

Local Authority Public Debts Committee in Botswana. An appraisal

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Abstract— This paper discusses the Local Authority Public Debts Committee (LAPAC) that became established in 1999, however, commenced operational work in August 2000 and, consequently, produced its first file in March 2002. prior to its formation, economic duty in neighborhood authorities; being, district/urban councils and land boards, turned into left out. subsequently, even though the local government has been given subventions by way of the critical government, the money becomes not accompanied. however, this state of affairs changed with the formation of LAPAC in 1999. Ten years after its first record, the organization still encounters various and plenty of problems; e.g., disregard of financial strategies, past due submission of annual money owed to the Auditor trendy and loss of accounting files. despite the fact that there have been a few improvements given that 2002, some issues are endemic, especially, disregard of monetary processes. other key problems are insufficient secretarial workforce at LAPAC and price range, lack of appreciation of monetary accountability by means of much nearby governments and shortage of capability on their element. however, given the crucial process that LAPAC does, it is very imperative that there be favorable situations to facilitate its paintings. that is particularly critical due to the fact appropriate monetary husbandry is noticeably trendy because of expenditure cuts which might be anticipated in 2012.

Keywords— Monetary Accountability, Local authorities, Nearby Authority Public Accounts Committee, Botswana

1. Introduction

The imperatives of contemporary governments dictate that there be a navy of bureaucrats to put in force public guidelines and packages, as an instance, spending the finances, imposing the rule of law and collecting taxes [5]. for this reason, by using wearing out numerous capabilities, the bureaucrats are acting on behalf of the residents. consequently, because the residents and bureaucrats are the main and agent respectively, it is a remember of legitimate expectation that the latter demand accountability of the previous in regard to what he/she does in its call. Importantly, what's a duty? in reality, positioned, this is the answerability for one's actions. as a consequence, it is legitimately anticipated that the agent account to the primary for actions that he/she does on behalf of the latter. it's miles incredible that "the concept of responsibility has regularly evolved and encompassed a wide variety of various meanings, which frequently name for similarly clarification of its proper sense [18]." consequently, responsibility, as per Virtanen (1997) addresses 4 dimensions: (i) who is responsible? (ii) To whom; (iii) For what? and (iv) How is it secured and measured? Responsibility comes in lots of forms; as an instance, administrative/organizational, legal, political, professional and moral (see [7], [8] and [22]). however, this paper focuses on economic duty via the bureaucrat to the citizen. In this example, the bureaucrat is an employee of the nearby authorities. what is economic accountability? inside the most effective terms, "financial responsibility is about accountable stewardship for using public cash [19]." as a result, it is a mechanism to make certain that public cash is

used for accredited purposes and that it is used in an efficient manner. In different words, “it is approximately verification of legality and regularity of economic money owed, but additionally approximately making sure that value for money has been accomplished in the use of resources [23].” on this regard, monetary accountability is ensured via many gears, especially thru Public Bills Committees, a not unusual feature inside the Commonwealth nations [24]. Botswana, like different jurisdictions, has measures in vicinity to ensure public financial responsibility. in this regard, this paper discusses the neighborhood Authority Public Accounts Committee (LAPAC) that became installed in 1999 however began operational work in August 2000 and, consequently, produced its first document in March 2002. previous to its formation, economic responsibility in nearby government; being, district/city councils and land boards, became not noted. subsequently, despite the fact that the local government had been given subventions via the primary authorities, the cash become no longer observed. however, this state of affairs modified with the formation of the LAPAC in 1999. Ten years after its first file, the enterprise nevertheless encounters various and many problems; e.g., dismiss of financial processes, past due submission of annual bills to the Auditor preferred and lack of accounting files. even though there have been some enhancements due to the fact 2002, some troubles are endemic, especially brush aside of monetary tactics, consequently, there may be a need for situations that will facilitate the work of LAPAC. even though this situation is topical, given requires prudent financial husbandry due to predicted expenditure cuts in 2012, it has acquired no attention within the Botswana-precise public economic management literature, in particular the LAPAC. thus, this paper is an try to begin discussions on this very essential matter. as a result, this paper, employing a combined techniques approach, discusses the operations of the LAPAC, demanding situations and proposes the way ahead. The paper is prepared as follows; first off, it offers a historical past on the shape of neighborhood authorities in Botswana, secondly, it discusses the evolution of the LAPAC, thirdly, it discusses the statistics collection methods and findings, fourthly, it proposes the manner ahead and, subsequently, it concludes.

