



**REPUBLIC OF NAMIBIA**



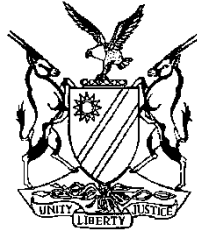
**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE  
MINISTRY OF SAFETY AND SECURITY:  
DEPARTMENT OF NAMIBIAN  
CORRECTIONAL SERVICE**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

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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 Ministry of Safety and Security: Department of Namibian Correctional Service for the financial year ended 31 March 2015 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, May 2016**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE  
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FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

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**1. REPORT ON THE FINANCIAL STATEMENTS**

**1.1 INTRODUCTION**

This report on the accounts of the Ministry of Safety And Security: Namibian Correctional Service for the financial year ended 31 March 2015 is presented to the National Assembly in accordance with the terms of Article 127(2) of the Constitution of the Republic of Namibia and provisions set out in State Finance Act, 1991(Act 31 of 1991), as amended.

I have audited the accompanying financial statements of the Ministry of Safety And Security: Namibian Correctional Service for the financial year ended 31 March 2015. These financial statements comprise the following statements submitted for the year then ended:

- Appropriation account;
- Standard subdivisions;
- Departmental revenue,
- Notes to the financial statements; and
- General information.

The appropriation account was submitted by the Accounting Officer to the Auditor-General in terms of Section 13 of the State Finance Act, 1991.

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

**1.2 MANAGEMENT'S RESPONSIBILITY 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, Act 31 of 1991 and relevant legislation, and for such internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**1.3 AUDITOR'S RESPONSIBILITY**

My responsibility is to express an opinion on these financial statements based on the audit. I conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). These standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

**Powers and duties**

Section 25(1) (c) of the State Finance Act, 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, 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for the audit opinion.

#### **1.4 ACKNOWLEDGEMENT**

I would like to express my appreciation for the courtesy extended and assistance rendered by the staff of the Ministry of Safety and Security: Namibian Correctional Service during the audit.

#### **1.5 KEY AUDIT FINDINGS**

##### **1.5.1 Expenditure**

The total budget was underspent with an amount of N\$ 44 508 784.79 (5.56%), however, 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 approval was obtained to utilize certain expected savings for the defrayal of excess expenditure by way of virements during the year, four (4) operational subdivisions were exceeded by an amount of N\$ 3 843 051.56 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 to avoid overspending and ensures that planned activities are implemented within the approved budget. Furthermore, if specific activities are expected to exceed the budget funds due to unforeseen circumstances, funds should be viremented from activities where savings are expected.

#### **Management Comment**

In her response on the management letter, the Accounting Officer indicated that the recommendation of the Auditor-General is noted, and she will put measures in place to avoid under expenditure in future and ensure that planned projects and activities are carried out.

Furthermore, on the unauthorised expenditure, the Accounting Officer indicated that the recommendation of the Auditor-General is noted and she will put measures in place to avoid unauthorised expenditure in future. One of such measure is to come up with a Procurement Plan to ensure that the Department sticks to the implementation of the plan.

### 1.5.2 Virements

Differences were noted between the virements authorised by Treasury and also reported by the Accounting Officer and the virements processed on the Appropriation account as follows:

Main Division	Approved Virements	Appropriation Account	Difference
	N\$	N\$	N\$
01-Office of the Minister	2 428 373	2 246 952	(181 421)
02-Administration	(1 638 000)	(1 342 426)	(295 574)
03-Commissioner-General's Office	1 032 000	967 000	65 000
04-Correctional Operation	(5 176 373)	(15 641 473)	10 465 100
05-Corporate Management	6 954 000	15 745 000	(8 791 000)
06-National Release Board	(3 600 000)	(1 975 053)	(1 624 947)

It is recommended that the Accounting Officer should verify processed virements to ensure that the approved virements in the Appropriation Account agree with those approved by Treasury.

