



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE ANTI-CORRUPTION COMMISSION

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018

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REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Anti-Corruption Commission for the financial year ended 31 March 2018 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991, (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

A handwritten signature in black ink, appearing to read 'Junias Etuna Kandjeke'.

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

WINDHOEK, May 2019

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DEFINITIONS

Treasury:	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
Vote:	Represents an Office/Ministry/Agency.
Appropriation Act:	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
Appropriation Account:	Government Income and Expenditure statement, showing on receipt side the estimated budgeted amounts and on expenditure side the actual expenditure amounts and the difference thereof.
Standard sub-division:	Government Balance account, showing balances incurred on each account/activity.
Suspension:	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
Virement:	Moving of budgeted funds from one account to another account within the same budget of the same office/ministry/agency. The utilization of a saving under one main division/sub division of a vote to defray an excess under another existing division of the same vote.
Unauthorised Expenditure:	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
Underexpenditure:	Saving on the budget.
Miscellaneous Revenue:	All revenue collected and not having a specified revenue code.
Commitments:	Funds reserved to acquire goods or services from a supplier.
Suspense accounts:	Is an account opened in the books of Government that records movement of transactions of a temporarily nature, for example salary deductions of housing instalments.
S&T Advance Suspense Account:	A suspense account reflecting the outstanding subsistence and travel advances.
Rejection Account:	A suspense account reflecting names and balances of all persons/companies that owe the money to the State.
Budget:	Is an estimation of the revenue and expenses over a specified future period of time.
Subsistence Advance:	Payment given in advance to an employee to reimburse

	accommodation, meal and incidental expenses, while on an official assignment.
Performance Information:	Measurement of an individual, group, organization, system or component which is collected, analysed and reported. (Includes Strategic plans, annual plans, performance agreements and personal development plans).
Key performance indicator (KPI):	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives.
International Standards of Supreme Audit Institutions (ISSAI):	Professional standards and best practice guidelines for public sector auditors, officially authorised and endorsed by the International Organisation of Supreme Audit Institutions (INTOSAI).
Attestation engagement	It is when a responsible party (the entity) measures the subject matter against the criteria and presents the subject matter information, on which you, the auditor, then gather sufficient and appropriate audit evidence to provide a reasonable basis for forming a conclusion.
Subject matter	Refers to the information, condition or activity that is measured or evaluated against certain criteria.
Materiality	Is a concept or convention relating to the importance or significance of an amount, transaction, or discrepancy that affects the decision of the user.
O/M/A	Office/Ministry/Agency
Types of Audit Opinions:	<p>Unqualified Opinion. In an unqualified report, the auditors conclude that the financial statements of your O/M/A's present fairly its affairs in all material aspects.</p> <p>Qualified Opinion. An auditor's report is qualified when there is either a limitation of scope in the auditor's work, or when there is a disagreement with management regarding application, acceptability or adequacy of accounting policies.</p> <p>Disclaimer Opinion. Auditors do not express an opinion on the financial position of a firm because they have not completed an examination of its accounts or the examination is not broad enough in scope to enable them to form an opinion.</p> <p>Adverse Opinion. The Financial statements of an O/M/A's do not fairly present its actual financial position and the required information was either not disclosed, or (if disclosed) was inadequately disclosed or was inaccurate.</p>

Reasonable Assurance	It is when the audit conclusion is expressed positively, conveying that, in the auditor's opinion, the subject matter is or is not compliant in all material respects or, where relevant, that the subject matter information provides a true and fair view, in accordance with the applicable criteria.
Limited Assurance	It is when the audit conclusion states that, based on the procedures performed; nothing has come to the auditor's attention to cause the auditor to believe that the subject matter is not in compliance with the criteria.
Direct reporting engagement	It is when an auditor measures or evaluates the subject matter against the criteria. The auditor is responsible for producing the subject matter information. The auditor selects the subject matter and criteria, taking into consideration risk and materiality. By measuring the subject matter evidence against the criteria, the auditor is able to form a conclusion.

