



**REPUBLIC OF NAMIBIA**



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE  
OFFICE OF THE ATTORNEY-GENERAL  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020**

Published by authority

Price (Vat excluded) N\$ 33.00

Report no: 20/2021



**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 2020 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, 199,(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 2021**

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

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**



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## DEFINITIONS

<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>Appropriation act:</b>	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
<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>Budget:</b>	An estimation of the revenue and expenses over a specified future period of time.
<b>Direct reporting engagement:</b>	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.
<b>GIPF:</b>	Government Institution Pension Fund.
<b>IFMS:</b>	Integrated Financial Management System.
<b>International Standards of Supreme Audit Institutions (ISSAI):</b>	Professional standards and best practice guidelines for public sector auditors, officially authorized and endorsed by the International Organization of Supreme Audit Institutions (INTOSAI).
<b>Key Performance Indicator (KPI):</b>	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives.
<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.
<b>Miscellaneous revenue:</b>	All revenue collected and not having a specified revenue code.
<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 performance agreements and personal development plans)
<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>Rejection account:</b>	A suspense account reflecting names and balances of all persons/companies that owe money to the State.
<b>S&amp;T Advance Suspense Account:</b>	A suspense account reflecting the outstanding subsistence and travel advances.
<b>Standard sub-division:</b>	Government Balance account, showing balances incurred on each account/activity.
<b>Subsistence advance:</b>	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while

	on an official assignment.
<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>Suspension:</b>	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
<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>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>Unauthorised expenditure:</b>	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
<b>Under expenditure:</b>	Saving on the budget.
<b>Virement:</b>	Moving of budgeted funds from one account to another account within the same budget of the same office/Office of the Attorney-General/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>Vote:</b>	Represents an Office/Ministry/Agency.



**REPORT OF THE AUDITOR-GENERAL ON THE  
ACCOUNTS OF THE OFFICE OF THE ATTORNEY-GENERAL  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020**

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**1. SECTION A: FINANCIAL AUDIT**

**1.1 UNQUALIFIED AUDIT OPINION**

I have audited the financial statements of the Office of the Attorney-General for the financial year ended 31 March 2020, 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.

In my opinion, the financial statements of the Office of the Attorney-General as at 31 March 2020 are prepared, in all material respects, in accordance with 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 Financial Statements section of my report. I am independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions 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. No key audit matter is reported for the year under review.

**1.4 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 or 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 Office of the Attorney – General for the financial year ended 31 March 2020.

### **2.2 DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE**

The audit is aimed to determine whether the Office of the Attorney- General's financial performance and use of its appropriated funds is in compliance with the Appropriation Act, 2019 (Act 2 of 2019), Appropriation Amendment Act, 2019 (Act 3 of 2019), State Finance Act, 1991 (Act 31 of 1991), and the Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and Public Procurement Regulations for the financial year ending 31 March 2020.

### **2.3 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 the ISSAIs. 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. 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 of this compliance audit are derived from the following regulations and laws stated below:

- Appropriation Act, 2019 (Act 2 of 2019);
- Appropriation Amendment Act, 2019 (Act 3 of 2019);
- 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 2020 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them. The audit team conducted interviews with management and those charged with governance and document reviews were also carried out.

## **2.6 KEY AUDIT FINDINGS**

### **2.6.1 Unauthorised 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, 1991 (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, three (3) operational subdivisions were exceeded with a total amount of N\$ 87 743.80 which is unauthorized in terms of Section 6 (a)(iii) of the State Finance Act.

It is recommended that the Accounting Officer should put measures in place to avoid overspending and should ensure 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**

The Accounting Officer indicated that the office will ensure that although virementation is done timely the expenditure is booked after the last virementation.

### **2.6.2 Underexpenditure**

Five (5) main divisions and the entire Vote 35 incurred underexpenditure beyond the 2% threshold. These main divisions and the vote have underspent with a total of N\$ 10 160 438.31. Although explanations were provided for underexpenditure Treasury Instruction DC0202 states that *“when drawing up draft estimates the Accounting Officer and their Financial Advisors shall take note against that more funds than can reasonably be spent shall not be requested”*.

It is recommended that the Accounting Officer should put measures in place to avoid underspending and should ensure that planned activities are implemented and comply with the Treasury Instruction DC0202.

