



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE MINISTRY OF EDUCATION, ARTS AND CULTURE

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

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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 Education, Arts and Culture for the financial year ended 31 March 2023 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 2024

21-11-19

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DEFINITIONS

Treasury:	Financial authority in public service. (The department of Government that has control over the collection management and disbursement of public revenue).
Vote:	Represents an Office/Ministry/Agency.
Appropriation Act:	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly the Act passed by Parliament.
Appropriation Account:	Government Income and Expenditure statement showing on receipt side the estimated budgeted amounts and on expenditure side the actual expenditure amounts and the difference thereof.
Standard sub-division:	Government Balance account showing balances incurred on each account/activity.
Suspension:	Reduction on budget (Treasury may from time 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.
Underexpenditure:	Saving on the budget.
Miscellaneous Revenue:	All revenue collected and not having a specified revenue code.
Commitments:	Funds reserved to acquire goods or services from a supplier.
Suspense accounts:	Is an account opened in the books of Government that records movement of transactions of a temporarily nature for example salary deductions of housing instalments.
S&T Advance Suspense Account:	A suspense account reflecting the outstanding subsistence and travel advances.
Rejection Account:	A suspense account reflecting names and balances of all persons/companies that owe the money to the State.
Budget:	Is an estimation of the revenue and expenses over a specified future period of time.
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).

Attestation engagement	It is when a responsible party (the entity) measures the subject matter against the criteria and presents the subject matter information on which you the auditor then gather sufficient and appropriate audit evidence to provide a reasonable basis for forming a conclusion.
Subject matter	Refers to the information condition or activity that is measured or evaluated against certain criteria.
Materiality	Is a concept or convention relating to the importance or significance of an amount transaction or discrepancy that affects the decision of the user.
OMA	Office/Ministry/Agency
Types of Audit Opinions:	<p>Unqualified Opinion. In an unqualified report the auditors conclude that the financial statements of your O/M/A's present fairly its affairs in all material aspects.</p> <p>Qualified Opinion. An auditor's report is qualified when there is either a limitation of scope in the auditor's work or when there is a disagreement with management regarding application acceptability or adequacy of accounting policies.</p> <p>Disclaimer Opinion. Auditors do not express an opinion on the financial position of a firm because they have not completed an examination of its accounts or the examination is not broad enough in scope to enable them to form an opinion.</p> <p>Adverse Opinion. The Financial statements of an O/M/A's do not fairly present its actual financial position and the required information was either not disclosed or (if disclosed) was inadequately disclosed or was inaccurate.</p>
Reasonable Assurance	It is when the audit conclusion is expressed positively conveying that in the auditor's opinion the subject matter is or is not compliant in all material respects or where relevant that the subject matter information provides a true and fair view in accordance with the applicable criteria.
Limited Assurance	It is when the audit conclusion states that based on the procedures performed; nothing has come to the auditor's attention to cause the auditor to believe that the subject matter is not in compliance with the criteria.
Direct reporting engagement	It is when an auditor measures or evaluates the subject matter against the criteria. The auditor is responsible for producing the subject matter information. The auditor selects the subject matter and criteria taking into consideration risk and materiality. By measuring the subject matter evidence against the criteria the auditor is able to form a conclusion.

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE MINISTRY OF
EDUCATION, ARTS AND CULTURE
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023**

1. SECTION A: FINANCIAL AUDIT

1.1 UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Education, Arts and Culture for the financial year ended 31 March 2023 provided by the Accounting Officer as attached in Annexure A. These financial statements comprise the Appropriation account, Standard subdivisions, departmental revenue and general information for the year then ended 31 March 2023 and notes to the financial statements.

In my opinion, the financial statements of the Ministry of Education, Arts and Culture for the financial year ended 31 March 2023 are prepared, in all material respects, in accordance with the 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 opinion.

1.3 KEY AUDIT MATTERS

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

1.4 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 Education, Arts and Culture in the financial statements. My opinion is not modified in respect of these matters:

1.4.1 Bills payable

The Bills payable suspense account reflects a debit balance of N\$ 32 273 620.39 instead of a credit balance as at 31 March 2023.

It is recommended that the Accounting Officer should ensure that reconciliations are done to clarify the credit balance.

Management comment

The Accounting Officer indicated that the movement of transactions on this account is entirely facilitated by the Ministry of Finance and Public Enterprises. The Ministry had several engagements with the Ministry of Finance and Public Enterprises to find possible techniques to reconcile the amount of N\$ 62 358 612.40. However, the reconciliation is still not finalised, hence the debit balance.

1.4.2 Deficits

The Accounting Officer reported deficits amounting to N\$ 899 614.23 during the financial year under review. An amount of N\$ 1 590.50 was recovered. There is no indication of recovery of N\$ 898 023.73.

The Accounting Officer should ensure that the deficit of N\$ 898 023.73 be recovered from the responsible staff members.

Management comment

In her response on the management letter, the Accounting Officer indicated that the amount of N\$ 898 023.73 reported under deficits is for payments made at various schools from the Universal Grant, but not substantiated by appropriate documentation. The Ministry will continue with the investigation on the above transactions and ensure recovery of amounts paid, should supporting documents not be provided.