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
ANTI-CORRUPTION COMMISSION
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018**

1. SECTION A: FINANCIAL AUDIT

1.1 UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Anti-Corruption Commission for the financial year ended 31 March 2018 provided by the Accounting Officer as attached in Annexure A. These financial statements comprise the Appropriation Account, Standard Subdivisions, Departmental Revenue, Notes to the Financial Statements and General Information for the financial year then ended 31 March 2018 and a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements of the Anti-Corruption Commission as at 31 March 2018 are prepared, in all material respects, in accordance with Section 12 & 13 of the State Finance Act, 1991 (Act 31 of 1991) and relevant legislation.

1.2 EMPHASIS OF MATTERS

Without qualifying my audit opinion based on this paragraph. I draw attention to the following matters that relate to my responsibility in the audit of the financial statements, as disclosed by the Anti-Corruption Commission in the financial statements:

1.2.1 Virement

The following virements at the respective main divisions as reflected in the Appropriation Account do not agree with the virements as approved by Treasury. This resulted in the misstatement of the Appropriation account as the variance (over/under expenditure) is not correctly reflected on the Appropriation Account. Circular D12/2018 for the Auditor-General requires the approved virements to be compared to the General Ledger to ensure that they are in agreement and any differences to be explained:

Main division	Authorised virements	Virement as per Appropriation account	Difference
	N\$	N\$	N\$
01 – Administration	2 409 000	2 309 000	100 000
02 – Investigation and Prosecution	901 000	335 000	566 000
03 – Public Education and Corrupt Prevention	(406 000)	(640 000)	(234 000)
04 – Security and Risk Management Services	(2 904 000)	(2 004 000)	(900 000)

The Accounting Officer should explain the difference.

Management comment

In his response on the draft report, the Accounting Officer indicated that he agrees with the differences between the virements in the Appropriation account and the virements as per Treasury approval. The differences arose as a result of wrong entries both at the ACC and the Ministry of Finance. The mistakes had been corrected through passing the relevant journals.

1.2.2 Suspense account

The Receipt suspense and Rejection account had credit balances whereas they should have debit balances, furthermore, Bills payable had a debit balance and this account should always have a credit balance.

The Accounting Officer should explain why these accounts are in a credit and debit balance respectively.

Management comment

In his response on the draft report, the Accounting Officer indicated that the failure to carry out reconciliations resulted in faulty balances. Regular reconciliations of accounts will be key activities that will be tied to performance measures.

1.3 KEY AUDIT MATTERS

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there were no key audit matters to communicate in my report.

1.4. OTHER MATTERS

Attention is drawn to the management on the following matter(s) that relate to my responsibility in the audit of the financial statements, and excluding matters already disclosed by the Anti-Corruption Commission in the financial statements:

1.4.1 Audit committee

The Commission does not have an Audit Committee and as a result, management had no independent overseeing body over the Commission's financial reporting, internal control systems, risk management system and internal audit function.

It is recommended that the Accounting Officer should appoint an Audit Committee.

Management comment

No comment was provided by the Accounting Officer.

1.4.2 Risk Management Policy

The audit noted that management has not come up with a documented risk management policy to provide information and guidance on Risk Management. Risk Management is a process of identifying, assessing, managing and controlling risks within an organization and it is aimed at providing guidance regarding the management of risk to support the achievement of the Commission's objectives, protect staff and the Commission's assets.

It is recommended that the Accounting Officer should develop and implement a Risk Management Policy.

Management comment

No comment was provided by the Accounting Officer.

1.4.3 IT Disaster Recovery Plan

The audit noted that management has not come up with an approved disaster recovery plan to provide information and guidance in the event of a disaster.

Disaster recovery plan is an integral part of the overall risk management of the Commission. Since none of the risks can be eliminated, the management should implement a disaster recovery plan to prepare for potentially disruptive events. This process is extremely important because it provides detailed strategies on how the Commission will continue after severe interruptions and disasters. In the event of a disaster, the continued operations of the Commission depend on the ability to replicate its IT systems and data. The disaster recovery plan stipulates how the Commission will prepare for a disaster, what the Commission's response will be, and what steps it will take to ensure that operations can be restored.

