



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
NATIONAL PLANNING COMMISSION
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

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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 National Planning Commission for the financial year ended 31 March 2024 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991 (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, NOVEMBER 2024

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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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.
Appropriation act:	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
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.
Budget:	An estimation of the revenue and expenses over a specified future period of time specified.
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.
GIPF:	Government Institution Pension Fund.
IFMS:	Integrated Financial Management System.
International Standards of Supreme Audit Institutions (ISSAI):	Professional standards and best practice guidelines for public sector auditors, officially authorized and endorsed by the International Organization of Supreme Audit Institutions (INTOSAI).
Key Performance Indicator (KPI):	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives.
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.
Miscellaneous revenue:	All revenue collected and not having a specified revenue code.
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 plansperformance agreements and personal development plans)
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.
Rejection account:	A suspense account reflecting names and balances of all persons/companies that owe money to the State.

S&T Advance Suspense Account:	A suspense account reflecting the outstanding subsistence and travel advances.
Standard sub-division:	Government Balance account, showing balances incurred on each account/activity.
Subsistence advance:	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
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.
Suspension:	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
Treasury:	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
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>
Unauthorised expenditure:	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
Under expenditure:	Saving on the budget.
Virement:	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.
Vote:	Represents an Office/ Ministry/ Agency.

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS
OF THE NATIONAL PLANNING COMMISSION
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024**

1. SECTION A: FINANCIAL AUDIT

1.1 UNQUALIFIED AUDIT OPINION

I have audited the financial statements of the National Planning Commission for the financial year ended 31 March 2024, 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.

In my opinion, the financial statements of the National Planning Commission as at 31 March 2024 are prepared in all material respects in accordance with Section 12 and 13 of 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 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 unqualified audit 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 no key audit matters to report on.

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: AUDIT OF PERFORMANCE INFORMATION

I have audited the performance information of National Planning Commission for the financial year ended 31 March 2024.

2.1 DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE

A Performance Management System (PMS) is 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 timeliness.

The primary function of the PMS is to enable the Commission to achieve success in National Development Plans (NDP) and provide improvements in service delivery to the public.

The scoping of the key performance indicators was performed, by focusing on the high-level statements, which are indicated in the Mandate of the Commission and the 2017-2022 Strategic Plan. 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.

The audit was performed on the KPIs of the projects for the strategic objectives listed below:

Division: Monitoring and Evaluation	
Strategic Objective	Ensure the Implementation of NDP5
Key Performance Indicator	% Completion rate
Project	Development of Monitoring and Evaluation tools
Target	100%
Division: Macro-economics	
Strategic Objective	Oversee and Coordinate Development Planning
Key Performance Indicator	% Completion rate
Project	NDP6 policy formulation
Target	45%
Division: African Peer Review Mechanism	
Strategic Objective	Ensure implementation of NDP5
Key Performance Indicator	# progress reports produced
Project	Peer Review
Target	1 Report

2.2 AUDIT OBJECTIVE

The objective of the Key Performance Indicator (KPI) audit is to provide 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 Commission to inform the Parliament, the public and other stakeholders on its strategic priorities, programs, and projects.

An additional objective of this audit is also to provide reasonable assurance to Parliament, members of the general public and other relevant stakeholders whether the reported actual performance has actually occurred and are based on the selected criteria.

2.3 AUDIT CRITERIA

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

- Compliance with legislative requirements

- Usefulness;
- Reliability;
- Existence;
- Timeliness;
- Presentation;
- Measurability;
- Relevance;
- Consistency;
- Validity;
- Accuracy; and
- Completeness.

2.4 SUMMARY OF METHODS APPLIED

The auditors reviewed the annual plan and the directorate's quarterly reviews to confirm whether the Strategic Plan objectives, targets and key performance indicators (KPIs) have been correctly cascaded to the Annual plan and the selected key performance indicators (KPIs) for the year under review are reported in the Directorate/Divisions quarterly reports and Annual plan review report.

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

2.5 KEY AUDIT FINDINGS

The audit found that:

- i) The targeted Key Performance Indicator (KPI): to ensure (100%) implementation of NDP5 was not achieved fully, despite the set target, ninety five percent (95%) have been achieved.
- ii) The targeted Key Performance Indicator (KPI): to oversee and Coordinate Development Planning, the set target of forty-five percent (45%) was achieved.
- iii) The target of one (1) progress report on the implementation of NDP5 has been produced.

2.6 CONCLUSION ON THE SUBJECT MATTER

The outcome of the audit is satisfactory, despite one (1) of the three (3) selected Key Performance Indicators (KPI) not being fully achieved to ensure service delivery as enshrined in the Mandate of the Commission.

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 and 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 Appropriation Act, 2023 (Act 1 of 2023) Appropriation Amendment Act, 2023 (Act 16 of 2023), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulation 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 AND COMPLIANCE AUDIT

My objectives are to obtain reasonable assurance 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).

- 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.
- 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.

5. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The accounts were timeously submitted by the Accounting Officer to the Auditor-General in terms of Section 13 of the State Finance Act 1991.

