



**REPUBLIC OF NAMIBIA**



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE**

**MINISTRY OF ENVIRONMENT,  
FORESTRY AND TOURISM**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021**

Published by authority

Price (Vat excluded) N\$ 54.00

Report no: 26/2022



**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 Ministry of Environment, Forestry and Tourism for the financial year ended 31 March 2021 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, MARCH 2022**

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

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**



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## DEFINITIONS

<b>Treasury:</b>	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
<b>Vote:</b>	Represents an Office/Ministry/Agency.
<b>Appropriation Act:</b>	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
<b>Appropriation Account:</b>	Government Income and Expenditure statement, showing on receipt side the estimated budgeted amounts and on expenditure side the actual expenditure amounts and the difference thereof.
<b>Standard sub-division:</b>	Government Balance account, showing balances incurred on each account/activity.
<b>Suspension:</b>	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
<b>Virement:</b>	Moving of budgeted funds from one account to another account within the same budget of the same office/ministry/agency. The utilization of a saving under one main division/sub division of a vote to defray an excess under another existing division of the same vote.
<b>Unauthorised Expenditure:</b>	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
<b>Under expenditure:</b>	Saving on the budget.
<b>Miscellaneous Revenue:</b>	All revenue collected and not having a specified revenue code.
<b>Commitments:</b>	Funds reserved to acquire goods or services from a supplier.
<b>Suspense accounts:</b>	Is an account opened in the books of Government that records movement of transactions of a temporarily nature, for example salary deductions of housing instalments.
<b>S&amp;T Advance Suspense Account:</b>	A suspense account reflecting the outstanding subsistence and travel advances.
<b>Rejection Account:</b>	A suspense account reflecting names and balances of all persons/companies that owe the money to the State.
<b>Budget:</b>	Is an estimation of the revenue and expenses over a specified future period of time.
<b>Subsistence Advance:</b>	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
<b>Performance Information:</b>	Measurement of an individual, group, organization, system or component which is collected, analysed and reported. (Includes Strategic plans, annual plans, performance agreements and personal development plans). performance agreements and personal development plans)

<b>Key performance indicator (KPI):</b>	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives.
<b>International Standards of Supreme Audit Institutions (ISSAIs):</b>	Professional standards and best practice guidelines for public sector auditors, officially authorised and endorsed by the International Organisation of Supreme Audit Institutions (INTOSAI).
<b>Types of Audit Opinions:</b>	<p><b>Unqualified Opinion.</b> In an unqualified report, the auditors conclude that the financial statements of your O/M/A's present fairly its affairs in all material aspects.</p> <p><b>Qualified Opinion.</b> An auditor's report is qualified when there is either a limitation of scope in the auditor's work, or when there is a disagreement with management regarding application, acceptability or adequacy of accounting policies.</p> <p><b>Disclaimer Opinion.</b> Auditors do not express an opinion on the financial position of a firm because they have not completed an examination of its accounts or the examination is not broad enough in scope to enable them to form an opinion.</p> <p><b>Adverse Opinion.</b> The Financial statements of an O/M/A's do not fairly present its actual financial position and the required information was either not disclosed, or (if disclosed) was inadequately disclosed or was inaccurate.</p>
<b>Reasonable Assurance</b>	It is when the audit conclusion is expressed positively, conveying that, in the auditor's opinion, the subject matter is or is not compliant in all material respects or, where relevant, that the subject matter information provides a true and fair view, in accordance with the applicable criteria.
<b>Limited Assurance</b>	It is when the audit conclusion states that, based on the procedures performed; nothing has come to the auditor's attention to cause the auditor to believe that the subject matter is not in compliance with the criteria.
<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>Attestation engagement</b>	It is when a responsible party (the entity) measures the subject matter against the criteria and presents the subject matter information, on which you, the auditor, then gather sufficient and appropriate audit evidence to provide a reasonable basis for forming a conclusion.
<b>Subject matter</b>	Refers to the information, condition or activity that is measured or evaluated against certain criteria.

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE  
MINISTRY OF ENVIRONMENT, FORESTRY AND TOURISM FOR THE FINANCIAL  
YEAR ENDED 31 MARCH 2021**

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**1. SECTION A: FINANCIAL AUDIT**

**1.1 UNQUALIFIED AUDIT OPINION**

I have audited the financial statements of the Ministry of Environment, Forestry and Tourism for the financial year ended 31 March 2021, 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 ended 31 March 2021.

In my opinion, the financial statements of the Ministry of Environment, Forestry and Tourism as at 31 March 2021 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 a basis for my 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 no key audit matters to report on.

**1.4 EMPHASIS OF MATTERS**

Attention is drawn to the management on the following matters that relate to my responsibility in the audit of the financial statements, as disclosed by the Ministry of Environment, Forestry and Tourism in the financial statements. My opinion is not modified in respect of these matters:

**1.4.1 Livestock**

The Accounting Officer reported eighteen (18) horses and six (6) other livestock but did not specify the other livestock.

