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The Handling of Taxpayers' Money African Examples

Samuel N. Woode

The emerging fragile democracies of Africa are grappling to meet such imperatives of good governance as integrity, transparency, openness, and accountability. Perhaps nowhere in the conduct of the public's business are they more necessary than in accounting for the use of resources to check fraud, abuse, and waste. This essay summarizes reports of auditors general in some African countries, providing comparative insight into how and in what areas these offenses occur. The author hopes that such knowledge will lead African public servants to a better appreciation of what, in a sense, constitutes the Achilles' heel in their countries' public administration systems. Such understanding should form the basis of reflection on what has to be done in the search for probity, accountability, and transparency in the use of public resources by the managers and executives.

Since the return to constitutional rule in Ghana, the country's auditor general has resumed the practice of submitting to Parliament reports on the accounts of the central government and other public agencies. The details have been picked up by the press and given wide circulation, generating public discussion of and interest in how the taxpayers' money is handled by public servants and officials.

While following the discussion and reaction in Ghana, I thought of casting a wider look at what happens in other African countries. I considered the exercise worth pursuing for a simple scientific reason: it is always rewarding, intellectually, to pursue knowledge where it is lacking. The pedagogic argument was equally strong: for the uninitiated young men and women about to enter public service, it would provide examples for pointing out and teaching what should be avoided. Practical benefits to be derived from an African comparative study also argued for the study to be undertaken: Knowledge of what bad practices can and do occur elsewhere helps to direct attention to where and what to seek in the search for accountability, quality, discipline, and integrity in handling taxpayers' money.

The quest for determining what happens to that money elsewhere in Africa led to my reviewing (1) *The First Report of the Auditor-General on the Accounts for the Financial Year Ended 31st December 1991 (Zambia);* (2) *Report by the Controller and Auditor-General on the Appropriation Accounts, Other Public Accounts, and the Accounts of the Funds of the Republic of Kenya for the Year Ended 30th June 1992;* (3) *The Report of*

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the Controller and Auditor-General Together with the Appropriation Accounts, Other Public Accounts, and the Accounts of the Funds for the Year 1992/93 (Kenya); (4) T*he Report of the Auditor-General on the Accounts of the Republic of Uganda for the Year Ended 30th June 1987;* (5) *Report by the Auditor-General for the Financial Year Ended 31st March 1996 (Kingdom of Swaziland); and* (6) *Report of the Auditor-General on the Accounts of the Botswana Government for the Financial Year Ended 31st March 1994.*

In opening his 1991 *First Report*, Zambia's auditor general remarked that Zambian public administration suffers from "weaknesses in internal controls resulting from low calibre accounting personnel and supervisors of questionable integrity."[1] As a result of this situation, the machinery of government in Zambia is riddled with "incidences of misappropriations and misapplications of public funds, petty and general accounting irregularities, unvouched expenditures, unretired special imprests, unrepaid advances and uncleared deposits and dishonoured cheques."[2]

This auditor general prefers to describe these lapses as "unsatisfactory" and "questionable." What are these practices, some of which take on the nature of fraud, others of abuse, and still others of waste, which occur in the public services of the African countries covered by this study?[3]

Imprest, Personal Advances, Loans, and IOUs

Impress accounts, meant to provide flexibility and speed in expenditures of immediate and urgent nature, have in some instances been subject to harm and fraud. The Zambian report gives several instances in which differences of moneys given as imprest to meet certain expenses have not been retired; examples include substantial amounts of special imprest not having been retired for as long as eighteen months; in other cases imprests were selfishly converted into interest-free loans; in yet others, retirement details of imprests were backed by receipts and invoices that raised more questions than answers. Some imprests were reported as having stood unretired in respect of officers who had retired, been transferred, or died. There was also the occasional bold admission by an officer that he had used the balance of an unretired imprest to advance his private business.

Personal advances, IOUs, and loans have received treatment not dissimilar from that of imprests. Examples abound in the Zambian report of how balances of personal advances and loans remained static over long periods of time in respect of officers who had died, retired, or been transferred to other departments. In some instances, advances to individual officers could not be identified. More disturbing was a self-servicing case in which an IOU was the result of a revenue collector's retaining for himself fees and revenue collected on behalf of the state.