It is recommended that the Accounting Officer should develop and implement an IT disaster recovery plan.

Management comment

No comment was provided by the Accounting Officer.

1.5 OTHER INFORMATION

Management is responsible for the other information. My opinion on the financial statements does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. I have nothing to report in this regard.

2. SECTION B: COMPLIANCE AUDIT AND AUDIT OF PERFORMANCE INFORMATION

2.1 COMPLIANCE TO LAWS AND REGULATIONS

SUBJECT MATTER: FINANCIAL PERFORMANCE AND THE USE OF APPROPRIATED FUNDS

I certify that I have audited the financial performance and the use of appropriated funds of the Anti-Corruption Commission for the financial year ended 31 March 2018.

2.2 DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE

The audit aimed to determine whether the Anti-Corruption Commission's financial performance and use of the appropriated funds is in compliance with the Appropriation Act,2017(Act 1 of 2017), State Finance Act,1991 (Act 31 of 1991), Public Procurement Act,2015(Act 15 of 2015), Treasury Instructions and Public Procurement Regulations during the financial year ended 31 March 2018. This audit is an attestation engagement where the Commission presented the subject matter information on which the auditor then gathered sufficient and appropriate audit evidence to provide reasonable assurance in forming an opinion. In forming an opinion, the findings and recommendations are taken into consideration.

2.3 AUDIT OBJECTIVE

The objective of this compliance audit is to verify and assess whether the Anti-Corruption Commission has complied with all laws and regulations that have an impact on the financial statements in accordance with ISSAI 1250.

In addition, the objective of this audit is to verify and assess whether public funds have been used appropriately and lawfully, and to report issues of non-compliance so that corrective action is taken and compliance to laws and regulations is strengthened.

2.4 AUDIT CRITERIA

The audit criteria used in the audit was derived from the following laws and regulations:

- Appropriation Act,2017(Act 1 of 2017);
- State Finance Act,1991(Act 31 of 1991);
- Public Procurement Act,2015(Act 15 of 2015);
- Treasury Instructions; and
- Public Procurement Regulations.

2.5 SUMMARY OF METHODS APPLIED

I audited the financial statements for the financial year ended 31 March 2018 submitted by the Accounting Officer, in order to determine whether this information complied with the laws and regulations that govern them. The audit team conducted interviews with management and those charged with governance and document reviews were carried out.

2.6 OPINION ON THE SUBJECT MATTER

In my opinion, the Anti-Corruption Commission's financial performance and use of appropriated funds is in compliance, in all material respects, with the State Finance Act, 1991 (Act of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions, Public Procurement Regulations and Appropriation Act, Act 1 of 2017.

2.7 KEY AUDIT FINDINGS

2.7.1 Movable property transferred within Government

Treasury Instruction KA 1002 states that if stock, equipment or livestock cannot be used in a Ministry because it is worn, damaged, redundant or obsolete it shall be transferred to the nearest depot of the Ministry of Works and Transport or transferred to another Ministry only after the necessary Treasury authorisation has been obtained.

During our examination of the annual stock taking reports, it was noted that the Commission requested Treasury authorisation which was granted for thirty (30) items which are worn and damaged (furniture and office equipment) amounting to N\$ 24 396.60 to be transferred to the Ministry of Works and Transport. However, it was observed that out of thirty (30) items, only eighteen (18) items amounting to N\$ 36 908.67 were transferred to the Ministry of Works and Transport.

The Accounting Officer reported that N\$ 448 847.57 of movable properties was transferred within government during the financial year under review. The audit found that from this amount, only an amount of N\$ 24 396.60 was granted Treasury authorization during the 2017/2018 financial year, and an amount of N\$ 424 450.97 was not authorized by Treasury. Furthermore, the items listed on the issue and receipt vouchers are different from what was approved by Treasury for auction purposes. Items amounting to N\$ 411 938.96 were transferred to the Ministry of Education, Arts and Culture, however, no Treasury authorization was obtained.

