques information technology (IDEA)*
 - *training needs assessment by Office of the Prime Minister. A training programme is to be drafted by the training committee based on the recommendations within the report.*

How to overcome problems of accountability and corruption

Mr. Jadavji



INTRODUCTION

You have just heard from Mr. Barth examples of problems which his Office experiences in the course of audits.

Some of the problems identified by his Office raise question-marks on the adequacy of the communication arrangements between the Audit Office and certain audited bodies.

However, some of the problems highlighted raise question-marks on the degree to which accountability responsibility is being carried out properly by those charged with this responsibility.

The purpose of my presentation is to put forward, in fairly broad terms, some ideas on how accountability can be improved. In the short time available, it would not be possible to go into great details about measures designed to improve accountability. A further session can be arranged in the future if, on the basis of what you hear today, you feel that the topic needs to be discussed in more depth.

I said improvements in accountability as opposed to perfected accountability. Because in my experience in the financial and auditing field, I have not come across a single case of perfect accountability in operation, either in the public or the private sector. And I have had a long experience in these fields.

The main reasons for this are that: to have in place the mechanism for perfect accountability can be expensive in terms of resources required – both human and money.

Sometimes gaps can exist in ideal procedures due to either prevailing circumstances or cost=effectiveness. I will come back to this issue later in my presentation.

One thing is sure, not only in Namibia, but almost every country in the world. It is that the citizens of a country are now much more demanding about issues concerning accountability in the public sector and, in particular, accountability for public sector resources utilised.

In my opinion, the scrutiny of public sector business, including financial management, is much more intense these days than that conducted by the shareholders of private sector businesses.

To some extent this has always been the case, but in recent years, the public's focus on public sector accountability has increased dramatically.

One reason for this is that, almost every country in the world is stretched for resources. This, together with the increased public interest, means that there is much greater pressure on those responsible to fulfil their accountability responsibilities properly.

I have been in Namibia for over two years. In that time I have gained a reasonable level of knowledge of accounting and auditing functions in the public sector.

My suggestions on how accountability within the public sector can be improved, are therefore of a nature which can be achieved within existing financial resources at your disposal.

The presentation will not cover the issue relating to accountability for the selection of areas on which public resources should be spent. This is a political and policy matter determined by the government of the day. A government which has been elected by the citizens of the country. The presentation is therefore concerned with accountability responsibilities relating to the financial management of the State's resources and accounting for those resources provided. I hope that this session will be a two-way dialogue.

I am sure that most of you will be quite familiar with many of the accountability problems which have been, or are about to be highlighted, and with the possible solutions to these problems, which I will put before you.

So, if I say something which you feel is just not practical in your context, please say so, either during the presentation or afterwards. There may be colleagues here who have not had the same experience and might like to hear of practical problems in introducing solutions to accountability problems.

The objective of my presentation is to stimulate thinking and discussion on:

- Are there any accountability problems in your areas of responsibility?
- Are these serious accountability problems?
- If serious accountability problems exist in your area, can you improve the situation through practical and cost-effective measures?
- And lastly, if serious accountability problems are not solved, what might be the consequences, both for the nation and for the person who is ultimately accountable?

**PRESENTATION:
HOW TO OVERCOME PROBLEMS OF ACCOUNTABILITY**

Accountability: Who and for what?

Before tackling these questions, let us clarify very quickly who is accountable and for what?

Who?

Under the provision of the State Finance Act 1991, Section 8, the chief executive officer of a ministry and of a public office is designated as the Accounting Officer and charged with responsibilities for the proper administration of funds and assets granted to his or her department, ministry, etc.

For what?

Under the powers granted by Part II of the State Finance Act 1991, the Treasury has spelt out in detail the responsibilities of the Accounting Officer. (Treasury Instruction BB 0000). These responsibilities can be summarised as follows:

- Proper budgeting for essential services to be rendered through the State's resources;
- Proper use of resources, by determining the most economic, efficient and effective manner in which resources are used;
- Assurance that appropriate authorisation exists for all payments made by him/her and on his/her behalf;
- All receipts due have been collected, paid over to the Receiver of Revenue and properly accounted for;
- Establishment and maintenance of effective systems for and control of State money and State assets under his/her charge;
- Accuracy of the accounting records, accounts and other financial documents under his/her control.

Problems affecting Accountability and possible solutions

Budgeting procedures

It is essential that each public sector body – ministry, department, office, local authority, etc. get its budget proposals or estimates right.

This is the key information with which governments of almost all countries in the world make decisions on priorities to be given to the provision of public sector services and the level of resources required for these services. *Inaccurate estimates could have serious consequences on such decisions.*

If a ministry or department over-estimates resource needs, other areas of the public sector with a genuine need might be deprived of the resources required.

If a ministry or department under-estimates resource needs, the government might be forced to provide the shortfall by reducing approved funding for other areas of public services or by borrowing funds in excess of the planned level.

Under-estimating can lead to a situation where the ministry or department concerned spends in excess of the funds authorised by the National Assembly. If such occurrences are frequent and no-one is held accountable for them, there is a real risk that the public will lose confidence in the principle of parliamentary control over the nation's resources.