### Management Comment

In her response on the Management letter, the Accounting Officer indicated that the differences between the virements authorised by Treasury and the virements processed on the Appropriation account is due to the fact that at the time of requesting for virement, the Fund Distribution Certificate indicates that funds are available but by the time the actual capturing of the Treasury approved virement takes place, the system shows different figures which normally is less. This is mainly caused by the time lag difference between the FDC which is used by Ministries to confirm the availability of funds and the General ledger which does not agree to the FDC. There is a need for the Ministry of Finance to ensure that these two systems reflect the same information.

### 1.5.3 Exemptions from normal tender procedures

The Accounting Officer reported approved exemptions from normal Tender Board procedures amounting to N\$ 119 222 000, but did not provide the actual expenditure as well as the source documents of the exempted items as required by the Auditor-General in his Circular D12/2010.

Description	Approved exemption
	(N\$)
021: Travel and subsistence	6 000 000
022: Materials and supplies	21 013 000
023: Transport	16 500 000
024: Utilities	42 000 000
025: Maintenance expenses	2 000 000
027: Other services and expenses	19 470 000
041: Membership and Subscription	428 000
103: Firearms	2 511 000
104: Projects and material	9 300 000
<b>Total</b>	<b>119 222 000</b>

It is recommended that the Accounting Officer should submit the actual expenditure and relevant supporting documents for audit purposes.

#### 1.5.4 Non-submission of supporting documents

The Accounting Officer did not submit the source documents at the time of the audit in order to verify the correctness of the annual statements, thus correctness of the following could not be verified:

- Vehicle Accidents; and
- Cost of damage to Government property

It is recommended that the Accounting Officer should provide the source documents for verification of the correctness of the annual statements.

#### 1.5.5. EMPHASIS OF MATTERS

Attention is drawn to the management on the following matter that relates to my responsibility in the audit of the financial statements:

#### 1.5.6. Subsistence Advances

The Subsistence and travelling advance suspense account (S&T advance suspense account) shows an outstanding balance on 31 March 2015 of N\$ 2 164 177.95 whereas the Subsistence and Travelling Advance account reflects an amount of N\$ 1 640 831.06 leaving an unexplained difference of N\$ 523 346.89.

It is recommended that the Accounting Officer should always reconcile the Subsistence and Travelling Advance Suspense Account with the actual outstanding Subsistence and Travelling advances at the end of the financial year and rectify the difference identified before the closing of the books.

#### 1.5.7 Suspense accounts

Five (5) suspense accounts had outstanding balances at the end of the financial year, three (3) with debit and two (2) with credit balances. The following suspense accounts were in excess of N\$ 100 000:

Description	Balance as at 31/03/2015 Debit/(Credit)
	N\$
Receipt Suspense Account	5 829 494.88
S&T Advance Suspense Account	2 164 177.95
Rejection Account	(120 207.35)
Bills Payable	(14 189 034.15)

It is recommended that the Accounting Officer should analyse and clear or reduce all the Suspense Accounts and Suspense Control Accounts at the end of the financial year and clear balances before the closing of the books.

#### 1.6 ACKNOWLEDGEMENT

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

#### 1.7 BASIS FOR AUDIT QUALIFIED AUDIT OPINION

My opinion has been qualified due to the following:

- Virements - Paragraph 1.5.2
- Exemptions from normal tender procedures - Paragraph 1.5.3
- Non submission of supporting documents – Paragraph 1.5.4

## **1.8 QUALIFIED AUDIT OPINION**

I certify that I have audited the financial statements of the Ministry of Safety And Security: Department Namibian Correctional Service, for the financial year ended 31 March 2015 in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Financial Act, 1991(Act 31 of 1991).

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Audit Opinion paragraph, the financial statements present fairly, in all material respects the financial position of the Ministry of Safety And Security: Namibian Correctional Service as at 31 March 2015, and their financial performance and their receipts and payments for the year then ended in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act, 1991 (Act 31 of 1991).