It is recommended that the Accounting Officer should indicate the type of other livestock for audit purposes.

**Management comment**

In his comment, the Accounting Officer indicated that the six other livestock reported are horses that died. The Ministry is in the process to get the relevant documents from the State Veterinarian.

**1.4.2 Suspensions**

The audit found an amount of N\$ 2 000 000 in the Appropriation account under Main division 22 which does not have an appropriated amount, which is contrary to Treasury Instruction DF 0201 which states that " Budgetary suspensions refers to the reduction by the Treasury of an amount mentioned in the estimate of expenditure".

It was further observed a difference of N\$ 2 346 075.48 between the amount in the Appropriation account under-expenditure/(Excess) which is N\$ 27 428 271.58 and standard subdivision amount of N\$ 29 774 347.06.

**Management comments**

The Ministry came to notice about the suspensions of N\$ 2 000 000 only during the reporting. There were no documents provided to the Ministry regarding such amount. The Ministry of Finance is looking into this matter.

**1.5 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 do not have any other information to report on.

**2. SECTION B: COMPLIANCE AUDIT AND AUDIT OF PERFORMANCE INFORMATION****2.1 COMPLIANCE TO LAWS AND REGULATIONS****SUBJECT MATTER: FINANCIAL PERFORMANCE AND THE USE OF APPROPRIATED FUNDS**

I have audited the financial statements of the Ministry of Environment, Forestry and Tourism for the financial year ended 31 March 2021.

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

The audit aimed to determine whether the Ministry of Environment, Forestry and Tourism used the appropriated funds in compliance with Appropriation Act, 2020 (Act 4 of 2019); Appropriation Amendment Act, 2020 (Act 8 of 2020); State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulation during the financial year ended 31 March 2021.

## **2.3 AUDIT OBJECTIVE**

The objective of this compliance audit is to verify and assess whether the Ministry of Environment, Forestry and Tourism 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 Ministry presented the subject matter information on which the auditor then gathered sufficient and appropriate audit evidence to provide reasonable assurance in forming an opinion. In forming an opinion, the findings and recommendations are taken into consideration.

In addition, the objective of this audit is to verify and assess whether public funds have been used appropriately and lawfully, and to report issues of non-compliance so that corrective action is taken and compliance to laws and regulations is strengthened.

## **2.4 AUDIT CRITERIA**

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

- Appropriation Act, 2020 (Act 4 of 2020);
- Appropriation Amendment Act, 2020 (Act 8 of 2020);
- 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 2021 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them.

## **2.6 KEY AUDIT FINDINGS**

### **2.6.1 Unauthorized expenditure**

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

- i) One (1) main division was exceeded with an amount totalling to N\$ 98 827.00. This amount is unauthorised in terms of Section 6(a)(ii) of the State Finance Act, 1991 (Act 31 of 1991).
- ii) Although Treasury approvals were obtained to utilise certain expected savings for the defrayal of excess expenditure through virements during the year, four (4) operational subdivisions were exceeded by an amount totalling N\$ 277 804.57, which is unauthorised in terms of Section 6(a)(iii) of the State Finance Act, 1991.

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

**Management comment**

The Accounting Officer indicated that the Ministry will ensure that the internal procedures and control measures are followed in order to avoid unauthorised expenditures.

**2.6.2 Outstanding subsistence and travel advances**

Treasury Instruction FD 0702 state that *"Accounting Officers should keep auxiliary registers (superfluous) to enable them to reconcile the suspense account placed under their controls with the ledger account"*.

The Accounting Officer reported a total outstanding balance of N\$ 193 862.28 on Daily Subsistence Allowance (DSA) at 31 March 2021, as reflected on the debit balance list and a closing balance of N\$ 436 812.05 on the S&T Advance Suspense Account resulting in a difference of N\$ 242 949.77.

It is recommended that the Accounting Officer should ensure that difference between the S&T Advance Suspense Account and the debit balance amount are cleared.

**Management comment**

The Accounting Officer indicated that the difference was caused by the migration from the old funds control system to the new current IFMS system.

**2.6.3 Annual stocktaking**

Treasury Instruction K A 0901 states that *"Stores, equipment and livestock shall be subjected to stock taking at least once each financial year and the Accounting Officer shall submit the report thereon (as intended in T.I. K A0905) to Treasury for approval as soon as possible after the stock taking, but in case within 30 days after the end of financial year concerned."* In addition, Office of the Prime Minister issued a directive No.1 of 2018 which states that *"Staff members in regional offices of OMAs must be trained to conduct stock control in their respective regions. Staff members should not travel from the head-office or from one region to another, to conduct stock at regional level"*.

The Accounting Officer reported that due to a lack of funds, the Ministry was unable to conduct stocktaking during the year under review.

The Accounting Officer should ensure that stocktaking is conducted by staff members at Regional Offices as per the PM Administrative Directive number 1 of 2018.