It is extremely important that those ultimately accountable and their managers monitor the budget position on a regular basis and, if necessary, take corrective action on a timely basis. This requires up-to-date and reliable information on expenditure incurred and paid for, as well as commitments made by not yet paid for. The degree of details needed will depend on the level at which monitoring is being done. For example, monitoring information used by the Permanent secretary will not be as detailed as that used by the managers directly responsible for the project or the activity where expenditure is taking place.

As far as estimating or budgeting is concerned, those ultimately accountable should ask themselves the following questions:

- *Are the procedures in my organisation producing estimates based on reliable and up-to-date information? For example:*
 - * *For services such as hospitals, schools, colleges, roads, tourism, etc., are estimates based on reliable statistics such as usage levels (both current and projected), population trends, locally available expertise, etc?*
 - * *Are estimates of personnel costs based on actual work needs? Do they take into account projected increase or decrease in work-load? Do they take into account factors such as retirements during the period for which estimates are being prepared? Or, are personnel costs estimated on the basis of the previous estimate, plus the projected pay increase in the coming year?*

-
- *Is there sufficient and regular monitoring of the budgetary position, and is monitoring based on up-to-date information on payments made and commitments outstanding?*

Proper use of resources

One of the most important accountability issues now raised in almost every country in the world, is whether the resources assigned to public sector organisations are used in the most economic, efficient and effective way. In other words, are the resources used providing best value for money?

Many countries have introduced procedures within their public sector organisation which are aimed at maximising economy and efficiency, for example in the procurement of goods and service; in services provided to the public, etc. Most of the important procedures are in place in Namibia. For instance:

- tender procedures,
- procedures for bulk purchasing of supplies needed by more than one organisation,
- ministries, departments and offices are being made to justify the performance of their core and non-core functions by using public service staff on grounds of economy and efficiency.

Achieving the desired effect from the use of resources is a great challenge. For example, which is the most effective medium for publicising or communicating some important issue to the citizens of the country, for example in the area of health, education, etc? Is it TV, radio, newspaper, personal communication by public servants, etc?

Should we first start with a pilot publicity exercise in a town or a region, so that the likely impact of publicity through a specific medium can be assessed accurately, before large amounts of resources are committed?

How effective is expenditure on the provision of a school, when there are no teachers available locally to teach in that school?

You can have in place the best procedures for maximising value for money from the use of resources, but you will not achieve the desired results unless the personnel in your organisation are sufficiently motivated and

trained to achieve best value from the use of resources. Here also, regular monitoring by management of projects and activities, during the on-going stage is important to ensure that expenditure incurred on a project or an activity is providing good value for money, or will do so when completed.

There should also be in place mechanisms for evaluating all major projects, after completion, to assess whether expenditure incurred provided best value for money and lessons to be learned when undertaking similar projects in the future.

A private sector company which does not operate to maximum economy, efficiency and effectiveness will become uncompetitive quite quickly. The consequences may be reduction in the size of that company's operation with consequent reduction in jobs or at worst, liquidation or bankruptcy with the loss of all jobs.

I would like to stress that not all private companies obtain maximum value for money from the use of their resources, but in general, people working in the private sector are generally more concerned about the risk of job losses through uneconomical, inefficient and ineffective operation of businesses.

People working in private sector companies are more likely to be rewarded and recognised for achieving greater value for money from the use of the company's resources. This could be by way of a bonus, promotion, etc.

Many private sector companies invest heavily in training staff to achieve maximum or better value for money in procurement of goods and service, reducing production costs, selling techniques, etc.

Those accountable should ask themselves the following questions:

- *Are there procedures in my organisation which, if followed properly, would obtain best value for money from the use of resources?*
- *Are we ensuring that there is regular monitoring of projects during the on-going stage to ensure that value for money is being or will be obtained?*
- *Are we evaluating projects after completion to assess whether value for money has been obtained and to learn lessons for the future?*
- *Is there a scope for increasing the motivation of the organisation's personnel in order that they constantly strive to obtain best value for*

money from the use of resources? Can the recently introduced pay system be used to reward staff who improve value for money?

- *Are our organisations doing enough to train staff in the area on how to obtain best value for money from the use of public resources?*

Financial Systems and Controls

The Treasury Instruction which I referred to earlier, requires accounting officers to establish and maintain an effective system of internal auditing and systems and controls relating to the State moneys and the State assets under their charge.

If proper financial and accounting systems and controls are established and if properly followed, those accountable would have very positive assurance that they have carried out properly their responsibility for safe-guarding the State's assets and accounting for the resources used. A proper accounting system, properly applied, would minimise errors and irregularities.

A sound financial system should ensure that:

- all financial transactions are for the purposes intended by the National Assembly (in the case of ministries, departments and offices), or the appropriate governing body (for example, the council in the case of local authorities);
- expenditure decisions are properly approved by those authorised to do so;
- subsequent payments are properly authorised by those authorised to do so on the basis of proper evidence that the goods or services ordered have been received and are of satisfactory quality;
- all receipts due are collected and banked promptly;
- all payments and receipts transactions are properly accounted for;
- financial statements and financial information for management purposes is produced on a timely basis;
- the State's assets, such as cash, stores, vehicles, are properly safe-guarded.