**WINDHOEK, May 2016**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**



## 1. AUDITED FINANCIAL STATEMENTS

## 1.1 Appropriation account

2014/2015					2013/2014
Service	Authorized expenditure	Actual expenditure	Variations	Percent-age	Actual expenditure
			Under expenditure/ (Excess)		
	N\$	N\$	N\$	%	N\$
<b>01. Office of the Minister:</b>					
Original Budget	8 306 000				
Plus: Virement	2 246 952	10 552 952	10 053 371.68	4.73	5 037 923.77
<b>02. Administration:</b>					
Original Budget	7 094 000				
Less: Virement	(1 342 426)	5 751 574	4 416 362.75	23.21	3 571 872.17
<b>03. Commissioner General's Office:</b>					
Original Budget	13 115 000				
Plus: Virement	967 000	14 082 000	13 776 921.42	2.17	12 745 216.66
<b>04. Correctional Operations:</b>					
Original Budget	714 439 000				
Less: Virement	(15 641 473)	698 797 527	659 582 798.65	5.61	500 115 889.21
<b>05. Corporate Management:</b>					
Original Budget	52 058 000				
Plus: Virement	15 745 000	67 803 000	66 577 324.85	1.81	38 240 479.96
<b>06. National Release Board:</b>					
Original Budget	5 950 000				
Less: Virement	(1 975 053)	3 974 947	2 046 435.86	48.52	246 029.92
<b>Total</b>	<b>800 962 000</b>	<b>756 453 215.21</b>	<b>44 508 784.79</b>	<b>5.56</b>	<b>559 957 411.69</b>

## 1.2 Standard subdivisions

	2014/2015			2013/2014
	Authorized expenditure	Actual expenditure	Under expenditure/ (Excess)	Actual expenditure
<b>Operational:</b>	N\$	N\$	N\$	N\$
<b>Current expenditure: Personnel</b>				
001. Remuneration	366 523 451	367 595 554.83	(1 072 103.83)	316 733 953.22
002. Employer's contribution to the GIPF	47 846 674	46 859 218.35	987 455.65	38 986 599.75
003. Other conditions of service	1 903 000	1 524 336.09	378 663.91	1 359 906.82
<b>Total</b>	<b>416 273 125</b>	<b>415 979 109.27</b>	<b>294 015.73</b>	<b>357 080 459.79</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence expenses	12 465 384	9 916 736.95	2 548 647.05	6 947 687.98
022. Materials and supplies	38 003 952	35 146 706.75	2 857 245.25	16 699 505.24
023. Transport	22 013 355	21 403 231.97	610 123.03	14 587 255.35
024. Utilities	70 908 054	68 906 213.02	2 001 840.98	31 558 369.97
025. Maintenance expenses	3 854 143	3 367 714.22	486 428.78	10 854 645.35
027. Other services and expenses	57 800 478	54 746 249.86	3 054 228.14	22 602 294.74
<b>Total</b>	<b>205 045 366</b>	<b>193 486 852.77</b>	<b>11 558 513.23</b>	<b>103 249 758.63</b>
<b>Current expenditure: Membership fees and subscription</b>				
041. Fees and subscriptions: International	120 000	10 534.34	109 465.66	120 000.00
<b>Current expenditure: Subsidies, grants and other transfers</b>				
044. Individuals and non-profit organisation	18 228 024	1 703 634.01	16 524 389.99	967 780.23
<b>Total</b>	<b>18 348 024</b>	<b>1 714 168.35</b>	<b>16 633 855.65</b>	<b>1 087 780.23</b>
<b>Total: Current expenditure</b>	<b>639 666 515</b>	<b>611 180 130.39</b>	<b>28 486 384.61</b>	<b>461 417 998.65</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	4 070 433	3 220 608.69	849 824.31	666 027.74
102. Vehicles	46 178 623	42 972 276.04	3 206 346.96	1 838 810.55
103. Operational equipment, machinery and plants	20 565 429	19 708 208.21	857 220.79	981 669.73
<b>Total: Capital expenditure</b>	<b>70 814 485</b>	<b>65 901 092.94</b>	<b>4 913 392.06</b>	<b>3 486 508.02</b>
<b>Total: Operational expenditure</b>	<b>710 481 000</b>	<b>677 081 223.33</b>	<b>33 399 776.67</b>	<b>464 904 506.67</b>