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 nothing to report in this regard.

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

2.1 COMPLIANCE TO LAWS AND REGULATIONS

SUBJECT MATTER: FINANCIAL PERFORMANCE AND THE USE OF APPROPRIATED FUNDS

I have audited the financial performance and the use of appropriated funds of the Ministry of Education, Arts and Culture for the financial year ended 31 March 2023.

2.2 Description of the subject matter information and audit scope

The audit aimed to determine whether the Ministry of Education, Arts and Culture used the appropriated funds in compliance with the Appropriation Act, 2022 (Act 2 of 2022), Appropriation Amendment Act, 2022 (Act 7 of 2022), 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 2023.

2.3 Audit objective

The objective of this compliance audit is to verify and assess whether the Ministry of Education, Arts and Culture has complied with all laws and regulations that have an impact on the financial statements in accordance with the ISSAI's. 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, 2022(Act 2 of 2022);
- Appropriation Amendment Act, 2022(Act 7 of 2022);
- 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 2023 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them.

2.6 BASIS FOR QUALIFIED AUDIT OPINION

2.6.1 Unauthorised expenditure

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

- i) The total budget of the Ministry was overspent with an amount of N\$ 8 235 993.16 (0.05%) which is unauthorized in terms of Section 6 (a) (i) of the Act;
- ii) Four (4) main divisions were exceeded with a total amount of N\$ 61 842 698.81 which is unauthorized in terms of Section 6 (a) (ii) of the Act; and
- iii) Although Treasury approval was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year, eleven (11) operational sub-divisions with a total amount of N\$ 69 517 541.30 and one (1) development subdivision is exceeded with N\$ 554 388.62 which are unauthorised in terms of section 6 (a) (iii) of the Act.

It is recommended that the Accounting Officer should put measures in place to avoid over-spending and should ensure that planned activities are implemented within the approved budget. Furthermore, if specific activities are expected to exceed the budgeted funds due to unforeseen circumstances, funds should be viremented from activities where savings are expected.

Management comment

No comment was provided by the Accounting Officer.

2.6.2 Revenue exempted

The audit found that the Ministry did not receive Treasury authorization approval for the exemption of examination fees by candidates repeating the Namibian Senior Secondary Certificate Ordinary amounting to N\$ 1 566 648.00.

The Accounting Officer should ensure that the Treasury authorization is obtained.

Management comment

No comment was provided by the Accounting Officer.

2.6.3 Annual stocktaking

- (i) Treasury Instruction KA 0901 states that *"Stores and livestock shall be subjected to stocktaking at least once each financial year and the Accounting Officer shall submit the report thereon to Treasury for approval as soon as possible after the stocktaking, but in any case within 30 days after the end of the financial year concerned"*.

During the financial year under review, the Accounting Officer reported that stocktaking was conducted at one hundred and ninety-five (195) stock points. However, there was no stocktaking conducted at one thousand seven hundred and six (1706) stock points. The auditors noted with concern that the Ministry does not conduct stocktaking at all points and this has been reported for the past five (5) consecutive financial years as follows:

Financial year	No. of stock points reported by Accounting Officer	No. of stock points where stock taking conducted	No. of stock points where no stock taking was conducted
2022/2023	1 901	195	1 706
2021/2022	1 812	88	1 724
2020/2021	1 897	271	1 626
2019/2020	1 701	148	1 553
2018/2019	1 518	568	950
2017/2018	1 876	22	1 876

The Accounting Officer should devise a practical method for ensuring that stocktaking is conducted at all stock points.

Management comment

The Accounting Officer indicated that the Ministry concurs with the finding and pledge to improve by increasing the number of points where stocktaking is conducted during the upcoming financial year. A directive on compulsory stocktaking will be issued to Regional Councils, Directorates of Education, Arts and Culture. This will be accompanied by a targeted budget for stocktaking.

- (ii) For the one hundred and ninety-five (195) stock points, where stocktaking was conducted, the Accounting Officer only disclosed N\$ 6 866.00 as the value of the stores, furniture and equipment at the stock points. The amount disclosed by the Accounting Officer, is not a true reflection of the value of stores, furniture and equipment under the Ministry of Education, Arts and Culture.

The Accounting Officer should ensure that the value of the stores, furniture and equipment are reported and correct statement are provided for audit purposes.

Management comment

The Accounting Officer indicated that the Ministry has commenced with the process of updating the Asset Register in consultation with Regional Directorates. This will help in getting the value of furniture and equipment that is registered under the Ministry.

2.6.4 Outstanding subsistence advances

Treasury Instruction HB 0505 states that *"A claim for subsistence and other anticipated expenditure shall be submitted within 30 days after a person returned to his headquarters and monthly by a person who is elsewhere for a long period the outstanding amount on an advance against his claims shall be deducted monthly from his or her salary starting from next month"*. The audit found claims for advances amounting to N\$ 571 224.55 that were not submitted and no evidence of recovery was provided for audit purposes:

Outstanding claims per Regional Directorate	Amount
	N\$
Omusati	36 800.00
Omaheke	3 178.00
Kavango East	350 908.50

Head Office	46 316.55
Kunene	88 787.00
Oshikoto	37 326.50
Otjozondjupa	7 908.00
Total	571 224.55

The Accounting Officer should explain why claims were not submitted as stated in Treasury Instructions HB 0505. Furthermore, the Accounting Officer should ensure that steps are taken to recover the outstanding advances and proof of recovery should be provided for audit purposes.