I would suggest that as far as the Namibian Government sector is concerned (i.e. ministries, departments and offices), the financial procedures currently prescribed in various Treasury Instructions constitute the basis for a sound financial system.

My experience shows that the main problem faced by ministries, departments and offices in operating their financial system is the lack of sufficient competent staff who can carry out the prescribed supervisory and control functions.

In summary, the audits carried out by the Auditor-General's Office show that the main reasons for actual or potential errors and irregularities are:

- *insufficient supervision of staff initiating financial transactions to ensure that goods or services requested are for authorised purposes;*
- *insufficient checks to ensure that the procurement of goods and services is in accordance with prescribed procedures (e.g. tender-board procedures);*
- *insufficient checks to ensure that payments are authorised only by those with appropriate levels of delegated authority;*
- *lack of segregation of duties relating to the ordering of and payment for goods and services;*
- *insufficient checks to ensure that the financial records, prepared on their behalf by the Ministry of Finance, reflect properly all transactions which have taken place;*
- *insufficient and proper checks to ensure that the State's assets, such as cash, stores, etc., are properly safe-guarded, promptly banked and accounted for. In some cases, prompt banking of cash can be a problem due to the location of the cash collection point. Nevertheless, when the audit finds a cash collection point holding cash in excess of N\$100 000 collected over a week to ten days, questions arise as to why some or most of this money was not already banked?*

Those accountable should ask themselves:

- *whether the weaknesses which I have just described exist within their organisations?; and*
- *if one or more of these weaknesses exist within their systems, can they be overcome through employing fewer, but skilled and experienced staff, in place of a larger number of staff who may not be right for the job which needs to be done, or by providing training to staff already in post?*

An important responsibility which is not being fulfilled by many of those accountable, is the establishment of an effective internal auditing function. All weaknesses referred to earlier, would be capable of being detected by skilled internal audit staff. Establishment of an effective internal audit unit

within each organisation would be a good investment for the State and would pay dividends.

The experience of the Auditor-General's Office suggests that those ministries, departments and office which have internal audit units, need to do more to provide them with good and continuing training. In this regard the Office of the Auditor-General and the Ministry of Finance commenced a training programme for internal auditors last year. The initial feedback about the effectiveness of this training is encouraging, but we will have to wait and see its long-term effect.

This training was done by using external consultants, here for a short period, and the Auditor-General's staff, doing it voluntarily and making up the lost audit time through unpaid overtime. This is not a satisfactory arrangement.

Those accountable, should consider whether they are properly meeting their responsibility for establishing an effective internal audit function within their organisation.

Those who have an internal audit unit, should ask themselves whether the auditors have sufficient knowledge and skills to carry out their tasks properly; and whether they need to provide in their budget for the continuing training of their internal audit staff.

Fraud and Corruption

The world is littered with cases of fraud and corruption occurring due to weak systems and ineffective controls. Some of the main weaknesses which facilitate fraud can be summarised as follows:

- lack of separation of duties. For example:
 - * a person responsible for ordering, receiving and authorising payments for goods and services is in position to commit fraud;
 - * a person who is responsible for the collection of cash, banking and accounting for the cash collected is in a position to commit fraud;
 - * a person responsible for authorising the payment of a claim and receiving cheques for onward distribution, is in a position to generate and pay false claims. In such cases the prime risk of detection is significantly reduced;

-
- lack of control over equipment assigned to employees. For example:
 - * no single person is made responsible for equipment required for use by a group of employees. This can result in the equipment in question “disappearing”, but no-one being held accountable;
 - * known weaknesses in inventory procedures and controls. Employees might “borrow equipment allegedly for a short period” and not being required to sign that he/she has it in his/her charge. In such circumstances, there is a risk that the equipment will not be returned and that, due to lack of evidence, no action is possible to retrieve the equipment.
 - lack of proper and regular stock-taking and proper investigation of discrepancies identified.

Finally, many frauds were facilitated due to the absence of sufficient management checks. It is very important that managers carry out supervisory and management checks both as a matter of routine and by surprise.

It is important to establish the belief amongst employees that if they try to abuse or defraud the system, there is a very good chance that they will be caught quickly through management checks. Management checks need not be extensive and should be regarded as supplementary to those undertaken by internal audit. Such checks act as a deterrent. But they also provide assurance concerning the operation of the financial and accounting systems.

Those responsible should ask themselves the question:

Is there a risk of fraud taking place within their organisation due to the existence in their financial system of one or more weakness which I have just referred to?

Corruption

The definition of corruption includes:

- Bribery by accepting or giving money or gifts;
- mis-use of power;
- favouritism;
- nepotism;
- disclosing or withholding of information for gain.

In the main, corruption in the public sector occurs through acceptance of bribery. I am of course speaking from my experiences in the audit field. From this experience, I can say that corrupt practices occur mainly in the purchasing field. Risk areas include contracting for construction work, purchase of vehicle fleets, stores, equipment, office supplies and, hiring of consultants or specialists.

Prima facie evidence of corruption includes:

- repeated entertaining;
- invitations to important/expensive functions;
- expensive holidays (beyond normal means);
- expensive lifestyle.

Measures to minimise the risk of corruption include:

- involving more than one person in selecting suppliers invited to tender;
- involving more than one person in the evaluation of tenders;
- regular rotation of staff assigned to carry out procurement duties.