**Management comment**

The Accounting Officer indicted that the Ministry is facing a dilemma to implement the PM administration directive due to the fact that Ministry of Finance did not conduct stock control training and also due to budgetary constraints.

**2.6.4 Stores and depots**

Treasury Instruction KA1301 states that *"records for stores; equipment or livestock shall be kept promptly and documentary evidence in support of entries shall be filled properly"*.

The Accounting Officer reported a closing balance of N\$ 54 109 432.19, a surplus of N\$ 47 450.00 and shortages to a total amount of N\$ 114 810.00 at 31 March 2021, but did not submit the supporting documents. As such the correctness of this statement could not be verified.

The Accounting Officer should ensure that all supporting documents are submitted for audit purposes.

#### **Management comment**

The Accounting Officer indicated that the Ministry did not conduct any stocktaking for 2019/2020 and 2020/2021 hence no document could be submitted.

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

In my opinion, the Ministry of Environment, Forestry and Tourism's financial performance and use of appropriated funds is in compliance, in all material respects, with the State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015) Treasury Instructions, Public Procurement Regulations and Appropriation Act, 2020 (Act 4 of 2020) and Appropriation Amendment Act, 2020 (Act 8 of 2020).

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

I have audited the performance information of the Ministry of Environment, Forestry and Tourism for the financial year ended 31 March 2021.

#### **3.1 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 Offices, Ministries and Agencies (OMAs) 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 looking at the high-level statements, which are indicated in the Mandate of the Ministry of Environment, Forestry and Tourism 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.

#### **3.2 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 (OMAs) to inform the Parliament, the public and other stakeholders on its strategic priorities, programs, and projects.

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.

### **3.3 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.

### **3.4 Summary of methods applied**

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

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

### **3.5 Conclusion on the subject matter**

The audit revealed a satisfactory outcome and all sub-criteria of the selected key performance indicators are reliable and useful to the public and stakeholders.

## **4. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 12 & 13 of the State Finance Act, 1991, (Act 31 of 1991) and legislation, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible of overseeing the entity's financial reporting process.

The management is also responsible for ensuring adherence to the Appropriation Act, 2020 (Act 2 of 2020); Appropriation Amendment Act, 2020 (Act 3 of 2020); State Finance Act, 1991 (Act 31 of 1991), 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**

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 matters 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.



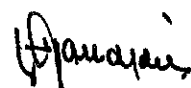
- I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.
- 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 is to express an opinion on whether the financial performance and the use of appropriated funds is, in all material respect is in compliance with the Appropriation Act, 2020 (Act 2 of 2020), Appropriation Amendment Act, (Act 3 of 2020), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and Public Procurement Regulations. I have conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the audited entity is in compliance with the authorities that govern the audited entity in the execution of its roles and responsibilities.

## 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.

## 7. ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Ministry of Environment, Forestry and Tourism during the audit is appreciated.



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

**WINDHOEK, MARCH 2022**

## ANNEXURE A

## 1. AUDITED FINANCIAL STATEMENTS

## 1.1 Appropriation account

2020/2021						2019/2020
Service		Authorised expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percent - age	
	N\$	N\$	N\$	N\$	%	N\$
<b>01. Office of the Minister:</b>						
Original budget	3 734 000					
Plus: Virement	(321 640)					
Less: Suspension	(964 500)	2 447 860	2 383 597.12	64 262.88	2.63	3 699 733.99
<b>02. Administration, Finance and Human Resources (DAFHR):</b>						
Original budget	84 248 000					
Plus: Virement	13 766 312					
Less : Suspension	(1 024 500)	96 989 812	96 108 599.32	881 212.68	0.91	88 268 506 .60
<b>03. Wildlife and National Parks:</b>						
Original budget	208 450 000					
Plus: Virement	5 244 767					
Less: Suspension	(5 434 000)	208 260 767	207 489 888.78	770 878.22	0.37	205 630 986.18
<b>04. Scientific Services:</b>						
Original budget	25 628 000					
Less: Virement	(2 329 542)					
Less: Suspension	(1 074 500)	22 223 958	21 809 970.45	413 987.55	1.86	23 842 482.07
<b>05. Tourism and Gaming:</b>						
Original budget	18 157 000					
Less: Virement	(1 224 241)					
Less: Suspension	(700 000)	16 232 759	16 331 586.00	(98 827.00)	(0.61)	23 716 106.68
<b>06. Environmental Affairs:</b>						
Original budget	20 091 000					
Less: Virement	(530 616)					
Less: Suspension	(1 075 000)	18 485 384	18 323 490.53	161 893.47	0.88	30 228 519.35
<b>07. Directorate of Planning and Technical Services:</b>						
Original budget	93 538 000					
Less : Virement	(602 000)					
Less: Suspension	(2 163 500)	90 772 500	70 001 013.62	20 771 486.38	22.88	55 162 896.12

