

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 Office of the Attorney-General 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, February 2019

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.
OMA	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.

Table of Contents

1.	SECTION A: FINANCIAL AUDIT	1
1.1	UNQUALIFIED AUDIT OPINION.....	1
1.2	KEY AUDIT MATTERS	1
1.3	OTHER MATTERS	1
1.3.1	RISK MANAGEMENT POLICY	1
1.3.2	IT DISASTER RECOVERY PLAN.....	2
2.	SECTION B: COMPLIANCE AUDIT AND AUDIT OF PERFORMANCE INFORMATION	2
2.1	COMPLIANCE TO LAWS AND REGULATIONS.....	2
2.1.1	SUBJECT MATTER: FINANCIAL PERFORMANCE AND THE USE OF APPROPRIATED FUNDS.....	2
2.1.2	DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE.....	2
2.1.3	AUDIT OBJECTIVE.....	3
2.1.4	AUDIT CRITERIA.....	3
2.1.5	SUMMARY OF METHODS APPLIED	3
2.1.6	OPINION ON THE SUBJECT MATTER.....	3
2.1.7	KEY AUDIT FINDINGS	3
2.1.7.1	UNAUTHORIZED EXPENDITURE	3
3.	AUDIT OF PERFORMANCE INFORMATION.....	4
4.	RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS.....	4
5.	AUDITOR’S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS.....	4
6.	POWERS AND DUTIES	5
7.	REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS.....	6
8.	GENERAL INFORMATION.....	6
9.	ACKNOWLEDGEMENT	6
1.	AUDITED FINANCIAL STATEMENTS.....	7
1.1	APPROPRIATION ACCOUNT	7
1.2	STANDARD SUBDIVISIONS	8
1.3	DEPARTMENTAL REVENUE	9
2.	GENERAL INFORMATION	9
2.1	SUSPENSE ACCOUNTS.....	9
2.2	BANK ACCOUNTS	9
2.3	BURSARY AND STUDY ASSISTANCE	9
2.4	POINTS KEEPING STOCK AND ANNUAL STOCKTAKING	10
2.5	VEHICLES.....	10
2.5.1	VEHICLES ON HAND.....	10
2.4.2	ACCIDENTS – COST OF DAMAGES.....	10
2.5	DEBT TO GOVERNMENT	10
2.6	LOSSES AND DAMAGES.....	10

**REPORT OF THE AUDITOR-GENERAL ON THE
ACCOUNTS OF THE OFFICE OF THE ATTORNEY-GENERAL
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 Office of the Attorney – General 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 year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements of the Office of the Attorney – General as at 31 March 2018 are prepared, in all material respects, in accordance with the State Finance Act, 1991 (Act 31 of 1991).

1.2 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. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

No key audit matter is reported for the year under review.

1.3 OTHER MATTERS

Without qualifying my audit opinion on the basis of this paragraph, I draw attention to the following matter(s) that relate to my responsibility in the audit of the financial statements, and excluding matters already disclosed by the Office of the Attorney – General in the financial statements:

1.3.1 Risk Management Policy

Risk Management is a process of identifying, assessing, managing and controlling risks within an organisation and it is aimed at providing guidance regarding the management of risk to support the achievement of the Office's objectives, protect staff and the Office's assets and ensure financial stability.

The audit noted that management has not yet come up with a documented risk management policy to provide information and guidance on Risk Management.

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

Management comment

In his response on the draft report, the Accounting Officer indicated that the Ministry will implement the risk management policy in the 2019/2020 financial year.

1.3.2 IT Disaster Recovery Plan

Disaster recovery plan is an integral part of the overall risk management of the Office. Since all of the risks cannot 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 Office of the Attorney-General will continue after severe interruptions and disasters. In the event of a disaster, the continued operations of the Office depend on the ability to replicate its IT systems and data. The disaster recovery plan stipulates how the Office will prepare for a disaster, what the Office of the Attorney-General's response will be, and what steps it will take to ensure that operations can be restored.

The audit noted that management has not yet developed and implemented a disaster recovery plan to provide information and guidance in the event of a disaster.

It is recommended that the Accounting Officer should develop and implement an IT disaster recovery planning document for implementation purposes.

Management comment

In his response on the draft report, the Accounting Officer indicated that the Disaster Recovery Plan will be finalized and implemented in the 2019/2020 financial year.

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

2.1 COMPLIANCE TO LAWS AND REGULATIONS

2.1.1 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 Office of the Attorney – General for the financial year ended 31 March 2018.