Those accountable should ask themselves whether they are satisfied with measures currently in place to guard against their organisation falling victim to corrupt practices.

Conclusion

Finally, I am sure that colleagues here are aware of the personal liability clause in the State Finance Act 1991. This states that where an accounting officer has caused loss or damage or has been so unjustly enriched, the Treasury shall determine the amount of such loss, damage or enrichment and . . . by notice in writing order such person to pay the amount so determined within a period of thirty days . . .

TREASURY INSTRUCTIONS

B B 0000. ACCOUNTING OFFICERS

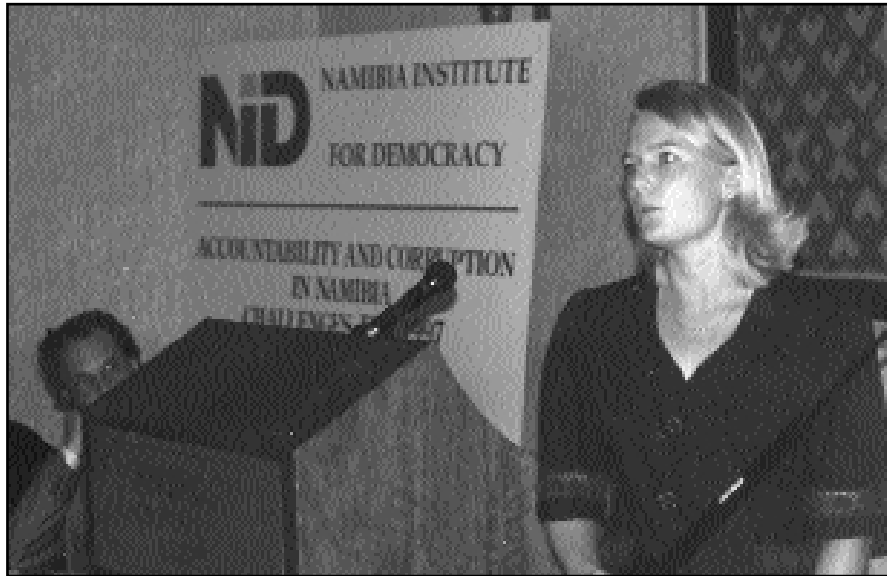
B B 0101. An accounting officer who, under section 8 of the Act, is charged with the general financial administration of a vote and State moneys under his control, shall be responsible for -

-
- (a) clearly identifying and determining those essential services which he must render to provide for the needs of the State;
 - (b) determining the priority which the rendering of a particular service should be given within the limits of the money available or money which may be made available;
 - (c) determining and planning of the most economic way in which a service can be effectively rendered;
 - (d) the submission and motivation of the Treasury, in the form as determined by the Treasury and when and as the Treasury may from time to time request them, of long-term estimates and draft estimates in respect of the services which he intends rendering, together with his proposals for the allocation of moneys to this effect;
 - (e) the most advantageous utilisation of the moneys allocated to him in the approved budget;
 - (f) the regular evaluation and, where possible, improvement of the effectiveness and efficiency of the fulfilment of the needs and the rendering of the services for which State moneys were made available;
 - (g) all expenditure incurred from State moneys under his control, and the assurance that the appropriate authorisation exists for all payments made by him and on his behalf;
 - (h) the submission, to the Auditor-General, of a voucher, or an order given in terms of section 25(1)(c)(iv) of the Act, for each payment made by him from State moneys;
 - (i) the accuracy of the accounting records, accounts and other financial documents under his control and the establishment and maintenance of effective systems of internal auditing and control of State moneys, other property of the State and securities;
 - (j) answering all queries which the Auditor-General, in the performance of his duties, may direct to him;
 - (k) informing his financial adviser promptly when changes in ministerial policy and administration, a new project, scheme or service or changes to an existing project, scheme or service which will influence expenditure or revenue, are contemplated.

-
- B B 0102. An accounting officer shall not be discharged from his responsibility for an irregular payment made at the instance of the Executive Authority or the head of a department, where the latter is not the accounting officer, except if he has, prior to making the payment, in writing expressly called the attention of the Executive Authority or head of department to the irregularity, and his objection was set aside.
- B B 0103. An accounting officer shall obtain written authorisation from the Treasury for all expenditures not defined in Chapter T.I. D D 0000.
- B B 0104. An accounting officer shall, subject to T.I. E A 0000, immediately report to the Auditor-General and the Treasury and provide the available particulars of, all losses resulting from any irregular payment of State moneys, fruitless expenditure or failure to collect money due to the State, or any deficit in, loss, destruction or damage to the State moneys, stamps, face-value items and forms having potential value, securities, equipment, stores and other State property.
- B B 0105. In terms of section 8 of the Act, an accounting officer shall be responsible for all the State moneys received by him and shall, in accordance with the instructions of a receiver of revenue, account for all revenue collected by him in order to enable the receiver to enter such revenue in his accounts.
- B B 0106. The accounting officer shall appoint a ministerial economizing committee with a member of the management cadre as chairman, and including various other members, one of whom must be the Financial Adviser, to control all expenditure within the ministry and consider all requests for authorisation to incur expenditure, before the application in the submission concerned is recommended to the Treasury.

