



EAST AFRICAN COMMUNITY

IN THE EAST AFRICAN LEGISLATIVE ASSEMBLY (EALA)

The Official Report of the Proceedings of the East African Legislative Assembly

63RD SITTING - FIRST MEETING: THIRD SESSION – THIRD ASSEMBLY

Wednesday, 27 August 2014

The East African Legislative Assembly met at 2:35 p.m. in the Karimjee Hall, Dar-Es-Salaam, Tanzania

PRAYER

(The Speaker, Ms. Margaret Nantongo Zziwa, in the Chair)

(The Assembly was called to order)

PROCEDURAL MOTION

The Chairperson, Committee on Legal, Rules, and Privileges (Ms Dora Byamukama) (Uganda): Madam Speaker and honourable members, I beg to move that a motion entitled “*A Resolution of the Assembly to hold sittings in Dar es Salaam in the United Republic of Tanzania*” be adopted. I beg to move.

The Speaker: Seconded by hon. Kidega, hon. Ussi and all of us. Proceed, hon. Dora Byamukama.

Ms Byamukama: The Motion reads as follows:

“WHEREAS Clause 1 of Article 55 of the Treaty provides that the meetings of the Assembly shall be held at such times and places as the Assembly may appoint; and,

WHEREAS Rule 2 of the Rules of Procedure provides that the seat of the Assembly shall be at Arusha in the United Republic of Tanzania; and,

WHEREAS sub rule 7 of Rule 11 provides that the Assembly may, on a resolution adopted by a majority of its members, decide to hold one or more sittings elsewhere within the Partner States other than its seat;

NOW, THEREFORE, This Assembly do resolve as follows:

That pursuant to the provisions of sub rule 7 of Rule 11; the Assembly shall hold sittings in Karimjee Hall from today Wednesday 27th August 2014 up to Thursday 4th September 2014.”

Madam Speaker and honourable members, I hereby move.

The Speaker: Thank you very much, hon. Dora Byamukama. Honourable Members, the motion on the floor is that this House pursuant to the provisions of Article 55(1) of the Treaty and Rule 11 of the Rules of Procedure do resolve to hold its sittings in Dar es Salaam in the United Republic of Tanzania. Debate is open.

I now put the question that this House, pursuant to the provisions of article 55(1) of the Treaty and Rule 11 of the Rules of Procedure do resolve to hold its sitting in Dar es Salaam in the United Republic of Tanzania.

(Question put and agreed to.)

PAPERS

The Chairperson, Committee on Accounts (Mr Straton Ndikuryayo): Rt. hon. Speaker, I beg to lay on Table the Report of the Committee on Accounts on a workshop on the enhancement of Members' skills to appreciate audited accounts. Honourable Speaker, I beg to lay.

The Speaker: Thank you very much, hon. Straton.

The Speaker: Honourable Members, amidst us today is Rt. hon. Anna Makinda, Speaker of Parliament of Tanzania. I have in accordance with the provisions of Article 54 of the Treaty, invited her to address this Assembly and to welcome us. I now would like to make the following proclamation to welcome her in the Assembly.

PROCLAMATION

“WHEREAS Clause 1 of Article 54 of the Treaty provides that the Speaker of the Assembly can invite any person to attend the Assembly notwithstanding that he or she is not a member of the Assembly if in his or her opinion the business of the Assembly renders his or her presence desirable and

WHEREAS in the opinion of the Speaker, the attendance and the presence in the Assembly of the Speaker of Parliament of Tanzania is desirable in accordance with the business before us today

NOW THEREFORE it is with great honour and pleasure on your behalf honourable members, to welcome Rt hon. Anna Makinda, the Speaker of Parliament of Tanzania in this Assembly.”

ADDRESS BY RT HON. ANNA MAKINDA, SPEAKER OF THE NATIONAL ASSEMBLY OF TANZANIA

WELCOME REMARKS BY THE SPEAKER OF EALA

The Speaker of EALA (Rt. Hon. Margaret Zziwa): Rt. hon. Speaker, Anna Makinda, the Speaker of the Parliament of Tanzania, the Chairperson of the Council of Ministers, hon. Phyllis Kandie, honourable ministers, honourable Secretary General, honourable Members of EALA, distinguished East Africans, ladies and gentlemen, good afternoon!

Rt. hon. Speaker, allow me, first and foremost, to express my appreciation to you for the warm hospitality and for the generosity you have accorded us since we arrived here in Dar es Salaam on 21 August 2014. *(Applause)*

We thank God the Almighty for making this possible, and we thank him for his protection and blessings, both to our Partner States in the EAC, and specifically to the United Republic of Tanzania.

On behalf of EALA and on my own behalf, I wish to extend to you my heartfelt appreciation and through you to the government and people of the United Republic of Tanzania. I thank you for granting us access to the facilities at the Parliament of Tanzania and here at the Karimjee Hall for the First Session of the Third Session of the Third Assembly.

Indeed, I confirm that the Clerk to the Parliament of Tanzania, Dr Thomas Kashilila and his entire staff have toiled up to this late hour to ensure that our stay is comfortable, and we thank him. *(Applause)* Allow me to mention that I have personally witnessed and want to attest to their hard work because they have worked very late hours, and I want to thank them.

Of course, I also want to add that the fact that the parliamentary staff also offered their offices to us, members of EALA, is also testimony that there is a lot of goodwill to the East African Community integration, and this portrays the collective magnanimity and grace of the East African Community and the Tanzanian parliament.

Both the Tanzania Parliament and the East African Legislative Assembly continue to enjoy warm and cordial relations. Our collaborative efforts are further anchored on Article 55 of the Treaty for the Establishment of the East African Community.

This is the first time the Third Assembly is meeting in Dar es Salaam as part of the pursuit of the principle of rotation, which is anchored on our EALA strategic objective of enhancing the visibility of the Assembly by taking it nearer to the people. Meetings of the Assembly are now regularly held in all the Partner States as per the provisions of Article 55 of the Treaty for the Establishment of the East African Community.

The session takes place at an important time in the integration process when the region is realising irreversible development. I am confident that both parliaments shall continue to play a fundamental role in strengthening the integration process through the requisite legislative, oversight and representative framework.

I must congratulate you, Rt. hon. Speaker and the Parliament of Tanzania for being the first Partner State to ratify the Monetary Union Protocol and this is signifying your commitment to the integration process.

I urge you to continue being steadfast in ensuring the integration process is strengthened. In this regard, allow me also to acknowledge as innovative, the fact that Parliament has set aside time to receive reports from EALA members in order to be fully appraised on what is happening at the East African Community and we thank you very much Rt. hon. Speaker.

Rt hon. Speaker, I wish to put on record that your reign at the Parliament of Tanzania has witnessed tremendous growth in realising the mandate of Parliament. I have followed keenly the work of your Parliament. I am informed that a Bill that will affirm and entrench Parliament's oversight in the management of the national budget is underway. This proposed law is good since it is designated to ensure discipline in budget management. It also places responsibilities and controls on government when it comes to overall budget management. I wish to congratulate you in advance for this very important achievement.

Rt. hon. Speaker, your experience in Parliament goes back very solid years and I want to say since 1975 when you were first nominated to the House. We as parliamentarians know that this is not a mean achievement and this has been an unbreakable record continuous.

I want to say that when the annals of history are written, it shall surely be recorded that you were the first woman Speaker in the Parliament of Tanzania. I am sure also in one of the chapters of the *Katiba* which is now being written, it shall be clearly noted that in the fullness of time, you were part of the leaders who contributed to this very important new constitutional dispensation and I want to congratulate you.

Let me also take this opportunity to congratulate you upon being elected the new chairperson of the East African Community Bureau of Speakers early this month of July. This was during the ninth meeting of the Speakers' Bureau, which was held in Nairobi, Kenya Honourable members; this is our chairperson, Rt. hon. Makinda. She is the chairperson of the East African Parliaments Speakers within our parliamentary states.

I am confident that you will build on the achievements of your predecessors by using this important platform to drive the East African integration agenda forward.

Allow me also to congratulate you upon the successful CPA meeting, which was held in Ngurdoto in Arusha this year. The successful conference in Arusha of the CPA African region was indeed a testimony of your impeccable leadership both in the region and in Africa. I want to also let you know honourable members that Rt. hon. Anna Makinda is the President of the CPA African region.

Let me just again say this makes us proud as women. I wish to commend you for the incisive style of management in the affairs of your Parliament and for effectively guiding the members of Parliament of Tanzania. We applaud you because you are the netball champions of the East African Community inter parliamentary games both in 2012 and 2013. We cannot look at it as a mean achievement and we want to promise you that this time around 2014, EALA is working very hard to take this trophy.

Let me also seize this opportunity to assure you that we as EALA are committed to enhancing the cordial relationship in the framework of the parliamentary democracy. I want to thank you for the sisterhood to me and I want to thank you for the guidance and support you have accorded me throughout this period when I assumed the office of the Speaker.

With these few remarks, allow me with humility to invite you Rt. hon. Speaker to make your remarks. *Karibu*, Rt. hon. Speaker.

The Speaker, Parliament of Tanzania (Ms Anna Makinda): Rt. hon. Speaker, Margaret Zziwa, Speaker of the East African Legislative Assembly, members of the East African Legislative Assembly my brothers and sisters who have been able to come this way and I think we have also the Secretary General of the East African Community, Dr Richard Sezibera, hon. Phyllis Kandie, Chairperson of the Council of Ministers of the East African Community, honourable Ministers of the East African Affairs from East African Community Partner States here present, honourable members of the East African legislative assembly, I believe his Lordship the Mayor of Dar es Salaam, Dr Didas Masaburi was then a member of the East African Legislative Assembly, Mr Kenneth Madete, the Clerk of the East African Assembly, members of the diplomatic corps if present, invited guests ladies and gentlemen.

