



**REPUBLIC OF NAMIBIA**



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE  
MINISTRY OF AGRICULTURE, WATER AND LAND REFORM**

**DEPARTMENT OF WATER AFFAIRS**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024**

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**REPUBLIC OF NAMIBIA**



**TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY**

I have the honour to submit herewith my report on the accounts of the Department of Water Affairs in the Ministry of Agriculture, Water and Land Reform for the financial year ended 31 March 2024 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991(Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

**WINDHOEK, February 2025**

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

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**



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## DEFINITIONS

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

<p><b>Types of Audit Opinions:</b></p>	<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>
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**REPORT OF THE AUDITOR-GENERAL  
ON THE ACCOUNTS OF THE DEPARTMENT OF WATER AFFAIRS IN THE MINISTRY OF  
AGRICULTURE, WATER AND LAND REFORM  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024**

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**1. SECTION A: FINANCIAL AUDIT**

**1.1 UNQUALIFIED AUDIT OPINION**

I have audited the financial statements of the Department of Water Affairs in the Ministry of Agriculture, Water and Land Reform for the financial year ended 31 March 2024, provided by the Accounting Officer as attached in Annexure A. These financial statements comprise the Appropriation account, Standard subdivisions, Departmental revenue, notes to the financial statements and general information for the year ended 31 March 2024, and notes to the financial statements.

In my opinion, the financial statements of Department of Water Affairs in the Ministry of Agriculture, Water and Land Reform as at 31 March 2024 are not prepared in all material respects in accordance with Section 12 and 13 of the State Finance Act, 1991(Act 31 of 1991) and relevant legislation.

**1.2 BASIS FOR UNQUALIFIED AUDIT OPINION**

I conducted my audit in accordance with International Standards for Supreme Audit Institutions. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to my audit of the financial statements in Namibia, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for an unqualified opinion.

**1.3 KEY AUDIT MATTERS**

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

**1.4 OTHER INFORMATION**

Management is responsible for the other information. My opinion on the financial statements does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. I do not have any other information to report on.

## **2. SECTION B: AUDIT OF PERFORMANCE INFORMATION**

### **2.1 AUDIT OF PERFORMANCE INFORMATION**

I have audited the performance information of the Department of Water Affairs in the Ministry of Agriculture, Water and Land Reform for the financial year ended 31 March 2024.

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

A Performance Management System (PMS) is as a systematic process for achievement and improvement in obtaining results from an organization and its staff members by managing performance within an agreed framework consisting of objectives, outputs, key performance indicators (KPIs) and timeliness.

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

The scoping of the key performance indicators was performed, by looking at the high-level statements, which are indicated in the Mandate of the Department of Water Affairs in the Ministry of Agriculture, Water and Land Reform and the 2017-2024 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.

### **2.3 AUDIT OBJECTIVE**

The objective of the Key Performance Indicator (KPI) audit is to report 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 Department of Water Affairs in the Ministry of Agriculture, Water and Land Reform to inform the Parliament, the public and other stakeholders on its strategic priorities, programmes, and projects, additionally to report to Parliament, members of the general public and other relevant stakeholder whether the reported actual performance has actually occurred and is based on the selected criteria.

### **2.4 AUDIT CRITERIA**

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

- Compliance with legislative requirements,
- Usefulness;
- Reliability;
- Existence;
- Timeliness;
- Presentation;
- Measurability;
- Relevance;

- Consistency;
- Validity;
- Accuracy; and
- Completeness.

## 2.5 SUMMARY OF METHODS APPLIED

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

## 2.6 SELECTED KEY PERFORMANCE INDICATORS

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

No	Strategic objective	Project	Key performance indicator(s)
1	Improved sustainable management and utilization of existing water resources	Water resources management and monitoring	Percentage of groundwater monitoring network operational
2	Ensure water security for human and livestock consumption, as well as for industrial and agricultural development	Water supply infrastructure development (Construction, Rehabilitation/Development and Maintenance of Rural Water Supply Infrastructure) and water harvesting infrastructure	Number of boreholes drilled and installed for small scale irrigations
3	Ensure access to adequate and improved sanitation facilities	Enhance Sanitation Coordination Services	Number of toilet facilities constructed
4	Ensure access to adequate and improved sanitation facilities	Enhance Sanitation Coordination Services	Percentage reduction of households practicing open defecation countrywide.

### 2.6.1 KEY AUDIT FINDINGS

#### 2.6.1.1 Percentage of groundwater monitoring network operational

The audit found that the targeted Key Performance Indicator (KPI) of seventy percent (70%) of groundwater monitoring network operational was achieved.