Interactive Data Extraction and Analysis (IDEA) – an introduction

Eva Eriksson



IDEA is a computer software used mainly by the external auditors for extraction and analysing information in the financial records. The software is also used by organisations to analyse economic information for management purposes and as an internal control tool for detecting errors and irregularities, including fraud.

IDEA is supplied by the Canadian Institute of Chartered Accountants (CICA). Two versions of IDEA are available – a DOS version and a version for Windows. Both have similar functions and facilities, but the latter version is faster and more user-friendly. The use of either version will require a computer with a memory of at least 8 mega bytes.

The functions of IDEA are usually performed on financial or economic information down-loaded from a computerised system, e.g. the Funds Control System or the Salary System. The down-loaded information should contain all transactions recorded in the system during a specified period, e.g. all invoices paid during the period June to August. Please note that the down-loaded information will contain only the data recorded to the system by the organisation, e.g. invoice number, supplier's name, description of goods, cheque number, cheque date, cheque amount, etc.

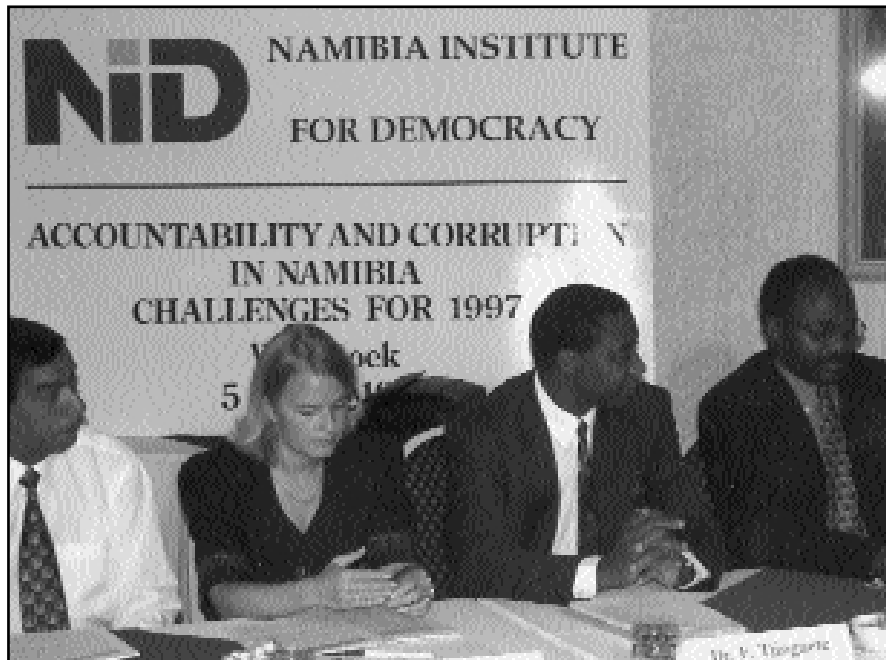
It is important to remember that while IDEA is an excellent tool, its effectiveness will depend on the users' judgement regarding information required, the way in which information should be analysed and conclusions on the findings.

Examples of useful functions in IDEA:

- Enables *extraction* of selected data from down-loaded file, e.g. account codes, names of suppliers, large amounts, etc.
- Can *sort* down-loaded information in preferred order, e.g. n account codes, suppliers in alphabetic order, amounts in ascending or descending order, etc. This is a very useful facility when dealing with files in which information is presented in the way it was originally recorded.
- Extracting *samples*, e.g. for audit tests. The selection can be random, systematic or monetary unit selection.
- *Summarisation*, e.g. total value of expenditure charged against a particular account code, or total amount purchased from a particular supplier.
- *Stratification*, i.e. sorting transactions into value ranges, e.g. all transactions between 1 to 25 000 and 25 001 to 50 000. etc.
- Identification of *double payments*.
- *Detecting gaps* in number sequences, e.g. cheque numbers.
- *Comparing* information in files from different sources.

-
- *Exporting* information from IDEA to other tools, e.g. Excel, in order to do further calculations, comparisons, etc.

If you need further information on IDEA, please contact Mrs. Eva Eriksson at the Office of the Auditor-General: tel. no. 237443; fax no. 224301; eMail rrv-ee@windhoek.org.na



Korruption in Namibia

Windhoek (grf) - Grassiert Korruption und Verantwortungslosigkeit in den Gängen der öffentlichen Gebäudef Namibias? Und wenn Ja, wie kann diese Unsitte aus dem Weg geräumt werden? Das waren die Hauptthemen eines vom Namibischen Institut für Demokratie (NID) veranstalteten Seminars.

Statt das Problem anhand einzelner Beispiele aufzuregen und Klagen zu stellen, wurde der Versuch unternommen, dem Thema allgemein und von Seiten des Büros des General-Buchprüfers entgegenzutreten. Fasseel Tjagaste, General-Buchprüfer Namibia, wies darauf, daß Korruption zu Mißwirtschaft führen würde und so die Erhaltungsschaffen der Unabhängigkeit wieder ausräute.