This is the second time the Parliament of the United republic of Tanzania is honoured to host meetings of the East African Legislative Assembly. As some of you may recall, we last had the privilege of hosting this august House in 2010. On behalf of the national Assembly of Tanzania, I wish to express my deep appreciation to the Rt. hon. Margaret Zziwa, Speaker of the East African Legislative Assembly for having chosen Tanzania, a venue for the First Meeting of the Third Session of the Third Assembly of EALA.

I am particularly delighted to welcome you here at the Karimjee Hall where 20 years ago, the National Assembly of Tanzania used to hold its meetings before moving to Dodoma. At that time we were just one party which was governing here but also there was a self-made Opposition group and I was one of them and we were sitting in that corner. I did that function for about eight years very effectively and I see Kate Kamba was there. She joined us sometimes when we were trying to make a fuss because the first President blessed us that a government, which is run by one party unless there is a self-made Opposition, there, is a tendency to relax. So, we were the ones who were sitting in that corner there.

After a short time, I as moved into a ministerial position, I was a cabinet minister and seating here and that is when the mouth was closed. I served as a Cabinet minister since 1983 for 15 years thereafter and I was in charge of parliamentary affairs so I am very original in this House.

You know where we started. We were such a small Parliament but in 1995 after the multiparty general elections, we had to move to Dodoma because the House had grown in size. We are 357 so this place would not fit and that is why we are in Dodoma and that is why we were unable also to meet you in Dodoma. We wished you to hold your session in Dodoma but unfortunately or fortunately, the constitutional assembly now occupies Dodoma and that constitutional assembly has more than 630 people so if you went there, you would just be muzzled. You would not even be seen because they are full.

These are only members but there are so many staff from all groups there so we thought we should hold this meeting here but we would have liked very much to hold this meeting in Dodoma because you would have seen our environment where we work but this is a city hall. It belongs to the Rt. hon. Lord Mayor Masaburi and I am not sure whether they are using it as a Parliament. Their sitting arrangements are a little but different and that is why maybe you may not get the right touch of a Parliament where we are used to have a directly recorded parliamentary debates. So I am sure you are going to bear with us because this is the best we could offer to you but otherwise thank you very much for deciding to hold this meeting with us.

Rt. hon. Speaker and members of EALA, regional integration the world over is about people. There cannot be a meaningful integration unless the people are involved and sensitised on the benefits of the integration process. In this regard, I salute the good work EALA has done over the past 13 years of its existence particularly in sensitising the citizens of East Africa on the imperative of EAC integration process.

In the same vein, I wish to commend EALA for the best practice of having some study tours and inspections of some of the projects, which are founded through the EAC in the Member States. By so doing we get to know each other well and therefore entrench a sense of oneness. I wish to assure you of our support and cooperation in your quest to ensure realisation of our noble goal, which is one strong bloc, one people with one destiny.

Distinguished members ladies and gentlemen, once again, I wish to assure you of our parliament's serious commitment on the EAC issues. The recent ratification of the Monetary Union Protocol this June irrespective of limited time is a vivid testimony of our commitment. Normally during our budget sessions, we do not put any other activity except that of the budget session but this time because of its importance, and because of our engagement with the constitutional assembly, we extended time so that we pass this Monetary Union Protocol, which we did.

Moreover you may recall our active participation in a number of EALA activities namely sports and games programs. We want to assure you that we also want to win in the football game. We have been losing all through, I think the gentlemen are not behaving, and that is why we lost except the ladies have done so much.

So we are also engaged with other regional activities like the *Nanyuki* series and the Speakers' Bureau. As she has said, I am the current chairperson and the next meeting will be held here in Dar es Salaam.

Furthermore, we have over the last few years established mechanisms for ensuring that we keep ourselves abreast of the integration process. The formation of the East Africa Speakers' Bureau, which I chair, is one such an example.

On 8 August 2014, the Bureau of Speakers had a one-day meeting in Nairobi to discuss ways of expediting the integration process and hence parliamentary involvement in this endeavour. It is gratifying to see that today all five parliaments of the East African Community Member countries have formed committees that deal with East African affairs so these committees are an important link between EALA and our respective parliaments.

More importantly, these committees work closely with ministries of the East Africa cooperation by ensuring effective implementation of the decisions made by the various organs of the Community in line with the Treaty establishing the East African Community.

Despite these measures, there are still a few challenges that lie ahead. In particular, we need to forge closer links between EALA and our national parliaments. We should therefore institute ways more effective for information sharing, and a feedback mechanism of our activities. After all these years, it seems that there are still some problems in the national parliaments communicating with EALA.

Last week, we were privileged to meet all the Speakers of the Pan African Parliamentary Assembly (PAP). All the Speakers from the member countries met there. During that meeting, I think we were asked to try to expedite the protocol, which has now allowed PAP to meet as a Parliament and as a legislative body.

The example of which they have emulated exactly as EALA is doing. Today PAP membership they were being elected from the national parliaments but now according to their new changes once we ratify them in our parliaments, PAP membership will also be coming outside the national parliaments so they have emulated what you are doing.

What I am trying to say here is that you have been a contributor to the success of so many bodies in our continent. Today, the SADC Parliamentary Forum is not a parliament; it is just a forum. It is like a workshop where you discuss. You go to ECOWAS it is the same and other people are now emulating what you are doing so you people have to see yourselves, as an example, as change agents and that is what everybody is crying. So, they are all depending on your example and I am sure you can do a good job to make sure that even PAP itself- I believe PAP can work with regional parliaments. If you have the East African Parliament, to have the SADC parliament and the ECOWAS parliament, that can make the PAP so I am begging you people to continue improving and putting some more efficiency in your own organisation because people are looking at you and they are studying and learning from you. So PAP has taken exactly what you are doing here which I think is something which we have to congratulate you on as persons who have done this job.

Honourable Speaker and members of EALA, invited guests, to conclude my welcome remarks I wish once again to thank the honourable Speaker for the honour and privilege she has bestowed upon my parliament to host this august Assembly.

May I, once again, reiterate my warm welcome to all of you to Dar es Salaam? (*Applause*) As East Africans, you are at home. Lastly, I wish you an enjoyable stay and fruitful debates.

Nawashukuru sana, nawakaribisheni sana hapa kwetu. Wote mjisikie nyumbani. Naamini kabisa wengi wenu mmeishawahi kufika Dar es Salaam, hakuna mtu ambaye amekuja Dar es Salaam kwa mara ya kwanza kwasababu Dar es Salaam ni nyumbani kwenu kama kulivyo kwenu. Mjisikiye nyumbani na karibu sana. I thank you.

The Speaker: Rt hon. Speaker, hon. Anna Makinda, there is nothing as gratifying as the owner of the House saying “*mujienjoy*”; enjoy every corner of the House, feel at home, feel welcome so I want to say *asante*. Thank you very much, Rt. hon. Speaker and we are indeed going to do that. Because these words must come from our hearts, I want to invite hon. Judy Pareno to appreciate you, to thank you on our behalf for this very important honour you have accorded us. Certainly, you could have been in Dodoma but you spared this day for us. So, we want to appreciate this gesture. Hon. Judy Pareno.

VOTE OF THANKS

Ms Judith Pareno (Kenya): the Rt. hon. Speaker of the United Republic of Tanzania, the Rt hon. Anna Makinda, the Rt hon. Speaker of EALA the Rt hon. Margaret Zziwa, honourable Chair, Council and honourable ministers of EAC, honourable CTC, all protocols observed, it is with great honour and humility that I carry out this humble and noble duty to say a vote of thanks to our host the Rt hon. Speaker of the United Republic of Tanzania.

Looking at the kind of host we have, the greatness in you, I am overwhelmed to try to appreciate you because of the personality we have seen in you and therefore cannot be able to say or appreciate you in enough words but I will try my best to say thank you.

First, I take this opportunity to thank you for hosting us and allowing us to use both this chamber and all the facilities of Parliament of United Republic of Tanzania. We have been welcomed, we have been here now for a few days, we have really felt at home, and we thank you for that.

I also thank you, Madam Speaker for sparing your precious time to attend and address us as we start our session today in Dar. We do not take it for granted because we take cognisance of your busy schedule and you know that it is because you value that you are here today to be with us. We are privileged and we have picked your words of wisdom and advice from your speech and we have seen the great importance and commitment that you put to the integration process.

I am told Madam Makinda is not only a Speaker but she is also MP for Njombe South constituency. You are also an accountant by profession and we appreciate that. You have also been an MP for 40 years since 1975 when I was barely about five years old. We see in you a lot of experience. Surely, for the people of Tanzania to elect you for 40 years, they have entrusted you because you have such exceptional capabilities and such exemplary leadership. It is not easy to be an MP for 40 years. It is only with those kinds of qualities that you can remain afloat.

No wonder you are a senior member of VSC because you were in Opposition as you told us and no wonder three weeks ago you were elected chair of VSC Speakers Forum. No wonder you are President of the Commonwealth Parliamentary Association Africa region. I think other continents have also seen the capabilities in you as a leader.

With this wealth of experience, we are lucky to have you as a senior sister, to have a sister of your calibre. You are a mentor and a role model to some of us who have just started; this is our first term in Parliament and we really have a lot of respect for you and we shall emulate and hear from you and hope to continue engaging with you.

I once again thank you and pray to God to continue to shower you with his blessings so that you continue to lead us as you have done for the last 40 years. Thank you so much. (*Applause*)

The Speaker: Thank you very much, hon. Judy and it is good because it tells us that as you are in this long political journey, you can be on any side of this Chamber. You can be on the Opposition but when you are there, you can even come back to the government side. Hon. Anna has lived to do that and you can see how effective she has been so thank you very much.

I want to say that before we proceed, let me recognise the distinguished East Africans who have joined us on this very important day. But I think before I recognise them, maybe I should recognise them first. Allow me to recognise the Clerk of Parliament of Tanzania, Dr Kashilila. (*Applause*) Give him a very loud clap because he was on his heels until this late afternoon to make sure that we are comfortable. Thank you very much doctor with all your staff.