Kenya's controller and auditor general said that control of imprests in Kenyan public administration remains unsatisfactory, making it a source of deceit and ill use. Sometimes imprest had been taken without stating the purpose for which it was needed; in some instances "additional imprests [were issued] to officers without requiring the previous amounts to be accounted for first," thus encouraging nonaccountability in the use of public funds. Recovery or retirement of imprest had sometimes been frustrated because of "difficulties in tracing defaulters, all of whom [were] no longer in the service." Culprits in retaining imprests have included ministers of state and senior and junior public servants.[4]

In Uganda, advances have served as a conduit for individuals to make personal use of public funds. Such advances have been administered in ways that have raised doubts in the minds of auditors. For example, several government departments were found not to have maintained personal advances ledgers. Only after an examination of payment and receipt vouchers did auditors discover that officers were being granted these advances. One of the outrages with respect to this problem was against an officer who was granted an advance to meet expenses of a conference. “The conference never materialized as planned and the officer advanced with the money did not refund it, thus implying that it was put to personal use.”[5]

Similarly, a director of a research station is reported to have misappropriated an advance meant for purchasing of items for participants in a planned meeting. “There is no evidence that the meeting took place and the advance has not been returned or accounted for.”[6]

Imprests in Ugandan public administration have suffered similarly. Some have not been properly retired; “mere chits” have been produced as evidence of expenditures incurred. In some cases, balances on hand had not been taken into account when replenishing imprests; with impunity and without authority, imprest accounts have been raised. Moreover, tracking and monitoring imprests had become impossible because imprest cash books had not been maintained.

Early in the Botswana report, the auditor general observed, “The figure of outstanding travelling imprests . . . continued to escalate despite my concern expressed in almost every Report. Detailed checks of imprest accounts, wherever carried out, revealed weaknesses in monitoring the retirement of imprests.”[7] A condition for granting an imprest is that it be retired within two weeks of the return of an officer to his duty station. The auditor general claimed that in spite of this rule, imprests have been allowed to remain outstanding for long periods. The abuse has been encouraged, in some instances, by the absence of imprest registers, making it difficult to verify whether imprests were being retired on time. An outrageous case concerned an officer who took an imprest, then resigned from the public service without retiring it. The auditor general was irritated because “the journey for which the officer intended to utilize the imprest was not completed as the officer was transferred and later resigned. It would appear that the money was used for personal interest.”[8]

Loans and advances to officers go down the drain. Some offenses involved officers who were given additional loans before completing repayment of those previously granted. Some people who took loans and advances left their organisations without returning them. As for advances to staff, “Old balances were carried forward without any recovery and in some cases advances were allowed before previous advances were paid in full.” Abuses are the result of poor coordination between the finance and personnel divisions of organisations.[9]

Government Property

In the countries studied, government property has not been properly safeguarded and used because it has been stolen to serve personal ends. Some Zambian public officers who have access to telephones and official vehicles have shown no compunction in exploiting these amenities to serve their personal ends. Lack of control over office telephones, owing to the unavailability of registers of telephone calls, has exposed the instruments to harm. The excess costs associated with such misuse has been borne by the taxpayer.

The telephone is abused in Botswana. The General Orders, we are told, state that the private use of an official telephone is a privilege, not a right, and that an officer who uses the telephone for private business must pay for it. But as noted by the auditor general, "The nonpayment of private calls [has] been aggravated by the fact that calls had been made at the weekends or at night, making it difficult for the switchboard operators to know whether such calls were official or private."[10]

Officers with access to vehicles appear to enjoy their availability for "free rides" for them, their friends, and members of their families. Such rides may involve, for example, a Zambian civil servant who used an official vehicle to transport "quarry sand and cement to [his private] farm." Should it happens to be involved in an accident, as in this case, the cost of repair was "borne by the Government."[11]