Daß es vereinzelt Fälle der Korruption

Praktiken angepörrt, wurde in diesem Zusammenhang kritisiert. Laut-Ombudswoman Blance Gwanas würde es keinen Sinn machen, Namibia als Paradebeispiel in Afrika anzuföhren. Das Land sei erst seit sieben Jahren unabhängig und hätte, was die Korruption angeht, in dieser kurzen Zeit zwar noch nicht zu Angola oder Kenia aufgeschlossen, doch könnte es da auf an, wie die Situation in 20 Jahren aussieht wird. Deshalb sei es wichtig,



Bestimmen sich die Hintergründe der Korruption in Namibia zu klären, und wie diese bekämpft werden kann. (v.l.n.r.) Walter Barh, Zali Jandje, Eva Eriksson, Fasseel Tjagaste (alle aus dem Büro des General-Buchprüfers) und Henning Mylter von der Nypra. Foto: Namid Grimes

in Ministerien und anderen staatlichen Organisation gibt, wurde von niemandem bestritten. Erheblich sei es zumindest, daß über diese Probleme offen diskutiert und verstärkt nach Lösungen gesucht werde.

Die Folgenkosten der Korruption sind in mehrer Linie entwicklungsbedauernd, da die öffentlichen Gelder nicht mehr produktiv eingesetzt werden. Überflüssig verschwendete Beschäftigungsgelder blühen im Ausland oder werden für Luxusgüter eingesetzt, aber nur selten im Lande investiert. Entwicklungsgelder gehen häufig einem besonders guten Nährboden für alle Formen der Korruption, da der Staat im Vergleich zum Privat-Sektor meistens wirtschaftlich sehr aktive Rolle spielt.

Das öffentliche Interesse ruht nicht auf Mißwirtschaft im staatlichen Sektor, nicht im privaten. Tjagaste gab hier zu bedenken, daß das Prinzip der Korruption meist auf Gegenseitigkeit beruht. Zwei eines würden Bestechungsgelder und Vortrevwirtschaft meist dort besteuert, wo die Privatwirtschaft mit dem Staat zusammenarbeitet, zum anderen würde sich ein gesellschaftlicher Wandel vollziehen. Wenn illegale Geschäftspraktiken anfangs würden sich zu entwickeln, dann würden sich diese als Reaktion des geschaffenen egoistischen Klimas auch stellen.

Das Verschwinden einer Gesellschaft, die sich öffentlich einsetzt und unerbittliche

jetzt gegen illegale Geschäftspraktiken vorgehen. Der Staat alleine könne das jedoch nicht. Vielmehr gehe es darum, daß auch die Gesellschaft sich engagiert und Integrität beweise.

Walter Barh aus dem Büro des General-Buchprüfers, erläuterte die Probleme, die sich mit den Fällen der Korruption in Namibia zu finden. Grundsätzlich ist es nicht Aufgabe des General-Buchprüfers, einen Angestellten des öffentlichen Dienstes der Bestechung oder anderer Ministerien zu überführen. Dafür ist die Polizei oder der zuständige Staatsanwalt zuständig. Das Büro des General-Buchprüfers kann lediglich Ungereimtheiten bei der Abrechnung der verschiedenen Ministerien feststellen und diese dann melden. Entscheidend die Arbeit jedoch von nur mangelhaft ausgebildetem Personal, welches in dem Ministerium für die Abrechnung verantwortlich ist. Die Abteilung für Wasserwesen jedoch wurde von Tjagaste lobend erwähnt. „Es ist eine Freude, sie zu überprüfen.“

Anmerken wurde fast jeder andere Bereich kritisiert. Die schlampige Buchhaltung, die im öffentlichen Dienst gegenwärtig ist, würden einer Überführung von Korruptionfällen konstant im Wege stehen. Deshalb wurde damit begonnen, ein neues Computer-Programm mit dem Namen „Ideo“ (Integrative Data Extraction Analysis) einzuföhren, mit dessen Hilfe das Büro des General-Buchprüfers schneller und effizienter arbeiten kann.

Tjingaete warns 'Corruption breeds corruption'

By Warner Mungwa

The fate of Namibia's independence will be determined by the success of efforts to eradicate or at least minimise corruption, the Auditor General, Dr Fanauel Tjingaete, warned this morning.

"Corruption not only eats up the fruits of economic and development initiatives, but also weakens democratic institutions and other government structures weaker and inefficient. Corruption breeds corruption and the society as a whole becomes victim to it," Dr Tjingaete stated at a one-day seminar in Windhoek on corruption and account-

ing in the Namibian public sector. "Corruption has therefore a bearing on good governance, democracy and national advancement. So, eradication or at least minimisation of corruption from the administrative and political system is a prerequisite for ensuring the consolidation and sustenance of our hard-won independence," said Dr Tjingaete.

It would be a sad day for Namibia if, after triumphing over colonial South Africa and imperialism at large, the country would succumb to corruption and lose everything, he cautioned. "Therefore, no effort should be spared to fight corruption."

The Office of the Auditor General might be accorded some relief from current financial constraints, however. The 1997/98 budget tabled in Parliament today proposes a 55 per cent increase (\$91,857 million) in the allocation to the Auditor General. The Director of the Namibia Economic Policy Research Unit (Nepur), Dr Honoring Mulder, welcomed this proposed increase.

