



REPUBLIC OF NAMIBIA



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

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

Published by authority

Price (Vat excluded) N\$ 36.00
Report no: 24/2020

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 2019 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, MARCH 2020

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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>

<p>Reasonable Assurance</p>	<p>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.</p>
<p>Limited Assurance</p>	<p>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.</p>
<p>Direct reporting engagement</p>	<p>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.</p>

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
ANTI-CORRUPTION COMMISSION
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019**

1. SECTION A: FINANCIAL AUDIT

1.1 UNQUALIFIED AUDIT OPINION

I have audited the financial statements of the Anti-Corruption Commission for the financial year ended 31 March 2019 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 2019 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 2019 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 BASIS FOR AUDIT OPINION

I conducted my audit in accordance with International Standards for Supreme Audit Institutions. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the Code of Ethics for International Organization of Supreme Audit Institutions (INTOSAI) together with the ethical requirements that are relevant to my audit of the financial statements in Namibia and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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 no key audit matters to report on.

1.4 OTHER MATTERS

Attention is drawn to the management on the following matters 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. My opinion has not been modified on the basis of these matters:

1.4.1 Audit committee

The Commission does not have an Audit Committee and as a result, management had no independent oversight 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 ensure that an Audit Committee is established.

Management Comments

In his comment on the draft report, the Accounting Officer indicated that the Commission is waiting for guidelines for the establishment of an Audit Committee in the Public Service.

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

In his comment on the draft report, the Accounting Officer indicated that the Head of Security and Risk Management function will be appointed during the 2020/2021 financial year and the first assignment will be to develop a risk management policy.

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 Comments

In his comment on the draft report, the Accounting Officer indicated that the Commission agrees with the finding. He further indicated that the IT infrastructure set up is secured. Client server solution for data replication has been set up and is undergoing testing. Various features of the disaster recovery plan still have to be intergraded into a plan that will be formally approved.

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 have audited the financial performance and the use of appropriated funds of the Anti-Corruption Commission for the financial year ended 31 March 2019.

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, 2018 (Act 4 of 2018), Appropriation Amendment Act, 2018 (Act 15 of 2018), 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 2019.

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 the ISSAIS. 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.

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, 2018 (Act 4 of 2018);
- Appropriation Amendment Act, 2018 (Act 15 of 2018);
- 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 have audited the financial statements for the financial year ended 31 March 2019 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 Appropriation Act, 2018 (Act 4 of 2018), Appropriation Amendment Act, 2018 (Act 15 of 2018), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and Public Procurement Regulations.

3. AUDIT OF PERFORMANCE INFORMATION

I have audited the performance information of the Anti-Corruption Commission for the financial year ended 31 March 2019.

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; and
- 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 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 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 audit found that all strategic objectives and Key Performance Indicators (KPIs) targets in the Annual Plan was not cascaded from the Strategic Plan; hence, the audit could not be conducted as planned. Failure to cascade the strategic objectives and KPIs targets to the Annual Plan correctly may result in Strategic Plan objectives not achieved. Furthermore, to give an opinion / assurance based on contradicting information will mislead the user of the audit report.

In future, the Accounting Officer should ensure that information in the Strategic Plan is cascaded correctly to the Annual plan.

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 Appropriation Act, 2018 (Act 4 of 2018), Appropriation Amendment Act, 2018 (Act 15 of 2018), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and Public Procurement Regulations and to ensure that effective and efficient internal controls are implemented to enable compliance to the law that governs the performance information.

5. 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.

My powers and duties towards auditing and reporting on the financial statements and compliance to the subject matter are outlined under Section 25 (1) (c), Section 26 (1) and Section 27 (3) of the State Finance Act, 1991 (Act 31 of 1991).

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 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, 2018 (Act 4 of 2018), 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.

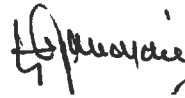
6. GENERAL INFORMATION

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 2019 in terms of Section 13 of the State Finance Act, 1991 (Act 31 of 1991).

7. ACKNOWLEDGEMENT

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



WINDHOEK, MARCH 2020

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

Service	2018/2019					2017/2018
	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under expenditure/ (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
01. Administration:						
Original budget	23 317 000					
Plus: Virement	2 663 827	25 980 827	25 354 104.81	626 722.19	2.41	22 096 344.64
02. Investigation and Prosecution:						
Original budget	24 030 000					
Less : Virement	(4 043 827)	19 986 173	19 862 647.45	123 525.55	0.62	22 832 111.77
03. Public Education and Corrupt Prevention:						
Original budget	13 608 000					
Plus: Virement	1 380 000					
Less: Suspension	(2 100 000)	12 888 000	12 447 796.98	440 203.02	3.42	14 224 411.39
04. Security and Risk Management Services:						
Original budget	-					
Less: Virement	-	-	-	-	-	2 000.00
Total		58 855 000	57 664 549.24	1 190 450.76	2.02	59 154 867.80