Allow me to welcome and recognise the Permanent Secretary of the Ministry of EAC Mrs Joyce Mapunjo. Our sister you are appreciated for all the arrangement you have done along with your ministry for us to be in Dar es Salaam. You have been a major coordinator and all those outreach activities we are going to do. With you is the deputy Permanent Secretary, Mr Musole. Thank you very much for being with us during the press conference. Somebody I cannot miss to mention and recognise is our own hon. Kate Kamba. Mama Kamba it has been nice to see you again with that beautiful smile always and I can see you have an East African beside you. Tell her we salute her and thank you for being a good ambassador of East African Legislative Assembly.

I want also to welcome all the other East Africans. I am told that we do have very senior voters, particularly the women. I want to recognise them; the *UendoUngoja*. Welcome, I know you are here. We have Susanna Magda, we have Irene Kimono, and we have Tajil and many others. I want to appreciate and welcome you. Thank you very much for joining us. Some of these are coming from Arusha. They have come with us all the way up to Dar so *karibu*.

We also have the small-scale women entrepreneurs, Kijito Nyama Ward. Welcome. *Karibu, karibu*. Thank you very much for coming.

Before I conclude, let me also take the opportunity to introduce you, honourable members, to the East Africans because I think it is important that they know who their representatives are.

Honourable members of East Africa, we are 45 members whom you elect from the many East Africans but who are elected by our parliaments. We go to Arusha, and we constitute the East African Legislative Assembly.

Allow me first and foremost to invite the members from the Burundi chapter. (*Honourable Members of EALA from the Republic of Burundi stood in their places*). Thank you very much. Those are the members elected from Burundi and they are East Africans of Burundi origin.

Allow me to invite the members from Kenya. (*Honourable Members of EALA from the Republic of Kenya stood in their places*). Those are the honourable members from Kenya.

Allow me to invite the honourable members from Rwanda. (*Honourable Members of EALA from the Republic of Rwanda stood in their places*). Those are the members from Rwanda.

I wish to invite the members from Uganda. (*Honourable Members of EALA from the Republic of Uganda stood in their places*). Those are the members from Uganda.

And our hosts, from the United Republic of Tanzania, Hon. Kimbisa is the chairperson of this great chapter, and I want to recognise and salute all of them because they have been a very reliable chapter, and they have made many preparations for us to be here. Madam Speaker, thank you for sending an able team to Arusha. (*Honourable Members of EALA from the United Republic of Tanzania stood in their places*). Thank you very much.

Of course, we do have our Clerk, Mr Madete, and we do have the other team of the members of staff.

Now, let me introduce a special category of representatives. They sit in the Assembly, they are members of the Assembly, but they have bigger responsibilities. These are our Ministers for the East African Community, and in the Treaty, they are referred to as the Council of Ministers. The Chairperson of the Council of Ministers, hon. Phyllis Kandie, leads them. She comes from Kenya. Next is hon. Shem Bageine, he comes from Uganda. Next is hon. Leontine Nzeyimana she comes from Burundi. I will skip the gentleman next and proceed to hon. Dr Abdullah our own. He is the Minister of State of the United Republic of Tanzania. Amidst us is also another very important East African Dr Sezibera. He is the Secretary General of the East African Community. He is at the steering of implementing all the decisions we take as East African Community. With him is another very important person, the Counsel to the Community, Mr Kaahwa.

So together, we make a team of the East African Legislative Assembly. We are the ones to whom you have given the responsibility of making sure that we pass the necessary legislations, which will be able to unite the peoples of East Africa.

Now I wish to make another important announcement. The Rt. hon. Speaker has graciously organised for us, and she is inviting us, the Members of EALA and all the East Africans, for a dinner tonight at Akemi Restaurant on Ohio Street, Golden Jubilee Tower here at Posta. The

time is 7.00 p.m. and the dress code is smart casual. That is a very important invitation. That begins the invitations we are yet to receive, so it is important that we honour it.

Honourable members I will suspend the proceedings for a few minutes, and I want to invite you for a group photo so that we are able to enjoy the presence of the Rt. hon. Speaker and then we shall resume after ten to fifteen minutes. The House stands suspended.

(The House was suspended at 3:34 pm and resumed at 3.30 p.m.)

(On resumption, the Speaker presiding_)

MOTION FOR THE CONSIDERATION AND ADOPTION OF THE REPORT OF THE COMMITTEE ON ACCOUNTS ON THE WORKSHOP ON ENHANCEMENT OF MEMBERS' SKILLS TO APPRECIATE AUDITED ACCOUNTS

The Chairperson, Committee on Accounts (Mr Straton Ndikuryayo) (Rwanda): Madam Speaker, I beg to move that the report of the Committee on Accounts on the workshop on enhancement of members' skills to appreciate audited accounts be adopted.

The Speaker: Seconder? Hon. Rwigema, hon. Nakawuki, hon. Mumbi, hon. Ole Nkanae, hon. Kessy, hon. Sarah Bonaya, hon. Kiangoi, hon. Yves. Proceed.

Mr Ndikuryayo: Madam Speaker, the workshop on capacity building for the EALA Committee on Accounts was held in Bujumbura Burundi from 3rd to 6th August this year. This report has seven pages, and it is structured in eight parts. Let me begin with part number one, which is introduction.

Introduction

The East African Legislative Assembly (EALA) is one of the organs of the East African Community (EAC). EALA's core functions referred to in Article 49 of the Treaty include *inter alia* legislative, oversight and representation. Performing a post audit review is one of the oversight roles of EALA as per Article 49 of the Treaty establishing EAC.

In conformity with Article 49 of the Treaty, and the Rules of Procedure, especially rule 79 (1) and (2), Annex 5 A, the Committee on Accounts is mandated to:

- i. Carryout a post audit review and scrutiny of the expenditure incurred by the EAC Secretariat, the Organs, and Institutions of the sums appropriated in annual budgets approved by the EALA upon presentation by the Chairperson of the Council of Ministers of the EAC.
- ii. Carryout out post audit review and scrutiny of the expenditure based on an annual audit report of the Audit Commission, pursuant to provisions of Article 49(2) (c) and 134 of the Treaty for the Establishment of the EAC.
- iii. Carryout post audit function that encompasses the need to monitor the implementation of the budget in a manner similar to internal audit, pursuant to Rule 72(1) of Rules of Procedure of the Assembly.

- iv. Present a report with recommendations to the House for debate and adoption.

The Assembly recognises the role and the importance for members to carry out their oversight role efficiently. It is against this background that the Committee on Accounts held a two day capacity building workshop on Auditing and Accounting skills at Nonara Hotel, Bujumbura, Burundi from 3rd – 6th August 2014.

The Committee on Accounts requires additional skills and understanding of financial management and audit concepts to enable them to upscale their mandate in the examination of the annual audited accounts and make recommendations to the Assembly.

OBJECTIVES OF THE WORKSHOP

The objectives were to:-

- i. Understand the Audit Commission Report
- ii. Be able to interpret financial statements and their presentation
- iii. Appreciate the role of EALA Committee on Accounts in the Accountability process
- iv. Learn relationships between the Audit Commission, EAC Secretariat, EALA and Committee on Accounts
- v. Enhance understanding of common audit findings and their implication
- vi. Acquire knowledge on audit processes and methodology aiming at carrying out a comprehensive review of the EAC Audited Accounts

Expectations

The expectations of the workshop were as follows:

- i. Enhancement of their skills and knowledge in Accounting and Auditing practices to be able to interrogate the audit report in fulfillment of the Committee mandate;
- ii. Improvement of audited accounts of the Community;
- iii. Clearly understand and appreciate the Committee relationship with the Audit Commission and Management;
- iv. How the Audit Commission could effectively bring out issues in the EAC with limited influence;
- v. Understanding the auditor's professional language, global accounting issues and updating on challenges of the audit exercise in the EAC;
- vi. Understanding their interpretation of the financial statements and the budget execution oversight;
- vii. Evaluating and understanding of the EAC audited accounts;
- viii. How to understand, interpret and interrogate the audit report and write a meaningful report with realistic and implementable recommendations;
- ix. Learn to analyze expenditure statements and books of accounts; and
- x. Formulation of proper recommendations to the House.

Methodology

The workshop was participatory in nature, characterized by:

- i. hands on practical exercises;
- ii. group discussions;
- iii. simulations; and
- iv. paper presentations on accounts and audit skills.

Experienced resource persons facilitated the above, namely: Mr. John Henry Muyimbwa, Director of Audit, and Dr. Andrew Timothy Nsamba, Senior Principal Auditor, all from the Office of the Auditor General, Uganda.

Areas of Capacity Building

The workshop was opened by the Chairperson of Accounts Committee, who highlighted on the mandate of the Committee and the objectives of the workshop. He further indicated that from the budgetary trends, requirements are expected to rise as the the EAC Secretariat embarks on the implementation of the EAC Development Strategy (2011-2016) and EALA Strategic Plan. As the mandate of the Community is growing, there is need for the Committee on Accounts to intensify its work: strengthening its relationship between EAC Secretariat, other EAC organs and the Audit Commission, and enhancing the skills of its members; so as to be in a position to fulfill its mandate.

a) Concepts of Accountability and roles of Stakeholders in the accountability relationships

Issues of the accountability cycle were discussed, the different stakeholders were identified, and their roles in the cycle were discussed.

b) Types of Audits and their Outputs

Article 134 of the EAC Treaty states that there shall be an Audit Commission made up Auditors General of the partner states whose functions will be to Audit the accounts of the Community. It shall be the duty of the Audit commission to verify that any revenue collected by the community has been allocated and distributed according to the treaty.

The different types of Audits were highlighted, including Financial/Regularity Audits, Value for Money, Forensic Investigations/Audits, and Specialised Audits (IT, Engineering, Gender, and Environmental).

The importance of financial/regularity Audit was also highlighted as follows: -

- (i) Provide assurance to the users that the financial statements give a true and fair view of what transpired throughout the period,
- (ii) Provide assurance to parliamentarians that funds were utilised in line with the appropriation (intended purpose),
- (iii) Transactions conform to the relevant laws and regulations,
- (iv) Giving constructive advice where there gaps.

c) Overview of Auditing Standards and Audit Process

The different sources of auditing standards were discussed to gain an understanding and appreciation of the framework of auditing which leads to a successful conduct of an Audit. Auditing standards and process are set by the following:-

- i. National legislation;
- ii. International Auditing bodies(IFAC);
- iii. Organisation of Supreme Audit Institutions(INTOSAI);
- iv. National Audit profession bodies for instance ICPAU-K.

