



REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF LAND REFORM
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019**

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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 Ministry of Land Reform for the financial year ended 31 March 2019 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991, (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

WINDHOEK, MARCH 2020

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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.
OMA	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 to time withhold 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.
Under expenditure:	Saving on the budget.
Miscellaneous revenue:	All revenue collected and not having a specified revenue code.
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.
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.
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.

<p>Direct reporting engagement</p>	<p>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.</p>
<p>Attestation engagement</p>	<p>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.</p>
<p>Subject matter</p>	<p>Refers to the information, condition or activity that is measured or evaluated against certain criteria.</p>

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF LAND REFORM
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019**

1. SECTION A: FINANCIAL AUDIT

1.1 UNQUALIFIED AUDIT OPINION

I have audited the financial statements of the Ministry of Land Reform for the financial year ended 31 March 2019 provided by the Accounting Officer as attached in Annexure A. These financial statements comprise the Appropriation account, Standard subdivisions, Departmental revenue, notes to the financial statements and general information for the financial year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements of the Ministry of Land Reform as at 31 March 2019 are prepared, in all material respects, in accordance with Section 12 & 13 of the State Finance Act, 1991 (Act 31 of 1991) and relevant legislation.

1.2 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 International Organization of Supreme Audit Institutions (INTOSAI) together with the ethical requirements that are relevant to my audit of the financial statements in Namibia and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 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 Land Reform in the financial statements. My opinion is not modified in respect of these matters:

1.3.1 Fixed property bought

The Accounting Officer reported that during the year under review, one (1) farm worth N\$ 7 759 753.70 was bought. However, the payment for the farm was done from the operational budget whereas it should have been paid from the development budget.

The Accounting Officer should ensure that expenditure is charged to the correct budget code.

Management comment

In her comments on the draft report, the Accounting Officer indicated that the Ministry took note of the recommendation and the farm was acquired for the repatriates of the Botswana of Namibia descent.

1.3.2 Outstanding subsistence advances

The Debit balance list reflects outstanding subsistence advances amounting to N\$ 319 992.98 as at 31 March 2019, whereas the S&T advance suspense account reflects a closing balance of N\$ 529 529.85 as at 31 March 2019 which gives an unexplained difference of N\$ 209 536.87.

The Accounting Officer should ensure that reconciliations are performed on a monthly basis.

Management comment

In her comments on the draft report, the Accounting Officer indicated that the Ministry is busy reconciling the differences.

1.4 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.

1.5 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 have determined that there was no other information to communicate in my report.

2. SECTION B: COMPLIANCE AUDIT AND AUDIT OF PERFORMANCE INFORMATION

2.1 COMPLIANCE TO LAWS AND REGULATIONS

SUBJECT MATTER: Financial Performance and the use of Appropriated Funds

I have audited the financial performance and the use of appropriated funds of the Ministry of Land Reform for the financial year ended 31 March 2019.

2.2 Description of the subject matter information and audit scope

The audit aimed to determine whether the Ministry of Land Reform used the appropriated funds in compliance with the Appropriation Act, 2018 (Act 4 of 2018); Appropriation Amendment Act, 2018 (Act 15 of 2018); State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations during the financial year ended 31 March 2019.

2.3 Audit objective

The objective of this compliance audit is to verify and assess whether Ministry of Land Reform 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, 2018 (Act 4 of 2018);
Appropriation Amendment Act, 2018 (Act 15 of 2018);
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 2019 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them.

2.6 UNQUALIFIED OPINION ON THE SUBJECT MATTER

In my opinion, the Ministry of Land Reform'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, 2018 (Act 4 of 2018) and Appropriation Amendment Act, 2018 (Act 15 of 2018).

2.7 KEY AUDIT FINDINGS

2.7.1 Expenditure

2.7.1.1 Unauthorised expenditure

The unauthorized expenditure mentioned below occurred during the financial year and is reported as such in terms of Section 27 (6)(a) of the State Finance Act, 1991 (Act 31 of 1991).

Although Treasury approval was obtained to utilize certain expected savings for the defrayal of expenditure by way of virement during the year, one (1) sub-division was exceeded with a total amount of N\$ 32 940.22 which is unauthorised in terms of Section 6 (a) (iii) of the Act.

Furthermore, the Ministry spent N\$ 55 393.81 on an outstanding invoice which was not approved by Treasury and therefore deemed as unauthorised expenditure.

It is recommended that the Accounting Officer should put measures in place in order to monitor the financial position and to take appropriate action timely to avoid exceeding appropriated funds.

Management comment

In her response on the draft report, the Accounting Officer indicated that the Ministry took note of the recommendation to monitor the financial position, however late posting of personnel expenditure to the general ledger is not happening at Ministerial level.

