



REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
OFFICE OF THE PRIME MINISTER
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022**

REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Office of the Prime Minister for the financial year ended 31 March 2022 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 2023

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DEFINITIONS

Treasury:	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
Vote:	Represents an Office/Ministry/Agency.
Appropriation Act:	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
Appropriation Account:	Government Income and Expenditure statement, showing on receipt side the estimated budgeted amounts and on expenditure side the actual expenditure amounts and the difference thereof.
Standard sub-division:	Government Balance account, showing balances incurred on each account/activity.
Suspension:	Reduction on budget (Treasury may from time without 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 specified.
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).
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.
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

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS
OF THE OFFICE OF THE PRIME MINISTER
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022**

1. SECTION A: FINANCIAL AUDIT

1.1 UNQUALIFIED AUDIT OPINION

I have audited the financial statements of the Office of the Prime Minister for the financial year ended 31 March 2022 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 ended, and other explanatory information.

In my opinion, the financial statements of the Office of the Prime Minister as at 31 March 2022 are prepared, in all material respects, in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 13 of the State Finance Act, 1991 (Act 31 of 1991).

1.2 BASIS FOR UNQUALIFIED AUDIT OPINION

I conducted my audit in accordance with International Standards for Supreme Audit Institutions. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the Code of Ethics for 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 an unqualified opinion.

1.3 KEY AUDIT MATTERS

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

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 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

2.2 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 Prime Minister for the financial year ended 31 March 2022.

2.3 DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE

The audit aimed to determine whether the Office of the Prime Minister used the appropriated funds in compliance with the Appropriation Act, 2021 (Act 4 of 2021), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act 2015 (Act 15 of 2015), Appropriation Amendment Act, 2021 (Act 8 of 2021), Treasury Instructions and Public Procurement Regulations during the financial year ended 31 March 2022.

2.4 AUDIT OBJECTIVE

The objective of this compliance audit is to verify and assess whether Office of the Prime Minister 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 assumption assurance in forming an opinion. In forming an opinion, the findings and recommendations are taken into consideration. In addition, the objective of this audit is to verify and assess whether public funds have been used appropriately and lawfully, and to report issues of non-compliance so that corrective action is taken and compliance to laws and regulations is strengthened.

2.5 AUDIT CRITERIA

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

- Appropriation Act, 2021 (Act 1 of 2021);
- Appropriation Amendment Act, 2021 (Act 4 of 2021);
- State Finance Act, 1991 (Act 31 of 1991);
- Public Procurement Act, 2015 (Act 15 of 2015);
- Treasury Instructions; and
- Public Procurement Regulations.

2.6 SUMMARY OF METHODS APPLIED

I have audited the financial statements for the financial year ended 31 March 2022 submitted by the Accounting Officer, in order to determine whether this information complied with the laws and regulations that governs them.

2.7 KEY AUDIT FINDINGS

2.7.1 Unauthorized expenditure

The following unauthorized expenditure occurred during the financial year and is hereby reported as such in terms of Section 27(6)(a) of the Act.

Although Treasury approval was obtained to utilise expected savings for the defrayal of excess expenditure by way of virements during the year, one (1) subdivision was exceeded with N\$ 7 553.95. This excess is unauthorised in terms of Section 6 (a) (iii) of the Act.

It is recommended that the Accounting Officer should closely monitor and review the financial position of the Office on a continuous basis to enable better financial control, and take appropriate action timeously to avoid unauthorised expenditure in future.

Management comment

The Accounting Officer indicated that the observation has been noted and control measures will be improved.

2.7.2 Donations to Government

Treasury Instruction T I MA 0101 and Section 19 of the State Finance Act stipulates that Treasury Authorization shall be granted before any donations to the State or grant in aid whether in cash or kind movable or immovable is accepted. However, the Office received the following cash donations without obtaining Treasury Approval:

Account name	Balance as at 31/03/2022
	N\$
Benjamin Hendrickse	500.00
Dr. Henry Chan	99 658.00
Republic of Bulgravia	338 800.00
Total	438 958.00

It is recommended that the Accounting Officer should ensure that Treasury authorization is obtained before donations are accepted.

Management comment

The Accounting Officer indicated that the Office requested for Treasury standing authorisation to accept donations in cash and in kind but the request was not granted for the financial year 2021/2022. It is not practical to always secure Treasury approval prior to acceptance due to the nature of donations.

2.7.3 Annual stocktaking

Treasury Instruction KA 0901 stipulates that stores and equipment must be subjected to stocktaking at least once a year. The Accounting Officer reported that stocktaking for the 2021/2022 financial year was conducted from

07 February 2022 to 17 March 2022 at the Head office in Windhoek. However, no Treasury approval has been provided for audit purposes.

It is recommended that the Accounting Officer should ensure that stock taking is carried out and approval is obtained within the timeframe as prescribed by Treasury Instruction KA 0901.