2.1.2 Description of the subject matter information and audit scope

The audit aimed to determine whether the Office of the Attorney-General's financial performance and the use of appropriated funds is in compliance with the State Finance Act, 1991 (Act 31 of 1991), the Treasury Instructions, Appropriation Act, Act 1 of 2017, Public Procurement Act, 2015 (Act 10 of 2015) and Public Procurement Regulations. This audit is an attestation engagement where the Office of the Attorney-General 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.

2.1.3 Audit objective

The objective of this compliance audit is to verify and assess whether Office of the Attorney – General 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.

2.1.4 Audit criteria

The audit criteria of this compliance audit are derived from the following laws and regulations stated below:

- 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.

2.1.5 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 laws and regulations that governs them.

2.1.6 Opinion on the subject matter

In my opinion, the Office of the Attorney – General’s financial performance and use of appropriated funds is in compliance, in all material respects, with the State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions, Public Procurement Regulations and Appropriation Act, 2017 (Act 1 of 2017).

2.1.7 KEY AUDIT FINDINGS

2.1.7.1 Unauthorized expenditure

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

- (i) Although Treasury approval was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year, four (4) operational subdivisions were exceeded with a total amount of N\$ 128 953.98 which is unauthorized in terms of Section 6 (a)(iii) of the State Finance Act, Act 31 of 1991.

It is recommended that the Accounting Officer should put measures in place to avoid over-spending and ensures that planned activities are implemented within the approved budget. Furthermore, if specific activities are expected to exceed the budgeted funds due to unforeseen circumstances, funds should be viremented from activities where savings are expected.

Management comment

In his response on the draft report, the Accounting Officer indicated that the unauthorised expenditure was caused by late bookings of end of March GIPF and Social Security. These bookings were done after the closure of virements for the financial year.

3. AUDIT OF PERFORMANCE INFORMATION

The Office of the Attorney-General did not have an approved Strategic Plan and annual plan during the financial year 2017/2018. The Office of the Attorney-General's strategic plan was still under drafting and review at the time of the audit, therefore the reliability and usefulness of performance information to the general public and stakeholders could not be determined.

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, Act 31 of 1991, Procurement Act, Act 15 of 2015 and Treasury Instruction 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.

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 auditor's 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 auditor's 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.

6. 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.

7. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The Office is responsible for administering of the POCA bank account through the Prevention of Organised Crime Amendment Act, 2018 (Act 10 of 2008). 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 31, 1991.

8. GENERAL INFORMATION

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

9. ACKNOWLEDGEMENT

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

The key performance indicator audit could not be carried out, as the performance information (strategic plan and annual plan) submitted by the Office of the Attorney-General were not approved during the 2017/2018 financial year.

WINDHOEK, February 2019



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

Service	2017/2018				2016/2017	
	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
	N\$	N\$	N\$	%	N\$	
01. Office of the Attorney-General:						
Original budget	4 361 000					
Less: Virement	(618 887)	3 742 113	3 674 598.06	67 514.94	1.80	2 291 299.22
02. Administration and Support Service:						
Original budget	33 786 000					
Less: Virement	(4 503 332)	29 282 668	29 021 955.05	260 712.95	0.89	5 244 611.14
03. Provision of Legal Service:						
Original budget	27 731 000					
Plus: Virement	1 626 500	29 357 500	28 849 407.15	508 092.85	1.73	23 241 994.82
04. Civil Litigation:						
Original budget	76 096 000					
Plus: Virement	5 644 757	81 740 757	81 147 573.28	593 183.72	0.73	30 574 433.55
05. Public Prosecution:						
Original Budget	98 759 000					
Less: Virement	(2 149 038)	96 609 962	96 328 475.91	281 486.09	0.29	79 692 260.96
Total		240 733 000	239 022 009.45	1 710 990.55	0.71	141 044 599.69