In the absence of a control system to prevent unauthorized private job printing and to ensure that all private projects done by the Zambian government printer were paid for, the workers turned the facility into a veritable gold mine. The crooked deals employed were such that (1) jobs (either for individuals, companies, or quasi-government agencies) without the stamp of approval and not properly costed and paid for could be executed; and (2) a large number of jobs were completed over weekends, often causing the machines to break down, which adversely affected official operations. The full story of the government printer was captured in the Zambian report. "Although the primary responsibility of the Government Printing Department is to serve the Government and only to extend a conditional printing service to quasi-government and private individuals, many workers concentrated on printing private jobs."[12]

Management of government property in official housing facilities is marked by a situation of inventories not being updated when new items are purchased or officers and houses change. For example, the Zambian requirement that "Government of the Republic of Zambia (GRZ)" be stamped on government property has not been strictly followed in all cases. Given these factors, the country's auditor general found it difficult to determine who owns what in official residences: The problem has occasionally been compounded by the unrecorded transfer of property from one residence to another. In such a situation, it has not been easy to attach blame to any individual for loss of government property or property in bad condition.

The Swaziland auditor general also showed concern about the lack of safeguards for government property. He reported that as a result of poor record keeping, a public officer who had moved into a government bungalow could claim that "when he took occupation of [this] house there were no furniture . . . cutlery, dishes, pots, pans, curtains, microwave stove, kitchen furniture." The auditor general was saddened by this claim, saying, "This is very sad and serious because all these items were there and in serviceable condition in my last inspection. They simply cannot vanish into thin air."[13]

A source of Botswana's problem with respect to administering Government Pool Housing for public servants was, according to the auditor general, that "files relating to most of the houses were missing, some did not have files at all, making it difficult to ascertain" whether or not occupants were paying their rents. The most outrageous case was that of an officer who, having been allocated a house, entered into a two-year lease agreement with a private company, charging rent and profiting from the deal.[14]

The story is no different in Kenya, where government vehicles are exposed to abuse, misuse, and neglect. Some public officials who have access to government vehicles use them to make "unofficial journeys." Surcharges for such illegal use are ignored with impunity. A government vehicle in need of repair is subjected to treatment accorded to lepers and mad persons. Like them, the vehicles are dumped anywhere and forgotten; no one cares for them for they are abandoned at private garages where they are "cannibalized" or left "to deteriorate." Sometimes, under the very noses of ministers, and in the open spaces of the compounds of public offices, vehicles "with minor mechanical problems" are left lying idle, "without sufficient security." Finally, when the vehicles are adjudged to be "too old" or "of no use," due care is not exercised in their sale. Such vehicles are sold to low bidders, "resulting in Government being denied revenue."[15]

Supporting its comments, the Kenya report cites an October 1992 case in which nobody from a ministry had bothered to collect equipment, including adding machines, typewriters, and a lawnmower that had been sent out for repair between 1978 and April 1991.[16] In another instance, carelessness was an explanation for machines procured with the taxpayers' money remaining idle for ten years. They had been purchased despite no one's being "clear why the machines were bought in the first place when it was known that there would be no personnel to operate them and that power connection could not be made."[17]

The Botswana report cites instances of neglect of due care of government property. One concerned "a seven-ton truck which was found abandoned and unattended to for a fairly long time." The auditor general discovered, within one department, three boats, meant for use in a gamepark, which had been paid for and left unused. In another case, equipment was delivered without anyone's knowing for which department it was ordered. Finally, the auditor general detailed the excess stocking of materials resulting from indiscriminate procurement practices.

Purchasing and Supplies

To some suppliers of goods and services to country governments, getting money into their pockets is what matters. In all the countries studied, purchases and supplies are characterized by overinvoicing, and short delivery of goods fully paid for. Contractors, outside garages, and repair shops of all types take advances for services they do not render or perform indifferently. Equipment sent for repairs is sometimes lost or cannibalized.

