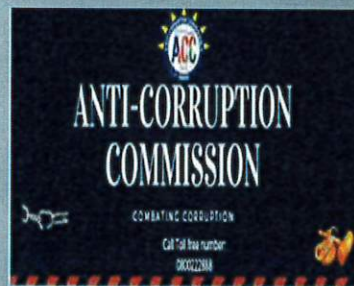




REPUBLIC OF NAMIBIA



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

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021

Published by authority

Price (Vat excluded) N\$ 36.00
Report no: 41/2022

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 2021 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.

WINDHOEK, MARCH 2022

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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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, analyzed 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 2021**

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 2021 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 2021 and other explanatory information.

In my opinion, the financial statements of the Anti-Corruption Commission as at 31 March 2021 are prepared, in all material respects, in accordance with Section 12 and 13 of the State Finance Act, 1991 (Act 31 of 1991) and relevant legislation.

1.2 BASIS FOR UNQUALIFIED 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 IT Disaster Recovery Plan

While it is best practice to have a business continuity and disaster recovery plan, it was noted that the Commission does not have a documented business continuity and 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.

A disaster recovery plan is an integral part of the overall risk management of the Commission. Since none of the risks can be eliminated, 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 as a matter of urgency.

Management comment

The Accounting Officer indicated that the plan is in its final draft, awaiting for management approval.

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 2021.

2.2 Description of the subject matter information and audit scope

The audit aimed to determine whether the Anti-Corruption Commission used the appropriated funds in compliance with the Appropriation Act, 2020 (Act 4 of 2020) Appropriation Amendment Act, 2020 (Act 8 of 2020), 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 2021.

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, 2020 (Act 4 of 2020);
- Appropriation Amendment Act, 2020 (Act 8 of 2020);
- 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 2021 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them.

2.6 BASIS FOR QUALIFIED AUDIT OPINION

2.6.1 Unauthorized expenditure

The following unauthorized expenditure occurred during the financial year and is hereby reported as such in terms of Section 27(6)(a) of the State Finance Act, 1991 (Act 31 of 1991):

Although Treasury authorization was obtained to utilize certain expected savings for the defrayal of expenditure by way of virements during the year, one (1) operational subdivision was exceeded with an amount of N\$ 12 851.25. This excess is unauthorized in terms of Section 6(a)(iii) of the Act.

It is recommended that the Accounting Officer should ensure that control measures are strengthened to avoid incurring unauthorized expenditure.

2.7 AUDIT OPINION ON THE SUBJECT MATTER

In my opinion, the Anti-Corruption Commission's financial performance and the use of appropriated funds is in compliance, in all material respects, with the Appropriation Act, 2020 (Act 4 of 2020), Appropriation Amendment Act, 2020 (Act 8 of 2020), 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 2021.

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. The following three (3) key performance indicators were selected from the 2020/2021 Annual plan:

Strategic objective	Key Performance Indicators
Reduce Corruption in Namibia	<ul style="list-style-type: none"> • 87 of reported cases during the year under review resolved. • 42% of reduction in pending corruption cases reduced.
Enhance Organizational Performance	<ul style="list-style-type: none"> • 85% of progress made on the development of disaster recovery and business continuity manuals achieved

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 against the following selected criteria was tested:

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

3.4 SUMMARY OF METHODS APPLIED

The auditor reviewed the annual plan and the directorate quarterly reviews to confirm whether the Strategic Plan objectives, targets and key performance indicators (KPIs) have been correctly cascaded to the Annual Plan and the selected key performance indicators (KPIs) for the year under review are reported in the Directorate/Divisions quarterly reports and Annual Plan Review Report.

Furthermore, the auditors conducted interviews and reviewed documents to obtain information that pertains to the selected key performance indicators (KPIs).

3.5 CONCLUSION ON THE SUBJECT MATTER

The audit revealed a satisfactory outcome and all sub-criteria of the selected key performance indicators are reliable and useful to the public and stakeholders.

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 and 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, 2020 (Act 4 of 2020), Appropriation Amendment Act, 2020 (Act 8 of 2020), 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 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, 2020 (Act 4 of 2020), Appropriation Amendment Act, 2020 (Act 8 of 2020), 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.