**ANNEXURE A (continued)**

	N\$	N\$	N\$	N\$
<b>Development:</b>				
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	500 000	354 359.25	145 640.75	-
105. Feasibility studies, design & Supervision	7 010 000	10 356 821.44	(3 346 821.44)	9 081 864.04
107. Construction, renovation & improvement	81 659 732	67 349 543.19	14 310 188.81	85 971 040.98
131. Government organization	1 311 268	1 311 268.00	-	-
<b>Total Development expenditure</b>	<b>90 481 000</b>	<b>79 371 991.88</b>	<b>11 109 008.12</b>	<b>95 052 905.02</b>
<b>GRAND TOTAL</b>	<b>800 962 000</b>	<b>756 453 215.21</b>	<b>44 508 784.79</b>	<b>559 957 411.69</b>

### 1.3 Departmental Revenue

Revenue for the year is as follows:

<b>Revenue head</b>	<b>Estimate</b>	<b>Actual revenue 2014/2015</b>	<b>More/(Less) than estimated</b>	<b>Actual revenue 2013/2014</b>
	N\$	N\$	N\$	N\$
Private Telephone Calls: Prisons Services	1 200	-	(1 200.00)	-
Miscellaneous	84 700	39 103.59	(45 596.41)	66 274.36
Departmental Fines	60 500	-	(60 500.00)	-
Prisoner's Labour	242 000	177 082.38	(64 917.62)	147 664.97
Water & Electricity	36 300	-	(36 300.00)	-
Obsolete, Worn-out and Surplus	363 000	156 517.98	(206 482.02)	18 368.05
<b>Total</b>	<b>787 700</b>	<b>372 703.95</b>	<b>(414 996.05)</b>	<b>232 307.38</b>

### 1.4 NOTES TO THE FINANCIAL STATEMENTS

#### 1.4.1 Appropriation account: Explanations of variations exceeding 2% between authorised and actual expenditure.

##### Underexpenditure

##### Main division 01 - Office of the Minister (N\$ 499 580.32 – 4.73%)

The variance of 4.73% was as a result of non-submission of invoices for payment by the Government Garage for the hiring of the vehicles under the Office of the Minister.

##### Main division 02 - Administration (N\$ 1 335 211.25 – 23.21%)

The variance of 23.21% is as a result of vacant positions which were filled in the last quarter of the financial year under review and some were only filled in the next financial year.

##### Main division 03 - Commissioner General's Office (N\$ 305 078.58 – 2.17%)

The variance of 2.17% is as a result of non-submission of invoices for payment from the Institute of Corrections and Prisons Association (ICPA).

**Main division 04 - Correctional Operations (N\$ 39 214 728.35 – 5.61%)**

The variance of 5.61% is as a result of money which was provided to pay for work done at Windhoek Female Section; however the Department failed to obtain approval from the Cabinet before the end of the financial year. Funds were also provided to procure Silos through the NDC, however the Permanent Secretary was advised by the Permanent Secretary of the Ministry of Finance to make provision for the procurement in the budget for the next financial year (2015/2016).

**Main division 06 - National Release Board (N\$ 1 928 511.14 – 48.52%)**

The variance of 48.52% is due to the fact that the officers who are employed under the National Released Board were not transferred to the correct pay point; as a result they have been receiving remuneration from other main divisions.

**1.4.2 Revenue: Explanation of variations exceeding N\$ 100 000**

**Obsolete, Worn-out and Surplus**

Less surplus in this year is due to the draught as well as worn-out equipments.

## 2. GENERAL INFORMATION

### 2.1 Bank account

The Accounting Officer reported one bank account with the closing balance amounting to N\$ 748 684.61.

### 2.2 Compensation payments (Claims against the State)

During the financial year under review, the Department made compensation payments amounting to N\$ 603 949.05 with the necessary Treasury approvals.

### 2.3 Operating/Trade Account

The Accounting Officer reported a profit on the Operating /Trade Account for the financial year under review as follows:

Items	Amount
	N\$
Opening balance	26 120.91
<b>Sales</b>	<b>1 946 948.81</b>
• Oluno	24 459.35
• Windhoek	1 874 321.96
• Hardap	26 264.50
• Divundu	21 903.00
Less: Cost of sale	-
<b>Profit</b>	<b>1 973 069.72</b>

### 2.4 Donations by the Government

During the financial year under review, the Department made a donation amounting to N\$ 782 000 to the Office of the Prime Minister for Drought Relief Programm with the necessary Treasury approval.