2.7.1.2 Underexpenditure

The total budget of the Ministry was underspent with an amount of N\$ 42 715 214.08 (11.67%) which is contrary to Treasury Instruction DC 0202. In addition, the Accounting Officer did not indicate whether all objectives were fulfilled as the Ministry expended less than authorised.

It is recommended that the Accounting Officer should put measures in place to avoid underexpenditure and ensure that planned programmes are implemented and comply with the Treasury Instructions DC 0202 which stipulates that *"when drawing up draft estimates Accounting Officers and their Financial Advisors shall take note of and guard against that more funds can reasonably be spent shall not be requested"*.

Management comment

In her response on the draft report, the Accounting Officer indicated that the Ministry will implement the recommendation to curb underexpenditure.

2.7.2 Annual stock taking

The Accounting Officer reported that no annual stocktaking was carried out at sixteen (16) stock points out of twenty-one (21) points during the year under review. Furthermore, two (2) stocktaking reports were rejected by Treasury due to late submission.

It is recommended that the Accounting Officer should comply with Treasury Instruction KA 0901 which stipulates that *“Stores, equipment and livestock shall be subjected to stocktaking at least once each financial year and the accounting officer shall submit the report thereon (as intended in T.I K A 0905) to Treasury for approval as soon as possible after stocktaking, but in any case within 30 days after the end of the financial year concerned”*.

Management comment

In her response on the draft report, the Accounting Officer indicated that the Ministry took note of the recommendation. Training was provided to staff members at the Regional Councils and Stocktaking Boards were appointed during the 2019/2020 financial year.

2.8 AUDIT OF PERFORMANCE INFORMATION

I have audited the performance information of the Ministry of Land Reform for the financial year ended 31 March 2019.

2.8.1 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 (NDPs) 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 Land Reform 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.

2.8.2 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.

The 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 is based on the selected criteria.

2.8.3 Audit criteria

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

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

2.8.4 Summary of methods applied

I reviewed the Strategic plan, Annual plan and Annual Performance review report 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 Directorate quarterly reports and Annual Performance review report.

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

2.8.5 Conclusion on the subject matter

The audit revealed a satisfactory outcome on the performance information of the Ministry.

2.8.6 SELECTED KEY PERFORMANCE INDICATORS

2.8.6.1 Directorate: Land Reform and Resettlement

The following two (2) key performance indicators from the Directorate of Land Reform and Resettlement were selected from the 2018/2019 Annual plan:

Strategic Objective	Key Performance Indicators
Ensure equitable distribution and access to land	No. of hectares acquired for resettlement
	No. of previously disadvantaged landless Namibians resettled

2.8.7 Key audit findings

The audit found that the Accounting Officer did not meet the target for previously disadvantaged landless Namibians to be resettled. Twenty-six (26) previously disadvantaged landless Namibians were to be resettled during the financial year under review, however only thirteen (13) were resettled.

The target for the 1st quarter was three (3), but no person was resettled, although 5 234.9ha of land was acquired. In the 2nd and 3rd quarters the target was to resettle eight (8) people in each quarter, yet only five (5) and seven (7) people were resettled in the 2nd and 3rd quarter respectively, although 8179.3ha of land was acquired in the 2nd quarter and 29 821.3ha in the 3rd quarter. Seven (7) people were targeted for resettlement in the last quarter, but only one (1) person was resettled whilst 31 443.5ha of land was bought. The timeliness criterion for this KPI is not met.

Since the target for the 2nd year of the five (5) year strategic plan was not met, it is recommended that the Accounting Officer should explain how the Ministry will execute the strategic plan.

Management comment

In her response on the draft report, the Accounting Officer indicated that a Court interdict that was issued has been resolved, hence the Ministry will be able to increase the number of hectares acquired. This Ministry is currently busy re-engineering the business process for resettlement to find ways to shorten the process. The Ministry believe it will be able to meet its strategic plan targets given those interventions.

3. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

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

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

The management is also responsible for ensuring adherence to the State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015) Treasury Instructions, Public Procurement Regulations and Appropriation Act, 2018 (Act 4 of 2018) and Appropriation Amendment Act 2018 (Act 15 of 2018) and to ensure that effective and efficient internal controls are implemented to enable compliance to the law that governs the performance information.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence, obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's 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 auditor's 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, 2018 (Act 4 of 2018), Appropriation Amendment Act, 2018 (Act 15 of 2018), State Finance Act, 1991(Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and Public Procurement Regulations. I have conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the audited entity is in compliance with the authorities that govern the audited entity in the execution of its roles and responsibilities.

5. GENERAL INFORMATION

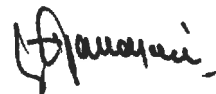
The financial statements, notes to the financial statements and general information provided by the Accounting Officer are attached as Annexure A.

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

6. ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Ministry of Land Reform during the audit is appreciated.