Management comment

The Accounting Officer indicated that the Ministry has implemented the SAGE 200 Evolution system in the regions. Through this financial management system, reports can be generated to track outstanding advances to ensure timely recovery.

2.6.5 Debt to Government

Treasury Instruction EA 0501(1) B Stipulates that "Unless otherwise prescribed, debts owing to the State (except where the conditions of payment are determined by law, agreement, etc.) may, at the discretion of accounting officers and without reference to the Treasury be recovered by means of instalments, provided that the debt is recovered within a period of 12 months".

The audit found that the Ministry did not obtain Treasury approval for the recovery of debts surpassing a 12-month period. This non-compliance pertained to 2 320 cases with a principal debt amount of N\$ 27 251 842.24 and an outstanding balance as at 31 March 2023 amounting to N\$ 19 138 426.10, which means that only N\$ 8 113 416.14 was recovered during the financial year under review.

Management comment

In her response on the management letter, the Accounting Officer responded that the Ministry concurs with the finding. Regional Directorates will be requested to submit on a quarterly basis, all debts to be recovered over a period exceeding 12 months in order for the Ministry to approach Treasury for approval.

It is recommended that the Accounting Officer should ensure that the Ministry complies with Treasury Instruction EA 0501(1) B.

2.6.6 Immovable assets

Circular D12/2023 of the Auditor-General requires the Ministry to disclose all immovable assets (houses, flats, land etc.) owned/managed by the Ministry which include the type and description of property(e.g. House) location of property, value of property, date of acquisition, date of Disposal/relinquished, Name of occupant Treasury authorization reference. However, for the financial year under review, the Accounting Officer reported a NIL statement indicating that the Ministry does not own/manage any immovable assets.

It is recommended that the Accounting Officer should ensure that immovable assets are recorded, disclosed and provided for audit purposes.

Management comment

No comment was provided by the Accounting Officer.

2.6.7 Stores and depots

Treasury Instructions KA 1501 states that *“Accounting Officer shall at the close of each financial year submit to the Auditor-General a statement and a copy thereof to the Treasury, in which the total value of the stores on hand at the beginning of the financial year, receipts during the year, surplus taken on charge during the year, stores issued or written off during the year and stores on hand at the end of the financial year is indicated”*.

The Accounting Officer submitted a nil statement despite the Ministry having stores throughout the country.

The Accounting Officer should ensure that the stores and depots are disclosed and the statements are provided for audit purposes.

Management comment

No comment was provided by the Accounting Officer.

2.7 QUALIFIED OPINION ON THE SUBJECT MATTER

In my opinion, except for the effects of the matters described in the Basis for Qualified Audit Opinion paragraph the Ministry of Education, Arts and Culture’s financial performance and the use of appropriated funds is in compliance in all material respects with the State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Appropriation Act, 2022 (Act 2 of 2022), Appropriation Amendment Act, 2022 (Act 7 of 2022), Treasury Instructions and Public Procurement Regulations.

3. AUDIT OF PERFORMANCE INFORMATION

I have audited the performance information of the Ministry of Education, Arts and Culture for the financial year ended 31 March 2023.

3.1 DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE

A Performance Management System (PMS) is 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.

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.

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

No	Strategic objective	Project	Key performance indicator(s)
1	Improve core skills in numeracy and literacy in basic education	Primary/Secondary Education Development	% of Grade 11 Namibia Senior Secondary Certificate (NSSCO) learners qualifying for NSSCAS
2	Ensure inclusive and equitable quality education for all	Primary/Secondary Education Development	# of learners benefiting from NSFP
3	Ensure inclusive and equitable quality education for all	Primary Education Development	# of hostels fumigated
4	Ensure inclusive and equitable quality education for all	Primary/Secondary Education Development	# of hostel blocks constructed
5	Ensure inclusive and equitable quality education for all	Secondary Education Development	# of classrooms constructed

3.3 KEY AUDIT FINDINGS

The audit found that:

1. The targeted Key Performance Indicator (KPI) 10% of Grade 11(NSSCO) learners qualifying for NSSCAS was over achieved 21.4% of Grade 11(NSSCO) learners qualified for NSSCAS.
2. The targeted Key Performance Indicator (KPI) of 460 000 learners benefiting from NSFP was partially achieved as only 439 837 learners benefited from NSFP. No explanation was provided for the variances of 20 163.
3. The targeted Key Performance Indicator (KPI) of a number of nineteen (19) hostels fumigated under the Hardap Directorate was achieved and the targeted Key Performance Indicator (KPI) of two (2) hostel blocks constructed under Kavango East Directorate was also achieved.
4. The targeted Key Performance Indicator (KPI) twenty-eight (28) classrooms constructed under Khomas Directorate was under achieved as only 18 classrooms were constructed.

It is recommended that in future the Accounting Officer should put measures in place to ensure that all planned targets are achieved.