#### **2.6.1.2 Number of boreholes drilled and installed for small scale irrigations;**

The audit found that the annual target of ten (10) boreholes drilled and installed for small scale irrigations was not fully achieved with nine (9) boreholes drilled and installed, missing target with one borehole.

The Accounting Officer should ensure that the Department achieves the annual targets.

#### **2.6.1.3 Number of toilet facilities constructed**

The audit found that the annual target of four hundred and seventy one (471) toilet facilities constructed was not fully achieved with four hundred and sixty five (465) toilet facilities constructed missing the target with six toilets.

The Accounting Officer should ensure that the Department achieves the annual targets.

#### **2.6.1.4 Percentage reduction of households practicing open defecation countrywide**

The audit found that the annual target of forty-two percent (42%) was achieved.

### **2.7 CONCLUSION**

The audit revealed a satisfactory outcome as two (2) out of four (4) KPIs were fully achieved.

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

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

The management is also responsible for ensuring adherence to the Appropriation Act, 2023 (Act 1 of 2023) Appropriation Amendment Act, 2023 (Act 16 of 2023), State Finance Act, 31 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and Public Procurement Regulations and to ensure that effective and efficient internal controls are implemented to enable compliance to the law that governs the performance information.

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

My objectives are to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if

individually or in the aggregate they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion forgery intentional omissions misrepresentations or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies uses and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation structure and content of the financial statements including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with those charged with governance regarding among other matters the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that I identify during my audit.
- I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable related safeguards.

From the matters communicated with those charged with governance I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my report unless law or regulation precludes public disclosure about the matter or when in extremely rare circumstances I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## **5. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

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

### **5.1 Unauthorized expenditure**

The following unauthorized expenditure occurred during the financial year under review and is hereby reported as

such in terms of Section 27 (6) (a) of the State Finance Act, 1991 (Act 31 of 1991):

Although Treasury approvals were obtained to utilise certain expected savings for the defrayal of excess expenditure through virements during the financial year, four (4) operational subdivisions were exceeded by an amount of N\$ 3 198 187.76 which is unauthorised in terms of Section 6(a)(iii) of the State Finance Act, 1991.

## **5.2 Virements**

Treasury Instructions DE 0401 states that *“The Accounting Officers shall keep a meticulous record of virements which were granted in respect of their vote, as, after the books have been closed for the financial year concerned they must indicate the effect on the estimated amounts on the Appropriation accounts (whether an increase or decrease).”*

Differences were noted between the virements approved by Treasury and the Appropriation account for main division 1 and main division 2.

## **5.3 Stores and depots**

Treasury Instructions *BB 0101 (i)* states that *“an Accounting Officer who, under Section 8 of the Act, is charged with the general financial administration of a vote and State Moneys under his control, shall be responsible for the accuracy of the accounting records, accounts and other financial.”*

The audit found material discrepancies between the values of stores issued and stores received during the financial year amounting to N\$ 9 644 991.41.

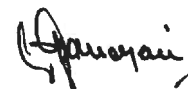
## **6. GENERAL INFORMATION**

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

## **7. ACKNOWLEDGEMENT**

The co-operation and assistance by the management and staffs of the Department of Water Affairs in the Ministry of Agriculture, Water and Land Reform highly appreciated.

WINDHOEK, February 2025



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

## 1. AUDITED FINANCIAL STATEMENTS

## 1.1 Appropriation account

2023/2024						2022/2023
Service	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percent -age		
N\$	N\$	N\$	N\$	%	N\$	
<b>01. Water Resource Management:</b>						
Original budget	51 991 000					
Plus: Virement	12 527 000	64 518 000	52 061 409.78	12 456 590.22	19.31	44 965 358.84
<b>02. Water Supply and Sanitation Coordination:</b>						
Original budget	413 280 000					
Less: Virement	(14 607 000)	398 673 000	363 804 450.67	34 868 549.33	8.75	424 204 359.52
<b>03. Water Supply Security Programme:</b>						
Original budget	169 502 000					
Plus: Virement	2 080 000	171 582 000	171 582 000.00	-	-	66 601 000.00
<b>TOTAL</b>	<b>634 773 000</b>	<b>587 447 860.45</b>	<b>47 325 139.55</b>	<b>7.46</b>	<b>535 770 718.36</b>	