6. GENERAL INFORMATION

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

7. ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the National Planning Commission during the audit is highly appreciated.

WINDHOEK, NOVEMBER 2024



JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2023/2024						2022/2023
Service	N\$	Authorised expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percen - tage	
	N\$	N\$	N\$	N\$	%	N\$
01. Office of the Minister:						
Original budget	3 293 000					
Additional budget	1 200 000					
Plus: Virement	1 810 500	6 303 500	6 078 437.64	225 062.36	3.57	4 427 878.92
02. Administration:						
Original budget	853 385 000					
Less: Virement	(222 100)	853 162 900	852 667 275.79	495 624.21	0.06	118 221 362.01
03. Macro-Economic Planning:						
Original budget	12 418 000					
Less: Virement	(1 355 600)	11 062 400	10 589 739.77	472 660.23	4.27	10 451 037.87
04. Regional, Sectoral Planning and Policy Coordination:						
Original budget	13 817 000					
Additional budget	200 000					
Plus: Virement	1 071 800	15 088 800	14 791 741.31	297 058.69	1.97	12 752 935.37
05. Monitoring and Evaluation and Development Partners Coordination:						
Original budget	24 458 000					
Plus: Virement	406 000	24 864 000	24 380 259.52	483 740.48	1.95	30 036 724.79
06. Information System Centre:						
Original budget	7 868 000					
Less: Virement	(1 319 500)	6 548 500	6 173 637.37	374 862.63	5.72	6 122 656.40
07. Africa Peer Review Mechanism:						
Original budget	5 907 000					
Additional budget	400 000					
Less: Virement	(391 100)	5 915 900	5 741 744.67	174 155.33	2.94	4 764 283.58
Total		922 946 000	920 422 836.07	2 523 163.93	0.27	186 776 878.94

1.2 Standard subdivisions

Subdivision	2023/2024			2022/2023
	Authorized expenditure	Actual expenditure	Under/Excess expenditure	Actual expenditure
Operational:	N\$	N\$	N\$	N\$
Current expenditure: Personnel				
001. Remuneration	48 849 700	48 298 337.07	551 362.93	46 464 469.02
002. Employer's contribution to the GIPF	6 106 000	5 545 993.26	560 006.74	6 192 926.50
003. Other conditions of service	1 629 100	1 626 963.36	2 136.64	1 100 173.69
005. Employer's contribution to Social Security	119 200	105 696.25	13 503.75	104 967.48
Total	56 704 000	55 576 989.94	1 127 010.06	53 862 536.69
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	11 506 500	10 554 609.04	951 890.96	6 199 226.31
022. Materials and supplies	516 500	462 866.51	53 633.49	418 026.54
023. Transport	2 347 400	2 237 073.80	110 326.20	2 986 323.01
024. Utilities	2 984 100	2 964 187.56	19 912.44	3 397 550.82
025. Maintenance expenses	2 102 600	2 077 043.01	25 556.99	2 286 178.33
027. Other services and expenses	13 904 900	13 687 506.07	217 393.93	21 750 786.24
Total	33 362 000	31 983 285.99	1 378 714.01	37 038 091.25
Current expenditure: Membership fees and subscriptions				
041. International	926 000	908 739.12	17 260.88	415 584.24
Total	926 000	908 739.12	17 260.88	415 584.24
Current expenditure: Subsidies and current transfers				
043. Government organizations	830 897 000	830 897 000.00	-	94 956 000.00
044. Individuals and Non-profit organizations	326 000	325 833.75	166.25	-
Total	831 223 000	831 222 833.75	166.25	94 956 000.00
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	731 000	730 987.27	12.73	504 666.76
Total	731 000	730 987.27	12.73	504 666.76
Total: Operational expenditure	922 946 000	920 422 836.07	2 523 163.93	186 776 878.94
GRAND TOTAL	922 946 000	920 422 836.07	2 523 163.93	186 776 878.94

1.3 Departmental revenue

Revenue for the financial year under review is as follows:

Revenue head	Estimate	Actual revenue 2023/2024	More/(Less) than estimated	Actual revenue 2022/2023
	N\$	N\$	N\$	N\$
Miscellaneous	15 000	43 871.49	28 871.49	45 251.42
Total	15 000	43 871.49	28 71.49	45 251.42

1.4 Notes to the financial statements**1.4.1 Appropriation account: Explanations of variations exceeding 2% between authorised and actual expenditure****Underexpenditure****Main division 01 : Office of the Minister (N\$ 225 062.36 – 3.57%)**

The underexpenditure is due to the vacant position of the Personal Assistant to the Director General that became vacant in the last quarter of the financial year and other related cost that goes with the appointment of staff members such as GIPF and Social Security, and an overestimation on the Daily Subsistence Allowance (DSA).

Main division 03: Microeconomic Planning (N\$ 472 660.23-4.27%)

The underexpenditure is attributed by the positions of the National Development Advisor that became vacant during the financial year and could not be filled on time, and other related cost that goes with the appointment of staff members such as GIPF and Social Security. Another contribution was due to the DSA claim in respect of NDP6 regional consultations that could not be processed before the closure of the financial year.