WINDHOEK, MARCH 2020



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2018/2019						2017/2018
Service	N\$	Authorized expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percentage	
	N\$	N\$	N\$	N\$	%	N\$
01. Office of the Minister:						
Original budget	7 042 000					
Plus: Virement	150 000	7 192 000	6 327 178.65	864 821.35	12.02	5 756 586.76
02. Administration:						
Original budget	61 882 000					
Less: Virement	(13 459 999)					
Less: Suspension	(500 000)	47 922 001	36 063 547.78	11 858 453.22	24.75	38 605 531.85
03. Resettlement:						
Original budget	10 054 000					
Less: Virement	(394 200)					
Less: Suspension	(2 000 000)	7 659 800	5 253 979.11	2 405 820.89	31.41	5 057 544.71
04. Valuation and Estate Management:						
Original budget	16 530 000					
Less: Suspension	(500 000)	16 030 000	12 277 547.51	3 752 452.49	23.41	13 889 530.79
05. Land Reform:						
Original budget	261 824 000					
Plus: Virement	14 189 999					
Less: Suspension	(96 950 000)	179 063 999	166 833 375.08	12 230 623.92	6.83	247 030 490.51
06. Survey and Mapping:						
Original Budget	37 186 000					
Less: Virement	(890 000)					
Less: Suspension	(9 200 000)	27 096 000	23 805 392.72	3 290 607.28	12.14	35 173 149.61
07. Centralised Registration :						
Original budget	16 613 000					
Plus: Virement	14 200					
Less: Suspension	(500 000)	16 127 200	13 874 369.53	2 252 830.47	13.97	13 608 063.53
08. Planning, Research, Training and Information Systems:						
Original budget	8 996 000					
Plus: Virement	(300 000)	8 696 000	7 725 619.32	970 380.68	11.16	8 447 804.10
09. Regional Program Implementation:						
Original budget	49 717 000					
Less: Suspension	(500 000)	49 217 000	45 796 935.68	3 420 064.32	6.95	45 794 043.09
10. Information Technology:						
Original budget	6 342 000					
Plus: Virement	690 000	7 032 000	5 362 840.54	1 669 159.46	23.74	3 175 094.64
GRAND TOTAL		366 036 000	323 320 785.92	42 715 214.08	11.67	416 537 839.59

1.2 Standard subdivisions

Subdivision	2018/2019			2017/2018
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	127 811 800	119 218 683.88	8 593 116.12	125 377 515.81
002. Employer's contribution to GIPF and M.P.O.O.B.PF	14 719 200	14 071 002.44	648 197.56	14 229 924.38
003. Other conditions of service	9 287 000	5 932 380.47	3 354 619.53	5 369 424.47
005. Employers contribution to the Social Security	465 000	415 171.09	49 828.91	371 340.96
Total	152 283 000	139 637 237.88	12 645 762.12	145 348 205.62
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	3 371 000	2 386 081.62	984 918.38	2 180 762.48
022. Materials and supplies	2 360 390	1 472 710.08	887 679.92	844 466.05
023. Transport	7 227 000	5 806 240.92	1 420 759.08	3 599 637.09
024. Utilities	14 330 000	12 649 722.71	1 680 277.29	13 080 406.93
025. Maintenance expenses	2 930 000	2 053 634.20	876 365.80	-
026. Property rental and related charges	1 010 000	935 317.49	74 682.51	1 902 503.00
027. Other services and expenses	28 120 000	24 059 865.14	4 060 134.86	1 856 882.69
028. Training course, symposiums and workshops	139 000	75 791.55	63 208.45	-
029. Printing and advertisements	214 000	39 845.41	174 154.59	-
031. Entertainment politicians	46 000	39 021.34	6 978.66	-
Total	59 747 390	49 518 230.46	10 229 159.54	23 464 658.24
Current expenditure: Membership fees and subscriptions				
041. International	1 065 610	995 227.97	70 382.03	912 242.59
Total:	1 065 610	995 227.97	70 382.03	912 242.59
Total: Current expenditure	213 096 000	190 150 696.31	22 945 303.69	169 725 106.45
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	1 190 000	569 267.25	620 732.75	-
Total:	1 190 000	569 267.25	620 732.75	-
Total: Operational expenditure	214 286 000	190 719 963.56	23 566 036.44	169 725 106.45