Regulations and procedures for purchasing goods and services were not followed; on occasion, matters were handled in ways which would make a reasonable person suspect that departures resulted from sordid motives. How else would a thinking individual understand the behaviour of officials in Kenya's Ministry of Health who awarded contracts for drugs to the lowest bidder and whose samples had failed tests conducted by the Technical Evaluation Committee of the ministry? Such actions were employed not only once but on several occasions, with the controller and auditor general drawing attention on each occasion to the danger of the government's "being supplied with drugs of inferior quality," not counting the human cost of being treated with mediocre medicine.[18]

The details of how a Kenyan public corporation handled its procurement protocol adds to our knowledge of the tricks of the trade. The controller and auditor general described the collusion of certain firms with an officer in charge of purchases for the purpose of raising requisitions for the Supplies Section at negotiated prices without requiring competitive quotations. Some officers manipulated quotations, making them appear as if contracts were being awarded to the least expensive contractors when that was not true; others went so far as to forge suppliers' rubber stamps, using them to prepare quotations at inflated prices. These practices were instituted to fake competitive bidding so that contracts could be awarded to certain favoured suppliers.

Given such corrupt and collusive relationships between suppliers and procurement officers, it was difficult to correct examples of nondelivery and short delivery of goods and services. The Kenya report draws attention to instances in which goods and services were paid for but not delivered. In one case, "goods which were invoiced by two firms as having been supplied . . . were in fact not supplied and . . . the requisition numbers quoted on the quadruplicate copies of the Local Purchase Order [were forged]."[19]

Purchasing supplies in Uganda provides opportunities for fraud, misuse, and waste. A long delay in receiving goods that have almost always been paid for in advance is a common occurrence. There have also been only partial deliveries of paid-for orders. Receiving the wrong supplies or secondhand goods is not unusual; nondelivery of paid-for articles is also recounted.

Records sometimes indicated delivery of goods which, on closer search and scrutiny, could not be located. Some purchases have been supported with doubtful receipts, as revealed by a purchasing officer who protected his purchases with receipts "which bore dates before he had received the advance which clearly [meant] the receipts [were] bogus." Sometimes determining whether purchases had actually been requisitioned was made difficult by "the absence of documentary evidence" such as local purchase orders, invoices, or delivery notes. Under these circumstances, purchases have been characterized by "inflated charges."[20]

Payment for goods and services not fully provided is also a problem in Botswana. Its auditor general cites an example. "Despite the fact that tables ordered had not been delivered, an Education Unit went ahead and paid the supplier the whole amount."[21]

Another fraudulent case involved a supply officer in a government department who falsely certified that a requisition for radio test equipment had been received, which was untrue, and reimbursed the company, which later delivered some of the goods, but not the complete order.[22]

Swaziland's auditor general mentions overpayments as a regular feature of purchasing and supplies. This shows up in ministries and departments "authorizing full payment for short deliveries and supplies."[23] Examples included several schools suffering from lack of sufficient science equipment for which the Ministry of Education had already paid.[24] Another form of overpayment is by simply acknowledging receipt of a complete order and paying for goods or services that never appear. In view of these malpractices, the auditor general concluded, "This is corruption at its worst, where suppliers and public servants are in collusion to ruin this Government."[25]

Contracts

Awarding contracts in these countries serves as a source of fraud, abuse, and waste. In Zambia, an architect's professional fees are calculated at 6 percent of the total cost of a building or project. The Zambian auditor general noted that as a result of this system of paying fees coupled with a "lack of competition in the architectural profession, exacerbated by the rota system of awarding contracts, architects have tended to over-design buildings or projects in order to maximize their profits."[26] The spiral effect of this practice on "all professional fees charged by other consultants such as quantity surveyors, structural engineers, electrical engineers, etc., who are hired by the Building Department has made the building industry one of the most costly in the country to the detriment of development."[27]

Kenya's auditor general noted that some of the damage in contracting is aided by secrecy surrounding the use of selected tendering and single sourcing as the basis for awarding contracts. Thus, in one instance, the controller and auditor general referred to the difficulty of establishing the identification and selection of contractors and determining the contract sum because of "scanty information." Awarding contracts has been so complicated that on another occasion the accountant and auditor general had good reason to worry about the "motive . . . for handling the award of the contract the way they did." In another instance the contract was awarded "on the basis of selected tendering without giving reasons for not calling for open tenders." The disturbing aspect of the procedure was that estimates which served as the basis for selecting the winner were "prepared after tenders were received and opened, thereby raising the possibility that this was done to justify the awarding of the contract to the pre-selected firm."[28]