Main Division 06: Information System Centre (N\$ 374 862.63 – 5.72%)

The underexpenditure is due to vacant the position of the System Administrator that could not filled on time and other related cost that goes with the appointment of staff members such as GIPF and Social Security and an overestimation on training, courses/workshops budget.

Main Division 07: African Peer Review Mechanism (N\$ 174 155.33 – 2.94%)

The underexpenditure is due to overestimation on personnel expenditure, as well as the DSA claims in respect of NDP6 that could not be processed before the closure of the financial year.

2. GENERAL INFORMATION

2.1 Virements

The Accounting Officer reported an amount of N\$ 9 891 800.00 in respect of virements with the approved Treasury authorisation.

2.2 Miscellaneous revenue

The Accounting Officer reported the following miscellaneous revenue:

Description	Amount
	N\$
Repayment of study assistance	(13 500.00)
Bidding document	(2 400.00)
Auditorium hiring	(2 750.00)
Access card replacement	(67.28)
MTC contract payment	(989.00)
Loss of equipment	(1 875.00)
Payment to State Account	(17 854.58)
Housing allowance overpayment	(1 087.80)
Payroll reversal	(46 759.00)
Reversal of a double journal passed	43 411.17
Total	43 871.49

2.3 Bank accounts

The Accounting Officer reported the following bank accounts held at a local bank, with closing balances as at 31 March 2024 as follows:

Account name	Balance as at 31 March 2024
	N\$
Global Fund-Fighting HIV/AIDS, Malaria and Tuberculosis	490 174.97
SDG – I Namibia Support Programme	286 609.02
African Union Development Agency	45 937.62

2.4 Outstanding commitments

The Accounting Officer reported the following outstanding commitments for the financial year under review:

Main division	Amount	Explanation
	N\$	
Administration	577 495.22	Outstanding invoices not received before closure of the financial year and unavailability of funds.
Microeconomic Planning	554 618.94	Outstanding invoice not received before closure of the financial year and some outstanding invoices for NDP6 were approved to be paid from the contingency fund for the 2023/2024 financial year.
Monitoring and Evaluation	10 769.23	Outstanding invoice not received before closure of the financial year.
African Peer Review Mechanism	5 074.00	Outstanding invoice not received before closure of the financial year.

2.5 Outstanding subsistence advances

The Account Officer reported a balance of N\$ 798 480.69 as at 31 March 2024.

2.6 Bursary and study assistance

The Accounting Officer reported a closing balance of N\$ 43 099.99 incurred in respect of study assistance granted during the financial year under review.

2.7 Debt to Government

The Accounting Officer reported an amount of N\$ 179 715.98 in respect of debt to the Government.

2.8 Annual stocktaking

The Accounting Officer reported that stocktaking was conducted at one (1) stock point during the financial year under review and the results were as follows:

Description	Amount
	N\$
Value of stock	16 779 968.89
Surpluses	28 723.93
Shortage/deficiencies	8 121.45
Worn and obsolete	202 013.00

2.9 Stores and depots

The Accounting Officer reported stock at one (1) store for the financial year under review as follows:

Description	Amount
	N\$
Stock on hand as at 01 April 2023	14 734 008.40
Received during the year	1 547 888.69
Stock on hand as at 31 March 2024	16 779 968.89

2.10 Internal inspections

The Accounting Officer reported that three (3) internal inspections were carried out for the financial year under review.

2.11 Vehicles

i) Own fleet

The Accounting Officer reported twenty-seven (27) vehicles on hand for the financial year ended 31 March 2024 as follows:

Own fleet	Sedan/SUV	Pick-ups/Mini bus	Other (Trailers)	Value
				N\$
Balance at 01 April 2023	8	18	1	6 715 900.57
Balance at 31 March 2024	8	18	1	6 715 900.57

ii) Pool vehicles

The Accounting Officer reported five (5) allocated vehicles on hand as at 31 March 2024 as follows:

Pool vehicles	Sedan/SUV	Pick-up/Minibus	Value
			N\$
Balance at 01 April 2023	4	1	2 736 004.10
Acquisition	1	-	221 766.01
Returned	1	-	(275 287.50)
Balance at 31 March 2024	5	1	2 682 482.60

2.12 Accidents – Cost of repairs

The Accounting Officer reported the following in respect of vehicle accidents for the financial year under review:

Description	Number	Estimated repair cost
		N\$
Vehicles still to be repaired at 01 April 2023	19	390 513.24
Vehicles to be repaired as at 31 March 2024	19	390 513.24

2.13 Losses and damages through unavoidable causes

The Accounting Officer reported losses and damages through unavoidable causes at an estimated value of N\$ 20 937.07.

2.14 Suspense accounts

The final ledger shows the following three (3) suspense accounts with debit balances as at 31 March 2024:

Description	Balance as at 31 March 2024
	N\$
S&T advance suspense account	787 783.86
Rejection account	30 503.39
Bills payable	281 473.13

WINDHOEK, 16 AUGUST 2024

SYLVESTER MBANGU
ACTING ACCOUNTING OFFICER