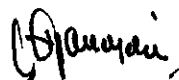
6. GENERAL INFORMATION

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 by the Accounting Officer to the Auditor-General 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 2022



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2020/2021					2019/2020
Main division	Authorized expenditure	Actual expenditure	Variations		Actual expenditure
			Under expenditure/ (Excess)	Percent -age	
N\$	N\$	N\$	N\$	N\$	N\$
01. Administration:					
Original budget	25 435 000				
Plus: Virement	2 240 000	27 675 000	26 653 645.76	1 021 354.24	3.69
					27 552 487.41
02. Investigation and Prosecution:					
Original budget	24 545 000				
Less : Virement	(2 280 000)	22 265 000	20 785 534.77	1 479 465.23	6.64
					19 957 522.08
03. Public Education and Corruption Prevention:					
Original budget	10 821 000				
Plus: Virement	40 000	10 861	10 522 099.01	338 900.99	3.12
					11 175 161.40
04. Security and Risk Management Services:					
Original budget	811 000	811 000	602 994.18	208 005.82	25.65
					-
Total	61 612 000	58 564 273.72	3 047 726.28	4.95	58 685 170.89

ANNEXURE A (continued)

1.2 Standard subdivisions (Auditor to revert)

Subdivision	2020/2021			2019/2020
	Authorized expenditure	Actual expenditure	Under/(Excess) expenditure	Actual expenditure
Operational:	N\$	N\$	N\$	N\$
Current expenditure: Personnel				
001. Remuneration	39 764 000	38 748 166.37	1 015 833.63	38 359 656.37
002. Employer's contribution to GIPF	4 983 000	4 841 479.60	141 520.40	4 781 037.64
003. Other conditions of service	1 253 000	920 835.58	332 164.32	410 803.62
005. Employers contribution to the Social Security	104 000	80 016.88	23 983.12	79 400.04
Total	46 104 000	44 590 498.53	1 513 501.47	43 630 897.67
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	765 000	546 040.10	218 959.90	859 831.76
022. Materials and supplies	1 050 000	996 990.88	53 009.12	916 994.58
023. Transport	2 423 000	2 298 169.45	124 830.55	4 630 205.03
024. Utilities	3 600 000	3 445 609.15	154 390.85	3 063 556.87
025. Maintenance	2 130 000	1 625 696.39	504 303.61	2 058 465.23
026. Property rental and related charges	1 620 000	1 521 012.82	98 987.18	1 601 739.00
027. Other services and expenses	2 710 000	2 499 550.76	210 449.24	76 629.46
028. Training course, symposiums and workshops	-	-	-	339 188.17
029. Printing and advertisements	-	-	-	632 019.15
031. Politicians entertainment	-	-	-	728.35
034. Official entertainment	-	-	-	86 342.78
038. Consultancy fees	-	-	-	390 036.00
040. Security	-	-	-	300 505.20
Total	14 298 000	12 933 069.55	1 364 930.45	14 956 241.58
Current expenditure: Membership fees and subscriptions				
041. International	50 000	42 000.00	8 000.00	98 031.64
Total	50 000	42 000.00	8 000.00	98 031.64
Total: Current expenditure	60 452 000	57 565 568.08	2 886 431.92	58 685 170.89
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	730 000	585 324.30	144 675.70	-
106. Purchase of land and intangible assets	430 000	413 381.34	16 618.66	-
Total	1 160 000	998 705.64	161 294.36	-
Total: Operational expenditure	61 612 000	58 564 273.72	3 047 726.28	58 685 170.89
Grand total	61 612 000	58 564 273.72	3 047 726.28	58 685 170.89

ANNEXURE A (continued)

1.3 Departmental revenue

Revenue head	Estimate	Actual revenue 2020/2021	More/(Less) than estimated	Actual revenue 2019/2020
	N\$	N\$	N\$	N\$
Miscellaneous	-	24 029.80	24 029.80	33 080.91
Sale of bidding documents	-	5 765.00	5 765.00	15 500.00
Total	-	29 794.80	29 794.80	48 580.91

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\$ 1 021 354.24-3.69%)

The underspending representing 3.69% can be attributed mainly to underexpenditure in respect of Remuneration due to vacant positions, employers contribution to the GIPF, other conditions of service. The underexpenditure on materials and supplies, maintenance expenses, property rental, other services and expenses just to mentioned a few, results from cost-saving measures introduced to reduce Government expenditure.