The Audit Commission report 2012 was reviewed which was adopted using International Standards on Auditing (ISAs) as prescribed by International Federation of Accountants Committee (IFAC).

Auditing Standards prescribe the Audit process and they involve the following steps: - Planning, Execution, and Reporting. The Auditing reporting also involves the following process; - Management letter, Exit meetings, Final management letter and the Audit report with opinion.

d) Types of Audit Opinions

The different types of Audit opinions were discussed which included the following; Adverse/ Disclaimer Opinion which is highly prioritized and require further investigation, Qualified Opinion, Emphasis/other matter, and Unqualified opinion.

e) Accountability and roles of different stakeholders

Accountability defined by Oxford dictionary defines accountability as the state of being answerable for. Accountability involves different stakeholders with different roles and these include; - Parliament/oversight Committee, Audit Commission, and the Executive.

Roles of Parliament in the accountability process:

- (i) Executive makes requests for funds from parliament
- (ii) Parliament allocates and approves funds for the Executive.
- (iii) The executive executes the activities in accordance with parliamentary approval;
- (iv) The executive provides reports to Audit in form of financial statements summarizing what transpired
- (v) Audit undertakes reviews and reports are submitted to Parliament.
- (vi) The committee conducts hearings to get more evidence from the Accounting Officers,
- (vii) Prepare reports with recommendations and submit to the Plenary.
- (viii) Reports are discussed and adopted by Parliament
- (ix) Parliament directs the Executive to implement the recommendations.
- (x) Parliament gets feedback from executive on the extent of implementation of previous recommendations.
- (xi) Audit commission follows up the feedback by confirming actual versus reported and makes report to parliament.

- (xii) However, Oversight committees can make visits to implementing agencies to confirm extent of implementation of recommendations

Roles of the Executive

- (i) Implement policies and execute programmes arising from the work plans,
- (ii) Exercise propriety and prudence in public spending, (VFM)
- (iii) Maintain books of accounts and prepare financial statements, which are submitted to AG.

Roles of the Audit Commission

- (i) Derives its mandate from parliament through the East African Treaty.
- (ii) Audit financial statements and report to parliaments.
- (iii) Kinds of audit issues include and Lack of accountability Diversion of funds.

f) Reviewing Audit Commissions Reports and determining priorities and field visits

Audit report was reviewed, salient issues of the report were discussed, and the format of audit findings was discussed in detail. These Salient issues include;-

- (i) Nature of opinion
- (ii) Emphasis of matter/other matters paragraph
- (iii) Budget performance(budget vs actual)
- (iv) Unresolved prior year issues
- (v) Reported losses
- (vi) Other Audit issues(management letter)

h) Fraud and Irregularities risk in Public Sector

The types of fraud and irregularity risks include forgery, failure to record transactions, misrepresentation to auditors, and collusion. However, a list of the ten most common fraud/ risk areas and risk indicators include imprest warrants, maintenance, payroll, fixed assets, training and capacity building, fuel, local procurement, other potential indicators of transaction at risk of fraud and roject branding.

FINDINGS AND OBSERVATIONS

- i. The members' knowledge and skills on accounting and auditing procedures required enhancement to execute their mandate fully.
- ii. It was observed that the Audit Commission is limited to financial audit.
- iii. The Submission of accounts by the Council has been regular of late.
- iv. Most Audit opinions are not acted upon appropriately.
- v. Most of the time, the jargons used in audit reports may not be understood by everyone.
- vi. The Members of Audit Commission shall attend hearing meetings as expert witnesses.
- vii. Treasury memoranda system provides effective tracking mechanism of Assembly recommendations.
- viii. There is laxity of enforcement in Community matters by the Council.
- ix. The Assembly has not been properly exercising authority to enforce accountability.
- x. The Committee on Accounts operates without audio recording mechanism.

- xi. The EAC of Organs and Institutions have not been appearing before the Committee on Accounts.
- xii. It was noted that Committee previous recommendations are not properly followed up for implementation.
- xiii. Lack of appropriate responses in the management responses data.

RECOMMENDATIONS

The Committee recommends that:

- i. There is need to take entire House through several training workshops on accounting and auditing procedures and practices to enable them to perform their oversight role efficiently and effectively.
- ii. EAC scope of audit should be expanded to include Management Audit, Environmental Audit, Specialised, Value for Money Audit and forensic audit where necessary. However the Council to the Community to give an interpretation on the scope of Audit as it is stipulated in the Treaty.
- iii. Creation of legal framework to form a regional Audit Commission
- iv. The EAC Council of Ministers should always act on the recommendations of auditors appropriately.
- v. The EAC Council of Ministers and the entire EAC management should be capacity built to appreciate possible mistakes in financial management of EAC organs and institutions and how to respond to audit recommendations in a timely manner and appropriately.
- vi. The Audit Commission should be facilitated to be present at the Committee on Accounts before and during review and presentation of the Audit report.
- vii. The Audit Commission staff should always attend hearings as expert witnesses.
- viii. Treasury memoranda explaining the implementation should be introduced before the EAC executives responds to recommendations of the Assembly.
- ix. Accounts Committee should always secure audio recording during its meetings.
- x. The EAC Heads of Institutions and Organs should always appear before the Committee during the review of Audited Financial Statements.

CONCLUSION AND ACKNOWLEDGEMENT

After this important training workshop, it was noted that the Committee's ability to execute its mandate was enhanced.

The Committee wishes to acknowledge all support extended by: the Office of the Rt. Hon. Speaker, the Office of the Clerk, the Resource Persons, AWEPA in coordinating and facilitating the activity.

The Speaker: Thank you very much, hon. Straton for that important report. Honourable members, the motion on the floor is that the report of the Committee on Accounts on the workshop on enhancement of members' skills to appreciate audited accounts be adopted.

(Question Proposed)

Mr Ogle: On a point of procedure, Madam Speaker, save for the fact that there has been a precedent and a tradition to send reports of capacity buildings before the Assembly, I was wondering what value we would add by debating a report on capacity building. Thank you.

The Speaker: Thank you very much. Since you envisage that...you will recall that when we started as EALA, all our committees underwent capacity building and you ably brought all those reports before this House with recommendations. The Committee on Accounts identified this as its key activity, the Assembly funded this activity, and they have brought very important recommendations to the Council of Ministers, to us members, and to everybody within the Organ. There is no other way that the recommendations can be adopted and then be implemented other than by coming to the floor of this House. So, this is in order.

Debate is open. I saw hon. Ole Nkanae, hon. Shy-Rose and hon. Rwigema in that order...and hon. Zein. If hon. Ole Nkanae has...then I will take hon. Rwigema. Hon. Nkanae you still want to have the floor. Okay, let me take hon. Rwigema.

Mr. Celestin Rwigema (Rwanda): Thank you, R.t hon. Speaker for giving me the floor. First of all I want to thank the Rt hon. Anna Makinda, Speaker of the Tanzanian national Assembly for her address and for her invitation to us this evening.

I also want to thank the people of Tanzania, mainly the citizens of Dar es Salaam and the Tanzanian chapter for the warm welcome they gave to us and we are still enjoying it.

Rt. hon. Speaker, coming back to our report, I am a member of the Accounts Committee and I want to first of all thank our chairperson, hon. Straton for the wonderful work he did and in fact he is qualified in doing very good work every time. I thank him very much.

Madam Speaker, this capacity building on audit was very important for us. There are many areas but I want to focus on two or three things. It was very impressive for many of us to understand how to engage in combating fraud and irregularities in procurement, mainly, and in malpractice because these provide an in-depth analysis of fraud and abuse in procurement and this is the most significant program for most organisations because it is needed by not only EAC but by many organisations and many governments.

This workshop helped to make us understand how fraud in many programs are perpetrated and how fraud is detected and investigated with particular attention devoted to computer forensic tools and analysis.

Secondly, Madam Speaker, it was very impressive to understand the foreign corrupt practice act when we go through the relationship between the parliament in its oversight function and the audit commission and the Secretariat, which is the executive organ of the Community.

Thirdly, Madam Speaker, the workshop was very participatory, and because it was very important to understand what we sometimes call appraisal management and the internal audit process and compliance requirements, this is an explanation on how the internal audit and compliance within an organisation can be addressed as both support functions of any organisation.

Lastly Madam Speaker, I will not take longer, it was very impressive to understand and to get another view of international standards on auditing and to make distinctions between the internal standards on auditing which is used in Western countries and the generally accepted auditing standards which is used in the US system.

Both are related and they are a set of systematic guidelines used by auditors when conducting audits on company finances but ensuring accuracy, consistency and verifiability of auditor's actions and reports.

I think this is very important- we think as members of the Accounts Committee that next time when we get auditor's reports, it will be easier for us to do better. Thank you and I support this report.

Ms Shy-Rose Bhanji (Tanzania): Thank you, Madam Speaker for giving me the floor so that I can also contribute to the report on Accounts Committee on the capacity-building workshop. But before I air my contribution, allow me, Madam Speaker to welcome my colleagues, honourable members from Kenya, Uganda, Rwanda, and Burundi to this beautiful city and peaceful city of Dar es Salaam.

Madam Speaker, the etymology of Dar es Salaam implies the port of peace so *karibuni sana* to the "Haven of Peace"!

Madam Speaker, it is my sincere belief that during your stay here in Dar es Salaam, you will have various opportunities to visit different places including entertainment places like night clubs so that you can enjoy the life in the city. At the end of the day, I hope my colleagues will go home with fond memories of the government of Tanzania, the people of Dar es Salaam and Tanzanians in general.