Management comment

The Accounting Officer indicated that the Office submitted the stock taking report dated 15 May 2022 for the 2021/2022 financial year to Treasury, but Treasury did not approve the report because it was late.

2.8 UNQUALIFIED OPINION ON THE SUBJECT MATTER

In my opinion, the Office of the Prime Minister'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, Appropriation Act, 2021 (Act 1 of 2021) and Appropriation Amendment Act, 2021 (Act 4 of 2021).

3. AUDIT OF PERFORMANCE INFORMATION

I have audited the performance information of the Office of the Prime Minister for the financial year ended 31 March 2022.

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 organisation 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 (2018/2019 - 2021/2022) and the Annual Plan for the financial year 2021/2022. Key performance indicators were selected based on what would be significant to the intended users and their usefulness in assessing the entity's achievements in terms of its service performance objectives.

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
- Completeness

3.4. SUMMARY OF METHODS APPLIED

The auditors reviewed the Strategic plan, Annual plan and Annual performance report to confirm whether the Strategic Plan objectives, targets and KPIs have been correctly cascaded to the Annual Plan and whether the selected key performance indicators for the year under review are reported in the Directorate quarterly reports and Annual Performance Report.

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

3.5 CONCLUSION ON THE SUBJECT MATTER

The Office planned the following action steps for the KPI, “the number of Monitoring and Evaluation wage bill reports produced” under Public Service Management directorate in the 2021/2022 annual plan namely:

1. Consolidation of information from O/M/As ; and
2. Produce the Public Service Wage Bill Containment strategies progress reports.

The audit revealed that the reported actual performance against pre-determined objectives regarding the compliance, usefulness, reliability, existence, timeliness, presentation, measurability, relevance, consistency, accuracy, validity and completeness sub-criteria was achieved and evidence-based, for the above planned action steps in the 2021/2022 annual plan.

The Office is commended for the satisfactory outcome of the performance information audit.

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 State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions, Public Procurement Regulations and Appropriation Act, 2021 (Act 1 of 2021) and Appropriation Amendment Act, 2021 (Act 4 of 2021) 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.

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

As part of an audit in accordance with the International Standards for Supreme Audit Institutions, I exercise professional skepticism throughout the audit, I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence, obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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 in compliance with the Appropriation Act, 2021 (Act 1 of 2021), Appropriation Amendment Act, 2021 (Act 4 of 2021), State Finance Act, 1991 (Act 31 of 1991), and the 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.

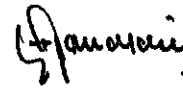
6. GENERAL INFORMATION

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 by the Accounting Officer to the Auditor-General on 31 August 2022 in terms of the State Finance Act, 1991.

7. ACKNOWLEDGEMENT

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

WINDHOEK, FEBRUARY 2023



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2021/2022					2020/2021	
Service	N\$	Authorised expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percent age	
	N\$	N\$	N\$	N\$	%	N\$
01. Office of the Prime Minister:						
Original budget	11 003 000					
Plus: Virement	490 000	11 493 000	11 043 465.80	449 534.20	3.91	12 966 385.71
02. Disaster Risk Management:						
Original budget	115 444 000					
Plus: Virement	29 189 886	144 633 886	144 021 679.32	612 206.68	0.42	124 268 167.59
03. Administration:						
Original budget	129 897 000					
Less: Virement	(3 982 394)					
Less: Suspension	(14 400 000)	111 514 606	105 380 298.11	6 134 307.89	5.50	106 606 595.79
04. Public Service Innovation and Reforms:						
Original budget	5 715 000					
Less: Virement	(250 000)	5 465 000	5 215 670.01	249 329.99	4.56	4 364 823.01
05. Public Service Commission:						
Original budget	23 312 000					
Plus: Virement	944 270	24 256 270	23 819 472.79	436 797.21	1.80	23 942 199.86
06. E-Governance Management:						
Original budget	66 513 000					
Less: Virement	(22 966 359)					
Less: Suspension	(5 000 000)	38 546 641	38 206 297.13	340 343.87	0.88	66 917 963.44

Annexure A (continued)

2021/2022					2020/2021	
Service		Authorised expenditure	Actual expenditure	Variations		Actual expenditure
				Under- expenditure/ (Excess)	Percen age	
	N\$	N\$	N\$	N\$	%	N\$
07. Cabinet Secretariat:						
Original budget	11 473 000					
Less: Virement	(1 181 781)	10 291 219	10 051 356.35	239 862.65	2.33	12 048 984.57
08. Public Service Management:						
Original budget	50 534 000					
Less: Virement	(1 748 699)	48 785 301	47 911 082.70	874 218.30	1.79	47 795 751.01
09. Political Office Bearers Commission Secretariat:						
Original budget	3 107 000					
Less: Virement	(494 923)	2 612 077	2 508 097.33	103 979.67	3.98	2 328 478.19
TOTAL:		397 598 000	388 157 419.54	9 440 580.46	2.37	401 239 349.17