Management comment

The Accounting Officer indicated that the Ministry agrees with the finding and will continue to institute corrective measures to ensure set targets are met.

3.4 CONCLUSION

The outcome of the audit is not satisfactory as the Ministry of Education, Arts and Culture has not implemented all planned projects as per annual plan to ensure the service delivery as enshrined in the mandate of the Ministry.

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 and 13 of the State Finance Act 1991 (Act 31 of 1991) and legislation and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements management is responsible for assessing the entity's ability to continue as a going concern disclosing as applicable matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations or has no realistic alternative but to do so. Those charged with governance are responsible for 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), Appropriation Act, 2022 (Act 2 of 2022), Appropriation Amendment Act, 2022 (Act 7 of 2022), 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. AUDITORS RESPONSIBILITY POWERS AND DUTIES

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 subject matter are outlined under Section 25(1) (c) Section 26 (1) and Section 27(3) of the State Finance Act 1991 (Act 31 of 1991).

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

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion forgery intentional omissions misrepresentations or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a

material uncertainty exists I am required to draw attention in my report to the related disclosures in the financial statements or if such disclosures are inadequate to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

- Evaluate the overall presentation structure and content of the financial statements including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with those charged with governance regarding among other matters the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that I identify during my audit.
- I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable related safeguards.
- From the matters communicated with those charged with governance I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my report unless law or regulation precludes public disclosure about the matter or when in extremely rare circumstances I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.
- It is also my responsibility to express an opinion/conclude on whether the financial performance and the use of appropriated funds is in all material respect is in compliance with the Treasury Instructions, State Finance Act 1991 (Act 31 of 1991), Appropriation Act 2022 (Act 2 of 2022), Appropriation Amendment Act 2022 (Act 7 of 2022), Public Procurement Act 2015 (Act 15 of 2015) 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, note to the financial statements and general information provided by the Accounting Officer are attached as Annexure A. The accounts were timeously submitted by the Accounting Officer to the Auditor-General in terms of Section 13 of the State Finance Act, 1991 (Act 31 of 1991).

7. ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Ministry of Education, Arts and Culture during the audit is appreciated.

WINDHOEK, MARCH 2024


JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2022/2023						2021/2022
Service	N\$	Authorized expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percent age	
	N\$	N\$	N\$	N\$	%	N\$
01. Office of the Minister:						
Original budget	3 455 000					
Additional budget	169 140					
Plus: Virement	500 000	4 124 140	3 782 656.65	341 483.35	8.28	3 551 613.11
02. Administration:						
Original budget	373 125 000					
Additional budget	23 842 910					
Less: Virement	(19 639 840)	377 328 070	363 356 751.78	13 971 318.22	3.70	360 167 858.71
03. Programme Quality Assurance (PQA):						
Original budget	244 182 000					
Additional budget	17 881 037					
Less: Virement	(3 782 914)	258 280 123	253 756 667.02	4 523 455.98	1.75	260 705 932.75
04. Primary Education:						
Original budget	8 541 241 000					
Additional budget	758 913 318					
Plus: Virement	54 989 204	9 355 143 522	9 413 633 530.18	(58 490 008.18)	(0.63)	8 894 601 282.39
05. Secondary Education:						
Original budget	3 997 967 000					
Additional budget	228 845 391					
Less: Virement	(65 690 000)	4 161 122 391	4 133 153 238.86	27 969 152.14	0.67	3 996 082 769.07
06. Namibia Library and Information Services:						
Original budget	113 649 000					
Additional budget	6 087 158					
Less: Virement	(9 042 355)	110 693 803	107 843 430.91	2 850 372.09	2.58	108 688 444.88
07. Adult Education:						
Original budget	204 564 000					
Additional budget	7 956 037					
Plus: Virement	3 604 416	216 124 453	219 129 397.01	(3 004 944.01)	(1.39)	206 284 787.28
08. HIV and AIDS Monitoring Unit:						
Original budget	1 781 000					
Additional budget	125 100					
Less: Virement	(170 378)	1 735 722	1 691 459.97	44 262.03	2.55	1 674 765.37

ANNEXURE A (continued)

Service		Authorized expenditure	Actual expenditure	Under- expenditure/ (Excess)	Percent age	Actual expenditure
	N\$	N\$	N\$	N\$	%	N\$
09. Pre-Primary:						
Original budget	415 166 000					
Additional budget	31 102 055					
Plus: Virement	22 569 054	468 837 109	468 870 667.51	(33 558.51)	(0.01)	450 521 693.27
10. Building and Infrastructure:						
Original budget	68 800 000					
Plus: Virement	18 887 600	87 687 600	88 001 788.11	(314 188.11)	(0.36)	104 538 838.01
11. Arts:						
Original budget	60 322 000					
Additional budget	2 417 373					
Less: Virement	(1 092 593)	61 646 780	61 336 306.58	310 473.42	0.50	60 092 836.36
12. Culture:						
Original budget	50 733 000					
Additional budget	2 307 481					
Less: Virement	(1 132 194)	51 908 287	48 316 895.66	3 591 391.34	6.92	45 452 350.43
13. Information and Commission Technologies (ICT):						
Original budget	-	-	(4 797.08)	4 797.08	-	-
Total		15 154 632 000	15 162 867 993.16	(8 235 993.16)	(0.05)	14 492 363 171.63