In opening remarks Dr Mulder said corruption not only concerns government structures and processes, but deals with political, moral, ethical and professional aspects.

Dr Tjingaete linked up with this, saying that corruption cannot be viewed in isolation, but results from people's psyche which is a product of their environment.

"If the environment is made up of patronage and nepotism, favouritism, administrative corruption and bureaucratic intervention, official self-enrichment and protection rackets, accounting rackets and kick-backs, when looked for political reasons at every level become institutionalised, the resulting climate of individual decision-making will be in vogue."

Katjavivi onrustig oor korrupsie

"KORRUPSIE en finansieë en administratiewe onreëlmatighede kom voor op alle vlakke van die Namibiese samelewing, maar veral in die staatsdiens."

Dit was die woorde van die vise-kanselier van die Universteit van Namibie, dr. Peter Katjavivi, tydens sy openingstoespraak op 'n seminar verlede week oor verantwoording en korrupsie in die Namibiese Regeringsdiens.

In sy toespraak het dr. Katjavivi gesê dat beide die Namibiese Instituut vir Demokratiese (NID) en die Ouditeur-generaal erken dat korrupsie hoogly in die openbare sektor vier.

Die seminar was daarop gemik om met aanbevelings en strategieë

voorendag te kom wat in die staatsdiens toegepas kan word om 'n gekonsolideerde aanslag teen korrupsie te voer en daardeur 'n voorbeeld van eerlikheid, deursigtigheid en effektiwiteit daar te stel. Dr. Katjavivi sê ook dat die voorkoming van korrupsie en ander onreëlmatighede na aan elke Namibier se hart moet lê. Dit etiek moet ook by staatsampnare ingewortel word omdat hulle die verantwoordelikhed dra om beter uit te oefen oor hulpbronne wat die publiek in hulle hande laat.

Daardie hulpbronne moet aangewend word tot voordeel van die hele gemeenskap en nie tot die voordeel van die enkeling ten koste van die res nie, het hy gesê.



Photographed from left to right are Mr Z Jadravj, a consultant of the United Kingdom, Mr Walter Barth, Deputy Auditor-General, Ms E Erikson of Sida and Dr Faruel Tjingate, Auditor-General, who all presented papers at the seminar on accountability and corruption in the public sector in Namibia.

Corruption gets wide attention

THE issue of corruption in the government featured prominently this week with the holding of a workshop on accountability and corruption in Namibia, the official launch of the ad hoc inter-ministerial committee and technical committee on the promotion of ethics and combating of corruption as well as remarks made by Finance Minister Nangolo Mbumba when tabling the budget for the 1997/98 financial year in the National Assembly.

At the workshop the Office of the Auditor-General pointed out the problems experienced in auditing public accounts. This includes the shortage of qualified and trained staff in all areas of accounting in Ministries, misunderstandings regarding the duties, powers and objectives of the Office of the Auditor-General, the untimely response to audit queries, the lack of coordination between the Ministry of Finance and other ministries, unavailability of data needed for auditing purposes and the shortage of trained staff in the Office of the Auditor-General.

It was also pointed out that citizens of a country are now much more demanding about issues concerning accountability in the public sector and that there is much greater pressure on governments to fulfil their accountability responsibilities properly.

When launching the ad hoc committee on the promotion of ethics and combating of corruption in Namibia

and its technical committee, Prime Minister Hage Geingob reiterated the government's commitment to fighting corruption and promoting ethical behaviour, transparency and accountability. He said the success to root out corruption requires a suitable political and policy environment, a full blown assault on these problems and ensuring of adequate funding, public visibility, impartiality and public support as well as promoting a culture of ethical behaviour.

The committees have to look into existing criminal laws relating to corruption, a code of conduct for public servants and officials, awarding of contracts, mineral licences, fishing quotas and grants, transparency and accountability and whether there is a need for an institution or agency to combat corruption and unethical behaviour.

In his budget address Minister Mbumba pointed out that the performance of public agencies and officials requires monitoring and an effective system needs to be put in place to correct possible bureaucratic inefficiencies and abuses.

He said he would instruct his officials to periodically gauge relevant information about government's revenue, expenditure and debt position.

Mr Mbumba said the recent increase of detected fraud cases imply that there are numerous other instances of fraud that are still undetected.

Corruption 'a grim reaper'

● CHRISTOF MALETSKY

THE eradication or at least minimisation of corruption from the administrative and political system was a prerequisite for ensuring that Namibia's hard-won independence was sustained.

This warning was sounded by Auditor-General Fanuel Tjingaete yesterday when he gave an overview on accountability and corruption in Namibia at a one-day seminar in Windhoek.

Tjingaete said some civil servants held back documents until some payment was made to them.

"Once the system of

bribery is well established, income gained from bribes is no longer windfall but becomes a part of expected wages," Tjingaete said.

He said it would be a sad day for Namibia, after triumphing over colonial South Africa and imperialism, to succumb to corruption and lose everything.

"Therefore, no effort should be spared to fight



Fanuel Tjingaete

corruption," Tjingaete said.

The Auditor-General said corruption not only ate up the fruits of eco-

nomic and development initiatives, but also eroded democratic institutions and other government structures, making them weaker and inefficient.