#### **Management comment**

The Accounting Officer indicated that the office will ensure that measures will be put in place to avoid underspending.

### **2.6.3 Magistrate Offices and Magistrate Deposit Account**

Treasury Instruction FD0703 requires that the suspense accounts of the Office be thoroughly analysed and reconciled with the ledger accounts and necessary corrections should be made to clear them. The audit found there are credit balances on the suspense accounts for the Magistrate Offices of an amount of N\$ 998 448.69 and Magistrate Deposit Account of an amount of N\$ 9 329 965.80.

It is recommended that the Accounting Officer should comply with Treasury Instruction FD0703, which stipulates that suspense accounts of the Office should be thoroughly analysed and reconciled with the ledger accounts and provide an explanation for these differences with the relevant evidence.

#### **Management comment**

The Accounting Officer indicated the office will ensure that reconciliation is done on these accounts.

## **2.7 OPINION ON THE SUBJECT MATTER**

In my opinion, the Office of the Attorney-General's financial performance and the 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, Appropriation Act, 2019 (Act 2 of 2019), Appropriation Amendment Act, 2019 (Act 3 of 2019) and Public Procurement Regulations.

## **3. AUDIT OF PERFORMANCE INFORMATION**

I have audited the performance information of the Office of the Attorney-General for the financial year ended 31 March 2020.

### **3.1 DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE**

A Performance Management System (PMS) is defined 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 timelines.

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 general public.

The scoping of the key performance indicators was performed by looking at the high-level statements, which are indicated in the Office's Mandate, the Strategic Plan (2017-2022) and the Annual Plan for the financial year 2019/2020.

### **3.2 AUDIT OBJECTIVE**

The objective of the Key Performance Indicator (KPI) audit is to provide reasonable 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, programmes, and projects. 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. The findings and recommendations are taken into consideration.

### **3.3 AUDIT CRITERIA**

In this audit, the performance information was tested against the following criteria:

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

### **3.4 SUMMARY OF METHODS APPLIED**

The scoping of the key performance indicators was performed, by looking at the high-level statements, which are indicated in the Strategic Plan (2017-2022) and the Annual Plan of the Office for the financial year 2019/2020. A key performance indicator was selected based on what would be significant to the intended users, their usefulness and reliability in assessing the Office's achievements in terms of its service performance objectives. The following key performance indicator was audited: *% of assets forfeiture cases completed*.

### **3.5 CONCLUSION ON THE SUBJECT MATTER**

The audit revealed a satisfactory outcome on the existence, timeliness relevance and completeness criteria as all performance indicators were predetermined, quantifiable and satisfactory thus the Office of the Attorney- General is commented on it.

## **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 the terms of the State Finance Act 31, 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, 2019 (Act 2 of 2019), Appropriation Amendment Act, 2019 (Act 3 of 2019), State Finance Act, 1991 (Act 31 of 1991), and the 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 AND COMPLIANCE AUDIT**

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

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

As part of an audit in accordance with the International Standards for Supreme Audit Institutions, I exercise professional 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 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.
- 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 in compliance with the Appropriation Act, 2019 (Act 2 of 2019), Appropriation Amendment Act, 2019 (Act 3 of 2019), 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 (ISSAs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the audited entity is in compliance with the authorities that govern the audited entity in the execution of its roles and responsibilities.

## 6. GENERAL INFORMATION

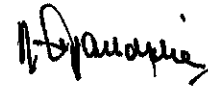
The financial statements, notes to the financial statements and general information provided by the Accounting Officer are attached as *Annexure A*.

The accounts were submitted timeously by the Accounting Officer to the Auditor-General on 15 October 2020 in terms Section 25 (1) of the State Finance Act, 1991 (Act 31 of 1991).

