

No. 10



of 1999

SECTION

1. Short title
2. Amendment of section 15 of Cap. 40:01
3. Amendment of section 44 of the Act
4. Amendment of section 45 of the Act
5. Amendment of section 46 of the Act
6. Amendment of section 54 of the Act
7. Insertion of Part VI(A) to the Act

Date of Assent: 10/08/99.

Date of Commencement: 20/08/99.

ENACTED by the Parliament of Botswana.

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| 1. This Act may be cited as the Local Government (District Councils) (Amendment) Act, 1999. | Short title |
| 2. Section 15 (b) of the Local Government (District Councils) Act (hereinafter referred to as "the Act") is amended by substituting for the figure "21 years" the figure "18 years". | Amendment of section 15 of Cap. 40:01 |
| 3. Section 44 of the Act is amended — | Amendment of section 44 of the Act |
| (a) by substituting for subsection (2) the following new subsection —
“(2) Within three months from the end of each financial year, every council shall cause its accounts for the preceding financial year to be balanced and an annual statement or abstract of such accounts to be prepared and presented to the Auditor-General.”; | |
| (b) by substituting for subsection (3) the following new subsection —
“(3) Such accounts, with all books, vouchers and papers relating thereto, with a copy of such annual statement or abstract shall be audited by the Auditor-General, who shall carry out his duties in accordance with the provisions of section 124 (2) of the Constitution of Botswana, and section 38 of the Finance and Audit Act.”; | Cap. 54:01 |
| (c) by inserting immediately after subsection (3), the following new subsection —
“(3A) The Auditor-General shall complete the audit of accounts within twelve months of their submission to him.”; | |

- (d) by substituting for subsection (4) the following new subsection—
 “(4) The Auditor-General’s report and the audited statements shall be submitted to the —
 (i) Minister;
 (ii) Minister responsible for finance and development planning; and
 (iii) Chief Executive Officer, who shall cause the report and the audited statement to be tabled before the Full Council.”;
- (e) by inserting immediately after subsection (4), the following new subsection—
 “(4A) The Council shall upon receipt of the report and audited statements, submit them to the Finance and General Purposes Committee which shall, together with the Council Management and Auditor-General, examine them in detail and shall report back with any recommendations to the Full Council.”; and
- (f) in subsections (6) and (8), by substituting for the word “auditor” which appears therein, the words “Auditor-General”.
- Amendment of section 45 of the Act** 4. Section 45 of the Act is amended by substituting for the word “auditor’s” which appears therein, the words “Auditor-General’s”.
- Amendment of section 46 of the Act** 5. Section 46 of the Act is amended —
 (a) by substituting for the word “auditor” wherever it appears, the words “Chief Executive”; and
 (b) by substituting for the word “Minister” wherever it appears, the words “Permanent Secretary.”
- Amendment of section 54 of the Act** 6. Section 54 of the Act is amended by deleting subsection (2) therefrom.
- Insertion of Part VI(A) to the Act** 7. The Act is amended by inserting immediately after section 48, the following new Part —

**“PART VI (A) — Establishment of the Local Authorities
 Public Accounts Committee**

- Establishment of Local Authorities Public Accounts Committee** 48A. (1) Subject to the laws governing the public service, the Minister may establish the Local Authorities Public Accounts Committee (hereinafter referred to as “the Committee”).
- (2) The Committee shall be assisted in its functions by a secretariat comprising of such public officers from the ministry as the Minister may direct.
- Functions of the Committee** 48B. The functions of the Committee shall be to —
 (a) examine the accounts of every—
 (i) district council established under this Act;
 (ii) city, town and township authority established under the Township Act; and
 (iii) land board established under the Tribal Land Act;
 which are required by written law to be presented to the Minister;
- Cap. 40:02
 Cap. 32:02

- (b) examine the Auditor-General's report and audited financial statements one month after they have been presented before the Full Council or Board;
- (c) examine such other accounts as may be referred to it by the Minister; and
- (d) report the results of an examination under paragraphs (a), (b) and (c) to the Minister.

Membership
to the
Committee

48C. (1) The Committee shall consist of seven persons appointed by the Minister, two of whom shall be Councillors in the local authorities.

(2) The members of the Committee shall be persons of good standing in the community and who possess substantial knowledge and experience in the areas of accounting and auditing, local authority financial and management systems or in other matters of a nature likely to assist the Committee in the discharge of its functions under the Act.

(3) The Minister shall appoint a Chairperson from among the members.

(4) The tenure of office of a member of the Committee shall be a period of not more than three years from the date of appointment:

Provided that a member shall be eligible for re-appointment at the expiry of the term of office if such re-appointment is in the interest of the service.

Proceedings
of the
Committee

48D. The Committee shall meet at such times and at such places and proceed with such business in such manner as the Minister may direct.

Provision of
evidence and
advice

48E. The Chief Executive shall provide the Committee with such evidence and advice, either documentary, oral or both, as may be required by the Committee.

Auditor-
General and
Director to
attend
meetings"

48F. The Auditor-General and the Director of Local Government and Development shall attend the meetings of the Committee and shall give advice on financial matters as may be required.

PASSED by the National Assembly this 6th day of April, 1999.

C.T. MOMPEI,
Clerk of the National Assembly.