1.2 Standard subdivisions

ANNEXURE A (continued)

Subdivision	2022/2023			2021/2022
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	10 897 689 274	10 945 652 153.67	(47 962 879.67)	10 358 587 441.57
002. Employer's contribution to GIPF	1 312 727 000	1 309 411 597.12	3 315 402.88	1 237 147 697.65
003. Other conditions of service	448 746 426	414 820 520.64	33 925 905.36	379 444 741.12
005. Employer contribution to Social Security	36 036 300	34 592 479.53	1 443 820.47	34 273 096.77
Total	12 695 199 000	12 704 476 750.96	(9 277 750.96)	12 009 452 977.11
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	6 218 890	5 677 821.49	541 068.51	4 574 795.60
022. Materials and supplies	36 219 178	34 715 283.54	1 503 894.46	49 629 787.20
023. Transport	8 463 000	8 188 191.84	274 808.16	5 226 158.85
024. Utilities	25 998 310	25 940 463.44	57 846.56	28 701 601.59
025. Maintenance expenses	12 836 000	11 570 695.83	1 265 304.17	14 228 413.50
026. Property rental and related charges	1 481 000	1 480 062.50	937.50	2 243 733.32
027. Other services and expenses	111 426 590	109 431 811.80	1 994 778.20	91 388 013.31
Total	202 642 968	197 004 330.44	5 638 637.56	195 992 503.37
Current expenditure: Membership fees and Subscriptions				
041. International	3 171 468	3 137 721.31	33 746.69	2 353 061.28
042. Domestic	2 000	2 000.00	-	2 000.00
Total	3 173 468	3 139 721.31	33 746.69	2 355 061.28
Current expenditure: Subsidies grants and other transfers				
043. Government organizations	1 854 882 600	1 859 446 424.91	(4 563 824.91)	1 811 409 667.82
044. Individuals and non-profit organizations	10 382 000	10 382 000.00	-	10 748 000.00
045. Public departmental enterprises and private Industries	55 716 000	56 132 418.58	(416 418.58)	65 084 658.58
Total	1 920 980 600	1 925 960 843.49	(4 980 243.49)	1 887 242 326.40
Total: Current expenditure	14 821 996 036	14 830 581 646.20	(858 561.20)	14 095 042 868.16
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	32 635 964	32 293 959.99	342 004.01	11 490 341.09
Total: Capital expenditure	32 635 964	32 293 959.99	342 004.01	11 490 341.09
Total: Operational expenditure	14 854 632 000	14 862 875 606.19	(8 243 606.19)	14 106 533 209.25
Development:				
107. Construction, renovation and improvements	-	-	-	(20 000.00)
111. Furniture and office equipment	35 047 000	35 046 183.85	816.15	-
115. Feasibility studies, design and supervision	34 944 500	35 294 124.39	(349 624.39)	110 199 744.57
117. Construction, renovation and improvements	195 008 500	194 652 078.73	356 421.27	225 150 217.81
131. Government organizations	35 000 000	35 000 000.00	-	50 500 000.00
Total: Development expenditure	300 000 000	299 992 386.97	7 613.03	385 829 962.38
GRAND TOTAL	15 154 632 000	15 162 867 993.16	(8 235 993.16)	14 492 363 171.63

1.3 Departmental revenue

Revenue for the financial year is as follows:

Revenue head	Estimate	Actual revenue 2022/2023	More/(less) than estimated	Actual revenue 2021/2022
	N\$	N\$	N\$	N\$
Unclaimed cheques	-	-		683.00
Miscellaneous revenue	3 939 000	3 943 825.23	4 825.23	4 085 559.92
Departmental fines	5 363	833.35	(4 529.65)	4 469.30
Class and examination fees	10 799 250	11 776 680.25	977 430.25	5 543 061.57
Library registration fees	-	2.00	2.00	2.00
Hostel fees	12 051 752	14 222 579.12	2 170 827.12	15 344 562.73
Letting of facilities	24 000	28 704.45	4 704.45	4 535.00
Total	26 819 365	29 972 624.40	3 153 259.40	24 982 873.52

1.4 Notes to the financial statements

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

Underexpenditure

Main division 01: Office of the Minister - (N\$ 341 483.35 – 8.28%)

The underspending of N\$ 341 483.35 is under remuneration. The remuneration budget of the Office of the Minister was over-estimated.

Main division 02: Administration - (N\$ 13 971 318.22 – 3.70%)

The 3.70% underexpenditure was realized under remuneration of the Directorate Financial Management, and was due to the additional budget allocation of the 3% salary increment which was more than the actual paid.

Main division 06: Namibia Library and Information Services: - (N\$ 2 850 372.09 – 2.58%)

The challenge of attracting qualified Librarians for recruitment into Public Service still remains, resulting in funded positions not being filled. The underexpenditure was realized under remuneration: Regional Directorate of Education, Arts and Culture.