Once again, I wish to say *karibuni sana* Dar es Salaam, *mjisikiye mko nyumbani, mjienjoy*, in Kibaki's voice, and I would like to especially welcome my dear friend Mathuki. (*Laughter*)

Madam Speaker, I also take this opportunity to thank the government of the United Republic of Tanzania and the Parliament of Tanzania for agreeing to host this session here in Dar es Salaam. This is the first time the Third EALA assembly is holding its session in Dar es Salaam. Generally there was a misconception that Arusha slots covered Tanzania but I am very happy that after the rotation commotion, we came to an agreement that Tanzania also deserves its own slot and Arusha as the headquarters of EAC also deserves its own sitting.

I am very happy today after the agreement that is why today we are sitting here in Dar es Salaam.

Madam Speaker, like Mama Makinda said, we could not hold this session in Dodoma because of the constituent assembly and that is why we came here but even as Tanzanian chapter we are happy that this meeting is taking place in Dar es Salaam because Dar es Salaam is also a centre of the media houses. Since our arrival, we have been receiving good coverage.

At this juncture, I would like to say to extend our sincere gratitude to the chairmen of IPP media, Mr Reginald for hosting us to go and visit the IPP media, ITV, Radio One, East Africa TV, not to mention a few because we saw that ITV is doing a very good job cutting across East African in Kenya, Uganda, Rwanda, Burundi, people can now watch ITV and East Africa TV. This way we are making our integration agenda more meaningful so we say *asante sana Bwana Mengi* and we salute you.

Madam Speaker having said that, I now wish to address myself to the report on the capacity-building workshop on the Accounts Committee. As usual, we get these reports last minute, we get them on the floor in the House, which is my everyday complaint that we should improve on this system. We should be getting these reports much earlier but for today, I think we should just let it go and from next Bunge, we should make it a point that at least reports should be availed on time so that members can be ready. Mathuki is saying we are in a port of peace.

Madam Speaker, after quickly going through this report, I think one gets an insight about the gap EAC has suffered over the last ten years or so in the areas of auditing and financial management of its resources and of course the subsequent development strategy.

I fully agree with all the recommendations made by the Accounts Committee and I think they have revealed so much that we in the House did not know so I think there is a need for capacity building workshops for the entire House so that members can also be aware of what is happening in the audit area.

By all means, this capacity building workshop was worth the while and definitely an eye opener on the financial management of EAC. Once again, I wish to thank you very much and I say *karibuni sana* and I second the report.

Mr. Zein Abubakar (Kenya): I thank you, Madam Speaker for giving me an opportunity to contribute to the report that has been tabled by the Accounts Committee based on the capacity building that the committee undertook. At the very onset, allow me to say that I am very happy that we have had very warm welcome by the people and the government of Tanzania since our arrival. I was much luckier than most members because I came on Wednesday so I have been

enjoying the good will, the friendship and the warm regard the people of Tanzania and the government of Tanzania have for this honourable House and for its members.

Dar ru Salaam as our people say, the haven of peace is a place to come again and again but since I would like to hasten to say something about the report, allow me to stop there.

I would like to thank the chair of the Accounts Committee and the members for thinking of going to build their capacity and hopefully I join hon. Shy-Rose Bhanji to say that not in the very distant future, this House would have the privilege of building its capacity as well but allow me to say that what they have undertaken is very serious business. It is so serious and so important that we should hearken to listen to what they are saying and I would like to challenge my honourable brother, chair of this committee to go further in their recommendations than what they have provided in this report and they have provided good recommendations.

When I say go further, I mean and I call to all members my brothers and sisters to focus on only one thing, that we as a parliament all of us will be able to hold accountable the different organs and institutions of the Community but by first looking inward. We must look first inside this Assembly. We must seek to improve the accountability mechanisms in this assembly. We must seek to build the integrity levels in this Assembly. We must seek to increase our ability to hold others accountable by first becoming accountable.

We are called upon to implement the great traditions of Parliament to hold others accountable and provide oversight over them but we can only do that if we ourselves are completely clean and above board, beyond reproach. It would be difficult for us to hold others accountable when we are not accountable. We cannot implement integrity levels of a higher standard in other organs of the Community and the institutions of the Community when we are not able to do that in our own Assembly.

So, I call upon you my brothers and sisters and honourable Speaker that we must first look inside and put in place strong irrefutable and unapproachable instruments of truth, accountability and integrity.

If you go to page five of this report, and I beg your forgiveness Madam Speaker I am only reading from the report, it is un-parliamentary language to talk of fraud, misrepresentation to audit and collusion, forgery. That is un-parliamentary language but it is the truth.

Today if an honourable member because we are forced to call ourselves that, decided to take a financial consideration to do one thing or not to do one thing in this House, out there they will call it a bribe. In here, we just call it financial consideration, what can be done to such a member? Outside Rule 50 of the Rules of Procedure, what can be done to such a member? The best you can do is to ask them to stay out for one sitting. If they repeat it you do it for two sittings. If they repeat it, you do it for three sittings. If they repeat it, you do it for four sittings and that has to be approved by the majority of these members. That is not enough. That is not adequate.

Our Rules of Procedure, the alma mater of what to be done and not to be done in this House does not even have a code of conduct. How can we ask others to be of good conduct when we do not have a good conduct code ourselves? So if you talk about types of fraud and irregularities, we must enhance, expand the integrity instruments in the House, the accountability mechanisms in the House.

I know I may not be speaking for a few who do not like the language of accountability but I am with you chairperson when you insist on accountability I agree but I say our own position would be enhanced if we raised the bar of conduct ourselves.

The last thing I would like to say concerning when we talk about the resources that are brought to this House for approval by Council and this House vigorously examines them, questions and says is it value for money, we should be asking ourselves the same questions. Any activity we want to carry, is it value for money?

We ask, is it accountable? Have they used the monies of the Community properly? We should be asking, have we used the monies of the Community properly? Unless we are like Caesar's wife, we have no right absolutely to point fingers at others. So charity begins at home. I am sorry that I speak like this on my first opportunity to speak in *Dar ru Salaam*, the haven of peace but what needs to be said must be said and if need be will be repeated.

Mr Chairman and Madam Speaker, I would like to confirm to the chairperson and to the committee that you have a kindred spirit in Abubakar Zein. I can only speak for me that I will fight with you a good fight to make our chamber a chamber worth of dignity, to make this Assembly as an Assembly that if it says you have gone wrong, people will listen. I thank you, Madam Speaker.

The Speaker: Thank you, hon. Zein. I invite hon. Kaahwa. I saw you standing and I have you on the list.

The Counsel to the Community (Mr Wilbert Kaahwa): Madam Speaker, maybe I seek your direction first. When I stand here, I block your view of the honourable members of the Council. They may not catch your eye in case they have to stand on a point. May I stand in another area?

The Speaker: I think you caught my eye that is why I gave you the opportunity.

Mr Kaahwa: No, I am saying if I stand here, I block your view of the ministers in case they have to stand on appoint of order, they will not catch your eye.

The Speaker: Proceed; I will make sure that I can go to all the angles.

Mr Kaahwa: Madam Speaker, let me first of all join those members who have thanked you and through you the Rt. hon. Speaker of the Tanzanian Assembly and the government of the United Republic of Tanzania for taking advantage of Article 55 of the Treaty and Rule 11 of the Rules of Procedure to enable this august House hold the First Meeting of its Third Session in Dar es Salaam. We thank you.

Madam Speaker, I would like to thank the honourable chairperson of the Committee of Accounts and the entire membership of the Committee on Accounts for this very elaborate report on capacity building needs for both the members of the House and those other officials who handle matters relating to accounts of the Community.

Madam Speaker, I stand here just to point out a few areas, which may need attention of the honourable chairperson of the committee when responding to the debate. Madam Speaker, these are particularly with regard to part six, which is on findings and observations, and part seven on recommendations. Specifically paragraph six item V where the committee finds that most of the time the jargons may not be understood by everyone. I would like to point out that this is a report of the House, it is going to be part of the journal of the House, and it is important that you use parliamentary language, which is acceptable rather than using jargons, which to me in my humble view is as un-parliamentary as can be. The committee could think of using the word to use under V of part III professional language or acceptable language so that the *Hansard* will indicate that the language, which was used, is parliamentary.

Under the findings and observations in part 6 the committee found that the members of the Audit Commission shall attend hearings meetings as experts in those meetings. Under the provisions of the Treaty, the Audit Commission is an established independent body and the committee is to enable them to be invited to attend the hearings rather than ordering the Audit Commission to attend the hearings.

Under IX of part 6 findings and observations, the committee makes a very serious indictment on this august House. The Assembly has not been proper in exercising authority to enforce accountability. That is a very serious indictment on this House on its oversight role. Unfortunately, in the recommendations, there is no corresponding recommendation for purposes of addressing that shortcoming.

Going to the recommendations, there is a very serious recommendation in paragraph III where the committee is recommending the creation of a legal framework to form a regional Audit Commission. I have tried to read the background to this recommendations in the report itself and I must indicate that I have failed to find the basis for this recommendation.

As far as I understand the Treaty, there is a legal framework and it is the legal framework provided in Article 124 of the Treaty, which gives a basis for the Audit Commission, which is regional in nature because it is a body within the institutional framework of the Community. Therefore, with due respect, that recommendation may not find room in this report of the House; it may not find accommodative room in this report.

Related to what I was saying with regard to the attendance of the hearings by the staff of the Audit Commission, you again find in VII the audit Commission staff should always attend hearings as expert witnesses. Normally what has been happening in this august House and in accordance with the Rules of Procedure is that expert witnesses are invited to attend. It is not imperative that they should always attend based on the report. They should always be invited to attend.

Lastly Madam Speaker and forgive me for being so obsessed with the language and so on but let me point out something that I have noted. In II where the committee is addressing the scope of audit and recommending that it should be expanded, the committee goes further in the second line and recommends that however, the Council of the Community to give an interpretation on the scope of audit as it is stipulated in the Treaty.

If this recommendation remains as it is written, it will not be followed up because you cannot get an officer or an office of the Council to the Community the way it is written, Madam Speaker and I hope the chairperson of the committee will find it appropriate to properly spell out the Council of the Community who reflects the office intended the Counsel to the Community as provided under Article 6 of the Treaty.