## 7. ACKNOWLEDGEMENT

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

WINDHOEK, MARCH 2021



**JUNIAS ETUNA KANDJEKE**  
**AUDITOR-GENERAL**

## 1. AUDITED FINANCIAL STATEMENTS

## 1.1 Appropriation account

2019/2020						2018/2019
Service	N\$	Authorized expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percentage	
	N\$	N\$	N\$	N\$	%	N\$
<b>01. Office of the Attorney-General:</b>						
Original budget	1 708 000					
Plus: Virement	3 000	1 711 000	1 619 764.60	91 235.40	5.33	2 124 928.98
<b>02. Administration and Support Service:</b>						
Original budget	32 720 000					
Less: Virement	(7 048 432)	25 671 568	22 738 205.27	2 933 362.73	11.43	33 149 330.71
<b>03. Provision of Legal Service:</b>						
Original budget	27 622 000					
Less: Virement	(5 000)					
Less: Suspension	(700 000)	26 917 000	25 485 640.41	1 431 359.59	5.32	25 747 669.77
<b>04. Civil Litigation:</b>						
Original budget	44 504 000					
Plus: Virement	2 783 600					
Less: Suspension	(162 000)	47 125 600	45 229 216.07	1 896 383.93	4.02	48 152 845.25
<b>05. Public Prosecution:</b>						
Original budget	97 459 000					
Plus: Virement	4 266 832					
Less: Suspension	(300 000)	101 425 832	97 617 735.34	3 808 096.66	3.75	89 056 526.00
<b>Total</b>		<b>202 851 000</b>	<b>192 690 561.69</b>	<b>10 160 438.31</b>	<b>5.01</b>	<b>198 231 300.71</b>



## ANNEXURE A (continued)

## 1.2 Standard subdivisions

Subdivision	2019/2020			2018/2019
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Operational:</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	130 945 532	124 524 300.26	6 421 231.74	115 033 969.52
002. Employer's contribution to GIPF	14 592 500	14 469 883.46	122 616.54	13 009 891.59
003. Other conditions of service	4 591 000	4 260 139.80	330 860.20	4 828 570.84
005. Employer's Contribution to Social Security	268 000	265 887.32	2 112.68	245 454.17
<b>Total</b>	<b>150 397 032</b>	<b>143 520 210.84</b>	<b>6 876 821.16</b>	<b>133 117 886.12</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence allowance	6 112 000	6 011 665.15	100 334.85	6 784 777.80
022. Materials and supplies	2 200 000	2 056 644.89	143 355.11	4 810 071.68
023. Transport	3 905 000	1 556 862.71	2 348 137.29	4 593 000.00
024. Utilities	4 796 000	4 755 484.08	40 515.92	4 540 742.05
025. Maintenance expenses	4 550 000	4 537 854.58	12 145.42	2 899 233.40
026. Property rental and related charges	6 918 568	6 918 567.61	0.39	6 862 069.05
027. Other services and expenses	22 032 000	21 621 643.20	410 356.80	28 873 005.85
029. Printing and advertisements	142 000	92 007.74	49 992.26	1 455 335.56
031. Politicians entertainment	16 000	10 694.48	5 305.52	-
033. Office refreshment	-	-	-	1 380.00
<b>Total</b>	<b>50 671 568</b>	<b>47 561 424.44</b>	<b>3 110 143.56</b>	<b>60 819 615.39</b>
<b>Current expenditure: Membership fees and subscriptions</b>				
041. International	22 400	22 325.69	74.31	32 012.19
042. Domestic	160 000	-	160 000.00	374 006.17
<b>Total</b>	<b>182 400</b>	<b>22 325.69</b>	<b>160 074.31</b>	<b>406 018.36</b>
<b>Total: Current expenditure</b>	<b>201 251 000</b>	<b>191 103 960.97</b>	<b>10 147 039.03</b>	<b>194 343 519.87</b>
<b>Capital Expenditure:</b>				
<b>Operational: Acquisition of assets</b>				
101. Furniture and office equipment	1 600 000	1 586 600.72	13 399.28	3 887 780.84
<b>Total</b>	<b>1 600 000</b>	<b>1 586 600.72</b>	<b>13 399.28</b>	<b>3 887 780.84</b>
<b>Total: Operational expenditure</b>	<b>202 851 000</b>	<b>192 690 561.69</b>	<b>10 160 438.31</b>	<b>198 231 300.71</b>
<b>GRAND TOTAL</b>	<b>202 851 000</b>	<b>192 690 561.69</b>	<b>10 160 438.31</b>	<b>198 231 300.71</b>