Main division 08: HIV and AIDS monitoring unit (HAMU) – (N\$ 44 262.03 – 2.55%)

An underexpenditure of N\$ 52 393.10 was realized under travelling and subsistence allowances. This contributed to the overall underexpenditure of 2.55% for the main division. HIV/AIDS Management Unit continuous to receive support from development partners to fund its activities. The funding in most cases is not confirmed by the time of budgeting, making it difficult to allocate funding to the Division, especially for those activities funded by the development partners.

Main division 12: Culture – (N\$ 3 591 391.34 – 6.92%)

An underexpenditure was realized under remuneration of the Regional Directorates of Education, Arts and Culture and is due to delays in filling of funded posts.

1.3 Departmental revenue

Revenue for the financial year is as follows:

Revenue head	Estimate	Actual revenue 2022/2023	More/(less) than estimated	Actual revenue 2021/2022
	N\$	N\$	N\$	N\$
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Main division 12: Culture – (N\$ 3 591 391.34 – 6.92%)

An underexpenditure was realized under remuneration of the Regional Directorates of Education, Arts and Culture and is due to delays in filling of funded posts.

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

Under-estimation

Class and examination fees (N\$ 977 430.25)

The estimate of revenue on class and examination fees was based on the actual collection during the 2021/2022 financial year. The increase in registration of candidates that sat for the Namibia Senior Secondary Certificate (NSSCO, Grade 10-11) and for Namibia Senior Secondary Certificate Advanced Subsidiary (AS level, Grade 12) examination between 2021 and 2022 academic years is linked to the increase in the examination fees collected.

Hostel fees (N\$ 2 170 827.12)

The estimate of revenue on hostel fees was based on the actual collection during the 2021/2022 financial year. In the 2021 academic year, the number of day's learners stayed in hostels reduced due to COVID 19 restrictions. Lifting of restrictions resulted increased access and subsequent increase in hostel fee collected.

2. GENERAL INFORMATION

2.1 Miscellaneous revenue

The Accounting Officer reported miscellaneous revenue collected by the Ministry during the financial year under review comprising of the following:

Nature	Amount
	N\$
Revenue collection	1 898 166.27
Reversals	1 000.00
Manual	2 309.00
Board and Lodging	139 543.31
Government Officials/House sales	74 323.43
Miscellaneous Repayment (Not Taxable)	140 599.15
Payroll reversal	1 686 874.07
Treasury	1 010.00
Total	3 943 825.23

2.2 Revenue outstanding

The Accounting Officer reported revenue outstanding amounting to N\$ 3 360 189.33 as at 31 March 2023 in respect of fifteen thousand three hundred and eighty seven (15 387) cases for hostel fees due to financial inability of parents to pay.

2.3 Revenue exempted

The Accounting Officer reported revenue exempted of N\$ 2 500 647.00 as at 31 March 2023 for candidates repeating the Namibia Secondary Certificate Ordinary (NSSCO) amounting to N\$ 1 566 648.00 and in respect of two thousands seven hundred and three (2 703) cases for hostel fees amounting to (N\$ 933 999.00) due to the impact of poverty on communities coupled with other social-economic factors resulted in parents/guardians especially those from marginalized communities unable to pay hostel fees.

2.4 Fund accounts

The Accounting Officer reported the following fund accounts held at a local Bank with closing balances as at 31 March 2023:

Account name	Balance as at 31 March 2023
	N\$
Education Development Fund - Cheque account	576 314.96
Education Development Fund - Call account	486 850.43

2.5 Bank accounts

The Accounting Officer reported the following bank accounts with closing balances as at 31 March 2023:

Account name	Financial institution	Balance as at 31 March 2023
		N\$
Hardap Regional Council – Current account	Bank Windhoek	140 970.64
Hardap Regional Council – Call account	Bank Windhoek	5 141.83
Khomas Directorate of Education – Operational	Bank Windhoek	26 419.34
Khomas Directorate of Education – Capital project	Bank Windhoek	407 697.76
Khomas Directorate of Education- Monthly Interest	Bank Windhoek	82 921.57
Kavango West Directorate of Education - Operational	Bank Windhoek	97 885.12
Kavango East Directorate of Education - Operational	Bank Windhoek	258 123.81
Kunene Directorate of Education – Operational	Bank Windhoek	613 804.97
Kunene Directorate of Education - Capital project	Bank Windhoek	69 391.07
Zambezi Directorate of Education - Operational	Bank Windhoek	22 202.25
Oshana Directorate of Education - Operational	Bank Windhoek	172 152.36
Oshana Directorate of Education – Call account	Bank Windhoek	5 592 103.75
Ohangwena Directorate of Education	Bank Windhoek	911 595.37
Oshikoto Directorate of Education	Bank Windhoek	1 178 729.32
Kharas Directorate of Education - Operational	Bank Windhoek	187 634.11
Kharas Directorate of Education - Capital account	Bank Windhoek	304 371.55
Kharas Directorate of Education - Monthly Interest	Bank Windhoek	300 966.98
Erongo Directorate of Education	Bank Windhoek	219 026.85
Erongo Directorate of Education	Bank Windhoek	222 074.85
Omaheke Directorate of Education	Bank Windhoek	216 803.21
Otjozondjupa Directorate of Education	Bank Windhoek	433 608.87
Omusati Directorate of Education - Operational account	Bank Windhoek	285 817.48
Omusati Directorate of Education-Development account	Bank Windhoek	741.68
11 th Education Sector Reform –Cheque Account	First National Bank	13 433 140.59
College of the Arts	Bank Windhoek	871 233.98
NIED Educational Support fund - Cheque account	First National Bank	34 381.57

