



**REPUBLIC OF NAMIBIA**



**OAG**

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

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REPUBLIC OF NAMIBIA



**TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY**

I have the honour to submit herewith my report on the accounts of the Office of the Auditor-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, March 2019**



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## DEFINITIONS

<b>Treasury:</b>	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
<b>Vote:</b>	Represents an Office/Ministry/Agency.
<b>Appropriation Act:</b>	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
<b>Appropriation Account:</b>	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.
<b>Standard sub-division:</b>	Government Balance account, showing balances incurred on each account/activity.
<b>Suspension:</b>	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
<b>Virement:</b>	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.
<b>Unauthorised Expenditure:</b>	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
<b>Underexpenditure:</b>	Saving on the budget.
<b>Miscellaneous Revenue:</b>	All revenue collected and not having a specified revenue code.
<b>Commitments:</b>	Funds reserved to acquire goods or services from a supplier.
<b>Suspense accounts:</b>	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.
<b>S&amp;T Advance Suspense Account:</b>	A suspense account reflecting the outstanding subsistence and travel advances.
<b>Rejection Account:</b>	A suspense account reflecting names and balances of all persons/companies that owe the money to the State.
<b>Budget:</b>	Is an estimation of the revenue and expenses over a specified future period of time.
<b>Subsistence Advance:</b>	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
<b>Performance Information:</b>	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).





<b>Key performance indicator (KPI):</b>	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives.
<b>International Standards of Supreme Audit Institutions (ISSAI):</b>	Professional standards and best practice guidelines for public sector auditors, officially authorised and endorsed by the International Organisation of Supreme Audit Institutions (INTOSAI).
<b>Attestation engagement</b>	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.
<b>Subject matter</b>	Refers to the information, condition or activity that is measured or evaluated against certain criteria.
<b>Materiality</b>	Is a concept or convention relating to the importance or significance of an amount, transaction, or discrepancy that affects the decision of the user.
<b>OMA</b>	Office/Ministry/Agency
<b>Types of Audit Opinions:</b>	<p><b>Unqualified Opinion.</b> 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><b>Qualified Opinion.</b> 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><b>Disclaimer Opinion.</b> 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><b>Adverse Opinion.</b> 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>
<b>Reasonable Assurance</b>	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.
<b>Limited Assurance</b>	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 OFFICE OF THE AUDITOR-GENERAL  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018**

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**1. SECTION A: FINANCIAL AUDIT**

**1.1 UNQUALIFIED AUDIT OPINION**

I certify that I have audited the financial statements of the Office of the Auditor-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 financial 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 Auditor-General as at 31 March 2018 are prepared, in all material respects, in accordance with Section 12 & 13 of the State Finance Act, 1991(Act 31 of 1991) and relevant legislation.

**1.2 KEY AUDIT MATTERS**

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

**1.3 OTHER MATTERS**

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

**1.3.1 Audit Committee**

The Office does not have an Audit Committee as no new members were appointed after the expiry of their term. The primary purpose of an audit committee is to provide oversight of the financial reporting process, the audit process, the Office's system of internal controls and compliance with laws and regulations.

It is recommended that the Accounting Officer should cause the appointment of an Audit Committee.

**1.4 OTHER INFORMATION**

Management is responsible for the other information. The auditor's opinion on the financial statements does not cover the other information and, accordingly, the auditor does 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 do not have any other information to report on.

## **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 of Government Entities

I certify that I have audited the financial performance and the use of appropriated funds of the Office of the Auditor-General for the financial year ended 31 March 2018.

### **2.2 Description of the subject matter information and audit scope**

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

### **2.3 Audit objective**

The objective of this compliance audit is to verify and assess whether the Office of the Auditor-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.

### **2.4 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.

### **2.5 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.

## **2.6 Opinion on the subject matter**

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

## **2.8 Audit of performance information**

I certify that I have audited the performance information of the Office of the Auditor-General for the financial year ended 31 March 2018 and was found to be satisfactory.

## **3. 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.

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

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

As part of an audit in accordance with the International Standards for Supreme Audit Institutions, I exercise professional scepticism 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 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, 2017 (Act 1 of 2017), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and Public Procurement Regulations. I have conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the audited entity is in compliance with the authorities that govern the audited entity in the execution of its roles and responsibilities.

## **5. 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.

## **6. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

The appropriation account was submitted timeously by the Accounting Officer to the Auditor-General on 22 October 2018 in terms of Section 13 of the State Finance Act, 1991.