### 1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2019/2020	More/(Less) than estimated	Actual revenue 2018/2019
	N\$	N\$	N\$	N\$
Miscellaneous	150 000	46 584.30	(103 415.70)	595 224.12
Legal fees	560 000	251 306.27	(308 693.73)	1 179 171.85
<b>Total</b>	<b>710 000</b>	<b>297 890.57</b>	<b>(412 109.43)</b>	<b>1 774 395.97</b>

### 1.4 NOTES TO THE FINANCIAL STATEMENTS

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

##### Underexpenditure

##### Main division 01: Office of the Attorney-General (N\$ 91 235.40- 5.33%)

The underspending was caused by lesser expenditure on salaries and GIPF and lesser traveling than was anticipated.

##### Main division 02: Administration and Support Service (N\$ 2 933 362.73- 11.43%)

The underspending was caused by lesser expenditure on salaries and GIPF. However, these funds could not be fully utilized at the end of the financial year because of a new directive contained in Circular No. 11 of 2017 from Secretary to Cabinet which required OMA's to obtain approval from Secretary to the Cabinet to appoint staff, which introduced bureaucratic delays in speeding up recruitment. Another cause for the underexpenditure is the non-receiving of Government Garage statements for the financial year 2019/2020. This delay is caused by the system which is out of order since last year July 2019.

##### Main division 03: Provision of Legal Service (N\$ 1 431 359.59- 5.32%)

##### Main division 04: Civil Litigation (N\$ 1 896 386.93- 4.02%)

##### Main division 05: Public Prosecution (N\$ 3 808 096.66- 3.75%)

The main divisions listed above had under spendings that were caused by lesser expenditure on salaries and GIPF due to high staff turnover and under spending was also caused by lesser traveling than was anticipated.

#### 1.4.2 Departmental revenue: Explanations of revenue exceeding N\$ 200 000

##### Legal fees (N\$ 308 693.73)

Legal fees and costs were not collected as anticipated due to the shortage of staff.

## 2. GENERAL INFORMATION

### 2.1 Bank accounts

The Accounting Officer reported the following closing balances as at 31 March 2020:

Name of account	Financial institution	Balance as at 31/03/2020
		N\$
MESSERS (Office of the Attorney- General of Justice- POCA) Current Account	Standard Bank	4 246 962.94
MESSERS (Office of the Attorney-General of Justice- POCA) Notice Account	Standard Bank	27 281 750.78

### 2.2 Points keeping stock and annual stocktaking

The Accounting Officer reported that stocktaking was conducted at five (5) inspection points during the financial year under review and reported the following values as at 31 March 2020:

Stock point	Value of stores and equipment on hand	Surpluses	Shortages/Deficiencies	Obsolete/Worn-out
	N\$	N\$	N\$	N\$
Legal Advice (Furniture)	500 000	39 160	-	500
Legal Advice (Library)	5 000 000	-	-	-
Civil Litigation	2 000 000	17 800	5 000	-
Prosecutor-General (Furniture)	500 000	4 390	-	1 500
Prosecutor General (Library)	500 000	-	-	-
<b>Total</b>	<b>8 500 000</b>	<b>61 350</b>	<b>5 000</b>	<b>2 000</b>

### 2.3 Debt to Government

The Accounting Officer reported that a total amount of N\$ 25 799.80 in respect of debt to Government was outstanding as at 31 March 2020.

### 2.4 Suspense accounts

The Office had balances on seven (7) suspense accounts as at 31 March 2020, of which three (3) had debit balances and four (4) had credit balances.

Description	Debit/(Credit)
	N\$
R/D Suspense IRD	57 829.44
S&T advance suspense account	49 253.58
Rejection account	(75 106.42)
Magistrate offices	(998 448.69)
Bills payable	5 156.13
Electronic Fund Transfer Clearing Account (EFT)	(3 107.00)
Magistrate deposit account	(9 329 965.80)

**2.5 Vehicles (Government Garage)**

The Accounting Officer reported a total of thirty-four (34) vehicles on hand.

**2.6 Vehicle accidents**

The Accounting Officer reported four (4) accidents which were reported of a value of N\$ 13 877.85.

**WINDHOEK, 15 OCTOBER 2020**

**GLADICE PICKERING  
ACCOUNTING OFFICER**