## 1.2 Standard subdivisions

Subdivision	2023/2024			2022/2023
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Operational:</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	146 511 000	149 016 156.16	(2 505 156.16)	147 500 368.95
002. Employer's contribution to GIPF	17 153 000	17 846 031.60	(693 031.60)	17 905 884.78
003. Other conditions of service	7 479 000	6 605 012.37	873 987.63	2 767 143.31
005. Employers contribution to the social security	680 000	625 111.74	54 888.26	626 221.47
<b>Total</b>	<b>171 823 000</b>	<b>174 092 311.87</b>	<b>(2 269 311.87)</b>	<b>168 799 618.51</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence allowance	6 058 367	5 378 037.87	680 329.13	1 603 330.43
022. Materials and supplies	718 000	177 262.60	540 737.40	678 930.02
023. Transport	7 800 633	6 971 820.60	828 812.40	12 273 321.84
024. Utilities	1 769 000	1 002 368.24	766 631.76	551 916.07
025. Maintenance expenses	165 000	-	165 000.00	-
027. Other services and expenses	2 838 000	1 031 757.93	1 806 242.07	605 147.99
<b>Total</b>	<b>19 349 000</b>	<b>14 561 247.24</b>	<b>4 787 752.76</b>	<b>15 712 646.35</b>
<b>Current expenditure: Membership fees and subscriptions</b>				
041. International	8 272 000	8 175 462.00	96 538.00	7 620 023.20
<b>Total</b>	<b>8 272 000</b>	<b>8 175 462.00</b>	<b>96 538.00</b>	<b>7 620 023.20</b>
<b>Current expenditure: Subsidies and other current transfers</b>				
043. Government organizations	42 709 500	42 709 500.00	-	68 549 000.00
044. Individual and non-profit organizations	50 000	-	50 000.00	-
045. Public and departmental enterprises and private industries	-	-	-	197 339.62
<b>Total</b>	<b>42 759 500</b>	<b>42 709 500.00</b>	<b>50 000.00</b>	<b>68 746 339.62</b>
<b>Total: Operational recurrent expenditure</b>	<b>242 203 500</b>	<b>239 538 521.11</b>	<b>2 664 978.89</b>	<b>260 878 627.68</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	2 113 000	-	2 113 000.00	135 230.84
102. Vehicles	6 760 000	-	6 760 000.00	-
<b>Total</b>	<b>8 873 000</b>	<b>-</b>	<b>8 873 000.00</b>	<b>135 230.84</b>
<b>Total: Operational expenditure</b>	<b>251 076 500</b>	<b>239 538 521.11</b>	<b>11 537 978.89</b>	<b>261 013 858.52</b>
<b>Development:</b>				
<b>Recurrent expenditure</b>				
032. Materials and supplies	29 864 000	9 196 276.76	20 667 723.24	8 716 227.97
037. Other services and expenses	29 767 000	26 384 353.45	3 382 646.55	25 210 925.27
<b>Total</b>	<b>59 631 000</b>	<b>35 580 630.21</b>	<b>24 050 369.79</b>	<b>33 927 153.24</b>

## 1.2 Standard subdivisions

(continued)

Subdivision	2023/2024			2022/2023
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Capital expenditure</b>				
112. Vehicles	21 766 000	19 885 158.37	1 880 841.63	3 500 000.00
113. Operational equipment, machinery and plant	9 614 000	5 548 326.24	4 065 673.76	32 839 501.72
115. Feasibility studies, design and supervision	1 500 000	1 465 802.64	34 197.36	2 118 269.06
116. Purchase of land and intangible assets	-	-	-	5 000 000.00
117. Construction, renovation and improvement	89 054 500	83 298 421.88	5 756 078.12	130 770 935.82
131. Government organizations	30 549 000	30 549 000.00	-	-
133. Public and departmental enterprises	171 582 000	171 582 000.00	-	66 601 000.00
<b>Total</b>	<b>324 065 500</b>	<b>312 328 709.13</b>	<b>11 736 790.87</b>	<b>240 829 706.60</b>
<b>Total: Development expenditure</b>	<b>383 696 500</b>	<b>347 909 339.34</b>	<b>35 787 160.66</b>	<b>274 756 859.84</b>
<b>GRAND TOTAL</b>	<b>634 773 000</b>	<b>587 447 860.45</b>	<b>47 325 139.55</b>	<b>535 770 718.36</b>

## 1.3 Departmental revenue

Revenue for the financial year is as follows:

Revenue head	2023/2024			2022/2023
	Estimate	Actual revenue	More/(Less) than estimated	Actual revenue
	N\$	N\$	N\$	N\$
Private telephone calls	-	500.00	500.00	-
Miscellaneous	206 000	29 754.65	(176 245.35)	108 348.49
Ministerial fines	103	42 557.63	42 454.63	18 341.45
Lost equipment and stores	-	25 960.26	25 960.26	518.12
Sale of water and electricity	14 420	281 300.00	266 880.00	346.50
Meter linkage and rental fees	1 545 000	2 308 670.00	763 670.00	2 220 250.00
<b>Total</b>	<b>1 765 523</b>	<b>2 688 742.54</b>	<b>923 219.54</b>	<b>2 347 804.56</b>