1.2 Standard subdivisions

Subdivision	2017/2018			2016/2017
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	128 217 162	127 564 441.60	652 720.40	106 679 775.64
002. Employer's contribution to GIPF	12 914 764	13 022 206.39	(107 442.39)	11 790 370.94
003. Other conditions of service	3 253 000	3 261 595.49	(8 595.49)	2 372 178.15
005. Employer's Contribution to Social Security	258 000	210 256.33	47 743.67	(65.29)
Total	144 642 926	144 058 499.81	584 426.19	120 842 259.44
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	5 928 300	5 536 591.48	391 708.52	4 920 210.90
022. Materials and supplies	2 440 000	2 254 604.98	185 395.02	1 266 828.65
023. Transport	6 046 700	6 046 682.61	17.39	-
024. Utilities	4 000 000	3 807 166.60	192 833.40	742 051.37
025. Maintenance expenses	3 078 000	3 077 346.90	653.10	-
026. Property rental and related charges	7 862 000	7 861 052.59	947.41	2 180 530.32
027. Other services and expenses	29 590 074	29 433 671.94	156 402.06	11 043 640.16
Total	58 945 074	58 017 117.10	927 956.90	20 153 261.40
Current expenditure: Membership fees and subscriptions				
041. International	95 000	64 700.68	30 299.32	21 411.00
042. Domestic	350 000	340 314.66	9 685.34	27 667.85
044. Individuals and non-profit organizations	36 000 000	35 841 417.55	158 582.45	-
Total	36 445 000	36 246 432.89	198 567.11	49 078.85
Total: Current expenditure	240 033 000	238 322 049.80	1 710 950.20	141 044 599.69
Capital Expenditure:				
Operational: Acquisition of assets				
101. Furniture and Office Equipment	700 000	699 959.65	40.35	-
Total	700 000	699 959.65	40.35	-
Total: Operational	240 733 000	239 022 009.45	1 710 990.55	141 044 599.69
GRAND TOTAL	240 733 000	239 022 009.45	1 710 990.55	141 044 599.69

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2017/2018	More/(Less) than estimated	Actual revenue 2016/2017
	N\$	N\$	N\$	N\$
Unclaimed cheques	-	63 061.97	63 061.97	-
Miscellaneous	50 000	44 415.81	(5 584.19)	143 771.50
Legal fees	40 000	175 863.23	135 863.23	545 722.64
Total	90 000	283 341.01	193 341.01	689 494.14

2. GENERAL INFORMATION

2.1 Suspense accounts

The main ledger shows balances on six (6) of the Office's suspense accounts as at 31 March 2018, of which four (4) had debit balances and two (2) had credit balances.

Description	Debit/(Credit)
	N\$
R/D Suspense IRD	57 829.44
S&T advance suspense account	87 955.19
Rejection account	35 354.85
Magistrate offices	(982 257.77)
Bills payable	25 025.84
Magistrate deposit account	(9 054 516.14)

2.2 Bank accounts

The Accounting Officer reported the following closing balances as at 31 March 2018:

Name of Account	Financial Institution	Balance at 31/03/2018
		N\$
MESSERS (Office of the Attorney General of Justice- POCA) Current Account	Standard Bank	3 909 737.12
MESSERS (Office of the Attorney-General of Justice- POCA) Notice Account	Standard Bank	40 053 710.19

2.3 Bursary and study assistance

The Accounting Officer reported that study assistance was granted to seven (7) staff members and an amount of N\$ 221 513.50 was incurred in respect of financial assistance during the financial year under review.

2.4 Points keeping stock and annual stocktaking

The Accounting Officer reported that stocktaking was conducted during the financial year under review and reported the following values as at 31 March 2018:

Stock point	Value of stores and equipment on hand	Surpluses	Worn and damaged articles
	N\$	N\$	N\$
Civil Litigation	1 000 000	-	17 940
Legal Advice	388 390	26 150	10 070
Prosecutor General	250 000 000	-	8 350
Total	251 388 390	26 150	36 360

2.5 Vehicles

2.5.1 Vehicles on hand

The Accounting Officer reported the following vehicles on hand as at 31 March 2018:

Pool vehicles	Sedans	Pick-ups, Combies
Opening balance as per 1 st April 2017	14	12
Acquisition	-	-
Returned	-	-
Balance as per 31 st March 2018	-	-
Total	14	12

2.4.2 Accidents – Cost of damages

The Accounting Officer reported that N\$ 117 411.66 was incurred in respect of repairs of three (3) vehicles. Five (5) accidents were reported during the financial period under review.

2.5 Debt to Government

The Accounting Officer reported that a total amount of N\$ 7 570 in respect of debt to the Government was outstanding as at 31 March 2018.

2.6 Losses and damages

The Accounting Officer reported losses and damages amounting to N\$ 119 450.66.

WINDHOEK, 09 October 2018

ISSASKAR V.K. NDJOZE
ACCOUNTING OFFICER