The cost of executing contracts shoots up because the process is characterized by delays, desertion of site, and abandonment of projects by contractors. In other instances, the final sum of money paid to contractors exceeded the original cost owing to the haphazard mannner in which price variation was encouraged. In one situation the Kenyan controller and auditor general observed that "the validity and the manner in which these variations are issued continues to be a cause for concern. In particular, not all variations of prices are adequately supported by pay documents such as invoices, delivery notes, and receipts."[29]

In the execution of contracts in Uganda, contractors act as suppliers with respect to goods and services reimbursed in advance. They take the taxpayers' money but do not perform, or perform badly. Consequently, colossal sums of money have been lost as prepaid works and services have been shoddily executed. An inspection of premises after fumigation revealed that "there were still many vermin in the premises, an indication that the fumigation was either not done or not done properly."[30]

In another episode, after work had been certified as having been done and paid for, "physical inspection of the floors allegedly repaired by one of the firms revealed very little work having been carried out."[31]

A most outrageous example of how contractors cheat taxpayers was revealed when, after renovation and repair of a public facility, an inspector who visited the site discovered that "the quality of workmanship performed on the administration block and hangars [was] appalling [in all aspects]. For instance, all the doors were of [inferior] wood, poorly joined, and the frames were not replaced as quoted in the bill of quantities. The locks appeared [to be] second-hand and were not locking."[32]

On the same job, a claim was made for sandpapering internal walls and ceilings when "no such work was done." There was a claim for sandpapering two blackboards but "no blackboards were seen." Furthermore, instead of "two coats of emulsion paint," only one coat of paint was applied." Finally, labor reimbursed but not executed included electrical works, plumbing, furniture, fitting, and partitioning.

A "most disturbing" aspect of these malpractices outlined by the auditor general was that contractors got away with murder because either (1) a chief quantity surveyor endorsed an interim certificate (for payment) implying that the work had been done; or (2) claim for payment (for work supposedly done) was supported by an interim certificate from the appropriate ministry. In a few cases, "the payments were effected without any issuance of [an] Interim Certificate for the work executed." The auditor general could only conclude that "in the circumstances, the possibility of collusion cannot be ruled out."[33]

Similarly, the Swaziland auditor general did not rule out the possibility of collusion when reporting on a contractor who, after having been paid, abandoned the work of building a school. During a physical inspection, the following problems were discovered.

1. The toilets were not painted;
2. Pipes, toilet parts, and other fittings were old and loose;
3. Bricks used were a donation from a certain company; and
4. The headmaster was unable to produce expenditure vouchers supporting the disbursement [of funds].[34]

Contracting with outside garages to repair government vehicles provides opportunities for corrupt behaviour. Uganda's rules allowed the chief mechanical engineer of the Ministry of Works to contract for these repairs. It would appear that using private garage owners as contractors provided opportunities for questionable practices. An overall assessment of the quality of service provided by such garages led the auditor general to suspect the "possibility of collusion between the Ministry of Works officials (chief mechanical engineer) and the garage operators."[35]

The suspicion arises from cases such as jobs for which, most of the time, prepayments have been made remain in the garages for long stretches of time. Some of the vehicles are "cannibalized by the garage owners." Work on the vehicles is so shoddy that they "immediately break down and are consequently taken back to the same garages." Parts replaced turn out to be old spare parts. The billing system, in some instances, appears questionable, if not fictitious: The bill is presented in "lump sums without giving the particulars of the services carried out and the cost of the spares fitted."[36]

The frequency and impunity with which these practices occur make the auditor general suspect the possibility of collusion between the garage owners and those who appoint them. The auditor general is strengthened in this view by accounting officers who blame the chief mechanical engineer, "who refers vehicles to private garages which are not well equipped and at the same time certifies the repairs without physically checking whether the spares fitted are the correct and new ones and that the vehicle is in good mechanical condition."[37]

A Miscellany of Cheating

Collecting debts and revenue owed the Kenyan government leaves much to be desired. The Kenya report provides examples of long-outstanding obligations in arrears because of (1) "inability to collect"; (2) "inadequate recovery efforts"; and (3) "ineffective arrangements for loan recovery." The problem becomes a "matter of concern" [when in the face of long-outstanding debts] a public organisation "continues to supply goods on credit without being able to collect the debts."[38]

Much of the revenue due the Kenyan government from value added tax (VAT) and customs is lost through several questionable avenues, for example, because of the irregular payment of refunds.