**ANNEXURE A (continued)**

2020/2021					2019/2020
Service		Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Percent - age
<b>08. Forestry:</b>	N\$	N\$	N\$	N\$	%
Original budget	130 667 000				
Less : Virement	(14 003 040)				
Less: Suspension	(4 900 000)	111 763 960	105 300 582.60	6 463 377.40	5.78
					105 285 000.46
<b>22. Administration:</b>					
Less: Suspension	(2 000 000)	(2 000 000)	-	(2 000 000)	-
<b>Total</b>		<b>565 177 000</b>	<b>537 748 728.42</b>	<b>27 428 271.58</b>	<b>4.85</b>
					<b>430 549 230.99</b>

## ANNEXURE A (continued)

## 1.2 Standard subdivisions

Subdivision	2020/2021			2019/2020
	Authorized expenditure	Actual expenditure	Under expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Operational:</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	325 187 070	323 885 551.16	1 301 518.84	243 039 665.17
002. Employer's contribution to the GIPF	36 666 460	36 473 209.57	193 250.43	28 897 333.16
003. Other conditions of service	8 154 000	8 141 463.11	12 536.89	7 011 814.90
005. Employers contribution to the Social Security	1 329 470	1 309 391.77	20 078.23	899 649.04
<b>Total</b>	<b>371 337 000</b>	<b>369 809 615.61</b>	<b>1 527 384.39</b>	<b>279 848 462.27</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence allowance	14 504 000 3	14 481 527.65	22 472.35	13 572 198.71
022. Materials and supplies	0 038 000	2 747 998.08	290 001.92	1 878 571.35
023. Transport	26 361 000	26 031 085.91	329 914.09	32 977 613.63
024. Utilities	43 024 536	42 607 536.95	416 999.05	25 776 012.48
025. Maintenance expenses	2 022 885	1 731 152.34	291 732.66	1 454 292.45
026. Property rental and related charges	61 791	61 790.76	0.24	236 174.28
027. Other services and expenses	1 707 690	1 512 487.83	195 202.17	876 013.44
028. Training course, symposiums and workshop	-	-	-	12 400.00
029. Printing and advertisements	-	-	-	422 556.73
031. Entertainment Politicians	-	-	-	28 921.04
033. Office refreshments	-	-	-	17 434.18
040. Security contracts	-	-	-	574 048.80
<b>Total</b>	<b>90 719 902</b>	<b>89 173 579.52</b>	<b>1 546 322.48</b>	<b>77 826 237.09</b>
<b>Current expenditure: Membership fees and subscription</b>				
041. Fees and subscriptions: International	2 430 643	2 384 265.43	46 377.57	2 460 546.74
042. Membership fees and subscriptions: domestic	662 540	662 539.79	0.21	510 000.00
<b>Total</b>	<b>3 093 183</b>	<b>3 046 805.22</b>	<b>46 377.78</b>	<b>2 970 546.74</b>
<b>Current expenditure: Subsidies, grants and other transfers</b>				
045. Public and Departmental Enterprises and Private Industries	7 445 000	7 445 000.00	-	-

## ANNEXURE A (continued)

Subdivision	2020/2021			2019/2020
	Authorized expenditure N\$	Actual expenditure N\$	Under expenditure/ (Excess) N\$	Actual expenditure N\$
053. Subsidies for state owned enterprises	-	-	-	23 000 000.00
<b>Total</b>	<b>7 445 000</b>	<b>7 445 000.00</b>	<b>-</b>	<b>23 000 000.00</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	571 770	571 769.05	0.95	-
103. Operational equipment, machinery and plants	360 745	358 241.87	2 503.13	69 902.53
<b>Total</b>	<b>932 515</b>	<b>930 010.92</b>	<b>2 504.08</b>	<b>69 902.53</b>
<b>Total: Operational Expenditure</b>	<b>473 527 600</b>	<b>470 405 011.27</b>	<b>3 122 588.73</b>	<b>383 715 148.63</b>
<b>Development:</b>				
<b>Current expenditure: Goods and other services</b>				
022. Materials and supplies	-	-	-	1 398 174.86
032. Other services and expenses	10 994 000	4 953 070.17	6 040 929.83	-
035. Maintenance expenses	-	-	-	4 037 409.57
037. Other services and expenses	4 091 000	1 849 760.91	2 241 239.09	-
<b>Total</b>	<b>15 085 000</b>	<b>6 802 831.08</b>	<b>8 282 168.92</b>	<b>5 435 584.43</b>
<b>Capital expenditure: Acquisition of assets</b>				
113. Operational equipment, machinery and plants	7 719 700	6 669 475.71	1 050 224.29	-
115. Feasibility studies, design and supervision	10 702 000	9 323 465.95	1 378 534.05	3 170 304.29
106. Purchase of land and intangible assets	-	-	-	5 476 102.20
117. Construction, renovation & improvement	60 142 700	44 547 944.41	15 594 755.59	32 752 091.44
<b>Total</b>	<b>78 564 400</b>	<b>60 540 886.07</b>	<b>18 023 513.93</b>	<b>41 398 497.93</b>
<b>Total Development expenditure</b>	<b>93 649 400</b>	<b>67 343 717.15</b>	<b>26 305 682.85</b>	<b>46 834 082.36</b>
<b>GRAND TOTAL</b>	<b><sup>1</sup> 567 177 000</b>	<b>537 748 728.42</b>	<b>29 774 347.06</b>	<b>430 549 230.99</b>