Subdivision	2018/2019			2017/2018
	Authorised expenditure N\$	Actual expenditure N\$	Under-expenditure/ (Excess) N\$	Actual expenditure N\$
Development:				
Capital expenditure: Goods and other services				
022. Materials and supplies	1 678 000	1 000 782.73	677 217.27	1 157 436.39
027. Other services and expenses	15 169 000	11 894 830.90	3 274 169.10	20 310 990.07
Total	16 847 000	12 895 613.63	3 951 386.37	21 468 426.46
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	140 000	-	140 000.00	-
103. Operational equipment, machinery and plants	889 000	-	889 000.00	387 577.40
105. Feasibility studies, design and supervision	2 195 544	836 889.80	1 358 654.20	1 892 175.02
107. Construction, renovation and improvement	15 128 457	2 318 319.93	12 810 137.07	1 579 654.26
133. Public and departmental enterprises and private industries	116 549 999	116 549 999	-	221 484 900.00
Total	134 903 000	119 705 208.73	15 197 791.27	225 344 306.68
Total: Development expenditure	151 750 000	132 600 822.36	19 149 177.64	246 812 733.14
GRAND TOTAL	366 036 000	323 320 785.92	42 715 214.08	416 537 839.59

1.3 Ministerial revenue

Revenue for the year is as follows:

Revenue head	Estimate N\$	Actual revenue 2018/2019 N\$	More/(less) than estimated N\$	Actual revenue 2017/2018 N\$
Unclaimed cheques	-	3 518.00	3 518.00	295 675.47
Miscellaneous	600 000	(4 014 744.26)	(4 614 744.26)	2 290 008.61
Sale of maps	200 000	-	(200 000.00)	204 638.00
Deeds fees	7 400 000	7 835 024.76	435 024.76	7 302 492.35
Surveyor general	-	90 801.50	90 801.50	95 207.00
Investigation fees: Surveyor General	1 000 000	1 713 695.76	713 695.76	1 085 910.64
Total	9 200 000	5 628 295.76	(3 571 704.24)	11 273 932.07

1.4 NOTES TO THE FINANCIAL STATEMENTS

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

Underexpenditure

Main division 01: Office of the Minister (N\$ 864 821.35 – 12.02%)

The underexpenditure on personnel expenditure amounting to N\$ 180 512.94 is due to funds viremented as forecasted that was more than executed. The Ministry availed sufficient funds to prohibit interruptions when the payroll is processed which will affect the whole civil service because payroll is processed as one batch.

The underexpenditure of N\$ 212 185.10 on travel and subsistence allowance attributed to working trips undertaken by the Office of the Minister which were co-funded by GIZ and Programme for Communal Land Development (PCLD) as the amount that was in the budget was not enough for the procurement of flight tickets, accommodation, registration fees and local transport at the destinations. The co-funding was also due to the fact that the subject matter being covered during the trips was also in the line with the projects being undertaken by GIZ and PCLD. The Minister could not attend the trip, to Botswana for the Africa Union Border Programme in October 2018 but sent two (2) representatives.

Materials and supplies underspent with N\$ 23 396.05 after cancelling outstanding invoices of N\$ 20 000 at the closure of the financial year.

Main division 02: Administration (N\$ 11 858 453.22 – 24.75%)

The declining of the Accountant position Grade 8 by the Secretary to Cabinet contributed to the underexpenditure of N\$ 368 702.71 on remuneration.

Funds were budgeted for the payment of leave gratuity for staff members who are looking for greener pastures. However, the amount executed was less than expected therefore the underexpenditure of N\$ 14 131.14 on other conditions of service.

The underexpenditure of N\$ 45 512.36 and N\$ 55 518.87 on travel and subsistence and transport respectively is due to the fact that some activities were put on hold due to the implementation of the 2nd Land Conference. The underspending of N\$ 30 692.75 on materials and supplies remained after the cancelling of outstanding commitments at the closing of the financial year. The underexpenditure of N\$ 1 680 277.29 on utilities is due to invoices for water and electricity for March 2019 that was only received in April 2019.

ANNEXURE A (continued)

The underexpenditure of N\$ 836 982.82 on maintenance is attributed to the late approval of the Procurement Plan and the lengthy procurement process while property rental underspent with N\$ 74 682.51 due to late submission of invoices from the Oshikoto Regional Office.

Omusati Construction CC delayed the completion of the project and a new contractor has not been hired yet. Hence activities were delayed, resulting in the underexpenditure of N\$ 4 635 995.51 on the Construction of the Ministerial Regional Office in Rundu.

The revised documents were received late from the Ministry of Works and Transport, hence the tender was not yet advertised and no activity was implemented. The underexpenditure of N\$ 792 063.40 remained after N\$ 9 000 000.00 was viremented to the Land Purchase Sub-Programme for the Construction of the Ministerial Regional Office in Katima Mulilo.

Activities could not be implemented due to the late approval of the Procurement Plan and the lengthy procurement processes, therefore N\$ 1 000 000.00 was not executed on the renovations of the Deeds Office and Office of the Surveyor General.

Some activities could not be implemented due to the late approval of the Procurement Plan and the lengthy procurement processes therefore the underexpenditure of N\$ 315 539.35 for the improvement of Offices and assigned official's houses.