### 2.5 Equipment and stock taking

The Department has seventeen (17) points keeping stock and stock taking was conducted at all points. Furthermore, during the stock taking, a surplus of N\$ 370 503.60, and shortage/losses amounting to N\$ 1 704.68 of items were found.

### 2.6 Bursaries and study assistance

The Department awarded bursaries and study assistance to fifty one (51) staff members amounting to N\$ 777 420.50 during the financial year under review.

## 2.7 Capital Projects

The following were the development projects of the Department as reflected in the General Ledger and the Development Budget:

Project name	Approved total	Total expenditure as at 31/03/2014	Approved appropriation 2014/2015	Actual expenditure 2014/15	Total expenditure up to 31/03/2015	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Scott Open Rehabilitation Farm Construction	418 060 000	222 685 801.51	1 397 593	937 863.51	223 623 665.02	31/03/2015
Minor Renovations and Rehabilitation	63 236 000	38 457 368.37	13 143 408	12 401 398.11	50 858 766.48	31/03/2017
Ondangwa Remand Prison Construction	359 400 000	9 135 866.55	17 400 000	13 613 998.44	22 749 864.99	31/03/2017
Outapi Prison Construction	384 700 000	9 000 000.00	10 720 000	15 633 481.64	24 633 481.64	31/03/2017
Walvisbay Prison High Security Fence Construction	21 500 000	1 840 000.00	430 000	427 014.34	2 267 014.34	31/03/2016
Official Accommodation Construction	132 581 000	18 898 579.78	5 000 000	4 560 878.07	23 459 457.85	31/03/2017
Windhoek Prison Unit Management Conversion	43 292 000	31 502 957.27	21 880 536	13 443 438.04	44 946 395.31	31/03/2016
Hardap Prison Unit Management Conversion	54 319 000	15 715 430.74	10 300 000	10 248 274.44	25 963 705.18	31/03/2016
Offender Management System Instalation	2 500 000	-	500 000	2 093 411.51	2 093 411.51	31/03/2015
Divundu Prison Unit Management Conversion	19 756 000	7 282 312.58	4 019 463	3 367 369.76	10 649 682.34	31/03/2015
Oluno Prison Unit Management Conversion	29 670 000	2 464 544.75	1 978 000	1 967 026.69	4 431 571.44	31/03/2017
Walvisbay Prison Unit Management Conversion	31 702 000	1 217 211.94	1 712 000	677 837.33	1 895 049.27	31/03/2017
<b>Total</b>	<b>1 560 716 000</b>	<b>358 200 073.49</b>	<b>90 481 000</b>	<b>79 371 991.88</b>	<b>437 572 065.37</b>	

## 2.8 Livestock

The Accounting Officer reported the livestock on hand as follows:

Type of Livestock	On hand 1 April 2014	Increases by			Decreases by		On hand 31 March 2015
		Progeny	Purchasing	Others	Loss	Offender rations	
Cattle	491	87	4	3	29	157	399
Sheep	12	0	0	32	1	0	43
Goats	17	7	0	0	1	0	23
Pigs (Oluno)	650	511	0	0	98	316	747
Pigs (Hardap)	372	543	0	0	212	220	483

## 2.9 HIV/AIDS

During the financial year under review, the Department spent N\$ 343 514.01 on HIV / AIDS related activities.

## 2.10 Suspense accounts

The following Suspense Accounts and Suspense Control Account had balances as at 31 March 2015.

<b>Description</b>	<b>Balance as at 31/03/2015 Debit/(Credit)</b>
	N\$
Receipt suspense	5 829 494.88
RD cheques	4 973.19
S&T Advance Suspense account	2 164 177.95
Rejection account	(120 207.35)
Bills payable	(14 189 034.15)

WINDHOEK, 11-11-2015

**MS WELMA ENSSLE  
ACCOUNTING OFFICER**