2. Structure of Local authorities

The evolution of local government institutions is traceable to the early Sixties, that is, a few years before then Bechuanaland Protectorate became impartial in 1966. for this reason, efforts to reform nearby authority’s systems eventuated in the nearby authorities Committee in 1964 [11]. The Committee changed into tasked with recommending reform and democratization of existing nearby authority’s systems and this eventuated in the Legislative Council Paper No. 2 (1964) which, among other matters, encouraged the introduction of democratic nearby institutions on the eve of independence [6]. hence, sub-countrywide governments took place because of the neighborhood government (District Councils) and Townships Act (1965). The Act created rural and concrete councils and those function because the mediums of decentralization [11]. sooner or later, the Decentralization in Botswana: policy Paper and motion (1993) and

Presidential Commissions on local authority's shape in Botswana in 1979 and 2001 ([16], [17]) were supposed to devolve powers to the councils. subsequent to the introduction of the councils, both urban and rural, have been different nearby authorities: Land boards (created after the passage of the Tribal Land Act, 1968 but began running in 1973), Tribal management (this predated colonialism and changed into drafted into the new political order in 1966) and District management (a bring-over from the colonial administration this is headed by using the District Commissioner and oversees the district improvement). as a result, the four; being: Councils, Land forums, Tribal administration, and District administration, constitute local authorities. but, this paper makes a specialty of Councils and Land forums that fall below the Ministries of neighborhood authorities and Lands and Housing respectively. further, their books of accounts, after having been audited via the Auditor trendy, are stated the LAPAC for examination and the Accounting officers; being, Council Secretaries and Land Board Secretaries appear for examinations and also answer audit queries which will be addressing them. The Councils and Land forums, like other nearby authorities, get subventions from the principal government for both their recurrent and development budgets. Thereafter, they spend finances on their various functions. as an example, "it will be the duty of a council to perform the capabilities it's far required to carry out and in any other case workout its powers with a view to comfortable and sell the health, order and right authorities of the area for which it's been installed [20]." concerning Land forums, they hear, furnish or refuse packages for land [21]. In sporting out their capabilities, the local authorities are enjoined by law to maintain proper books of debts as subsequent demonstrated within the case of the councils:

- (1) Each council shall reason proper bills to be stored in accordance with such commands as may additionally every now and then be issued with the aid of the Minister.
- (2) Inside three months from the give up of every economic year, each council shall motive its money owed for the preceding financial year to be balanced and an annual announcement or abstract of such money owed to be organized and supplied to the Auditor-preferred.
- (3) Such money owed, with all books, vouchers, and papers relating thereto, with a replica of such annual statement or summary will be audited by using the Auditor-widespread, who shall perform his obligations according to with the provisions of phase 124(2) of the charter of Botswana, and segment 38 of the Finance and Audit Act.
- (4) The Auditor-standard shall entire the audit of accounts inside one year of their submission to him [20]. Substantially, the same manner pertains to Land forums and while the chief executive officers of Councils and Land boards acquire audited financial statements, they are mandated through the law to publish them to a full Council or Land Board assembly for debate. at the same time, the statements are remitted to the LAPAC for an exam.

3. Local Authority Public Bills Committee

Previous to 1999, there was no oversight body, like the Public Bills Committee within the case of parliament that oversaw the accounts of the nearby government. as it becomes, the critical authorities robbed itself of the opportunity to comply with the cash, commonly, to ascertain that public money became used for the meant functions. because of this criminal void, monetary responsibility becomes an alien concept in local authorities, thereby, in all likelihood, main to fraud, embezzlement, and outright corruption. drastically, some nearby authorities, in particular, some Council, failed to shall post an e-book of bills to the Auditor-preferred for a period spanning over a decade. As greater subventions had been made to the nearby government, coupled with the absence of concrete financial controls, it became obvious that an alternate of the status quo turned into imperative. hence, the birth of LAPAC in 1999. accordingly, in July 1999, then Minister of nearby authorities, Daniel Kwelagobe, provided the local government (District Councils) change bill to parliament. in particular, Kwelagobe said that “the authorities desired performance within the running of nearby authorities to assist arrest situations in which some council had now not submitted their very last money owed for five consecutive years [4].” The same sentiments had been echoed by using Kwelagobe’s successor, Margret Nasha in June 2000. She stated that the LAPAC turned into fashioned specially to make certain that there were economic areas and responsibility in nearby authorities and lamented that “some councils used cash outside their budgets and at times their books were now not up to date [3].” thus, the LAPAC become installed in terms of the neighborhood authorities (District Councils) (change Act No. 10 of 1999 and was appointed by way of the Minister of local government on 1 September 1999. but, the Committee commenced its operational paintings in August 2000, a 12- month postpone that was because of administrative constraints. The seven-member Committee, of whom are Councillors, is composed of persons of desirable standing in the network and who own substantial know-how and experience in the regions of accounting and auditing, local authority monetary and control structures or in other matters of a nature in all likelihood to help the Committee in the discharge of its capabilities below the Acts [20]. It has the subsequent features:

- (a) Study the money owed of each (i) district council set up below this Act; (ii) metropolis, town and township authority hooked up underneath the Township Act; and (iii) land board installed below the Tribal Land Act...
- (b) Examine the Auditor-fashioner's file and audited economic statements one month after they were presented before the full Council or Board;
- (c) Examine such other money owed as may be stated it by way of the Minister; and
- (d) Document the effects of an exam below paragraphs (a), (b) and (c) to the Minister. Consequently, after the Councils and Land boards have submitted their abstracts of bills to the Auditor widespread and the latter has audited them, a duplicate of the audited statements is laid before full Council or Board. Thereafter, the identical file is discussed on the LAPAC wherein the leader govt officials; being, the Council Secretary or town/city Clerk and Land Board Secretary, appear for the LAPAC

examination. on this regard, after its formation and commencement of operations, LAPAC held conferences and tested 27 audited bills 15 councils and 12 Land forums with a complete balance sheet asset cost of P1 063 901 681 74 [15]. 1 It submitted its record to the Minister of local government on 22 March 2002 and, among others, referred to the following;

- i. Existence of serious accounting backlogs in a maximum of the Local Authorities;
- ii. Late submission of annual accounts to the Auditor General for audit opposite to statutory necessities;
- iii. The hassle of mismanagement of impress and advances ensuing in loss of public price range;
- iv. Incidence of loss of accounting files and primary information in the maximum Local Authorities;
- v. Gradual procedure or lack of motion on debt series;
- vi. The common trouble of outstanding bank reconciliation; and
- vii. Lack of right handing-over notes by outgoing officers mainly senior officials in the Treasury and elements branch (ibid: i-ii).

Different problems associated with disruptive transfers, unauthorized write-offs for lost or irrecoverable funds or shops, reluctance to field erring subordinate workforce via their seniors, over-expenditure of the price range and brush aside of laid down techniques (ibid). It, accordingly, recommended some of the subsequent; (i) the clearing up of all accounting backlogs; (ii) that Accounting officers, Heads of Departments and Committee Chairpersons familiarize themselves with the following files: Accounting instructions, Accounting structures guide, shops and elements regulations, gentle techniques, and Recurrent finances manual; (iii) that Accounting officers comply with provisions relating to write-offs as stated in the Accounting systems manual; (iv) that nearby government improves on their debt collection strategies and efforts; and (v) that the branch of nearby authorities service management embarks on the extended body of workers training. Hence, upon imparting the document on 22 March 2002, then chair, Peter Molosi, said that “although LAPAC was tasked with going via local authorities' accounts to find out where the problem could be, a hurdle to conquer became the truth that the papers had been found in bad form [2].” hence, he exhorted the Ministry of neighborhood government to bear in mind as of the utmost significance, the assessment, and re-staffing of the branch of neighborhood authorities and development and that of nearby government service management (ibid). He positioned it concretely saying, “Re-look at the staffing level in comparison to the volume of labor and accountability of those departments and ‘also check the leadership of the departments (ibid).” He, in addition, urged then Minister of neighborhood government, Margret Nasha, to heed the suggestions of the document, or else, the residents and different customers of neighborhood authorities would go through and that the task of LAPAC would be reduced to a waste of public sources. In flip, Nasha and Eric Molale, then Permanent Secretary to the President, conceded to the trouble, especially the yawning hole among coverage intention and practice on the floor and, hence, promised to comply with-ups.