Madam Speaker, I support the motion.

The Speaker: Thank you very much, Counsel to the Community, and I think the hon. Chair of the Committee you have taken note of his concerns.

Ms Dora Byamukama (Uganda): Madam Speaker, I want to thank you and the House in particular, our brothers, and sisters from the United Republic of Tanzania for their warm welcome. I have some comments and I hope that the committee members and the chairperson will bear with me.

First and foremost since we would like to establish good precedents especially on report writing, I would like to say that I am concerned because when for example you look at page one of the report, it says that the objectives were to and these are the objectives of the workshop. One, understand the Audit Commission report. My question is, did we need a capacity-building workshop in order to understand the Audit Commission report?

Secondly, the crux and the heart of the capacity building workshop in my understanding would be to acquire knowledge on audit processes and methodology aiming at carrying out a comprehensive review of EAC audited accounts or more specifically which is put as number six, to enhance the requisite skills that the members should possess in order to execute their mandate. So, when a person is reading this report and reads that the objectives were to understand the Audit Commission report, be able to interpret financial statements and their presentation, there is a presumption that for the last one and a half years, we have not been having the capacity to do this and therefore it may be misunderstood.

You will bear with me, honourable chair and honourable members, that maybe when we are looking at the objectives, there is need to also look at what the whole activity is about.

In line with this, my second point is on the issue of recommendations. When you set out with certain objectives then the recommendations should reflect whether these set objectives were achieved. When we look at the recommendations, I would like to say, as a person who served for five years on this particular committee, that most of these are not new. Most of these, which include for example scope of audit, which includes other aspects that have been mentioned, are

not very new to this very committee or this very House. So my question is, how do we now link these objectives of the workshop to the recommendations, which seem to be disjointed?

I think we need to go back to the drawing board especially when we are doing these activities so that we are seen to be more coherent. I would like to agree to what the honourable Counsel to the Community has said which was also disturbing me on the issue of a legal framework for a regional Audit Commission. The fundamentals for this are already there in the Treaty and, therefore, when we make a recommendation, which is already captured in the Treaty, it is as if we are not very conversant with what the Treaty provides, and it puts us in a very delicate position.

Madam Speaker, my third point is on the issue of the way we treat these capacity-building workshops. We are going to have very many coming up. Do we treat them as if we members actually attending the capacity building workshops or do the members come and share with us the skills that were learnt or maybe they give us reference on what to read so that we can enhance our own skills and therefore we are able to execute our functions as members of EALA.

I think in the parliament that I served in - the Parliament of Uganda - these reports were categorically laid on the table for information and there was a library where you would go ahead and read these reports and so for us now to make it as an item of the House, the first time we have ever sat in Dar es Salaam makes us seem as if we do not have work to do and yet we have a lot of work to do and we have a lot of issues we would like to be informed on.

Madam Speaker, permit me to say that it is not very often that we have the Chair, Council of Ministers, the ministers, the Secretary General sitting here with us in this House. I think maybe at some opportune time we could have used this for more sensitisation so that we get some kind of update on the status quo of integration so that whoever has heard us for the first time in Dar es Salaam knows that we have East African integration, which has four pillars.

On Customs Union we have gotten this far. On Monetary Union we have this far. Political Federation we have gone this far. When we delve into a report on capacity building for a committee, what does this have to do with, for example, due respect the Secretary General's role? What has it got to do with me a member who does not belong to this committee and who has not been able to garner some kind of skills from the report? How can I stand here and support a report of a workshop to which I was not party? Am I just rubber-stamping?

I think these are questions we need to put to ourselves and to change the modalities of operation so that we do not seem to just stand up and say, I support or I second. I think we need to interrogate these issues in our minds.

Finally, Madam Speaker since we are going to review our Rules of Procedure, I think this is one aspect that we should look into; how do we handle reports of the House such as this? I believe that the issue of procedure that was raised which may not have maybe been elaborated on may have some merit but you have ruled as you have and therefore I am obliged to adhere but I would like to say very clearly that the issue for example of what we do and what we are expected to do

is specified under Article 49 so we should not be seen as if we are here to do some clubbing and site seeing.

So the whole decorum which hon. Zein of this House alluded to is very important and therefore I have constraints on even going any further because I do not know whether I should say I support or I do not support but obviously I think there is a way we need to do things differently in order to achieve our desired objectives which include sensitising the people of East Africa especially on this very first impression.

When someone meets you for the very first time, the kind of impression that you give to him or her matters; it stays with them. So, I would like the people of the United Republic of Tanzania to go away with the impression that we are very serious people, we are very concerned about integration, and we are one people with one destiny. I thank you.

The Speaker: Thank you very much.

Ms Judith Pareno (Kenya): Thank you, Rt. hon. Speaker. I rise to support the motion and the report that is before this House. Madam Speaker, as a House we have passed and approved a budget of above \$ 125 million for 2014/2015 and I stand to be corrected. When you pass or approve a budget, it is your duty as Parliament to receive or to oversee how that budget is going to be expended. That is a duty that is given to us in the Treaty and to me; I wish to submit that we have an Audit Commission that should audit each organ of this House. There is no exception as far as I am concerned. I do not think that there is an exception as to what the Audit Commission is supposed to audit. I think it is all-inclusive. It audits all the organs of this Community, this House included as one of the organs.

The way I understand this workshop, it was a workshop to capacity build the Accounts Committee so that they are able to look at the reports of the Audit Commission, to look at the accounts that we have in this Community that is a mandate that we have. So I support that we need capacity. I am not an accountant myself, I am not an auditor, I am a lawyer by profession, and I know each one of us has his or her own profession. We might not have the capacity to look at accounts or even audit reports and I think that maybe we should then have done it earlier. We should have had this capacity building earlier for the Accounts Committee for them to be able to report on behalf of this House both the Audit Commission reports and the accounts that we have for the Community.

So, I support that they needed this particular capacity building and I also support that as I have said, we are all different professionals. For me I would want to be capacity built on these audit issues and accounts for me to understand and be able to perform my oversight role properly and of course, that is within the functions that are given to us as an Assembly under Article 49 of the Treaty.

It is not enough for us to come and debate a budget, it is not even enough for us to just come and get a presentation from the Accounts Committee which speaks for itself. The name speaks for itself. Accounts Committee has to look at the accounts but how does it do? To me I saw that they had presentations from experts who I do not have any reason to doubt that they are not experts.

One John Henry Muyimba, who is a Director Auditor, one Andrew Timothy, who is said to be a senior principal auditor. I think the expertise of these people would benefit me if I was in the Accounts Committee to be able to perform my duties.

Looking at the objectives of the workshop, looking at the report and the presentation made by the chair of the Accounts Committee, the objectives were to enable the MPs to understand the Audit Commission reports. Is this a function that we should have? Should we understand the Audit Commission reports? To me I think yes, which will include Audit Commission reports for each organ and I have said without exception because there is no exception.

Another objective was to interpret financial statements and their presentation. Ask me if you gave me a financial statement without some sort of training on me on how I can interpret it, I will not be able to know. Give me the law, I will be able to know. So, I think if they can be assisted to understand and interpret financial statements, to me this was proper capacity building.

Basically I think it benefits us more and I also want to say that this is not the first report that-
(Interruption)

Mr Kidega: Madam Speaker, I am not a member of the Accounts Committee but I want to get the context of this debate. Those who talked and kind of interrogated the report, if I understood the context of their debate, they are not questioning the purpose of the capacity building. They are not saying the capacity building is irrelevant. If I got them right, they are asking from the Counsel to the Community to hon. Dora, the context of how best this workshop and the implementation of the recommendations are tailored to the legal framework within the EAC. That is what I got from the Counsel to the Community if I am right. I am not a lawyer either.

Two, tailoring it to the procedural question that was raised earlier that this is a workshop report, should it be debated? How competent am I who did not participate in the workshop able to engage with the content of the report without getting the gist of the skills that were given to the members?

I thought the issue is that the training is good and very necessary for the various committees-

The Speaker: Hon. Dan Kidega, I think you deserve a substantive time to debate. That is the way I see it.

Mr Kidega: My clarification is then, am I getting the two sides of the debate right that really, there is somebody questioning the relevance of the training or there are just the procedural issues and they connect with the Treaty.

The Speaker: Hon. Pareno.

Ms Pareno: I want to say that I did not really get clarification but I was not questioning anybody, I was simply debating what I have seen in this report. So, I do not know whether you understood our submissions to be questioning but I want to clarify that I am simply debating to

eh best of my knowledge what I have understood in this report - (*Interjection*). Madam Speaker, I decline any other interference.

The Speaker: Proceed. Hon Judy proceed. (*Interjection*)

Ms Pareno: I do not want any more clarifications. I have said that to the best of my knowledge I am debating what report I have received and what the honourable chair has presented to this House.

The Speaker: Proceed.

Ms Pareno: Madam Speaker, to the best of my knowledge, having heard the submissions from previous members, I want to say and I would ask anybody to go probably and check in the *Hansards* of the reports that we have of the debates we have had in this House. Probably my first or second statement as a member of Parliament in this House was made when we were debating workshop reports and we have had several reports debated in this House and I am wondering whether if we are saying that right now we should not be debating reports then I do not know whether we started it wrong because some of us are first timers as members of Parliament but I want to say that we have debated these kinds of reports several times.

For the last two weeks, I have attended two other workshops in the Agriculture, Tourism, and Natural Resources Committee and I am just wondering whether we have a problem with the way we are doing our report because that is the way we have been proceeding as an Assembly. So to me I encourage this kind of reporting, this kind of capacity building and I do submit and support this particular report. Thank you.

The Speaker: Thank you very much.

Ms Susan Nakawuki (Uganda): Thank you very much, Rt. hon. Speaker. I would like to appreciate my chair of the Accounts Committee for the job well done. Allow me to declare that I am a member of the Accounts Committee and I really appreciate the fact that we were capacity built in this field.