For the Upgrading of the Ministerial Regional Office in Outapi the revised documents were received late from the Ministry of Works and the consultants, hence the tender was not yet advertised and no activity was implemented. An underexpenditure of N\$ 1 870 143.60 remained after N\$ 4 000 000.00 was viremented to the Land Purchase Sub-Programme and N\$ 4 000 000.00 to the Rundu project.

Main division 03: Resettlement (N\$ 2 405 820.89 – 31.41%)

The underexpenditure of N\$ 199 531.70 on remuneration and N\$ 70 190.08 on employers contribution to GIPF is due to funds viremented as forecasted was less than executed. The Ministry availed sufficient funds due to prohibited interruptions when the payroll is processed which will affect the whole civil service because payroll is processed as one batch.

An amount of N\$ 264 000.00 was budgeted for leave gratuity for staff members who are looking for greener pastures, however, no staff members resigned during the period under review. The underexpenditure of N\$ 78 752.00 on daily subsistence allowance and N\$ 79 816.44 on transport is due to many activities being put on hold due to the implementation of the 2nd Land Conference. Only N\$ 41 912.55 was spent on materials and supplies due to the late approval of the Procurement Plan while the budget of N\$ 15 000.00 allocated for training was not sufficient for training courses.

The underexpenditure of N\$ 1 646 603.18 on Elongo project is due to the late approval of the Procurement Plan and the lengthy procurement processes on the ongoing resettlement sub-programme.

Main division 04: Valuation and Estate Management (N\$ 3 752 452.49 – 23.41%)

Remuneration underspent with N\$ 2 034 352.65 while employers contribution to GIPF underspent with N\$ 265 859.96 because of the declining of the Chief Valuer Grade 5, two (2) Valuer Grade 7 and two (2) Assistant Valuer Grade 9 positions by the Secretary to Cabinet.

Funds were budgeted for the payment of leave gratuity for staff members who are looking for greener pastures. However, no staff member resigned during the period under review. Hence, the underspending of N\$ 1 138 543.18 on other conditions of service. Daily subsistence allowances underspent with N\$ 139 343.46 due to less valuation requests received than budgeted for.

The underexpenditure of N\$ 75 460.88 on materials and supplies attributed to an invoice that could not be paid for the supply and delivery of A4 photocopy paper because the company claimed that they erroneously quoted N\$ 12.00 per ream instead of N\$ 120.00 per ream. The underspending of N\$ 21 000.00 for printing and advertising is after cancelling of outstanding invoices for advertisement of procurement services at the closure of the financial year.

Main division 05: Land Reform (N\$ 12 230 623.92 – 6.83%)

Remuneration underspent with N\$ 257 566.04 while employers contribution to GIPF underspent with N\$ 2 9493.22 because of the declining of the Chief Development Planner Grade 6 position by the Secretary to Cabinet.

The underexpenditure of N\$ 1 055 320.83 on other conditions of service occurred because leave gratuity for temporary workers could not be paid due to the fact that their contracts were ending on 31 March 2018, therefore leave gratuity could only be paid in the new financial year. An amount of N\$ 13 497.71 remained after payment of employers contribution to the Social Security Commission.

The underexpenditure of N\$ 102 606.03 and N\$ 28 940.09 on travel and subsistence and transport respectively is due to the fact that some activities were put on hold due the implementation of the 2nd Land Conference. The underspending of N\$ 116 907.85 on other services and expenditure and N\$ 10 000.00 for printing occurred after the cancelling of outstanding invoices for travelling claims and advertisements during the 2nd National Land Conference at the closure of the financial year while N\$ 3 072 931.61 for the drilling of a borehole that could not be executed due to the lengthy procurement processes.

The underexpenditure of N\$ 822 205.93 for the Flexible Land Tenure Project is because the Consultants are not done with the development of layouts to facilitate the surveying of blocks. The returned funds were meant for the surveying of the block erven.

The underexpenditure of N\$ 5 821 919.06 was meant for the construction of water infrastructure in Ongandjera East, Omusati Region. However, the contractor did not submit the claims before the end of the financial year for the Development of Communal Area Project.

The procurement problems between the Ministry and KFW Basket Fund took long to be resolved, hence the delay in implementation of activities, therefore the underexpenditure of N\$ 1 057 020.00 on the Integrated Regional Land Use Planning Project.

Main division 06: Survey and Mapping (N\$ 3 290 607.28 – 12.14%)

Remuneration underspent with N\$ 1 141 643.14 while employers contribution to GIPF underspent with N\$ 119 291.25 because of the declining of the Deputy Executive Director Grade 2 position by the Secretary to Cabinet. The underexpenditure of N\$ 105 062.04 remained after payment of leave gratuity and virementation of N\$ 300 000.00 to remuneration.

The underexpenditure of N\$ 119 248.78 on daily subsistence allowance and N\$ 485 755.64 on transport is due to many activities being put on hold due to the implementation of the 2nd Land Conference.