4. Methodology

Records Collection Methods

Due to time and price range constraints (extensively, the have a look at was self-financed), the look at employed a case study design. consequently, the examine used each number one and secondary facts and in regard to primary records series, the have a look at used private interviews with 3 LAPAC members on separate days in mid-November 2011. in addition, a cellphone interview turned into carried out with one member of the secretarial group of workers on 28 January 2012. An interview request letter, accompanied via a questionnaire, become mailed to the office of the LAPAC secretariat. After permission became granted, the interviews had been performed. To protect against the hazard of diminishing returns (interviewees repeating the identical responses), a small sample (three LAPAC participants [out of seven] and one administrative personnel) become decided on. notably, the sample length is one location that generates heated debates and countless controversy in studies circles due to the fact it's far universally agreed that small samples do no longer provide dependable results [6]. therefore, the golden rule is, 'the extra gadgets sampled, the smaller the sampling mistakes,' *the more, the merrier+. Accordingly, even though a massive sample is an essential situation for producing consequences with a small margin of blunders, it isn't always enough condition. this is so due to the fact it is viable for a researcher to have a massive pattern length however emerge as with invalid results. consequently, inside the case of LAPAC, the organization is small and, consequently, dictating that there is a small sample size. In an effort to make certain a very good reaction price and allow the interviewees to freely reply to the interview questions, the interviews had been nameless. furthermore, with a purpose to shape the thinking, the interviewees had been supplied with a list of questions before the interview as mentioned underneath:

LAPAC Questionnaire

Q1. What changed into the intent for the formation of LAPAC?

Q2. May we want to LAPAC not be accommodated inside present structures?

Q3. What key demanding situations/issues do you face on your job of work?

Q4. Analyzing from the 4th assembly document, accounting backlogs have not been absolutely eliminated; why is this case? What actions are being taken to accurate this problem?

Q5. What stops the local government from having updated money owed if one is persuaded that it's miles a the felony requirement that books of money owed be closed each June?

Q6. Reportedly, a few Accounting officials are reluctant to appear before LAPAC for exam, and in the event that they do, they come unprepared, is this situation? What measures are in location to make certain efficient examinations?

Q7. Does LAPAC have the strength of subpoena powers? If now not, is it not appropriate to have the same?

Q8. What budgeting constraints avert LAPAC from doing its task of work?

- Q9. Is LAPAC adequately staffed in terms of administrative officers? Do they have the considered necessary training?
- Q10. There are suggestions that there be two PACs; one for central authorities and the opposite for local government money owed; what is your view regarding this proposition?
- Q11. Usually, humans obtainable know little, if any, on LAPAC sports, therefore, a way to do you take LAPAC to the humans.
- Q12. A few MPs assert that they do not understand whatever approximately nearby authority's money owed; so, how does the LAPAC account to Parliament?
- Q13. Just like the percent, LAPAC does now not have the electricity to implement its guidelines, consequently, how do you get Accounting officials to take LAPAC seriously?
- Q14. Standard, do neighborhood government take the movement to your tips and also cope with audit queries timorously?
- Q15. Unlike the percent, why does LAPAC no longer met each year?
- Q16. Given big losses of money because of, among others negligence at the part of administrative officials, how can LAPAC reverse this trend given tight monetary occasions as the authorities balance the budget in 2012?
- Q17. Just like the percent, LAPAC is disregarded for missing enamel; what is your opinion?
- Q18. basic, would say that LAPAC is turning in on its key mandate?
- Q19. What major enhancements might you propose to make LAPAC a powerful oversight body?
- Q20. Is every other trouble relevant to the inquiry?

The responses did not follow the collection this is depicted in the interview schedule.

instead, the respondents selected to cognizance on what they deemed to be key areas. In consequence, the topical responses are subsequently summarized.

5. Consequences

It changed into talking about that the formation of LAPAC became preceded by means of a bench-marking tour in order to research from the best practices, in particular inside the Commonwealth, in which there is a wealthy subculture of oversight bodies which include Parliamentary Debts Committees (p.c.). subsequently, Botswana was favorably circumstanced to advantage from current practices.