Madam Speaker, I am not an accountant, I do not have any background to do with figures, which is why I am a lawyer by profession and training, and this workshop has really helped me grasp issues of accounts.

From this capacity-building workshop, I actually got to appreciate the Audit Commission even more because of the big job that they are actually doing for this Community. They have always objectively obtained and evaluated the financial records of this Community and we are proud of them because this is a very big job that cannot be underestimated.

Madam Speaker, allow me also to put it on record that for the two years I have been on this committee, the accounts of the East African Legislative Assembly have always been unqualified and I have a reason at least to brag as a member of this committee that EALA is doing perfectly well.

To add on this, I would also probably want to learn from the Chair, Council because much as EALA's accounts have always been unqualified, there are other institutions whose accounts have been qualified at least for the last two years consecutively their accounts have been qualified so I would like to learn also from Council what happens when the Audit Commission comes up with a qualified opinion about any organ or institution of EAC.

Madam Speaker, looking at the objectives of this sensitisation workshop especially objective one which is understanding the Audit Commission report, this was really crucial since a number of us do not have this accounting background, the audit report is always so big, almost 1000 pages with that accounting jargon. For instance, always found it weird when they said the account is qualified and they are meaning that it has issues that are unexplained. I could not understand it and in fact, it was one of the questions I had to put to those auditors to explain.

When they say treasury memoranda, I was asking, are they talking about Treasury bills or something? So these facilitators actually broke down everything in that audit report which I felt was very good and I would like to emphasise more that this capacity building workshop should be done on the entire Assembly as it was proposed by this very committee because Madam Speaker, it has always been evident that every time we are debating the audit reports, it is mostly members of the Accounts Committee who are contributing simply because it is too big for members to peruse the entire document and understand what is entailed. That is why in many cases, members of other committees do not debate that report. So it is very important that we are all capacity built in this.

Madam Speaker, also allow me to add another issue when it comes to the internal audit unit. It has always been that in some institutions of the East African Community, the internal audit is not independent. We found cases where the executive directors actually have to look through the internal audit reports presented by the internal auditors and edit them first before they are presented to the Audit Committees. So it should also be emphasised that probably Council should ensure that these internal audit departments are independent.

Finally, Madam Speaker, I would like also to emphasise about the Treasury memoranda which explains implementation of previous recommendations of the Audit Commission because for the two years we have been in this committee, no single treasury memoranda has ever been presented to us and so we end up making recommendations on issues which have already been worked upon or resolved by Council of ministers so I would really request that this be taken as a very pertinent issue as it is raised on page 6 which is recommendation 8 of the committee. That way it will help us to be more informed about everything.

Madam Speaker, once again allow me to appreciate the East African legislative Assembly for being so exemplary with issues regarding accountability. I beg to support the report.

The Speaker: Thank you very much, hon. Nakawuki.

Ms Agnes Mumbi (Kenya): Thank you, Rt. hon. Speaker. I rise to support the motion and I am a member of this committee but before I do that, allow me to appreciate the United Republic of

Tanzania for their well welcome to the city of Dar es Salaam and the residents of the city of Dar es Salaam for giving us a warm welcome and we are at peace.

I also want to thank the Tanzanian chapter through the chairperson, hon. Kimbisa for the good leadership. They have settled us very well. Thank you very much. I also want to appreciate the Rt hon. Speaker of Tanzania, Mama Anna Makinda for making us comfortable and welcoming us. Some of us are still learning the strength of a woman from her. Thank you.

I want to say I am a member of this committee, I sat in the capacity building, and I can tell you most of us who sit in training really get bored especially when you have to deal with accounts. To the two consultants that we had, they were exemplary and the leadership of our Accounts Committee, thank you to the chair because we knew that bringing this report and asking the House to debate it would raise the same procedures but it is because of what we learnt in that workshop and I want to pick something that is directly related to the House.

As they were bringing us on board about how audit is carried out, they shared about why we sign our attendance in workshops, in plenary. Why do we sign? I remember after we were given a very good answer, one of my colleagues who is also seated here, hon. Ole Nkanee said, I think this should be known by the whole House because we have been terrorising each other over signing of our- so that even those that come as new members to this committee, they will not start as poorly as we started. They will have gained knowledge, they will do a better job than we have done and bring the House to another level.

You know sometimes I sit and I am reminded of His Excellency the President of Uganda who reminds us all the time of an obstacle that we should really take care of whenever we are in the House and whenever we are doing administrative work and he calls it administrative obstacles and that is in procedures and that is in our attitudes about how to do good things.

Thank you our chairperson for being courageous enough to bring the report with its recommendations to say that it is not only we that needed that capacity building; the whole House needs it. I thank you and I support the report.

The Secretary General (Dr Richard Sezibera) (Ex-Officio): Thank you, Madam Speaker. First of all I wish to begin by associating myself with the remarks of thanks made by hon. Pareno, so I do not have to go through them. I associate myself with them except for that remark about that hon. Makinda inspiring me to be a better woman. That I cannot do. *(Laughter)*

The Speaker: Your mother.

Dr. Sezibera: Otherwise, I fully associate myself. Madam Speaker, I want to thank the chair of the committee and members of the Committee on Accounts for this report. I fully support the idea of capacity building and nowhere is capacity building more important than for this particular committee so I wish to thank you honourable chair and members. In fact, even auditors themselves must be trained every year so this is so important that this capacity building for the committee and I think for the members should be something that we really invest in and I fully support it.

Madam Speaker, I wish to raise a few issues and maybe share what I think. Number one, the report on capacity building I think is perfect. I have some areas where I might question for example if you go to page two and you look at the expectations- First of all I think on page one, the objectives can be refined. I think some are not achievable. I think they can be refined.

On page two, you will find in expectations 3(2) says improvement of audited accounts of the Community. I think this need to be qualified that it is for the future because the workshop itself cannot improve the audited accounts. The audited accounts are audited; they are out so I think this is not correct.

Then four, I beg to suggest that it be struck out. It says how the Audit Commission could effectively bring out issues in the EAC with limited influence. Now surely our Audit Commission is empowered by the Treaty, it is very influential and I think this House should not accept a report that says that they have a limited influence.

Madam Speaker, I also associate myself with the comments made by Counsel to the Community on the recommendations but I have a more fundamental problem, which I wish to share. I think first of all the fundamental principle of auditing is that you involve the auditees. That is a fundamental principle so for a capacity building workshop to produce a report that then makes recommendations that are adopted by this Assembly before discussion with the auditees is wrong procedure I think.

I would propose, Madam Speaker because we have many comments we can make on the report itself. I think it is good basis for dialogue-

The Speaker: Honourable Secretary General, just allow me to ask the honourable distinguished members in the gallery to put your telephones in silence or switch off to enable us proceed without interruption. Proceed.

Dr. Sezibera: Thank you, Madam Speaker. So, I would suggest that instead of accepting the report as presented now, this House can appreciate it and appreciate the capacity building and then as for findings and observations I would urge that these findings and observations, as well as the recommendations, form the object of further committee work because we will then interact with the committee. I am sure there are issues they might want to raise with Council, I am sure there are issues they would like to raise with the Secretary General as the accounting officer of the Community, I am sure there are issues they would like to raise with other heads of organs and institutions and following that then this House may be well served with recommendations that are well thought through. That would be my proposal, Madam Speaker.

Finally, I wish to say that internal auditors of this Community are independent. In fact, the internal auditors of this Community report functionally to the Audit and Risk Committee. They only report administratively to the Secretary General and heads of institutions.

Number two, their report of course is given to management because management must provide a response to the report. So management does not audit the report of internal auditors, it just

provides management responses to those reports and functional decisions are by the Audit and Risk Committee on behalf of Council which takes the final decisions.

With those few remarks Madam Speaker, I beg to support the capacity building. (*Applause*)

Ms Bhanji: Madam Speaker, I am rising on a point of procedure regarding the notice of questions. I did submit my questions, actually, they were not my questions, and they were questions from the people of Tanzania. I had requested them to send me questions so that I can send to the Chairperson of Council so that they can be answered in this Assembly but I have not been informed why my questions are not appearing today in the Order paper - (*Interjection*).

The Speaker: Hon. Dan Kidega, she rose on a point of procedure and the Speaker has to rule on it. Hon. Shy-Rose, the Speaker manages the Order Paper and I want to assure you that your questions were received and we have been assured by the Chair, Council that they will be answered.

In relation to the business before the House, today we could only handle what has appeared today but I want you to take my assurance that your questions will come on the Order Paper and they will be answered. Chair, Council.

The Cabinet Secretary for Ministry of EAC, Tourism and Trade, Kenya, and Chairperson, EAC Council of Ministers (Ms Phyllis Kandie) (Ex-Officio): Madam Speaker, thank you for giving me an opportunity to make my comments regarding this report, but before I make my brief comments on it, please allow me to take this opportunity to thank the Government and the people of Tanzania, and specifically, I have learnt today that Dar es Salaam is the city of peace. So, that is something I will take back to back to Kenya.

A very brief comment on the report because I think a lot has been said regarding the report. I do support the report, indeed capacity building is good for all institutions of the EAC so I would like to be associated with any capacity building initiatives or activities of the EAC but allow me to make a comment especially with regard with an observation of the findings on page five. Perhaps I would associate myself with what the SG has said with regard to further consultations especially with the Council. I was looking at the expectations of the members who attended this committee and I quickly picked up one or two but the particular one that I picked with regards to this is on page two was that the members expected improvement of audited accounts of the Community and an evaluation and understanding of the EAC audited accounts.

While I appreciate their expectations, perhaps the chair would qualify some of the recommendations that came out of the report, and perhaps the best way to do it is the exit that the Secretary General has given with regard to further committee work. I am saying this because I was not in that workshop, and I am assuming that the consultants were privy to the audit reports of the EAC. So that is information I do not have. Having said that then it qualifies them to put number two, which is observations, that the Audit Commission is limited to financial audit, and the one following, which is that “the submission of the accounts of the Council has been regular of late.”