<sup>1</sup> See paragraph 1.4.2

## ANNEXURE A (continued)

### 1.3 Departmental revenue

Revenue collected for the year is as follows:

Revenue head	Estimate	Actual revenue 2020/2021	More/(Less) than estimated	Actual revenue 2019/2020
	N\$	N\$	N\$	N\$
Annual levy on gambling income	19 000 000	5 761 410.47	(13 238 589.53)	39 796 798.65
Miscellaneous	100 000	430 189.04	330 189.04	765 359.79
Departmental fines	1 000	1 200.00	200.00	2 200.00
Park entrance fees	40 000 000	7 299 805.00	(32 700 195.00)	73 058 889.56
Registration of professional hunters	150 000	172 400.00	22 400.00	170 350.00
Registration of culling team	10 000	10 600.00	600.00	9 900.00
Film fees	150 000	60 300.00	(89 700.00)	421 260.00
Tourist concessions	1 500 000	751 736.58	(748 263.42)	3 055 541.89
Gambling licences fees	4 000 000	2 690 695.40	(1 309 304.60)	5 049 078.02
Wildlife registration and licenses	-	498 681.00	498 681.00	764 285.00
Wildlife utilization permits	2 000 000	1 454 245.00	(545 755.00)	3 502 510.00
Sale of bidding documents	15 000	82 600.00	67 600.00	67 250.00
Removal of gambling house application	100 000	34 000.00	(66 000.00)	10 000.00
Sale of forestry products	300 000	1 414 288.85	1 114 288.85	-
Sale of trophies	-	-	-	500.00
Permit fees	1 200 000	1 592 683.55	392 683.55	2 300.00
Commission fees	-	-	-	190.00
<b>Total</b>	<b>68 526 000</b>	<b>22 254 834.89</b>	<b>(46 271 165.11)</b>	<b>126 676 412.91</b>

### 1.4 Notes to the financial statements

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

##### Underexpenditure

##### Main division 01 – Office of the Minister (N\$ 64 262.88 -2.63%)

The underexpenditure was due to budgeted vacancies that was not filled as the human resource division was overwhelmed with work load and also due to restrictions of Covid-19 lockdown.

Some activities including official trips were cancelled due to the Covid-19 pandemic, hence, the variance.

##### Main division 07- Directorate of Planning and Technical Services (N\$ 20 771 486.38 -22.88%)

The high rate of underspending has been experienced under capital projects. The unavailability of materials and parts locally especially for heavy equipment made it difficult to procure from South Africa due to Covid-19 restrictions.

Two (2) projects (Lot A & B) were advertised for fencing conservation areas, however, only Lot A was awarded and completed. Lot B was objected and subsequently cancelled due to validity of bids.

## **ANNEXURE A (continued)**

There were some delays in the appointment of the contractor to commence with the project of providing water to game. The project could also not be completed on time due to rain.

Some of the projects could not commence due to delays, such as Covid-19 restrictions, assessments and feasibilities, documentation that was submitted late and could not be done on time.

Some projects were completed towards the end of the financial year and the payments could not be finalized before the cut-off date.

### **Main division 08 – Forestry (N\$ 6 463 377.40 -5.78%)**

The variation was mostly caused by the imposed lockdown restrictions which have negatively impacted capital projects performance.

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

##### **(i) Under-estimation**

##### **Miscellaneous (N\$ 330 189.04)**

An amount of N\$ 100 000.00 was estimated but N\$ 430 189.04 was collected which resulted in a surplus of N\$ 330 189.04. The variation was mainly due to the 2019/2020 debit acceptance orders that were finalised during the financial year under review.

##### **Wildlife registration and licenses (N\$ 498 681.00)**

There was an oversight on the estimation of wildlife registration and licenses during the year under review, however, revenue amounting to N\$ 498 681.00 was collected.

##### **Permit fees (N\$ 392 683.55)**

The variance occurred due to the following:

- Increased forestry extension and law enforcement-led to high public awareness of the need to acquire the forest permits.
- Covid-19 – created economic situations that compelled people to switch from using more electricity to using more firewood – which led to more firewood permits for own use. Moreover, job losses due to the Covid-19 effect prompted many people to venture into wood business to sustain their living which increased the demand of permits, thus, revenue generated increased too.
- There was an increase in in-transit permits which the Ministry does not have control over, for timber from neighbouring countries passing through Namibia to Asia and Middle East countries and in-transit permits are charged relatively more money.