(1) What become the cause for the formation of LAPAC? It becomes stated that earlier than the formation of the LAPAC, there was a criminal void in the feel that when the Auditor general had acquired and audited the debts of local authorities; those have been not cited an oversight frame just like the %. at the same time, a few local governments did not post their books of debts to the Auditor-general, as an instance,

some can be in arrears for up to 10 years. for this reason, these factors encouraged the government to provide you with a facility to cope with the accounts of local government. on the same time and in relation to question 2, the examination of the bills of the local government could not be accommodated inside the framework of the percent that is ruled by way of standing orders of parliament.

(2) What key challenges/troubles do you face for your task of labor? It changed into in large part stated that same are truly captured in LAPAC reports, this is, from the primary to the fourth one.

(3) Analyzing from the 4th assembly file, accounting backlogs have not been absolutely eliminated; why is this situation? What movements are being taken to correct this hassle? A majority role became stated that there have been many reasons, chiefly, potential constraints at the part of the local government. but, one respondent stated that ““whilst you study the file of the Forth meeting, released on 15 September 2010, there have been a few extensive improvements for the reason that first file released in March 2002.” at the identical time, the office of the Auditor widespread become blamed for the backlog. for instance, it becomes said that inside the case of Selibe Phikwe metropolis Council, the postpone in appreciate of the 2005/06 economic debts become 20 years. but, one respondent asserted that “the office of the Auditor popular is likewise faced with staffing problems and one needs to undergo in mind that this workplace, like others, has had to deal with 0 increase in hiring.” but, all in all, there has been expressed a consensus opinion, backed via documentation from the file of the fourth LAPAC assembly, that a considerable quantity of local authorities had triumphed over their accounting backlog troubles.

(4) What stops neighborhood authorities from having up-to-date money owed if one is persuaded that it is a legal requirement that books of debts be closed every June? even though it is a legal requirement that within three months from the quiet of every financial yr, every council and land board shall reason their accounts for the previous financial 12 months to be balanced and an annual declaration or summary of such accounts to be organized and offered to the Auditor-trendy, this is greater honored inside the breach than within the observance. on this regard, it changed into largely observed that staffing issues, among others, made observance of this rule to be problematic. on the equal time, it was cited that a few councils elected to outsource the final of the books of bills to outside consultants with varied consequences. however, fundamentally, it becomes pointed that a few neighborhood governments had been in arrears for as much as five years, as a consequence, catching up could be a very massive assignment for them.

(5) Reportedly, some Accounting officials are reluctant to seem before LAPAC for an exam, and if they do, they come unprepared, is this example? What measures are in place to make sure green examinations? It becomes said that non-look for LAPAC examinations was the exception instead of the norm. but, it was

referred to that, in some cases, a few Accounting officials as takes place with the % examinations, came for the LAPAC examinations unprepared. all the identical, it was stated that LAPAC frequently, certainly nearly constantly, inspired upon the Accounting officials of the need to competently prepare for LAPAC examinations and additionally act on audit queries before they next seemed for the examination.

(6) Does LAPAC have the strength of subpoena powers? If no longer, is it not proper to have the equal? regrettably, LAPAC does now not have subpoena powers to permit it to subpoena each individuals and documents earlier than it. on this regard, it became held that, possibly, it was acceptable, in step with satisfactory practices within the Commonwealth, to vest the LAPAC with a subpoena to facilitate its job in case of a few officials who may be very reluctant to come back for LAPAC examinations or fail to release documents.

(7) What budgeting constraints avoid LAPAC from doing its activity of labor? The officers decried the “inadequate budget” that they were given from the authorities. normal, it changed into noted that price range constraints supposed fewer administrative bodies of workers and meetings. for that reason, one respondent argued that “we should do better if we had ok sources.” all the identical, all, without exception, stated that they have been aware that because the 2008-2010 global recession, the authorities had needed to cope with fewer monetary sources and that the state of affairs turned into probable to worsen whilst the government adopts a black ink (this is, balanced finances or higher) in 2012.

(8) Is LAPAC appropriately staffed in terms of administrative officers? Do they've got the needful schooling? See the answer to the above.