The Accounting Officer should explain why no Treasury approval was obtained for the items transferred to the Ministry of Education, Arts and Culture.

Management comment

In his response on the draft report, the Accounting Officer indicated that the Commission is in agreement with the finding. The Commission will ensure strict compliance with approval instruments in future.

2.7.2 Unauthorized expenditure

The following unauthorized expenditure occurred during the financial year and is hereby reported as such in terms of Section 6 (a) of the State Finance Act, 1991 (Act 31 of 1991):

- (i) One (1) main division was exceeded with an amount of N\$ 2 344.64 (0.01%), which is unauthorized in terms of Section 6 (a) (ii) of the Act.
- (ii) Two (2) sub-divisions were exceeded with a total amount of N\$ 7 063.57 which is unauthorized in terms of Section 6 (a)(iii) of the Act.

It is recommended that the Accounting Officer should put measures in place in order to monitor the financial position and to take appropriate action timely to avoid exceeding appropriated funds.

3. AUDIT OF PERFORMANCE INFORMATION

I certify that I have audited the performance information of the Anti-Corruption Commission for the financial year ended 31 March 2018.

3.1 Description of the subject matter information and audit scope

A Performance Management System (PMS) is as a systematic process for achievement and improvement in obtaining results from an organization and its staff members by managing performance within an agreed framework consisting of objectives, outputs, key performance indicators (KPIs) and timeliness. The primary function of the PMS is to enable Offices, Ministries and Agencies (OMAs) to achieve success in National Development Plans (NDP) and provide improvements in service delivery to the public.

The scoping of the key performance indicators was performed, by looking at the high-level statements, which are indicated in the Mandate of the Anti-Corruption Commission and the 2017-2022 Strategic Plan. Key performance indicators were selected based on what would be significant to the intended users and their usefulness in assessing the entity's achievements in terms of its service performance objectives.

3.2 Audit objective

The objective of the Key Performance Indicator (KPI) audit is to provide assurance on whether the reported performance information measured against key performance indicators is useful, reliable and evidence-based. Key performance indicators also provide the basis for the (OMAs) to inform the Parliament, the public and other stakeholders on its strategic priorities, programs and projects.

Additional objective of this audit is also to provide reasonable assurance to Parliament, members of the general public and other relevant stakeholders whether the reported actual performance has actually occurred and are based on the selected criteria.

3.3 Audit criteria

In this audit, the performance information was tested against the following criteria:

- Compliance with legislative requirements,
- Usefulness,
- Reliability
- Existence
- Timeliness
- Presentation
- Measurability
- Relevance
- Consistency
- Validity
- Accuracy
- Completeness

3.4 Summary of methods applied

I reviewed the Strategic Plan, Annual Plan and the Annual Performance Report to confirm whether the Strategic Plan objectives, targets and KPIs have been correctly cascaded to the Annual Plan and the selected key performance indicators for the year under review are reported in the Directorate quarterly reports and Annual Performance Report. Furthermore, I conducted the interviews and reviewed documents to obtain information that pertains to the selected key performance indicators.

3.5 Conclusion on the subject matter

With the exception of the issues raised for the KPI under the key audit findings paragraph below, the audit revealed a satisfactory outcome on the sub-criteria of presentation, timeliness, existence, measurability, relevance, consistency, validity, accuracy and completeness of performance information which concluded that the reported information is reliable and useful to the public and stakeholders.

3.6 Key audit findings

The following key performance indicator was selected from the 2017/2018 strategic plan to see if the selected KPI has been correctly cascaded to the Annual Plan; however, it was found that this KPI was not cascaded to the Annual Plan of the Commission.

Strategic Objective	Key Performance Indicators
Reduce corruption in Namibia	Reducing the backlog of ongoing cases

4. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 12 & 13 of the State Finance Act, 1991, (Act 31 of 1991) and legislation, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible of overseeing the entity's financial reporting process.

The management is also responsible for ensuring adherence to the State Finance Act,1991 (Act 31 of 1991), Public Procurement Act 2015,(Act 15 of 2015) and Treasury Instructions and to ensure that effective and efficient internal controls are implemented to enable compliance to the law that governs the performance information.

4. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs), will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the International Standards for Supreme Audit Institutions, I exercise professional skepticism throughout the audit, I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence, obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity’s ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor’s report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
- I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.
- From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.
- It is also my responsibility is to express an opinion on whether the financial performance and the use of appropriated funds is, in all material respect is in compliance with the Appropriation Act, 2017 (Act 1 of 2017), State Finance Act, 1991(Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and Public Procurement Regulations. I have conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the audited entity is in compliance with the authorities that govern the audited entity in the execution of its roles and responsibilities.

6. POWERS AND DUTIES

Section 25(1) (c) of the State Finance Act, 1991(Act 31 of 1991), provides that the Auditor-General should satisfy himself that:

- (a) All reasonable precautions have been taken to ensure that all monies due to the State are collected, and that the laws relating to the collection of such monies have been complied with;
- (b) All reasonable precautions have been taken to safeguard the receipt, custody and issue of and accounting for, the State’s assets, such as stores, equipment, securities and movable goods; and;

- (c) The expenditure has taken place under proper authority and is supported by adequate vouchers or other proof.

In addition, Section 26(1) (b)(iv) of the State Finance Act, 1991(Act 31 of 1991), empowers the Auditor-General to investigate and report on the economy, efficiency and effectiveness of the use of the State's resources.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

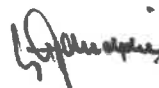
7. GENERAL INFORMATION

The financial statements, notes to the financial statements and general information provided by the Accounting Officer are attached as Annexure A.

The accounts were submitted timeously by the Accounting Officer to the Auditor-General on 30 October 2018 in terms of Section 13 of the State Finance Act, 1991 (Act 31 of 1991).

8. ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Anti-Corruption Commission during the audit is appreciated.



WINDHOEK, May 2019

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

Service	2017/2018					2016/2017
	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under expenditure/ (Excess)	Percent- age		
N\$	N\$	N\$	N\$	%	N\$	
01. Administration:						
Original budget	19 992 000					
Plus: Virement	2 309 000					
Less: Suspension	(207 000)	22 094 000	22 096 344.64	(2 344.64)	(0.01)	17 495 911.51
02. Investigation and Prosecution:						
Original budget	22 500 000					
Plus : Virement	335 000	22 835 000	22 832 111.77	2 888.23	0.01	16 397 280.30
03. Public Education and Corrupt Prevention:						
Original budget	14 877 000					
Less: Virement	(640 000)	14 237 000	14 224 411.39	12 588.61	0.09	13 359 582.94
04. Security and Risk Management Services:						
Original budget	2 006 000					
Less: Virement	(2 004 000)	2 000	2 000.00	-	-	-
TOTAL		59 168 000	59 154 867.80	13 132.20	(0.02)	47 252 774.75

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2017/2018			2016/2017
	Authorized expenditure	Actual expenditure	Under/(Over) expenditure	Actual expenditure
Operational	N\$	N\$	N\$	N\$
Current expenditure: Personnel				
001. Remuneration	37 741 000	37 739 185.84	1 814.16	33 217 875.94
002. Employer's contribution to GIPF	4 813 000	4 812 736.46	263.54	4 167 599.28
003. Other conditions of service	383 000	382 930.77	69.23	100 502.09
005. Employers contribution to the Social Security	74 000	75 445.32	(1 445.32)	-
Total	43 011 000	43 010 298.49	701.51	37 485 977.31
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	1 620 000	1 613 684.35	6 315.65	1 440 624.44
022. Materials and supplies	739 000	737 718.94	1 281.06	559 902.84
023. Transport	5 144 000	5 143 005.25	994.75	1 147 644.39
024. Utilities	2 542 000	2 540 159.92	1 840.08	2 491 464.70
025. Maintenance	343 000	342 976.60	23.40	66 525.02
026. Property rental and related charges	1 229 000	1 228 000.35	999.65	936 595.04
027. Other services and expenses	3 688 000	3 687 795.13	204.87	2 955 763.99
Total	15 305 000	15 293 340.54	11 659.46	9 598 520.42
Current Expenditure: Membership fees and subscriptions				
041. International	40 200	39 559.05	640.95	124 228.89
043. Government organizations	30 000	30 000.00	-	-
Total	70 200	69 559.05	640.95	124 228.89
Total: Current expenditure	58 386 200	58 373 198.08	13 001.92	47 208 726.62
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	781 800	781 669.82	130.18	44 048.13
Total	781 800	781 669.82	130.18	44 048.13
Total: Operational Expenditure	59 168 000	59 154 867.80	13 132.20	47 252 774.75
GRAND TOTAL	59 168 000	59 154 867.80	13 132.20	47 252 774.75