> Although goods valued at . . . had been received into [bonded] warehouses, the records did not show the goods as having been removed from the Customs Bonded Warehouses. The goods were also not found in the warehouses at the time of the audit inspections and indications are that they may have been removed from the Customs Bonded Warehouses without payment of Import Duty and Value Added Tax.[39]

Seized goods are lost from customs warehouses without import duty and value added tax appearing to "have been collected." In support of the position, the Kenya report cited the following. "[Although] numerous goods were seized between 1985 and 1991 . . . such goods which included clothing, motor vehicles, radios, and other merchandise were shown in the registers as outstanding, they were not found during physical surveys carried out in the Customs warehouses."[40]

All the reports cite examples of characters whose behaviour and attitudes toward public money create the impression that "chopping government small" is all that matters. These could be businesspersons, public servants, or ordinary persons. For instance, in order to promote exports, companies in Zambia were to be encouraged to apply for participation in international trade fairs and shows. Upon payment of a participation fee, selected companies would be recommended for the allocation of business travel allowances with the Bank of Zambia. Between July and December 1991, it was noticed that some of those allocated foreign exchange "did not travel to attend the fairs and did not surrender the business travel allowances contrary to regulations."[41]

In 1990, the government of Zambia introduced a mealie meal — a staple diet of maize in Southern and Eastern Africa — subsidy scheme to help certain categories of officers in the Defence Force and the public security services obtain their supplies of mealie meal at subsidized rates. Administrators of the scheme were to maintain separate account books and open separate bank accounts to meet the need for financial order, safekeeping money, and accountability. As it turned out, several administrators and beneficiaries were discovered to have converted the scheme into a private money-making venture. There were reports of subsidized bags of mealie meal being resold to the general public and proceeds from such sales being "converted to the personal use of the unscrupulous officers." Some of them, it was alleged, "had started running farms and had bought cattle, chickens, etc., with mealie meal subsidy funds."[42]

Sometimes taxpayers' money pays for the unrestrained behaviour of officers attending conferences. In Zambia, hotel bills for officers accommodated in various hotels throughout the country during seminars, conferences, and workshops were high and excessive. The excesses were charged to what the auditor general described as "extraneous expenses," including the cost of extra meals, alcoholic beverages, and laundry — personal expenses which, according to the rules, must be borne by individuals. On occasion, the cost of organizing conferences and seminars has risen because "large amounts of imprests" given to the organizers of the events have not been retired and accounted for.

Hiring vehicles to carry out official functions also provides opportunities for fraud, abuse, and waste. These occur through falsification of logsheets that support claims and payments. For example, a claim for hiring several trucks in connection with the movement of foodstuffs raised eyebrows in Uganda because of "non-disclosure of the stores from which the foodstuffs were collected and the places to which the food was delivered, the rates applied and the trips made, the registration numbers, tonnage, and make of trucks, and non-observance of the normal procedure of issuing and signing of the delivery form by both the transporter/drivers and the recipient/storekeeper."[43]

Ugandan logsheets supporting claims for allowance and refunds tell lies: some places quoted on the logsheets as having been visited were found to be locations where the government had no business. In another instance, a claim for payment gave the impression that a vehicle had moved to seventeen different workplaces in one day, covering 346 kilometers. In another, the claim was alleged to be for a vehicle that was used "for a continuous period of forty days . . . without a single resting day." As part of their determination to beat the system, the auditor general discovered situations in which "payments were effected in cash instead of cheques, rendering evasion of Government taxes."[44]