Activities could not be implemented due to the late approval of the Procurement Plan, hence the under expenditure of N\$ 82 353.51 on materials and supplies and N\$ 1 025 334.70 for the surveying of state land under other services and expenses. The remaining balance of N\$ 11 624.94 on training course, symposiums and workshops were not sufficient for training courses.

For the Delimitation of the Namibian Continental Shelf the underexpenditure of N\$ 85 204.50 is too little for envisaged tasks as consultancy fees are usually above N\$ 100 000.00 and slow procurement process affected the implementation of activities. N\$ 3 000 000.00 was viremented to Nationwide Integrated Geodesy.

The balance is too little for envisaged tasks as consultancy fees are usually above N\$ 100 000.00 and slow procurement processes affected the implementation of activities, hence the saving of N\$ 89 950.00 on the Development of National Fundamental Data Sets Project.

Main division 07: Centralized Registration (Deeds Office) (N\$ 2 252 830.47 – 13.97%)

Remuneration underspent with N\$ 498 081.90 due to staff turnover. The Ministry availed sufficient funds to prohibit interruptions when the payroll are processed which will affect the whole civil service. Funds were budgeted for the payment of leave gratuity for staff members who are looking for greener pastures. However, the amount executed was less than expected therefore the underexpenditure of N\$ 115 251.82 on other conditions of service.

Budget provisions were made to cater for the training of Examiners in South Africa and for Business process re-engineering. However, the company failed to respond on time resulting in the trip not to realize, hence the underexpenditure of N\$ 71 485.20 on travel and subsistence allowances.

The tender for the procurement of the backlog of the Title Deeds and Sectional Titles as well as for thong binders did not realize due to the delay in the procurement process, hence the underexpenditure of N\$ 532 889.36.

The invoice for the procurement of tyres, batteries and fuel were not sent on time for payment, therefore the underexpenditure of N\$ 13 534.00 on transport. The underspending of N\$ 13 000.00 on printing and advertisements occurred after the cancelling of outstanding invoices at the closing of the financial year.

Most activities for the upgrading were delayed, pending the appointment of a Consultant. The Deeds Registrar had technical difficulties with Information Technology Division in appointing the Consultants. The Consultant will therefore be appointed during the 2019/2020 financial year, hence the underexpenditure of N\$ 1 000 000.00 on the upgrade of computerized deeds registration system to version CDRS 3.0.

ANNEXURE A (continued)

Main division 08: Planning, Research, Training and Information Systems (N\$ 970 380.68 – 11.16%)

Remuneration underspent with N\$ 418 888.09 while GIPF indicates underexpenditure of N\$ 86 003.60 because of the delay for the clearance of the Chief Development Planner Grade 6 on 28 May 2018 by the Secretary of Cabinet. Funds were budgeted for the payment of leave gratuity for staff members who are looking for greener pastures. However, no expenditure occurred, therefore the underexpenditure of N\$ 256 000.00 on other conditions of service.

Funds were provided for the travelling of staff members to attend the Trade Shows in the regions, however, due to insufficient funds for the payment of the stalls the trips were cancelled, therefore the underspending of N\$ 37 799.00 and N\$ 13 546.95 on travel and subsistence allowances and transport respectively.

Materials and supplies indicate an underexpenditure of N\$ 49 124.00 due to the late approval of the Procurement Plan and the lengthy procurement processes. The underexpenditure in printing and advertisements of N\$ 103 000.00 is after cancelling of outstanding invoices for advertisement of procurement services at the closure of the financial year.

Main division 09: Regional Offices (N\$ 3 420 064.32 – 6.95%)

The declining of the Development Planner Grade 8 and Administrative Officer Grade 12 positions on 28 May 2018 and late clearance of Deputy Director Grade 2 position by the Secretary to Cabinet contributed to the underexpenditure of N\$ 2 865 712.69 on remuneration. Employers' contribution to the GIPF overspent with N\$ 32 940.22 due to the late posting of transactions to the General Ledger at the closing of the financial year.

The underexpenditure of N\$ 188 146.52 remained after the payment of the leave gratuity for staff members who retired and resigned. The underexpenditure of N\$ 164 694.00 on travel and subsistence and N\$ 169 833.17 on transport is due to many activities being put on hold due the implementation of the 2nd Land Conference.

Materials and supplies indicate an underexpenditure of N\$ 28 778.40 due the late approval of the Procurement Plan and the lengthy procurement processes.

Main division 10: Information Technology Systems (N\$ 1 669 159.46 – 23.74%)

The underexpenditure of N\$ 645 855.74 on remuneration and N\$ 81 084.13 on employers contribution to GIPF attributed to a staff member who was promoted to the Ministry of Health and Social Services and the late clearance of some positions by Secretary to Cabinet. The Ministry availed sufficient funds to prohibit interruptions when the payroll is processed which will affect the whole civil service because payroll is processed as one batch.