The one I would like the chairperson to give us the genesis of is number eight, which states that “there is laxity of enforcement in Community matters by the Council”. Madam Speaker, I am aware that this was a capacity-building workshop, and I am just trying to link that to the findings and observations. I would like the chairperson, perhaps, to expound on that. Otherwise, I support the report and I support all capacity building initiatives by all institutions of the EAC. I thank you.

The Speaker: Thank you very much, Chair, Council. I will invite the chair to respond. Maybe before he responds, as some comments came during the submissions and some of them were actually procedural, I may not comment on them but purely because it is always good for clarity, as the head of these institutions of EALA, I am happy that we have never received what is called qualified accounts. We always receive unqualified so the comments and concerns of hon. Zein were noted but at least from the perspective of the Speaker, we are not that badly off, we are still in the safe hands of the administration as it should be; the integrity envisaged of leaders.

Secondly, I think we also need to appreciate that our Rules of Procedure are not necessarily cut in the same fate as national parliaments. That is why you find that for us when a report is presented, a member of that committee can actually debate that report whereas in national parliaments where I served with hon. Dora, hon. Kidega, hon. Sebalu, hon. Mulengani, if you are a member of the committee and your report is presented, you actually do not debate because you are already assumed to have already made an input. So there are differences and we acknowledge and respect these differences.

Fourthly maybe just for purposes of a very important point raised by hon. Dora on sensitising the East Africans specifically now who are in Dar es Salaam and maybe handling topical areas on the integration process, I think this is acknowledged and as you are all aware, we have in addition to even bringing questions so that we are able to engage the Council of Ministers to answers where we in terms of integration, we have also instituted programs and I want again to thank the media houses and we are speaking in the language which we know very well our people understand.

I want to thank the members who have been in these respective programs. That in itself reaches out more which is not even structured because here as the rules are, were structured and at times we may not go into areas which are not really within the report or in the area of debate. So I want to say those members who have been able to go to radio stations, television programs, thank you very much and the honourable Secretary General, I think you also have a program, I think it will be in English but I think it is important that you attend it, again to continue to educate the East Africans on how far we have gone.

May I invite hon. Straton to respond and wind up?

Mr Ndikuryayo: Thank you, honourable Speaker. I would like to thank all members who have contributed on this report starting with hon. Rwigema, hon. Shy-Rose, hon. Zein, hon. Wilbert Kaahwa, hon. Dora, hon. Judith Pareno, hon. Kidega for clarification, hon. Susan Nakawuki, hon. Mumbi, honourable Secretary General and the Chairperson of the Council of Ministers and also the Counsel to the Community.

Madam Speaker, I agree with hon. Shy-Rose on the point of availing the report on time. It is noted and appreciated, and I think that in the near future it will be on time.

Hon. Zein, I totally agree with you to build accountability and integrity in this House. I think it is our mandate to put in place, like you said, a serious proof accountability and integrity in this august House. That is the core function of this particular committee. Thank you, honourable.

Hon. Kaahwa, the Counsel to the Community has said several things. On page five on findings, I would like to talk to Counsel to the Community the findings on number nine where the Assembly has not been properly exercising authority to enforce accountability. This has been deleted, it was on zero draft from the clerk of the committee, we deleted it, it was an error on the final draft.

On number five where you talked of jargon, we have noted that we have to put professional language instead of jargon.

There is another issue in number six where the members of the Audit Commission shall attend hearing meetings as expert witnesses. This is attending the Accounts Committee proceedings during the audited accounts exercise. The clerk did not capture this. It is during the audited accounts exercise not in all hearings.

Also, the Counsel to the Community raised an issue on some recommendations whereon recommendation number six where the Audit Commission should be facilitated. You said that it is imperative. I do not know how we can phrase it but you can move a proposal and then we put it on this recommendation.

Recommendation number three, the creation of a legal framework to form a regional Audit Commission. Honourable Speaker and Counsel to the Community, this is not contravening with the Treaty. It is the operationalisation of Article 134 of the Treaty. As I remember, it was in the handover report from the chairperson of the Accounts Committee emeritus hon. Mulengani in the Second Assembly to put in place a legal framework or an Audit Commission body not working as ad hoc commission. That is the idea.

On recommendation number two, you mentioned the last sentence where it says, however the Council to the Community to give an interpretation of the scope of audit as it is stipulated in the Treaty. Before I move, this came from the resource persons who are members of the Audit Commission. We raised the issue of audit for value for money and they said their scope is limited to financial and regulatory matters. They said we have to request the Council to the Community - *(Interjection)* -

The Speaker: You want to give clarification.

Mr Kaahwa: Madam Speaker, while appreciating what the honourable chairperson is - *(interruption)* -

The Speaker: Are you giving clarification? Sorry honourable chairperson, I want to find out whether he is giving clarification or he is seeking clarification. That is how you were able to rise up - or procedure. So, I want to find out. You are giving clarification...okay proceed now. I think it is in order if you are giving clarification.

Mr Kaahwa: Madam Speaker, the short point he raised with regard to the recommendation numbered as two is simply the spelling of the Counsel to the Community. I did not go into the substance of the recommendation. Simply as I said I now repeat I was requesting the chairperson of the committee to spell properly the Counsel to the Community if they want action because the way it is, you may not get that counsel reflected now. So, you will not get a logical follow up on this recommendation. Can it be spelt in the manner in which it is spelt under Article -?

The Speaker: Under the Treaty. Okay, thank you. That is important I think. Honourable Chairperson, Committee on Accounts.

Mr Ndikuryayo: Thank you Counsel to the Community. However, I have taken note of that and the recommendation requires the Counsel to the Community to provide us enough information on this recommendation. The Audit Commission says their scope is limited so we would like to hear from you concerning the interpretation of that Treaty 134(1) and (2) according to the expansion of the audit Commission mandate.

The Speaker: Thank you, proceed.

Mr Ndikuryayo: Madam Speaker, the point from hon. Dora has been taken. The issue of linkage between workshop objectives and recommendations I think all objectives have been captured in the recommendations. However, we have other recommendations got from other findings in the report.

On the issue of capacity building, she was saying how can you have capacity building after six years but the response has been given by the Secretary General and other members where the Secretary General said that even the auditors still have the capacity building every year.

Ms Byamukama: Clarification.

Mr Ndikuryayo: I do not take it.

Ms Byamukama: Clarification. I want it to be on record that I never said anything about six years. I support capacity building, my points were clear.

Mr Ndikuryayo: Okay, I withdraw.

The Speaker: Proceed, hon. Straton.

Mr Ndikuryayo: Madam Speaker, I have some points from the Secretary General. I agree with him and appreciate the comments and how he is supporting this workshop training but he has suggested that we say that the report should not be adopted but the members should appreciate

this report and the contents. He mentioned observations and recommendations on this report for further work for this Accounts Committee.

Last Madam Speaker is from the Chairperson of the Council on the laxity-

The Speaker: Hon. Straton, I think what the Chair, Council and I think the SG were driving at was that either after the adoption of this report you need to go back and do some work on some of the recommendations you have done and I think this is the undertaking you may have to make.

Mr Ndikuryayo: Yes, that is what I am saying hon. Speaker but there is a point raised by the Chairperson Council on one observation on laxity on page 5.8. there is laxity of enforcement in Community matters by the Council. Maybe it is not clear but we have several examples mentioned by the resource persons saying the recommendation from the previous audit report was saying the Council will do this and when we come up to see the implementation on the recommendations, we still have some gaps so there is no speed in implementing some recommendations from the Audit Commission and also from the House recommendations. That was the point.

Madam Speaker, with these few remarks – (*Interruption*) -

The Speaker: So, I think it would be prudent that you add something, either a phrase at the beginning of *'there is laxity on the enforcement in Community matters by the Council'* just to make the Chair, Council a little more comfortable about this observation because it will be made clearer.

Ms Kandie: Thank you honourable Speaker. I think it would help if there is a background of this workshop, who were the consultants so that somebody reading ten years from now knows that these were our internal consultants or auditors who were privy to the information that we are talking about here. That will help in terms of linking up to that recommendation. That would really help.

The Speaker: Okay. I thought that is there but I think hon. Straton you could just improve to make sure that there is somebody who owns.

Mr Ndikuryayo: Madam Speaker, it is in the previous paragraphs were the resource persons are from Uganda but they are members of the Audit Commission but for clarification, we will request to attach all presentations as annexes on this report.

The Speaker: Okay.

Mr Ndikuryayo: With these few remarks, Madam Speaker, I move that this report be adopted with amendments.

The Speaker: Okay. Honourable members, thank you very much hon. Straton, the Chairperson of the Committee on Accounts. Honourable members, the motion on the floor is that the report of

the Committee on Accounts on the workshop on enhancement of members' skills to appreciate audited accounts be adopted. I now put the question.

(Question put and agreed to.)

The Speaker: Honourable members, we have come to the end of today's deliberations and I want to thank you for your participation. Before we conclude, I want to make three announcements. First, to remind you about the dinner, which is hosted in our honour by the Rt hon. Speaker Anna Makinda, you have got the cards. Two I want to inform you of the cancer run which is being organised by Rotary. You recall Rotary visited us in Arusha and we pledged to support each other. So, hon. Sebalu is one of the organisers and in that respect it will be good if we could also be associated-

Most of our African countries and we have been informed that His Excellency Al Hassan Mwinyi is going to be the chief runner and I think we need to stand out and be counted in support of this activity. Hon. Sebalu will work out an arrangement.

Lastly as an obituary, one of our staff hon. Elizabeth Gitonga lost her dear mother and she is being laid to rest today. Let us condole with her and give her the necessary support. Those who can give her a call- we had thought that Kenya chapter hon. Kiangoi and maybe hon. Nancy would represent us but the dates kept changing so we will just give her a call to give her solidarity and support. Thank you very much and with those announcements, we come to the end of today's deliberations. House stands adjourned until tomorrow 2.30 p.m.

(The House rose at 5:30 p. m and adjourned until Thursday, 28 August 2014 at 2.30 p.m.)