Payroll fraud was also rife in Uganda, where it has been possible for officers to continue to "appear on the payroll although they [had] abandoned their duty." A lecturer failed to take up her appointment but continued to draw her salary for eighteen months. Overpayment and double payment occur as, for example, when salaries were "purportedly paid to twelve officers who, however, had already been paid through the bank." In addition, there were unpaid salaries that were neither receipted nor banked and whose whereabouts could not be explained. It took the death of a paymaster to provide a clue to the mystery of unpaid salaries. Found in the dead paymaster's safes were "a bank pay-in slip for . . . unclaimed salaries. The slip was not stamped by the Central Bank to acknowledge receipt, an implication that the money was not banked. There were also paysheets for the period. A scrutiny of these sheets revealed that a total of . . . being unclaimed salaries, was neither banked nor returned to . . . It appeared that the unclaimed salaries relate to dummy men on the payroll.[45]

Notwithstanding the absence of "any provision which permits civil servants to be served with lunch on their duty station," the Uganda report documented several cases of civil servants who took care of themselves with free lunches. The classic example in this respect was that of a ministry which, "acting on verbal instructions of its top official, has been providing free lunches to four secretaries, two bodyguards, and two drivers, all of whom are working for the top official."[46]

Perhaps Uganda's greatest self-serving act is that of an official who, when asked to compile a list of equipment to be ordered for a parastatal under an International Development Agency Programme, took the opportunity to include in the list a number of items of equipment for his personal use. While top officials were taking care of their needs and the comfort of those in their retinue, lowly placed officers were also thinking of themselves. Thus, from an advance for official purchases, the official purchased contact lenses for his own use.

Some people cheat by filing claims for mileage, nights, overtime, training, and vehicle maintenance allowances. In this connection, the Uganda report details many fraudulent and fictious claims: There are those who maintained that they used their vehicles for official journeys and collected mileage allowance, even though they did not in fact possess such vehicles. Payment of subsistence allowance for travel outside one's duty station for official reasons is abused; people claim it when they have not travelled; others enter claims for private weekend trips to their villages. One allowance included a double payment to an officer who fictitiously separated his surnames.

Swaziland's auditor general describes overpayment of salaries as a "cancerous blight nagging financial management," manifesting itself in extended payments beyond retirement dates of former public officers.[47] Thus, seven months after retiring, a public officer was still enjoying his salary and monthly allowance.[48]

Cheating on motor mileage and subsistence allowance is also a problem in Swaziland. Funny — or disturbing, depending on one's world view of things — instances of cheating include (1) an officer who entered two claims for the same trip; (2) another officer who, for the same date, made one claim for sleeping out of a station and another for a return trip; and (3) yet another, who reported sick and claimed a motor mileage allowance and a sleep-out for the same period.[49]

Conclusion

From this study, one is tempted to reach the same conclusion as that of Hopewell Radebe. Commenting in *The (South African) Star* of August 6, 1997, on the South African auditor general's report for the period 1988 to March 1994, which covered the defunct homelands of Transkei, Bophutswana, Vend, and Ciskei, Radebe observed that the report had revealed a trail of financial anarchy, with millions of taxpayers' money squandered and unaccounted for.

Earlier in the year, during the discussion following the presentation of the South African auditor general's report to Parliament, P. E. Pearse, a writer to the letters column of *The Star* of April 8, 1997, observed, "Once upon a time, a very long time ago, we had the civil service, until civility went by the board and it became the public service. Then there was no longer service to the public so it became the government service. It now appears, judging by the auditor general's latest report and other articles in the press, to have deteriorated into self-service."

That millions of taxpayers' money get diverted to service the personal needs of public servants and officials is evidenced by the cases under study. But in presenting them, my motive has not been to expose African bureaucracies to ridicule nor to impugn the integrity of all the men and women working under difficult conditions. The exercise was motivated, essentially, by a desire for knowledge about what happens to the taxpayers' money in other African countries. From this study, it is clear that some public financial business is not being conducted with honesty and care. In all the countries, fraud, abuse, and waste take place in the same areas, under similar circumstances.