## **ANNEXURE A (continued)**

- Addressing the problem of bush encroachment coupled with charcoal production authorisation and exportation increased the number of permits demanded and revenue, as charcoal business has been one of the few businesses that could be operated even during the Covid-19 pandemic.
- The Forestry directorate had decentralised and increased its offices and services to constituencies' level – this enhanced access to forestry information and office thereby justify demand.

### **Sale of forestry products (N\$ 1 114 288.85)**

The variance occurred due to the following:

- Many seedlings were produced from existing nurseries.
- New nurseries were established and produced additional seedlings.
- The demand of seedlings by the public increased.
- Seedlings which were targeted to be planted at orchards were not all planted, and as a result they were sold instead of being planted.

#### **ii) Over-estimation**

### **Park entrance fees (N\$ 32 700 195.00)**

The impact of the COVID-19 pandemic on the tourism sector in the world also affects Namibia. Travel and tourism are among the most affected sectors with a massive fall of international demand within global travel restrictions including many borders, hotels and lodges fully closed. Namibia was on lockdown too due to the pandemic.

The estimated revenue for Park Entrance fee was N\$ 40 000 000.00 but the only N\$7.2 million was collected in the financial year under review, due to the onset of Covid-19 Pandemic, hence the variance of N\$ 32 700 195.00 was occurred due to the mentioned crisis.

### **Tourist concessions (N\$ 748 263.42)**

The variance under this item is due to the worsening economic conditions, exacerbated by the pandemic, which resulted in the arrival of fewer clients. The Ministry granted a 25% and 45% discount for tourism activity concessions and trophy hunting operators.

### **Wildlife utilization Permits (N\$ 545 755.00)**

The variance is a result of the following:

- No revenue was received in April 2020 due to lockdown because of Covid-19.
- Periodic continuous national lockdowns resulted in a decrease in permit applications.
- Travel restrictions were internationally imposed which resulted in less trophy hunters visiting the country.



## **ANNEXURE A (continued)**

### **Annual Levy on Gambling Income (N\$ 13 238 589.53)**

The correct estimation of this revenue head was N\$ 15 000 000.00 however an amount of N\$ 4 000 000.00 was wrongly added by Treasury. Treasury was notified on the matter but it was not corrected. This increased the variance to N\$ 13 238 589.53 instead of N\$ 9 238 589.53.

The variance was the result of exemption imposed on the payment of levies due to a court order. This order came into effect as from 01 October 2020, which instructed the Ministry not to charge any gambling/casino sector with the prescribed monthly levy of 10% per month until the new Gaming and Entertainment Control Act, 2018 comes into force.

### **Gambling license fees (N\$ 1 309 304.60)**

The correct estimation of this revenue head was N\$ 2 000 000.00. However, an additional amount of N\$ 2 000 000.00 was wrongly added by Treasury. Treasury was notified on the matter, but it was not corrected. This caused the under collection of N\$ 1 309 304.60 instead of over collection of N\$ 2 690 695.40.

The Covid-19 pandemic cut gambling revenue in Namibia as it devastated the business, employees and communities across the country that rely on gaming's success such as live entertainment, meetings and conventions.

The variance to the amount of N\$ 1 309 304.60 was mostly caused by the current health regulations imposed on the gambling/casino sectors by way of the lockdown and time curfew measures put in place. This means that the premises remained closed for a very long time which contributed to none operations of the businesses and therefore a huge loss in revenue.

## ANNEXURE A (continued)

### 2. GENERAL INFORMATION

#### 2.1 Miscellaneous revenue

The Accounting Officer reported that Miscellaneous revenue was compiled as follows:

Description	Amount
	N\$
Salary Reversal	34 283.00
Housing Subsidy	1 066.00
Remote Allowance	1 750.00
Transport Allowance	640.00
Surplus	613.32
Personnel Expenditure Feb & March 2021	65 350.30
Housing allowance overpayment 2019/2020	1 820.27
Remission of debts by Government Officials Previous financial year	20 323.49
Housing Instalment Repayment	5 900.00
Housing allowance overpayment	10 000.00
Debit Acceptance Overtime Paid 2019 & Nov-20 March 2021	51 517.04
Office of the President	147 445.24
Resort collections (Accommodation)	1 340.00
EFT November 2020	20 842.83
Shortages	20.00
Bond Cancellation	1 703.78
Harvesting Permit (Rundu)	1 050.00
Tender Documents & Medical Aid Otjiwarongo Directorate of Forestry	1 740.00
Bank charges Standard Bank ( Credit Card account)	62 320
Outapi Directorate of Forestry accommodation	400.00
SIM replacement	30.00
<b>Total</b>	<b>430 189.04</b>

#### 2.2 Revenue outstanding

The Accounting Officer reported a balance of N\$ 22 140.00 at 31 March 2021 in respect of revenue outstanding.

#### 2.3 Revenue written off

The Accounting Officer reported a balance of N\$ 969 918.19 at 31 March 2021 in respect of revenue written off as a result of debtors that could not be traced. Treasury approval was obtained.