1.2 Standard subdivisions

Subdivision	2021/2022			2020/2021
	Authorised expenditure N\$	Actual expenditure N\$	Expenditure (Excess) N\$	Actual expenditure N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	139 287 863	137 760 301.53	1 527 561.47	144 546 124.80
002. Employer's contribution to the G.I.P.F	16 953 137	16 768 644.92	184 492.08	17 533 322.96
003. Other conditions of service	2 813 914	2 766 684.55	47 229.45	6 765 251.05
005. Employer's contribution to Social Security	358 500	322 964.10	35 535.90	338 886.93
Total	159 413 414	157 618 595.10	1 794 818.90	169 183 585.74
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	3 866 997	2 328 147.89	1 538 849.11	1 214 838.87
022. Materials and supplies	2 433 611	2 400 691.69	32 919.31	2 333 266.92
023. Transport	4 200 000	4 190 662.84	9 337.16	4 213 073.18
024. Utilities	23 738 701	23 663 112.11	75 588.89	30 409 049.07
025. Maintenance expenses	22 938 879	22 791 354.90	147 524.10	46 126 368.46
026. Property rental and related charges	2 276 619	2 276 618.29	0.71	2 019 301.98
027. Other services and expenses	5 948 475	5 792 038.95	156 436.05	3 218 604.54
Total	65 403 282	63 442 626.67	1 960 655.33	89 534 503.02
Current expenditure: Membership fees and subscriptions				
041. International	305 301	272 559.30	32 741.70	314 161.67
Total	305 301	272 559.30	32 741.70	314 161.67
Current expenditure: Subsidies, grants and other transfers				
043. Government Organisations	160 158 975	160 151 535.00	7 440.00	139 252 487.00
Total	160 158 975	160 151 535.00	7 440.00	139 252 487.00
Total: Operational expenditure	385 280 972	381 485 316.07	3 795 655.93	398 284 737.43
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	3 798 028	3 798 026.98	1.02	2 287 226.49
Total: Capital Expenditure	3 798 028	3 798 026.98	1.02	2 287 226.49
Development Capital expenditure				
115. Feasibility studies, design and supervision	5 500 000	840 931.40	4 659 068.60	-
117. Construction, renovation and improvement	3 019 000	2 033 145.09	985 854.91	667 385.25
Total: Development expenditure	8 519 000	2 874 076.49	5 644 923.51	667 385.25
GRAND TOTAL	397 598 000	388 157 419.54	9 440 580.46	401 239 349.17

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2021/2022	More/(less) than estimated	Actual revenue 2020/2021
	N\$	N\$	N\$	N\$
Miscellaneous	50 000	67 735.60	17 735.60	471 043.37
Total	50 000	67 735.60	17 735.60	471 043.37

1.4 Notes to the financial statements

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

(i) Underexpenditure

Main division 01: Office of the Prime Minister (N\$ 449 534.20– 3.91%)

The underexpenditure under personnel expenditure was due to the vacant position of the Special Assistant to the Deputy Prime Minister, which was filled in November 2021. The underexpenditure under other services and expenses - Ex Gratia was due to the outstanding payments of financial assistance for the students at the University of Namibia that could not be processed before the end of the financial year due to banking details that were not provided. The underexpenditure under travel and subsistence allowance was due to Covid-19 interruptions of planned trips.

Main division 03: Administration (N\$ 6 134 307.89– 5.50%)

The underexpenditure under personnel expenditure was due to the vacancies that could not be filled due to the effects of Covid-19 and the staff turnover during the financial year. The underexpenditure under travel and subsistence allowance were due to COVID-19 interruptions of planned trips. The underexpenditure under material and supplies was due to goods that could not be delivered by the end of the financial year and some services could not be sourced from the suppliers due to a lack of stocks in their warehouses. The underexpenditure under utilities was due to invoices that were not received by the end of the financial year. An underexpenditure was also realized under development expenditure because the bidding process was objected upon the awards of the professional architects thus the process is on hold.

Main division 04: Public Service Innovation and Reforms (N\$ 249 329.99– 4.56%)

The underexpenditure on personnel expenditure was due to vacancies that were filled in May 2021 resulting in underexpenditure. The underexpenditure on travel and subsistence allowance were due to COVID-19 interruptions of planned trips.

Main division 07: Cabinet Secretariat (N\$ 239 862.65 -2.33%)

The underexpenditure on travel and subsistence allowance was due to COVID-19 interruption of planned trips.

Main division 09: Political Office Bearers Commission Secretariat (N\$ 103 979.67– 3.98%)

The underexpenditure on personnel expenditure was due to the vacant position of Chief Policy Analyst. The underexpenditure on travel and subsistence allowance was due to COVID-19 interruption of planned trips.