## 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: Water Resource Management (N\$ 12 456 590.22 – 19.31%)

The underspending of 19.31% for the Directorate of Water Resource Management (DWRM) is attributed to some of the vacant budgeted positions that were never filled during the financial year under review. There were also some underspending on the DSA budget as most meetings were held virtually. Hosting of conferences that required large gatherings did not materialize as provision was made to host them virtually.

## **Main division 02: Water Supply and Sanitation Coordination (DWSSC) (N\$ 34 868 549.33 – 8.75%)**

The underspending was attributed to the budgeted vacancies that could not be filled due to the limited number of posts cleared for advertisement. At the closure of the books, due to some of the bidders' non-responsiveness to awarded work, services, etc., hence an amount of N\$ 6 280 099.43 was returned to Treasury after the Department cancelled all the purchase orders for all the committed/awarded work and supplies due to some of the bidders' non-responsiveness. This resulted in an underspending on many subdivisions of both main divisions.

The Directorate of Water Supply and Sanitation Coordination (DWSSC) could not execute the items under its Annual Procurement Plan due to the availability of funds under the appropriated votes. Most of the funds were planned to be utilized by outsourcing to private contractors. However, DWSSC opted to procure the materials for the regional teams, thereby developing the in-house capacity. Unfortunately, DWSSC did not anticipate the delay in the delivery of materials, and some supplies could not be delivered as expected.

Suppliers were appointed who were not fully geared to execute the work in accordance with the specifications. This resulted in funds committed but no progress on most of the procured works. The DWSSC improved by amending the specifications within the bidding documents to incorporate improved quality controls. On Sanitation, work was not completed; therefore, payments could not be made.

### **1.4.2 Departmental revenue: Explanations for variances exceeding N\$ 200 000**

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

##### **Sale of Water and Electricity: Employees (N\$ 266 880.00)**

The allocation of the receipts on the IFMS system was wrongly captured by the Revenue office as the Sale of Water and Electricity to employees instead of Meter linkage and Rental fees.

##### **Meter Linkage and Rental fees (N\$ 763 670.00)**

Demand for water connection in the households has increased, hence the increase in the collection.

## **2. GENERAL INFORMATION**

### **2.1 Miscellaneous revenue**

The Accounting Officer reported miscellaneous revenue as follows:

<b>Nature of revenue</b>	<b>Amount</b>
	N\$
Remissions and housing allowance	3 840.00
EFT receipts credited on receipts suspense	1 926.50
Correction of non-tax revenue wrongly allocated to trade account	500.00
Unaccounted revenue	15 500.00
Housing subsidy overpayment	500.00

<b>Nature of revenue</b>	<b>Amount</b>
Refund of bonus	588.15
Tender fees	6 900.00
<b>Total</b>	<b>29 754.65</b>

## 2.2 Bank accounts

The Accounting Officer reported that the Department operated the following bank accounts for various programmes with commercial banks during the financial year under review:

<b>Name of account</b>	<b>Balance as at 31/03/2024</b>
	N\$
Water Security (Premium Call)	96 495 932.56
Water Security (Business Banking)	89 156 428.79
Namibia Water Supply and Sanitation Sector Programme (Call Account)	23 740 902.67
Namibia Water Supply and Sanitation Sector Programme (Cheque Account)	6 253.09
Namibia Water Sector Support Programme (Loan Funds)	929 607.93
Namibia Water Sector Support Programme (Trust Funds)	309 615.67
Namibia Water Sector Support Programme (Loan Funds)	1 001.83
Namibia Water Sector Support Programme (Trust Funds)	4 607 419.66
Namibia Water Sector Support Programme (NWSSP-DWSSC)	921 702.92
Namibia Water Sector Support Programme (NWSSP-DWSSC)	8 581 996.07

## 2.3 Permanent Commissions and Committees

The Accounting Officer reported total expenditure amounting to N\$ 717 008.56 in respect of activities of seven (7) permanent commissions.

## 2.4 Outstanding commitments

The Accounting Officer reported outstanding commitments for the financial year under review amounting to N\$ 296 453.76.

## 2.5 Outstanding subsistence advances

The Accounting Officer reported outstanding subsistence advances amounting to N\$ 24 507.00 in respect of six (6) staff members as at 31 March 2024.