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2018/2019			2017/2018
	Authorized expenditure	Actual expenditure	Under/(Over) expenditure	Actual expenditure
<u>Operational</u>	N\$	N\$	N\$	N\$
Current expenditure: Personnel				
001. Remuneration	38 180 000	37 640 484.96	539 515.04	37 739 185.84
002. Employer's contribution to GIPF	4 638 000	4 600 776.90	37 223.10	4 812 736.46
003. Other conditions of service	543 402	493 265.53	50 136.47	382 930.77
005. Employers contribution to the Social Security	84 000	77 245.80	6 754.20	75 445.32
Total	43 445 402	42 811 773.19	633 628.81	43 010 298.49
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	1 260 000	1 180 719.07	79 280.93	1 613 684.35
022. Materials and supplies	550 000	523 097.48	26 902.52	737 718.94
023. Transport	6 126 598	5 771 768.78	354 829.22	5 143 005.25
024. Utilities	2 560 000	2 551 809.44	8 190.56	2 540 159.92
025. Maintenance	2 000 000	199 780.68	219.32	342 976.60
026. Property rental and related charges	1 200 000	1 192 028.31	7 971.69	1 228 000.35
027. Other services and expenses	1 748 000	1 733 400.93	14 599.07	3 687 795.13
028. Training course, symposiums and workshops	989 000	963 612.16	25 387.84	-
029. Printing and advertisements	403 000	402 822.13	177.87	-
Total	15 036 598	14 519 038.98	517 559.02	15 293 340.54
Current expenditure: Membership fees and subscriptions				
041. International	137 000	136 514.31	485.69	39 559.05
042. Membership fees and subscriptions: Domestic	15 000	6 563.00	8 437.00	-
043. Government organizations	-	-	-	30 000.00
Total	152 000	143 077.31	8 922.69	69 559.05
Total: Current expenditure	58 634 000	57 473 889.48	1 160 110.52	58 373 198.08
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	221 000	190 659.76	30 340.24	781 669.82
Total	15 675 000	190 659.76	30 340.24	781 669.82
Total: Operational expenditure	58 855 000	57 664 549.24	1 190 450.76	59 154 867.80
Grand total	58 855 000	57 664 549.24	1 190 450.76	59 154 867.80

ANNEXURE A (continued)

1.3. Departmental revenue

The Accounting Officer reported revenue for the year as follows:

Revenue head	Estimate	Actual revenue 2018/2019	More/(Less) than estimated	Actual revenue 2017/2018
	N\$	N\$	N\$	N\$
Miscellaneous revenue	20 000	2 484.10	(17 515.90)	31 631.00
Sale of tender documents	-	1 600.00	1 600.00	-
Registration of newspapers	5 000	-	(5 000.00)	-
Sale of bidding documents	-	3 500.00	3 500.00	-
Total	25 000	7 584.10	(17 415.90)	31 631.00

1.4 Notes to the financial statements

1.4.1 Appropriation account: Explanations of variations exceeding 2% between the authorized and actual expenditure

Underexpenditure

Main division 01 – Administration (N\$ 626 722.19 - 2.41%)

The underspending representing 2.41% can be attributed mainly to underexpenditure in respect of transport. Underexpenditure was realized due to the late submission of Government Garage invoices for the months January to March 2019. The underexpenditure on materials and supplies resulted from cost-saving measures introduced to reduce Government expenditure.

Main division 03 – Public Education and Corruption Prevention (N\$ 440 203.02 - 3.42%)

The underspending representing 3.42% can be attributed mainly to underexpenditure on personnel expenditure, due to the freezing of budgeted positions and associated underexpenditure on personnel related expenditure.

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 2019 was as follows:

Account name	Bank	Closing balance as at 31/03/2019
Anti-Corruption Commission Special Operations	First National Bank	N\$ 346 028.71

2.1 Bursary and study assistance

The Accounting Officer reported that the Commission provided study assistance to eight (8) staff members amounting to N\$ 51 490.00 for the year under review.

2.3 Contributions by Government

The Accounting Officer reported that an amount of N\$ N\$ 20 000.00 was contributed towards the National clean-up campaign for the year under review.

2.4 Vehicles on hand (Government Garage)

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

Balance	Sedan	4x4 and Kombi
Opening balance at 1 April 2018	13	13
Closing balance at 31 March 2019	13	13

2.5 Vehicle accidents

The Accounting Officer reported three (3) vehicle accidents for the year under review. Four (4) vehicles were repaired at a cost of N\$ 8 009.50 while five (5) were still to be repaired as at 31 March 2019.

2.6 Debt to Government

The Accounting Officer reported an amount of N\$ 129 976.60 due to Government as at 31 March 2019.

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	Deficiencies	Obsolete /Worn-out
ACC Head Quarter	31 March 2019	20/08/2019-07/09/ 2019	N\$ 8 775 676.05	N\$ 17 625.00	N\$ 99 665.00

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 points	Number of inspection points inspected
Financial	1	0
Stock and equipment	1	0
Internal Audit inspection	1	1
Total	3	1

2.9 Wellness

The Accounting Officer reported that N\$ 7 452.00 was spent on wellness activities during the year under review.

2.10 Suspense accounts

The final ledger shows seven (7) suspense accounts with balances of which five (5) had credit balances and two (2) with debit balances as at 31 March 2019:

Suspense account	Balance as at 31 March 2019 Debit/(Credit)
	N\$
Receipt suspense	(45 207.20)
S&T advance suspense account	24 480.93
Rejection account	(43 545.48)
Bills payable	30 840.38
Electronic fund transfer clearing account (EFT)	(6 249.65)
Social Security Commission	(81.00)
Pension funds: GIPF	(11 036.10)

2.12 Outstanding commitments

The Accounting Officer reported outstanding commitments as at 31 March 2019 as follows:

Main division	Amount
	N\$
01: Administration	(14 751.00)
02: Investigation and Prosecution	1 079.00
03: Public Education and Corrupt Prevention	12 169.00

WINDHOEK, 14-10-2019

HANNU H SHIPENA
ACCOUNTING OFFICER