ANNEXURE A (continued)

1.3. Departmental revenue

The Accounting Officer reported revenue for the year as follows:

Revenue head	Estimate	Actual revenue 2017/2018	More/(Less) than estimated	Actual revenue 2016/2017
	N\$	N\$	N\$	N\$
Miscellaneous revenue	20 000	31 631.00	11 631.00	(31 764.97)
Total	20 000	31 631.00	11 631.00	(31 764.97)

2. GENERAL INFORMATION

2.1 Bank account

The Accounting Officer reported that the Commission operates one (1) bank account with the necessary Treasury Authorization and the closing balance as at 31 March 2018 was as follows:

Account name	Bank	Closing balance as at 31/03/2018
Anti-Corruption Commission Special Operations	First National Bank	N\$ N\$ 675 143.13

2.2 Bursary and study assistance

The Accounting Officer reported that the Commission provided study assistance to eleven (11) staff members amounting to N\$ 58 786.50 for the year under review.

2.3 Vehicles on hand (Government Garage)

The Accounting Officer reported the following vehicles at hand during the financial year under review:

	Sedan	4x4 and Kombi
Opening Balance 1 April 2017	17	14
Auctioned/Returned	4	1
Balance at 31 March 2018	13	13

2.4 Vehicle accidents

The Accounting Officer reported the following five (5) vehicle accidents for the year under review and three (3) vehicles to be repaired as at 31 March 2018. One (1) vehicle was repaired at a cost of N\$ 185 687.29 whilst seven (7) vehicles are still to be repaired as at 31 March 2018.

2.5 Debt to Government

The Accounting Officer reported an amount of N\$ 2 774.15 due to Government as at 31 March 2018.

2.6 Compensation payments (Valid claims against the state)

The Accounting Officer reported an amount of N\$ 6 978.84 paid to settle a civil claim. Treasury approval was obtained.

2.7 Annual stocktaking

The Accounting Officer reported the following stocktaking at one (1) stock point during the period under review and the report was approved by Treasury:

Name of stock point	Date of establishment/closed	Date of stocktaking	Value	Surpluses	Deficiencies	Obsolete /Worn-out
ACC Head Quarter	31 March 2017	24 July-25 August 2017	N\$ 5 413 642.52	N\$ -	N\$ -	N\$ 24 396.60

2.8 Internal inspections

The Accounting Officer reported internal inspection conducted during the financial year under review as follows:

Category of inspection	Number of inspection point	Number of inspection point inspected
Financial	1	0
Stock and equipment	1	1
Internal inspection	2	2
Total	4	3

2.9 Wellness

The Accounting Officer reported that N\$ 6 300 was spent on wellness activities during the year under review.

2.10 Suspense accounts

The final ledger shows seven (7) suspense accounts with balances at the end of the financial year; however, five (5) with credit balances and two (2) with debit balances as follows:

Suspense account	Balance as at 31 March 2018 Debit/(Credit)
	N\$
Receipt suspense	(14 572.42)
S&T advance suspense account	46 350.99
Rejection account	(56 608.42)
Bills payable	28 640.38
Electronic fund transfer clearing account (EFT)	(6 249.65)
Social security commission	(81.00)
Pension funds: GIPF	(11 036.10)

WINDHOEK, 12-10-2018

HANNU H SHIPENA
ACCOUNTING OFFICER