ANNEXURE A (continued)

Funds were budgeted for the payment of leave gratuity for staff members who are looking for greener pastures. However, no expenditure occurred, therefore the underspending of N\$ 91 000.00 on other conditions of service. Travel and subsistence allowances amounting to N\$ 13 295.00 remained after the virement of funds.

Budget provision was made for the operation of two (2) vehicles, however one (1) vehicle was in an accident and quotations could not be obtained due to the lengthy procurement processes, hence the underspending of N\$ 139 197.39 on transport.

The underexpenditure of N\$ 39 382.98 remains on maintenance expenses after the virement of N\$ 570 000.00 to furniture and office equipment. The underexpenditure of N\$ 11 000.00 on training courses, symposiums and workshops was not sufficient for training courses.

Furniture and office equipment underspent with N\$ 620 732.00 due to the late approval of the procurement plan and the lengthy procurement processes.

1.4.2 Revenue: Explanations of variations exceeding N\$ 200 000 between estimated and actual revenue

(i) Underestimation

Deeds fees (N\$ 435 024.76)

The increase in volumes of property registrations led to an increase in revenue.

Investigation fees: Surveyor General (N\$ 713 695.76)

An increase in tariff for examination fees was gazetted leading to an increase in revenue. The tariff had not been changed for a number of years.

(ii) Over-estimation

Miscellaneous revenue (4 614 744.26)

The variance that appears on the revenue ledger is coming from the general ledger at Ministry of Finance not updating their system on time.

2. GENERAL INFORMATION

2.1 Capital projects

The Accounting Officer reported the following development projects of the Ministry for the financial year ended 31 March 2019:

Name of project	Approved total budget N\$	Total expenditure as at 31/03/2018 N\$	Approved appropriation 2018/2019 N\$	Actual expenditure 2018/2019 N\$	Total expenditure as at 31/03/2019 N\$	Expected year of completion
Land Purchase Program	3 006 528 000	1 979 244 234.85	116 549 999	116 549 999.00	2 095 794 233.85	31/03/2022
Ongoing Resettlement Sub- Programme	149 264 000	77 198 102.55	3 029 000	1 382 396.82	78 580 499.37	31/03/2020
Flexible Land Tenure System	107 823 000	8 390 644.50	2 000 000	1 177 794.07	9 568 438.57	31/03/2023
Development of Communal Areas	687 774 000	109 554 946.07	10 471 000	4 649 080.94	114 204 027.01	31/03/2022
Integrated Regional Land Use Planning	107 545 000	1 910 937.12	1 500 000	442 980.00	2 353 917.12	31/03/2022
Nationwide Integrated Geodesy	83 658 000	28 599 072.93	3 500 000	3 497 468.00	32 096 540.93	31/03/2022
Delimitation of Namibian Continental Shelf	80 000 000	31 948 397.61	1 000 000	914 795.10	32 863 192.71	31/03/2022
Development of National Fundamental Data Sets	239 603 000	89 333 873.91	1 000 000	910 050.00	90 243 923.91	31/03/2021
Namibia Land Information System	9 613 000	2 165 975.43	700 000	690 000.00	2 855 975.43	31/03/2022
Construction of the Ministerial Regional Office in Rundu	55 303 000	30 808 942.31	5 500 000	864 004.49	31 672 946.80	31/03/2022
Construction of the Ministerial Regional Office in Katima Mulilo	220 343 000	8 788 423.59	1 500 001	707 936.89	9 496 360.48	31/03/2022
Construction of the Ministerial Regional Office in Outapi	103 906 000	1 563 380.62	2 000 000	129 856.40	1 693 237.02	31/03/2022
Improvement of Offices and Assigned Official's Houses	17 038 000	4 068 425.58	1 000 000	684 460.65	4 752 886.23	31/03/2022
Renovations to the Deeds office and Office of the Surveyor General	29 116 000	9 669 327.76	1 000 000	-	9 669 327.76	31/03/2021
Upgrade of Computerised Deeds Registration System to Version CDRS 3.0	29 000 000	1 821 332.69	1 000 000	-	1 821 332.69	31/03/2025
TOTAL	4 926 514 000	2 385 066 017.52	151 750 000	132 600 822.36	2 517 666 839.88	

2.2 Bursaries and study assistance

The Accounting Officer reported that N\$ 485 847.22 was spent on study assistance in the financial year under review.

2.3 Donations by Government

The Accounting Officer reported that during the financial year under review, the Ministry donated farming equipment worth N\$ 44 220.00 to Mangetti Dune Resettlement Project with the necessary Treasury approval.

2.4 Donations to Government

The Accounting Officer reported that the Ministry received office furniture worth N\$ 29 600.00 as a donation from Geutsche Gesellschaft fur Internationale (GIZ), with the necessary Treasury approval.