Account name	Financial institution	Balance as at 31 March 2023
		N\$
NIED Educational Support fund - Call account	First National Bank	258 289.06
NIED Educational Support Investment	First National Bank	667 602.60
Global Fund	Nedbank	1 200 903.98
Friends of Education Special Initiative - Cheque account	Bank Windhoek	1 948 495.04
Friends of Education Special Initiative - Call account	Bank Windhoek	357 204.97
Namibia Library and Information Council	First National Bank	1 445 066.81
Hardap Regional Council-COVID Account	Bank Windhoek	28 309.68
Kharas Directorate of Education- COVID Account	Bank Windhoek	91.48
Khomas Directorate of Education-COVID Account	Bank Windhoek	2 894 771.60
Erongo Directorate of Education-COVID Account	Bank Windhoek	29 214.08
Omaheke Directorate of Education-COVID Account	Bank Windhoek	35 611.39
Otjozondjupa Directorate of Education-COVID Account	Bank Windhoek	427 189.85
Kunene Directorate of Education-COVID Account	Bank Windhoek	560 367.08
Oshikoto Directorate of Education-COVID Account	Bank Windhoek	10 202.28
Omusati Directorate of Education-COVID Account	Bank Windhoek	636.85
Ohangwena Directorate of Education-COVID Account	Bank Windhoek	1 635 700.34
Oshana Directorate of Education-COVID Account	Bank Windhoek	146 051.18
Kavango West Directorate of Education-COVID Account	Bank Windhoek	231 768.57
Kavango East Directorate of Education-COVID Account	Bank Windhoek	473 282.48
Zambezi Directorate of Education-COVID Account	Bank Windhoek	933 138.19

2.6 Outstanding commitments

The Accounting Officer reported a total amount of N\$ 116 828 236.51 in respect of outstanding commitments at the end of the financial year. The outstanding commitments was a result of late submission of invoices by suppliers. The Accounting Officer further explained that the expectation was that goods will be delivered and services rendered by the closing of the financial year which would enable the Ministry to clear the commitments, however, it did not materialized by 31 March 2023, resulting in outstanding commitments.

2.7 Outstanding subsistence advances

The Accounting Officer reported outstanding subsistence advances of N\$ 1 459 776.34 as at 31 March 2023 due to claims not submitted.

2.8 Bursary/study assistance

The Accounting Officer reported a total amount of N\$ 152 840.00 which was paid for three (3) staff members in respect of study assistance for the financial year under review.

2.9 Donations to Government

The Accounting Officer reported that the Ministry received the following donations with the necessary Treasury approval from various donors during the financial year under review:

Donor	Nature of donation	Value
		N\$
Baden-Wurttemberg, Germany	Cash	1 306 167.00
Gothe-Institute	Library books	42 191.00
Rob Youth Foundation	Food and toiletries	950 000.00
Museum Association of Namibia	Library books	18 750.00
Van Schalk Bookstore	Library books	26 196.59
Embassy of the Bolivarian Republic of Venezuela	Literary materials	12 816.72
Hoffnug Fur Kinder in Germany	Christmas gifts	510.00
UNICEF	Furniture	3 000.00
Jolly Phonics	Books	226 060.00
Namport Social Investment Fund	Matrasses	317 000.00
Africandeli	Food	383 640.00
UNICEF	Cash	949 000.00
Rani Traders Cc	Four (4) classrooms with a storeroom	1 600 000.00
MTC	Construction of classrooms and a storeroom	1 393 919.56
Namibia Kids, Germany	Hygiene products	1 875.00
Embassy of Japan	Construction of 4 classrooms with a storeroom	945 211.67
Namib Sand Fishing	Construction of a classroom	300 000.00
Okalongo Fishing	Cash	150 000.00
Kalahari Holdings	Construction of two hostel blocks	1 500 000.00
Amruh Fishing	Construction of classroom blocks	443 671.62
Pena Manufactures	Educational materials	70 000.00
Scholastic Mbava Hausiku	Construction of an ablution block	154 310.00
Namibia Hilfe EWF E.V.V Schielder, Germany	Construction of dormitory blocks and kitchen	5 634 009.79
Total		16 428 328.95

ANNEXURE A (continued)

2.10 Debt to Government

The Accounting Officer reported outstanding debt due to the State amounting to N\$ 39 088 680.11 as at 31 March 2023.