## ANNEXURE A (continued)

### 2.4 Trust funds and bank accounts

The Accounting Officer reported funds kept in trust funds and bank accounts that were operated by the Ministry during the financial year under review at the following institutions:

Name	Financial institution	Balance as at 31 March 2021
		N\$
Game Products Trust Fund	Standard Bank	17 414 114.51
Game Products Trust Fund	First National Bank	1 491 721.47
Game Products Trust Fund	First National Bank	15 908 622.33
Game Products Trust Fund	Standard Bank	6 485 373.70
Environment and Tourism	Standard Bank	2 770 748.68
National Lottery Trust Fund	Bank Windhoek	614 756.48
National Lottery Trust Fund	Bank Windhoek	1 908 975.47
Namibia Parks Project (Namparks 4)	First National Bank	10 884 928.91
Namibia Parks Programme (Namparks 4)	Standard Bank	512 159.78
Namibia Parks Programme (Namparks 4)	Standard Bank	4 408 900.60
NamParks V	Standard Bank	30 205 876.26
NamParks V	Standard Bank	616 963.92
Community Conservation Fund of Namibia	First National Bank	1 074 356.84
CCFN – Deposition Fund	First National Bank	12 185 070.60

### 2.5 Outstanding commitments

The Accounting Officer reported outstanding commitments in respect of Daily Subsistence Allowance to a total amount of N\$ 346 075.48 at 31 March 2021. The Accounting Officer stated that there were advances taken towards the end of the 2019/2020 financial year, of which the transactions were only posted in the 2020/2021 financial year. Furthermore, some of the amounts were committed but could not be posted in the year under review.

### 2.6. Outstanding subsistence advances

The Accounting Officer reported an outstanding balance of N\$ 193 862.28 at 31 March 2021.

**ANNEXURE A (continued)**

**2.7 Capital projects (Internal funded)**

During the financial year under review, the Accounting Officer reported the following in respect of capital projects:

Project name	Approved total budget	Total expenditure as at 31/03/2020	Approved appropriation 2020/2021	Actual expenditure 2020/2021	Total expenditure as at 31/03/2021	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Construction and Extension of Staff Houses and Offices	715 668 000	180 320 449.85	20 447 000	11 446 366.78	191 766 816.60	31-Mar-26
Namibian Parks (NAMPARKS) financial contributions	105 000 000	3 150 000.00	4 000 000	4 000 000.00	7 150 000.00	31-Mar-30
Water Provision for Game	64 800 000	30 413 035.45	2 511 000	1 076 559.80	31 489 595.25	31-Mar-26
Fencing of Conservation Areas	336 774 000	273 594 295.25	16 126 000	10 205 721.06	283 800 016.30	31-Mar-25
Upgrading of Tourist Roads	362 571 000	170 092 927.14	34 865 000	31 292 531.11	201 385 458.20	31-Mar-25
Bush Value Chain Development Scheme	70 000 000	-	-	-	-	31-Mar-30
Bush Thinning and Ecosystem Rehabilitation	3 063 800 000	-	-	-	-	31-Mar-30
Integrated Forest Resource Management	1 174 372 000	-	11 950 000	6 317 073.13	6 317 073.13	31-Mar-30
Wildlife Loan Scheme	58 300 000	-	999 400	999 400.00	999 400.00	31-Mar-25
Upgrading of sewerage and water supply system	142 672 000	88 983 921.87	2 751 000	2 006 065.67	90 989 987.54	31-Mar-25
<b>TOTAL</b>	<b>6 093 957 000</b>	<b>782 723 603.20</b>	<b>93 649 400</b>	<b>67 343 717.55</b>	<b>813 898 347.00</b>	

## ANNEXURE A (continued)

### 2.8 Capital projects (External funded)

The Accounting Officer reported the following external funded projects:

Project name	Approved total budget	Total expenditure as at 31/03/2020	Approved appropriation 2020/2021	Actual expenditure 2020/2021	Total expenditure as at 31/03/2021	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Namibian Parks (NAMPARKS) financial contributions	210 000 000	49 107 141	-	-	49 107 141	31- Mar - 30
Bush Value Chain Development Scheme	17 000 000	-	17 000 000	-	-	31- Mar - 30
Bush Thinning and Ecosystem Rehabilitation	36 998 000	-	36 998 000	-	-	31- Mar - 30
Integrated Forest Resource Management	12 918 000	-	-	-	-	31- Mar - 30
<b>TOTAL</b>	<b>276 916 000</b>	<b>49 107 141</b>	<b>53 998 000</b>	<b>-</b>	<b>49 107 141</b>	

### 2.9 Aircraft

The Accounting Officer reported that the Ministry operated four (4) aircrafts during the year under review. The Accounting Officer further reported that the Ministry spent N\$ 1 628 265.09 for wildlife survey, game spotting/capture, aerial patrols, anti-poaching patrols, park management, VIP flights and game census. A total amount of N\$ 736 223.02 was also incurred in respect of aircraft personnel, compiled as follows:

Description	Amount
	N\$
Remuneration	647 927.07
DSA	29 974.00
Overtime	58 321.95
<b>Total</b>	<b>736 223.02</b>

### 2.10 Donations to Government

The Accounting Officer reported that the Ministry received the following donations with the necessary Treasury approvals:

#### i) Foreign instances

Donor	Description	Amount
		N\$
German Development Cooperation (GIZ)	IT equipment	24 147.51
NamParks Programme IV	Land Cruiser Prado	545 177.05
NamParks IV	Furniture and equipment	577 318.99

## ii) Other Governments

Donor	Description	Amount
		N\$
Government of the United States	4x Tracking and detection dogs	533 800.00

## iii) Local instances

Donor	Description	Amount
		N\$
Rooikat Trust	Lenovo Laptop and Idea pad	9 999.00
The Hospitality Textile Supplies CC	Beddings and blankets	47 183.71
Edu Ventures Trust	IT equipment and furniture	86 381.84
Standard Bank of Namibia	Toyota Land Cruiser	814 845.00
Game Product Trust Fund	Tractors and trailers	3 153 000.00
Namibia Integrated Landscape Approach	Masks and Sanitizers	299 370.00
Namibia Forested Lands (NAFOLA) Project	Vehicles, Tractors and other equipment	3 549 741.88
Community Based Natural Resource Management Project (CBNRM)	IT equipment	445 996.81

## 2.11 Moveable property received within Government

The Accounting Officer reported that the Ministry received vehicles from the Ministry of Agriculture, Water and Land Reform to the value of N\$ 29 241 350.00.

## 2.12 Debt to Government

The Accounting Officer reported a balance of N\$ 366 732.01 at 31 March 2021 in respect of debt to the Government.

## 2.13 Livestock

The Accounting Officer reported eighteen (18) horses and six (6) other livestock (not specified) valued at N\$ 27 000.00 and four (4) tracking and detection dogs valued at N\$ 533 800.00 on hand at 31 March 2021.

## 2.14 Annual stocktaking

The Accounting Officer indicated that stocktaking could not be conducted due to limited resources.

## 2.15 Stores and depots

The Accounting Officer reported a closing balance of N\$ 54 109 432.19, surplus of N\$ 47 450.00 and shortages of N\$ 114 810.00 at 31 March 2021.

## ANNEXURE A (continued)

### 2.16 Internal inspections

The Accounting Officer reported that the following internal inspections were conducted during the year under review:

Category	Number of inspection points	Number of points inspected
Financial (Revenue)	39	-
Stock and equipment	81	-
Internal audit	58	22
<b>Total</b>	<b>178</b>	<b>22</b>

### 2.17 Vehicles on hand

The Accounting Officer reported the Ministerial fleet on hand at 31 March 2021 as follows:

#### 2.17.1 Own fleet

	Sedan vehicles	Pickups, combies	Heavy vehicles	Motor bikes	Others
Opening balance at 1 April 2020	37	284	149	30	10
Transfers	6	112	21	23	20
Donations	-	3	6	-	5
Written off	(9)	(4)	(1)	-	(1)
<b>Balance 31 March 2021</b>	<b>34</b>	<b>395</b>	<b>175</b>	<b>53</b>	<b>34</b>

#### 2.17.2 Government Garage (Pool vehicles)

	Sedan vehicles	Pick-ups, combies	Heavy vehicles
Opening balance at 1 April 2020	19	128	3
Acquisitions	-	-	-
Returned	-	-	-
<b>Balance 31 March 2021</b>	<b>19</b>	<b>128</b>	<b>3</b>

## ANNEXURE A (continued)

### 2.18 Vehicle accidents

The Accounting Officer reported the following in respect of vehicle accidents:

Authorized use	Number
Vehicles still needed to be repaired at 01 April 2020	14
Accidents reported (2020/2021)	18
Burnt to ash	1
Vehicles repaired during 2020/2021	(2)
<b>Vehicles to be repaired at 31 March 2021</b>	<b>31</b>

### 2.19 Deficits

The Accounting Officer reported deficits due to revenue shortages to a total amount of N\$ 13 550.00 at 31 March 2021.

### 2.20 Suspense accounts

The following six (6) suspense accounts had balances at 31 March 2021 of which five (5) had debit balances and one (1) had a credit balance:

Description	Balance as at 31 March 2021 Debit/( Credit)
	N\$
Receipt suspense	221 952.63
S&T advance suspense account	436 812.05
Rejection account	30 889.16
Bills payable	364 133.14
Electronic Fund Transfer clearing account	(42 148.00)
Standard Bank (Windhoek)	8 947.89

WINDHOEK, 29 OCTOBER 2021

**TEOFILUS NGHITILA**  
ACCOUNTING OFFICER