## 2.6 Donations to Government

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

**i) Local instances**

<b>Donor</b>	<b>Description</b>	<b>Amount</b>
		N\$
Standard Bank	Infrastructure	10 000
ORASECOM	Monetary value	150 000
NamWater	Monetary value	50 000
Coca-Cola	Beverages	-

**ii) Foreign instances**

<b>Donor</b>	<b>Description</b>	<b>Amount</b>
		N\$
Chinese Embassy	Monetary value	50 000
British High commission	Monetary value	50 000

**2.7 Debt to Government**

The Accounting Officer reported a balance of N\$ 326 409.11 as at 31 March 2024 in respect of debt to Government.

**2.8 Stores and depots**

The Accounting Officer reported stock on hand of N\$ 15 661 781.94 at the Department's stores and depots at 31 March 2024.

**2.9 Vehicles on hand (Own fleet)**

The Accounting Officer reported vehicles on hand at 31 March 2024 as follows:

<b>Details</b>	<b>Sedans</b>	<b>Pick-ups and combies</b>	<b>Heavy vehicles (Lorries Tractors Buses &amp; Graders)</b>	<b>Motors bikes</b>	<b>Others(S/W s SUVs Trailers)</b>	<b>Value</b>
						N\$
Balance as at 01 April 2023	23	173	84	2	17	43 311 125.00
Acquisition	2	23	1	-	4	41 621 605.34
Auctioned	-	(15)	(17)	-	-	1 123 500.00
<b>Balance as at 31 March 2024</b>	<b>25</b>	<b>181</b>	<b>68</b>	<b>2</b>	<b>21</b>	<b>83 809 230.34</b>

## 2.10 Accidents-Cost of damages

The Accounting Officer reported cost of damages for the financial year under review as follows:

<b>Details</b>	<b>Number</b>	<b>Estimate/Actual amount</b>
		N\$
Vehicles still to be repaired as at 01 April 2023	8	507 134.20
Accidents reported during the year	4	76 175.15
Vehicles repaired during the year	(4)	(36 777.79)
Vehicles to be repaired at 31 March 2024	<b>8</b>	<b>546 531.56</b>

## 2.11 Suspense accounts

The following three (3) suspense accounts had balances at 31 March 2024, one (1) had a debit balance and two (2) had credit balances:

<b>Description</b>	<b>Balance as at 31 March 2024 Debit / (Credit)</b>
	N\$
S&T advance suspense account	122 027.77
Rejection account	(31 713.33)
Debt establishment	(2 500.00)

## 2.12 Capital projects

The Accounting Officer reported internally (Government) funded development projects of the Department for the financial year under review as follows:

Nature of project	Total expenditure as at 31 March 2023	Approved appropriation 2023/2024	Actual expenditure 2023/2024	Total expenditure as at 31/03/2024	Expected year of completion
Water resource management	N\$ 80 698 911.69	N\$ 9 700 000	N\$ 2 703 514.71	N\$ 83 402 426.40	2024/2025
Upgrading and Equipment of Water Analysis Laboratory	-	2 985 000	2 984 473.00	-	-
Quantification of ground water resources of Namibia	6 067 337.21	1 500 000	840 439.35	6 907 776.56	2024/2025
Geohydrological Investigations of the Cuvelai Etosha Basin	3 565 974.45	492 000	492 000.00	4 057 974.45	2024/2025
Rural water supply coverage(Rural secondary pipeline construction)	547 238 474.30	22 470 000	22 470 000.00	569 708 474.30	2024/2025
Implementation of community based management water infrastructure (drilling and installation)	158 316 423.87	132 100 847	118 374 540.26	276 690 964.13	2024/2025
Construction of dams, traditional wells and pans for livestock drinking	101 043 275.14	31 590 000	20 252 919.72	121 296 194.86	2024/2025
Construction of large dams, desalination and provision of water to large settlements	3 635 022 534.83	1 500 000	1 465 802.64	3 636 488 337.47	024/2025
Rural and urban sanitation infrastructure development scheme	123 390 818.30	9 776 653	6 743 649.66	130 134 467.96	2024/2025
Construction of water supply security infrastructure	304 729 389.00	171 582 000	171 582 000.00	476 311 389.00	2024/2025
<b>GRAND TOTAL</b>	<b>4 965 217 948.99</b>	<b>383 696 500</b>	<b>347 909 339.34</b>	<b>5 310 142 815.33</b>	

WINDHOEK, 21 AUGUST 2024

NDIYAPUKI NGHITUWAMATA  
ACCOUNTING OFFICER