2.11 Livestock

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

Type of livestock	On hand as at 01 April 2022	Increased by	Decreased by		On hand as at 31 March 2023	Value
		Progeny	Death	Stolen/Other		
Cattle	7	3	-	-	10	N\$ 70 000
Goats	22	16	(2)	(2)	34	34 000
Pigs	22	44	(5)	-	61	122 000
TOTAL	51	63	(7)	(2)	105	226 000

2.12 Annual stocktaking

The Accounting Officer reported stocktaking results as follows:

Description	Amount
	N\$
Value of stock	6 866.00
Surpluses	23 202 460.69
Shortages/Deficiencies	1 509 784.00
Obsolete/Worn out items	9 169 354.21

2.13 Internal inspections

The Accounting Officer reported the following inspections during the financial year under review:

Category of inspection	Number of inspection points	Number of points inspected
Financial	240	126
Stock and equipment	1 901	196
Internal audit	-	4
Other	163	55
Total	2 304	381

ANNEXURE A (continued)

2.14 Vehicles on hand (Own fleet and pool vehicles)

The Accounting Officer reported vehicles on hand for the financial year ended 31 March 2023 as follows:

i) Own fleet

Own fleet	Sedan	Pick-ups combies	Heavy vehicles	Other	Value
Opening balance 01 April 2022	33	142	30	11	N\$ 82 296 832.59
Acquisition	7	4	2	-	6 054 546.92
Written-off	(3)	(1)	-	-	371 000.00
Balance at 31 March 2023	37	145	32	11	87 980 379.51

ii) Permanently allocated

Permanently allocated	Sedan	Pick-ups combies	Heavy vehicles	Other	Value
Opening balance 01 April 2022	5	46	4	2	N\$ 13 243 219.81
Receipts	2	5	-	1	1 060 542.00
Returned	-	(1)	-	-	337 103.86
Balance at 31 March 2023	7	50	4	3	13 966 657.95

2.15 Cost of damages (Vehicle accidents)

The Accounting Officer reported cost of damages (vehicle accidents) as at 31 March 2023 as follows:

Description	Number	Estimate/Actual damage
Vehicles still to be repaired at 01 April 2022	13	N\$ 499 412.90
Accidents reported during 2022/2023 financial year	12	465 694.77
Vehicles repaired by 31 March 2023	(7)	(295 805.96)
Vehicles still to be repaired at 31 March 2023	18	669 301.71

2.16 Deficits

The Accounting Officer reported deficits amounting to N\$ 899 614.23 during the financial year under review and an amount of N\$ 1 590.50 was recovered.

2.17 Wellness

The Accounting Officer reported total expenditure of N\$ 9 016 572.66 in respect of wellness activities sponsored by Global Fund.

2.18 Suspense accounts

The Ministry had outstanding balances on twenty-two (22) suspense accounts of which twelve (12) had debit balances and ten (10) with credit balances at the end of the financial year as follows:

Description	Balance as at 31 March 2023 Debit/(Credit)
	N\$
Receipt suspense	(992563.10)
RD cheques	98 546.31
Collateral Losses Rejection Account	(144 000.00)
S&T advance suspense account	144 302.84
Rejection account	(2 306 961.38)
Bills payable	32 273 620.39
Electronic Fund Transfer Clearing Account (EFT)	(55 202.64)
First Capital Housing Loan Fund	(27 321.42)
Social Security	(45 732.49)
Tax code	(22 598.95)
Pension Funds: GIPF	(1 305 646.59)
Eenhana Town Council Build Together	(442.26)
Gobabis Town Council Build Together	400.00
Rehoboth Town Council Build Together	14 576.94
National Housing Enterprise (10%)	10 535.54
SWA Building Society (Other)	16 577.82
Standard Bank (Windhoek)	73 448.04
First National Bank (Windhoek)	16 906.49
Bank Windhoek Main Branch	40 160.00
Debt establishment	174 299.77
FNB Build Together	311.32
Helao Nafidi Town Council	(35 982.25)

2.19 Exemption from procurement procedures

The Accounting Officer reported that an amount of N\$ 87 094 815 was exempted from the normal procurement procedures for the financial year under review.

Capital projects (continues)

ANNEXURE A (continued)

Nature of project	Approved total budget	Total expenditure as at 31 March 2022	Approved appropriation 2022/2023	Actual expenditure 2022/2023	Total expenditure as at 31 March 2023	Expected year of completion
Upgrading and Extension of Oshikunde Secondary School	N\$ 120 000 000	N\$ 111 915 975.84	N\$ 7 033 000	N\$ 7 030 841.87	N\$ 118 946 817.71	31 March 2025
Construction of Havana Secondary School	129 000 000	67 533 178.06	40 863 000	40 862 639.33	108 395 817.39	31 March 2025
Construction of manholes ponds, etc at Ashipala School	48 000 000	2 965 195.65	500 000	456 676.86	3 421 872.51	31 March 2025
Renovations Nationwide	815 000 000	414 776 274.92	15 000 000	15 000 000	429 776 274.92	31 March 2025
Construction of a CLDC at Ngoma	31 008 000	25 999 585.99	200 000	193 280.85	26 192 866.84	31 March 2025
Building and Maintenance of Education Facilities	770 000 000	578 295 766.81	37 800 000	37 740 945.64	616 036 712.45	31 March 2025
Renovation of dilapidated schools - AFDB Supported	-	117 817 013.84	49 887 600	50 260 842.47	168 077 856.31	31 March 2025
Total	6 772 974 000	3 803 384 391.59	300 000 000	299 992 386.97	3 383 376 778.56	

WINDHOEK, 24 August 2023

SANET STEENKAMP
ACCOUNTING OFFICER