2. GENERAL INFORMATION

2.1 Suspension

The Accounting Officer reported that the Office suspended a total amount of N\$ 19 400 000 from the Vote during the mid-term budget review for the year under review.

2.2 Miscellaneous revenue

The Accounting Officer reported miscellaneous revenue amounting to N\$ 67 735.60 for salary and related expenditures and bidding documents during the year under review.

2.3 Fund accounts

The Accounting Officer reported two (2) fund accounts with closing balances as at 31 March 2022 as follows:

Account name	Banking institution	Balance as at 31/03/2022
		N\$
National Emergency Disaster Fund	Bank Windhoek	32 768 166.41
National Emergency Disaster Fund (Call Account)	Bank Windhoek	213 798 472.11

2.4 Bank accounts

The Accounting Officer reported that during the financial year under review, the Office kept and operated the following bank accounts:

Account name	Balance as at 31/03/2022
	N\$
OPM NAMSACCO Support	3 221 660.04
National Disaster Fund: COVID-19	38 428 996.85
Drought Relief Account (Call Account)	505 892.02
Drought Relief Account	1 532 214.69
Namibia Cleaning Campaign	346 458.21
OPM - Children of the Liberation Struggle	12 910 493.44
National Independence Celebration Committee	3 302 731.17
Heroes Acre	2 487 361.21

2.5 Relief of distress

The Accounting Officer reported relief of distress amounting to N\$ 139 922 264.19 at the end of the financial year.

2.6 Outstanding commitments

The Accounting Officer reported outstanding commitments amounting to N\$ 48 131.27 during the year under review.

2.7 Outstanding subsistence advances

The Accounting Officer reported outstanding subsistence advance amounting to N\$ 697 468.30 during the year under review.

2.8 Capital projects

The Accounting Officer reported the following development projects for the year under review:

Nature of project	Approved total budget	Total expenditure as at 31/03/2021	Approved appropriation 2021/2022	Actual expenditure 2021/2022	Total expenditure as at 31/03/2022	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Renovation of United House	28 100 000	71 669.84	8 500 000	2 874 076.49	2 945 746.33	31/03/2025
Renovation of the Office of the Prime Minister Headquarter's	12 300 000	667 385.25	2 919 000	-	667 385.25	31/03/2025
Total	40 400 000	739 055.09	8 519 000	2 874 076.49	3 613 131.58	

2.9 Grants by Government

The Accounting Officer reported that the Office offered grants amounting to N\$ 168 058.49 during the financial year under review.

2.10 Debt to Government

The Accounting Officer reported outstanding debt to the Government amounting to N\$ 35 472.75 as at 31 March 2022.

2.11 Vehicles

2.11.1 Vehicles on hand (Government Garage)

The Accounting Officer reported vehicles on hand for the year under review as follows:

Vehicle types	No of vehicles
Sedans	63
Pick-ups Combis/Station wagon	63
Heavy vehicles (Lorries, Tractors, Busses and Trailers)	7

2.11.2 Vehicle accidents

The Accounting Officer reported nine (9) vehicle accidents for the financial year under review, and none of them were repaired as at 31 March 2022.

2.12 Donations to the Government

The Accounting Officer reported that the Office received donations in cash and in-kind amounting to N\$ 41 999 423.10 for the year under review.

2.13 Stocktaking

The Accounting Officer reported that stocktaking was conducted at all eight (8) stock points for the year under review. Value of stock on hand, surpluses, shortage/deficiencies, obsolete/worn-out items were reported as follows:

Value of stock on hand	Shortage/Deficiencies	Obsolete/Worn-out
N\$ 20 000 000	N\$ 25 780.00	N\$ 24 196.00

2.14 Stores and depots

The Accounting Officer reported an amount of N\$ 70 953 076.40 for stores kept at the Department of Disaster Risk Management warehouse for the year under review.

2.15 Internal inspections

The Accounting Officer reported that eight (8) inspections were conducted during the financial year under review.

2.16 Wellness

The Accounting Officer reported an expenditure on wellness amounting to N\$ 104 504.36 during the year under review.

2.17 Suspense accounts

The following eight (8) suspense accounts had balances at the end of the financial year, four (4) with debit balances and four (4) with credit balances:

Description	Balance as at 31/03/2022 Debit / (Credit)
	N\$
Receipt suspense	(475 833.86)
RD cheques	17 496.38
S&T advance suspense account	756 010.95
Rejection account	11 443.57
Bills payable	(372 447.90)
Tax Code	3 467.71
Pension Fund: GIPF	(42.57)
Debt Establishment	(500)

WINDHOEK, 31-08-2022

I-BEN NATANGWE NASHANDI
EXECUTIVE DIRECTOR