(9) There are guidelines that there be percent; one for significant authorities and the opposite for local government accounts; what is your view regarding this proposition? It changed into said that the inspiration with the aid of some MPs that there two PACs; one for valuable authorities and the other for nearby authority's accounts for they do now not know what's happening to public funds subvented to the local government became borne out of ignorance of the workings of the LAPAC. as a consequence, it became said that as consistent with section 48 (sections 4 and 5) of the nearby authorities Act (1999), the Auditor-general shall complete the audit of accounts within twelve months in their submission to him and that the Auditor-trendy's file and the audited statements shall be submitted to the (i) Minister (of neighborhood authorities), and (ii) Minister liable for finance and improvement making plans. as a consequence, one respondent asserted that “it's miles up to the Minister of local government to lay the document before parliament in order that MPs can debate it.” He added that “it is able to be inferred that the Minister of local government does now not lay the report before parliament, consequently, MPs profess lack of knowledge to

what takes place in local authorities.”

(10) Generally, people accessible realize little, if any, on LAPAC sports, consequently, how do you are taking LAPAC to the humans? even though it changed into stated that it is able to be genuine that there has been a belief that an average Motswana knew little, if any, approximately LAPAC sports, the respondents said that efforts have been undertaken to take the LAPAC to the humans. on this regard, one respondent said that “perhaps, we need to rent stalls at some point of global exchange festivals to promote LAPAC to the public.”

(11) Some MPs assert that they do now not recognize whatever approximately local government debts; so, how does LAPAC account to Parliament? See the answer to ix.

(12) Like the PAC, LAPAC does no longer have the energy to put into effect its recommendations, therefore, how do you get Accounting officials to take LAPAC significantly? whilst the respondents conceded that LAPAC did not have enforcement powers, they, despite the fact that, said that it relied on ethical suasion to goad Accounting officers to behave on audit queries. Of course, it becomes said that this becomes inadequate.

(13) Standard, do local governments take movement in your pointers and also cope with audit queries timeously? See the solution to xii. usual, it was stated that Local government acted on LAPAC’s tips and that after Accounting officers regarded for LAPAC examinations, they reported development on topics that they were commissioned to behave on by the LAPAC.

(14) Not like the PAC, why does LAPAC now not met each year? because of accounting backlogs, it turned into said the LAPAC could not meet every 12 months. however, one respondent said that “it’s miles our dream to be up to date and meet each year to look at the previous year’s accounts as the PAC does.”

(15) Given big losses of money because of, among others negligence at the part of administrative officers, how can LAPAC reverse this fashion given tight monetary instances as the government balances the finances in 2012? It becomes stated that big losses of cash and stores have been endemic troubles and that LAPAC, for its element, made hints that the nearby government needs to adopt. on this regard, it changed into said that if the local government applied all, if not a majority of the pointers, this would opposite the trend, mainly, when money is tight.

(16) Like the PAC, LAPAC is dismissed for lacking teeth; what is your opinion? The majority opinion

was stated that a lot of people misunderstood the charter of LAPAC; examine accounts and offer curative measures. Largely, LAPAC was said to be delivering on its core mandate.

(17) Overall, would say that LAPAC is delivering on its key mandate? Overall, the respondents answered in the affirmative. In this regard, one quoting from Winston Churchill's famous speech broadcast by the British Broadcasting Corporation in 1941 said, "Give us the tools and we will finish the job."

(18) What major improvements would you recommend to make LAPAC an effective oversight body? Among others, there was mentioned capaciting LAPAC with manpower and an improved budgetary allocation.

(19) Is any other issue relevant to the inquiry? Overall, it was stated that LAPAC had come a long way and that it had revolutionized financial accountability in the Local Authorities. That is, despite operating on a shoe-string budget, it had managed to chalk up some successes and that good financial husbandry was key in days characterized by dwindling financial support from the government due to reduced revenue circumstances as the global economy falters and, therefore, resulting in depressed diamond sales, the chief revenue earner. At the same time, it was noted that the government's intention to drop the red ink (budget deficits) in favor of the black ink (balanced budget) in 2012 will put immense pressure on budgetary support to the Local Authorities as instanced by the Minister of Finance exhorting them to start looking for ways to supplement central government subventions at the budget pitso [meeting] organized for them in September 2011.

5.1. Reviews of the second, third and fourth meetings

It's far apparent from the study that, so far, the LAPAC, notwithstanding chalking up some successes, is confronted with ambitious troubles. even though the interviews had been carried out in 2011 and early 2012, the troubles seem to have an extended record as the reviews of the second, 1/3 and fourth conferences attest. throughout the second assembly, whose report become submitted to the Minister of nearby authorities on 25 July 2005, LAPAC examined 59 accounts from 26 neighborhood government, save the Kweneng District Council, in regard to the 1995/96- 1999/2000 monetary years. for this reason, Accounting officials had been examined to ensure their compliance with the local government (District Councils) Act, Cap 40:01. Townships Act, Cap 40:02, Tribal Land Act, Cap 32:02, Accounting commands, Recurrent finances manual, Accounting systems Manuals and stores, and supplies rules [14].