## **7. GENERAL INFORMATION**

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

## **8. ACKNOWLEDGEMENT**

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

**WINDHOEK, March 2019**



**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

## 1. AUDITED FINANCIAL STATEMENTS

## 1.1 Appropriation account

		2017/2018				2016/2017
Service		Authorized expenditure	Actual expenditure	Variations		Actual expenditure
				Under expenditure/ (Excess)	Percentage	
	N\$	N\$	N\$	N\$	%	N\$
<b>01. Office of the Auditor-General:</b>						
Original budget	3 725 000					
Less: Virement	(567 000)					
Less: Suspension	(7 000)	3 151 000	3 128 706.20	22 293.80	0.71	2 388 905.77
<b>02. Administration:</b>						
Original budget	35 577 000					
Less: Virement	(224 000)	35 353 000	34 930 607.52	422 392.48	1.19	21 306 240.39
<b>03. Auditing:</b>						
Original budget	73 381 000					
Plus: Virement	791 000					
Less: Suspension	(2 700 000)	71 472 000	70 647 812.42	824 187.58	1.15	53 418 641.80
<b>Total</b>		<b>109 976 000</b>	<b>108 707 126.14</b>	<b>1 268 873.86</b>	<b>1.15</b>	<b>77 113 787.96</b>

## 1.2 Standard subdivisions

Subdivision	2017/2018			2016/2017
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Operational:</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	69 163 000	68 468 013.54	694 986.46	55 165 727.31
002. Employer's contribution to GIPF	8 860 000	8 758 860.55	101 139.45	6 924 195.80
003. Other conditions of service	235 000	228 060.16	6 939.84	366 535.37
004. Employer's contribution to SSC	190 000	187 725.67	2 274.33	160 365.21
<b>Total</b>	<b>78 448 000</b>	<b>77 642 659.92</b>	<b>805 340.08</b>	<b>62 616 823.69</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence expenses	6 449 000	6 085 134.35	363 865.65	4 245 299.46
022. Materials and supplies	2 023 000	2 021 576.77	1 423.23	1 035 846.52
023. Transport	1 145 000	1 102 086.23	42 913.77	599 511.91
024. Utilities	3 922 000	3 915 203.88	6 796.12	2 514 816.11
025. Maintenance	3 388 000	3 380 313.74	7 686.26	1 038 550.39
027. Other services and expenses	11 291 000	11 276 924.50	14 075.50	4 813 313.79
<b>Total</b>	<b>28 218 000</b>	<b>27 781 239.47</b>	<b>436 760.53</b>	<b>14 247 338.18</b>
<b>Current expenditure: Membership fees and subscriptions</b>				
041. International	182 000	160 303.98	21 696.02	236 947.78
<b>Total</b>	<b>182 000</b>	<b>160 303.98</b>	<b>21 696.02</b>	<b>236 947.78</b>
<b>Total: Current expenditure</b>	<b>106 848 000</b>	<b>105 584 203.37</b>	<b>1 263 796.63</b>	<b>77 101 109.65</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	2 185 000	2 180 424.77	4 575.23	12 678.31
102. Vehicles	943 000	942 498.00	502.00	-
<b>Total</b>	<b>3 128 000</b>	<b>3 122 922.77</b>	<b>5 077.23</b>	<b>12 678.31</b>
<b>Total: Operational expenditure</b>	<b>109 976 000</b>	<b>108 707 126.14</b>	<b>1 268 873.86</b>	<b>77 113 787.96</b>
<b>GRAND TOTAL</b>	<b>109 976 000</b>	<b>108 707 126.14</b>	<b>1 268 873.86</b>	<b>77 113 787.96</b>

## 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\$
Audit fees	1 355 000	1 644 443.46	289 443.46	1 537 936.45
Private telephone calls	15 000	18 494.73	3 494.73	19 834.25
Miscellaneous	5 000	116 596.74	111 596.74	374 715.51
Unclaimed/stale cheques	-	183 612.62	183 612.62	-
<b>Total</b>	<b>1 375 000</b>	<b>1 963 147.55</b>	<b>588 147.55</b>	<b>1 932 486.21</b>

## 1.4 Notes to the financial statements

### 1.4.1 Departmental Revenue: Explanations of variations exceeding N\$ 200 000

#### Under-estimation

#### Audit fees (N\$ 289 443.46)

The variance was mainly caused by the following unforeseen payments

Karakul Board	(2014/15)	47 985.00
Karakul Board	(2015/16)	59 424.75
Karakul Board	(2016/17)	15 464.73
National Youth Services	(2009/2010 and 2010/2011)	57 750.00
National Youth Services	(2011/2012 and 2012/2013)	69 300.00
National Youth Services	(2013/2014)	43 932.00
		<u>293 856.48</u>

## 2. GENERAL INFORMATION

### 2.1 Revenue outstanding

The Accounting Officer reported revenue outstanding to the amount of N\$ 1 186 437.84 as follows:

Revenue head	Number of cases involved	Outstanding amount as at 31 March 2018
		N\$
Audit fees	13	1 176 437.58
Private telephone calls	100	10 000.26
<b>Total</b>		<b>1 186 437.84</b>

### 2.2 Bank account

The Accounting Officer reported that the Office operated the following bank account during the financial year under review. The purpose of this bank account was to cater for the hosting of AFROSAI meetings in 2016 and 2017.

Account name	Institution	Closing balance as at 31 March 2018
		N\$
Office of the Auditor-General	First National Bank of Namibia	49 909.34

### 2.3 Bursaries and study assistance

The Accounting Officer reported that sixteen (16) staff members were assisted by the Office to further their studies to the amount of N\$ 795 641.54 during the financial year under review.