Main division 02 – Investigation and Prosecution (N\$ 1 479 465.23 – 6.64%)

The underspending representing 6.64% can be attributed to savings on personnel expenditure, due to the vacancies of budgeted positions and associated underexpenditure on personnel related expenditure.

Main division 03 – Public Education and Corruption Prevention (N\$ 338 900.99 – 3.12%)

The underspending representing 3.12% can be attributed to underexpenditure on expenditure, due to the vacancies of budgeted positions and other related personnel expenditure.

Main division 04 – Security and Risk Management Services (N\$ 208 005.82 – 25.65%)

The underspending representing 25.65% can be attributed to underexpenditure on personnel expenditure, due to the vacant of budgeted positions filled towards the end of the financial year under review.

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 2021 was as follows:

Account name	Bank	Closing balance as at 31/03/2021
Anti-Corruption Commission Special Operations Account	First National Bank	N\$ 11 263 059.60

2.2 Outstanding commitments

The Accounting Officer reported outstanding commitments amounting to N\$ 1 267.71 for the financial year under review.

2.3 Outstanding subsistence advances

The Accounting Officer reported outstanding subsistence advances amounting to N\$ 57 305.00 as at 31 March 2021.

2.4 Fixed property bought

The Accounting Officer reported fixed property bought for an amount of N\$ 413 381.34 during the financial year under review.

2.5 Debt to Government

The Accounting Officer reported outstanding debt amounting to N\$ 269 820.60 as at 31 March 2021.

2.6 Annual stocktaking

The Accounting Officer reported that stocktaking was conducted and Treasury authorization obtained. The value of stock on hand was N\$ 4 767 078.09 and worn-out/obsolete stock was valued at N\$ 85 995.59 for the year under review.

2.7 Stores and depots

The Accounting Officer reported stock on hand valued at N\$ 580 611.52 as at 31 March 2021.

2.8 Internal inspections

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

Category of inspection	Number of inspection points	Number of inspection points inspected
Financial	1	1
Stock and equipment	4	4
Internal audit inspection	1	1
Other	1	1
Total	7	7

2.9 Vehicles on hand (Pool vehicles)

The Accounting Officer reported the following pool vehicles used by the Commission during the year under review:

Pool vehicle	Vehicle type				
	Sedan	Pick-up, combies	Heavy vehicles	Motor bike	Other (trailers etc.)
Balance at 01 April 2020	13	13	-	-	-
Receipts	-	-	-	-	-
Returned	-	-	-	-	-
Balance at 31 March 2021	13	13	-	-	-

2.10 Vehicle accidents

The Accounting Officer reported two (2) vehicle accidents for the year under review. The Accounting Officer also reported an opening balance of three (3) vehicles to be repaired as at 01 April 2020. Four (4) vehicles were repaired at the cost of N\$ 14 136.40 while one (1) vehicle was still to be repaired as at 31 March 2021.

2.11 Suspense accounts

The final ledger shows seven (7) suspense accounts with balances of which six (6) had credit balances and one (1) with debit balance as at 31 March 2021:

Suspense account	Balance as at 31 March 2021 Debit/(Credit)
	N\$
Receipt suspense	(137 676.86)
S&T advance suspense account	50 991.28
Rejection account	(41 956.96)
Bills payable	(76 641.19)
Electronic fund transfer clearing account (EFT)	(7 860.80)
Social Security Commission	(81.00)
Pension funds: GIPF	(11 036.10)

2.12 Losses through irregularities: Persons employed by Government

The Accounting Officer reported two (2) vehicle accidents for the year under review. These cases are still under investigation.

WINDHOEK, 04 OCTOBER 2021

TYLVAS SHILONGO
ACCOUNTING OFFICER