They occur in the administration of wages and salaries. The various phases of contract administration — design of projects, bidding, supervision, and payment for contracts — are fraught with fraud, waste, and abuse. Stores, public property, facilities, and resources are improperly used and safeguarded. Contracting with outsiders for the supply of goods and services, the collection and custody of revenue, the submission of claims for allowances, fringe benefits and other perks, and the administration of loans and financial assistance to individuals and groups suffer from the contamination of fraud, abuse, and waste.

They occur across the spectrum of public agencies, from the offices of heads of governments — through foreign and diplomatic missions, national and regional institutions, and parastatals — to the smallest local authorities in the remotest parts of countries. Those benefiting from these blights include all types of public employees — officials and servants, contractors, suppliers, professionals, businesspersons, and private sector companies.

Knowledge of what happens to taxpayers' money will be useless if it is not taken within the context of a search for national integrity and accountability in spending the taxpayers' money. In this sense, the effort has been to bring into the open and for more general attention what is only rarely accessible to the ordinary citizen because an auditor general's report is not a mass-produced document. Thus exposed to the sunshine and fresh air of public scrutiny, the bug of corruption, which thrives in dark and damp places, should find life as uncomfortable as fish out of water. In the search for national integrity systems in Africa, therefore, we must support and encourage auditors general.

Notes

1. Republic of Zambia, *The First Report of the Auditor-General on the Accounts for the Financial Year Ended 31st December 1991* (1993), 2.
2. Ibid.
3. Fraud is defined as the intentional deception or illegal manipulation of government programmes for personal benefit; abuse is the improper use of programme resources for personal benefit without criminal intent; waste is the difference between what we get on average and the best we can obtain in practice. See Keon S. Chi, "Fraud Control in State Human Services Programs: Innovation and New Strategies," in *Combating Corruption/Encouraging Ethics,* edited by William L Richter, Frances Burke, and Jameson W. Doig (Washington, D.C.: American Society for Public Administration, 1990), 158, and William Stanbury and Fred Thomson, "Toward a Political Economy of Government Waste: First Step Definitions," *Public Administration Review* 55, no. 5 (September–October 1955): 419.
4. Republic of Kenya, *Report by the Controller and Auditor-General on the Appropriation Accounts, Other Public Accounts, and the Accounts of the Funds of the Republic of Kenya for the Year Ended 30th June 1992* (1993), 39.
5. *The Report of the Auditor-General on the Public Accounts of the Republic of Uganda for the Year Ended 30th June 1987* (being the latest available in 1994), 84.
6. Ibid., 72.
7. *Report of the Auditor-General on the Accounts of the Botswana Government for the Financial Year Ended 31st March* 1994, 17.
8. Ibid., 39, 41, 73–74.
9. Ibid., 104, par. 36.
10. Botswana report, 65.
11. Zambia report, 42.
12. Ibid., 58.
13. Kingdom of Swaziland, *Report by the Auditor-General for the Financial Year Ended 31st March 1996,* 26.
14. Botswana report, 71–73.
15. Kenya report, 35.
16. Ibid., 122.
17. Ibid., 45.
18. Ibid., 58–59.
19. Ibid., 68.
20. Uganda report, 84.
21. Botswana report, 58.
22. Ibid., 60.
23. Swaziland report, 5.
24. Ibid., 58.
25. Ibid., 5.
26. Zambia report, 52.
27. Ibid., 52–53.
28. Kenya report, 86, par. 433
29. Ibid., 64.
30. Uganda report, 8.
31. Ibid., 11.
32. Ibid., 102–103.
33. Ibid., 137.
34. Swaziland report, 61.
35. Uganda report, 9.
36. Ibid., 10.
37. Ibid., 9.
38. Kenya report, 21.
39. Ibid., 22.

40. Ibid., 24
41. Zambia report, 36.
42. Ibid., 13.
43. Uganda report, 15.
44. Ibid., 111–112.
45. Ibid., 93.
46. Ibid., 68.
47. Swaziland report, 5.
48. Ibid., 74.
49. Ibid., 37–39.