"Corruption breeds corruption and society as a whole becomes victim to it. Corruption has, therefore, a direct bearing on good governance, democracy and national advancement," he said.

Developing countries generally tended to provide a conducive environment for flourishing corruption, because it thrived where resources were scarce, where civil

servants were underpaid, rules unreasonable or unclear and when disclosure and punishment was unlikely.

Tjingaete said corruption could be controlled through the legislative and judicial controls, special agencies, internal controls, a Code of Conduct and the Government Servants' Conduct Rules.

Tjingaete also touched on the political will to fight corruption and welcomed President Sam Nujoma's recent statement that corruption existed in Namibia and needed to be fought vigorously.

Die

Republiein

Postbus 3496, Tel. 230-331, Windhoek

Debat oor korrupsie

ASOF van nêrens nie het veral regeringsleiers dit die laaste weke gebiedend noodsaaklik gevind om oor korrupsie, wanadministrasie en deursigtigheid te praat.

Dié debat het nie vandag begin nie en die uitsprake daaroor deur die President, Eerste Minister, Minister van Finansies, Ouditeur-generaal en selfs die vise-kanselier van Unam is niks nuuts nie.

Trouens, dit is lagwekkend dat só 'n georkestreerde debat skielik 'n kunsmatige nasionale debat moet word net omdat die Namibiese Instituut vir Demokrasie (NID) dit nou wil bespreek. Ander instansies, soos Die Republiein, doen dit daaglik.

Die feite bly dat Namibië sedert dag een — en hier word verwys na Namibië wat 'n werklikheid geword het toe die land vir sy eie heil verantwoordelik geword het — deur korrupsie, wilboordige-misdaad, nepotisme en ander vorme van swak administrasie geteister word. Die klem bly op swak administrasie.

In dié verband moet in die eerste plek duidelik verstaan word dat alle vorme van wanadministrasie wat voor onafhanklikwording bestaan het nie hier ter sprake is nie.

Daarop bestaan 'n algehele amnestie, selfs sonder dat iemand dit toegestaan het, want onafhanklikheid het per definisie beter administrasie, 'n trotse selfbeskikkingsreg en 'n bestuurvermoë beteken.

Alans, dit het Swapo deur twee termyne aan die kiesers verkoop gekry en hierdie uitspraak van die politieke kommissarisse is blykbaar geglo.

Eerste Minister Geingob en die President, mnr. Sam Nujoma, is die twee mense wat hulle sedert die begin van die parlementêre jaar die sterkste daarvoor uitgespreek het. Pres. Nujoma tydens die parlementsoopening en mnr. Geingob toe hy 'n werkgroep daarop toegesprek het.

Soos dit egter gaan, is daar 'n groot verskil tussen wanneer blote lippe diens 'n saak moet regverdig en wanneer iets daadwerklik daaraan gedoen word.

Dit is eintlik ongelukkig dat mense soos mnr. Nujoma, van wie verwag word om 'n vaderlike toespraak oor deursigtigheid, anti-korrupsie en dies meer te lewer, dit gedoen het voordat hy daarvan seker was dat sy eie kant van die saak skoon is.

Daarmee word nie geïmpliseer dat mnr. Nujoma geraamtes in die hangkas het nie.

Die vraag kan bloot gevra word: Waarom is daar nie absolute deursigtigheid in alles wat mnr. Nujoma doen nie?

Daar is heelwat vrae rondom mnr. Nujoma wat in alle regverdigheid teenoor sy onderdane garus beantwoord kan word. Indien dit gedoen word, kan Namibiers sien met wie hulle te doen het en hul voorbeeld by die vader van die volk kry.

Mnr. Geingob, wie se administratiewe vermoëns nog altyd besing is, is op rekord dat hy gesê het swak administrasie kan in sekere gevalle aan 'n gebrek aan "ondervinding" toegeskryf word.

Of hy bedoel het dat dié gebrek swak administrasie tot gevolg gehad het en of hy bedoel het swak administrasie kan as gevolg van 'n gebrek aan ondervinding verskoon word, is nog nie opgelbaar nie.

Om egter verskonings te soek vir waarom swak administrasie in die staatsdiens aangetref word en waarom korrupsie voorkom, is nie die antwoord n.

Dit lyk in alle geval te veel na 'n veronskuldiging van die verantwoordelike owerheid.

Die voorkoms van swak administrasie, korrupsie en die verkeerde of oneerlike aanwending van geld en posisies in die staatsdiens moet met wortel en tak uitgeroei word.

Die staatsdiens moet die volkshuishouding bestuur en as sodanig kan hy nie gebruik word om senior mense op te lei nie. Wanneer iemand in 'n senior posisie aangestel word waar met geld en die toekoms van ander gewerk word, moes hy reeds toereikende opleiding daarvoor ondergaan het. Hy kan wel in daardie posisie verder ontwikkel.

Die gedantes waarin die duivel van korrupsie, nepotisme, wanadministrasie en blante misdadigheid in die staatsdiens voorkom, is nie die onderwerp van bespreking nie. Die vermoë van die regering van die dag om dit hok te slaan is die debat.

Dit is 'n debat wat sonder woorde, maar met goeie voorbeelde gevoer kan word.