## 2.4 Donation by Government

The Accounting Officer reported that the Office donated audit reports to the value of N\$ 8 930.40 to the undermentioned institutions with the necessary Treasury authorisation:

Beneficiary	Value
	N\$
Libraries	2 232.60
Universities	4 465.20
Archives	2 232.60
<b>Total</b>	<b>8 930.40</b>

## 2.5 Debt to Government

The Accounting Officer reported an amount of N\$ 195 337.29 in respect of various debts owed by staff members.

Nature of debt	Balance as at 01 April 2017	Recovered during the year	Adjustments	Outstanding as at 31 March 2018
	N\$	N\$	N\$	N\$
Study assistance	86 738.00	10 020.00	-	76 718.00
Vehicle damages	185 069.51	35 897.21	(58 908.75)	90 263.55
Loss of key to a vehicle	2 303.05	-	-	2 303.05
Over utilization study/Vacation leave	13 822.56	-	-	13 822.56
Loss of official laptop	2 370.00	592.50	-	1 777.50
Accommodation MDP Workshop	10 452.63	-	-	10 452.63
Damage to official laptop	1 118.37	1 118.37	-	-
	<b>301 874.12</b>	<b>47 628.08</b>	<b>(58 908.75)</b>	<b>195 337.29</b>

\*The debt has become irrecoverable and Treasury authorization has been obtained.

## 2.6 Stock and annual stocktaking

The Accounting Officer reported that stocktaking was conducted at three (3) points and the report was approved by Treasury. Furthermore, the Accounting Officer reported the following values of stock.

Name of Stock point	Value	Surpluses	Shortages/ Deficiencies	Obsolete/ Worn-out
	N\$	N\$	N\$	N\$
OAG - Office	14 295 058.17	12 396.26	6 641.81	103 403.93
OAG - Library	8 424.38	-	-	-
OAG - Information Technology (IT)	4 045 444.93	-	-	635 205.66
<b>Total</b>	<b>18 348 927.48</b>	<b>12 396.26</b>	<b>6 641.81</b>	<b>738 609.59</b>

## 2.7 Stores and depots

The Accounting Officer reported stock on hand at the end of the financial year to the value of N\$ 2 597 220.30 as follows:

Name of Store/Depot	Stock on hand as at 31 March 2018
	N\$
Furniture & Office Equipment	81 924.94
Stationery	433 880.88
Cleaning and catering supplies	91 745.63
IT equipment	1 878 566.56
IT consumables	111 102.29
<b>Total</b>	<b>2 597 220.30</b>

## 2.8 Internal inspections

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

Category of inspection	Number of inspections points	Number of inspections	Classification of reports according to the Accounting Officer's opinion
Financial	1	1	Satisfactory
Stock and equipment	1	1	Satisfactory
Internal audit	1	3	Satisfactory
Personnel	1	1	Satisfactory
Registry	1	1	Satisfactory
Maintenance	1	1	Satisfactory
<b>Total</b>	<b>6</b>	<b>8</b>	

## 2.9 Vehicles

### 2.9.1 Vehicles on hand (Own fleet)

The Accounting Officer reported a total number of forty two (42) vehicles and three (3) trailers on hand at the end of the financial year under review with a total value of N\$ 9 183 065.79.

### 2.9.2 Accidents – Cost of damages

The Accounting Officer reported that five (5) vehicles were involved in accidents at an estimated total cost of N\$ 134 706.38 at 31 March 2018. One of the reported vehicles were damaged beyond repair and the total cost is estimated at N\$ 120 844.95, four (4) vehicles are still to be repaired at an estimated cost of N\$ 13 861.43.

**2.10 Losses/damages**

The Accounting Officer reported losses and damages through irregularities as follows for the financial year under review:

	<b>Amount</b>
	N\$
<b>Persons employed by government:</b>	
Equipment	44 958.79
Accidents	422 929.34
Amount recovered	37 682.98
Amount written off	58 908.75
<b>Persons outside government:</b>	
Equipment	13 422.44
Accidents	93 908.41
Amount written off	3 652.35

**2.11 Wellness**

The Accounting Officer reported that N\$ 54 902.17 was spent on wellness activities during the year under review.

**2.12 Suspense accounts**

The Accounting Officer reported balances on six (6) of the Office's suspense accounts as at 31 March 2018, of which five (5) had debit balances and one (1) had a credit balance. The Accounting Officer fully disclosed the following balances as required by Treasury Instructions FD 0704:

<b>Description</b>	<b>Balance as at 31 March 2018 Debit/(Credit)</b>
	N\$
S&T advance suspense account	262 995.00
Rejection account	(3 510.00)
Bills payable	16 684.16
Social security	162.00
Pension funds: GIPF	2 576.32
Receipt suspense account	3.00

WINDHOEK, 22 October 2018

**GOMS MENETTÉ**  
**ACCOUNTING OFFICER**