2.5 Fixed property bought

The Accounting Officer reported that during the financial year under review, the Ministry bought twelve (12) farms amounting to N\$ 134 475 027.42 from the Land Acquisition Development Fund (LADF), one (1) farm worth N\$ 7 759 753.70 and an erf in Rundu to the total value of N\$ 142 945.00.

2.6 Movable property transferred within Government

The Accounting Officer reported a transfer of stores and equipment worth N\$ 634 185.00 to the Otjozondjupa Regional Council during the year under review, with the necessary Treasury approval.

2.7 Debt to Government

The Accounting Officer reported debts to Government of N\$ 188 836.51 for the financial year under review.

2.8 Points keeping stock and stock-taking

The Accounting Officer reported that the Ministry has twenty-one (21) stock points. Stock-taking was conducted at Directorate of Survey and Mapping, Directorate of Regional Programme Implementation, Directorate of Planning, Research and Information, Directorate of Deeds and Directorate of Land Reform and Resettlement. During the stock-taking, a total surplus of N\$ 197 109.00, deficiencies of N\$ 3 600.00 and N\$ 140 170.00 of obsolete or worn out stock were found.

2.9 Internal inspections

The Accounting Officer reported that twelve (12) internal inspections on finance and transport were carried out during the financial year under review.

2.10 Losses/damages through irregularities

The Accounting Officer reported eleven (11) cases of losses through irregularities by persons employed by the Government during the financial year under review to a total amount of N\$ 671 794.02.

2.11 Vehicles (own fleet)

The Accounting Officer reported that the Ministry bought from the Land Acquisition Development Fund (LADF), three (3) pick-ups, one (1) truck and one (1) trailer worth N\$ 4 285 279.18. The total number of vehicles on hand as at 31 March 2019 is one hundred and forty five (145).

2.12 Vehicle accidents

The Accounting Officer reported seven (7) accidents for the financial year under review, of which three (3) vehicles were repaired at a cost of N\$ 47 379.58.

2.13 Suspense accounts

Twelve (12) suspense accounts had closing balances, of which eight (8) had debit balances and four (4) had credit balances as at 31 March 2019:

Details	Balance Debit/(Credit)
	N\$
Receipt suspense	(332 321.55)
RD cheques	50 824.25
S&T advance suspense account	529 529.85
Rejection account	16 561.77
Bills payable	63 885.01
Electronic fund transfer clearing account (Eft)	3 970.79
Social security	1 674.11
Taxcode	(44 949.44)
Pension funds: GIPF	(4 444.76)
First National Bank (Windhoek)	2 010.00
Debt establishment	(5 202.65)
FNB build together	2 741.20

2.14 Wellness

The Accounting Officer reported that during the financial year under review, the Ministry spent N\$ 69 833.05 on wellness related activities, sponsored entirely by Geutsche Gesellschaft fur Internationale (GIZ).

2.15 Fund accounts

The Accounting Officer reported the following fund accounts with closing balances as at 31 March 2019:

(i) Land Acquisition and Development Fund

Type of account	Amount
	N\$
Call account	52 238 783.77
Cheque account	2 539 204.46

(ii) Communal Land Reform Fund

The fund account at First National Bank had a closing balance of N\$ 2 992 412.67 as at 31 March 2019.

2.16 Bank accounts

The Accounting Officer reported the following bank accounts with the following balances as at 31 March 2019:

Name of account	Banking institution	Balances as at 31 March 2019
		N\$
Karas Regional Council	Bank Windhoek	7 149.98
Karas Regional Council	Bank Windhoek	117 265.69
Kavango East Regional Council	Bank Windhoek	172 144.17
Ohangwena Regional Council	Bank Windhoek	170 255.93
Zambezi Regional Council	Bank Windhoek	20 317.65
Kunene Regional Council	Bank Windhoek	130 465.03
Omaheke Regional Council	Bank Windhoek	12 180.99
Erongo Regional Council	Bank Windhoek	49 770.49
Oshikoto Regional Council	Bank Windhoek	184 270.80
Oshana Regional Council	Bank Windhoek	182 168.75
Otjozondjupa Regional Council	Bank Windhoek	248 003.71
Hardap Regional Council	Bank Windhoek	7 119.62

2.17 Outstanding commitments

The Accounting Officer reported outstanding invoices to the amount of N\$ 7 765 105.61 as follows:

Main division	Subdivision	Amount
01	Material and supplies	N\$
02	Material and supplies	20 000.00
02	Utilities	30 692.75
02	Property Rental	1 680 277.29
04	Material and supplies (printing& advertising)	74 682.51
05	Other services and expenses	21 000.00
05	Construction Renovation and improvements	466 870.36
07	Transport	5 355 048.70
08	Material and supplies (printing& advertising)	13 534.00
Total		7 765 105.61

WINDHOEK, 23 October 2019

ESTHER N KAAPANDA
ACTING ACCOUNTING OFFICER