The committee, like inside the first assembly, referred to familiar problems, the important thing ones being: persevering with accounting backlogs through a few Councils; past due submission of sub-well-known

responses to audit queries by using some Accounting officials; recurring negligence of obligation by a few senior officers and unjustified non-compliance with law, accounting instructions and regulations. The 0.133 meeting, whose document changed into submitted to the Minister of neighborhood authorities on 17 August 2008, examined 99 audited money owed from 27 neighborhood government [13]. notably, the Committee examined the Accounting officials on their respective bills and audit queries contained in the Auditor general's reviews for the monetary years 1996/97n to 2002/03. by using then, the hassle of accounting backlogs has been almost cleared but different troubles endured. the important thing ones being: failure to take corrective motion on audit queries, the prevalence of negligence of obligation and violation of accounting instructions and processes pertaining to affect and advances. The fourth assembly, whose document become submitted to the Minister of neighborhood government on 15 September 2010, tested 81 audited accounts from 27 local governments [12]. notably, the Committee examined the Accounting officers on their respective bills and audit queries contained inside the Auditor trendy's reports for the economic years 2002/03 to 2005/06. further, the exam associated with the first-rate audit queries from previous LAPAC reviews. fortuitously, the accounting backlogs were cleared keep 5 local government. all of the same, some problems nonetheless stay, the key ones are subsequent enumerated: (i) failure to take corrective movement on audit queries and overdue submission of written responses to audit queries and sub-general memorandum of progress; (ii) occurrence of negligence of obligation; (iii) violation of accounting instructions, policies and processes relating to write-offs, impress and advances; (iv) non-compliance with a few necessities of the nearby authorities (District Councils) Act, Cap forty:01, Townships Act, Cap 40:02 and Tribal Land Act, Cap 32:02 section 32(2) regarding the practice and presentation of annual very last accounts to the Auditor preferred by means of not later than 30 June of each yr; and (v) loss of public funds due to irrecoverable money owed and lack of facts and responsible files. for this reason, whilst taken collectively, the LAPAC reports pertaining to the primary, 2nd, 1/3 and fourth conferences offer for sober studying. at the same time as appreciable development has been made in a few regions, basically the clearing of accounting backlogs, a number of severe demanding situations continue to be. mainly stressful, is the shortage of appreciation of correct economic husbandry as instanced with the aid of perennial costs of failure to take corrective motion on audit queries, the superiority of negligence of obligation and violation of accounting commands, guidelines, and strategies bearing on to electrify and advances. what is to be finished?

5.2. The Way Forward

The authorities introduced in February 2011 that it is replacing the crimson for black ink (balanced budget) in 2012 ([9], [10]). hence, the nearby government will find themselves with reduced subventions whilst the budget speech is read on 1 February 2012. for this reason, a trade of tact, via a number of the subsequent, is imperative.

- (1) Appreciation of fiscal responsibility; Local Authorities are trying in this regard. as a result, fowl and Vallaincourt's (1999) recommend that sub-national autonomy ought to not be equated with the carte blanche to spend different people's money freely is becoming. as a result, an appreciation and application of economic responsibility is the starting point.
- (2) Surcharging of Accounting officials; considering that many Accounting officers do not take disciplinary moves towards their subordinates for monetary misconduct, public money is needlessly lost. therefore, they should be charged for the abdication of obligation.
- (3) Capacitating of LAPAC and Local Authorities; these two are missing in potential, therefore, the need to capacitate them with trained personnel and different resources.

6. Conclusions

Fiscal responsibility isn't always negotiable for the consumer need to account to the important regarding how he/she spends his/her money. it's miles laudable that the government set up LAPAC to supervise financial duty by means of the neighborhood government. considerably, there are many challenges in its work, chiefly push aside of economic procedures by means of the nearby authorities however, with reforms, mainly, developing a spirit of financial accountability in local government' workforce, punishing and surcharging errant Accounting officials and junior workforce, capacitating both the neighborhood government and LAPAC, plenty can be achieved.

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