



REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
OFFICE OF THE VICE-PRESIDENT:
VETERAN AFFAIRS**

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018

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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 Office of the Vice President: Veterans Affairs for the financial year ended 31 March 2018 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991, (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, March 2019

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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.
Under-expenditure:	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.

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
OFFICE OF THE VICE-PRESIDENT: VETERANS AFFAIRS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018**

1. SECTION A: FINANCIAL AUDIT

1.1 UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Office of the Vice-President: Veteran Affairs for the financial year ended 31 March 2018, 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 then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements of the Office of the Vice-President: Veteran Affairs as at 31 March 2018 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 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. Except for the matters described in the basis for qualified opinion section of my report, I have determined that there were no key audit matters to communicate in my report.

1.3 OTHER MATTERS

Without qualifying my audit opinion on the basis of this paragraph, I draw attention to the following matter(s) that relate to my responsibility in the audit of the financial statements, and excluding matters already disclosed by the Office of the Vice-President: Veteran Affairs in the financial statements.

1.3.1 Risk management

There is no approved risk management framework in place; hence, no formal or reliable risk assessment process is taking place to identify and respond to the risks.

It is recommended that the Accounting Officer should ensure that a risk management framework is developed, approved and implemented to strengthen the internal controls to mitigate the risk of misstatement in the financial statements due to error or fraud.

Management comment

In his response on the draft report, the Accounting Officer indicated that the Office has a draft Risk Management Policy which will be reviewed by the Division Security and Risk Management. The staff members of the division are currently in the process of being recruited.

1.4.2 IT Disaster Recovery Plan

The Ministry has no IT disaster recovery plan in place to provide information and guidance in the event of a disaster.

It is recommended that the Accounting Officer should develop and implement a disaster recovery plan.

Management comment

In his response on the draft report, the Accounting Officer indicated that the recommendation is noted. The Office will embark on ways to develop a disaster recovery plan.

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. Based on the work I have performed 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 certify that I have audited the financial performance and the use of appropriated funds of the Office of the Vice-President: Veteran Affairs for the financial year ended 31 March 2018.

2.2 DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE

The audit aimed to determine whether the Office of the Vice-President: Veteran Affairs's financial performance and the use of appropriated funds is in compliance with the Appropriation Act, 2017(Act 1 of 2017); 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 2018. This audit is an attestation engagement where the Office of the Vice-President: Veteran Affairs 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.

2.3 AUDIT OBJECTIVE

- The objective of this compliance audit is to verify and assess whether Office of the Vice-President: Veteran Affairs has complied with all laws and regulations that have an impact on the financial statements in accordance with ISSAI 1250.
- 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, 2017(Act 1 of 2017);
- 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 audited the financial statements for the financial year ended 31 March 2018 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them.

2.6 OPINION ON THE SUBJECT MATTER

In my opinion, the Office of the Vice-President: Veteran Affairs's financial performance and use of appropriated funds is in compliance, in all material respects, with the State Finance Act, 1991 (Act of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions, Public Procurement Regulations and Appropriation Act, 2017(Act 1 of 2017).

2.7 KEY AUDIT FINDINGS

2.7.1 Unauthorised expenditure

The following unauthorised expenditure occurred during the financial year 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 approval was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year. Five (5) operational subdivisions were exceeded with a total amount of N\$ 65 258.53 which is unauthorised in terms of Section 6(a)(iii) of the State Finance Act, 1991.

It is recommended that the Accounting Officer should implement budgetary control measures to avoid non-compliance to Section 6(a)(iii) of the State Finance Act, 1991.

Management comment

In his response on the draft report, the Accounting Officer indicated that the recommendation is noted. The Office strengthened the expenditure monitoring process in order to overcome the over spending.

2.7.2 Annual stocktaking

Treasury Instructions KA 0901 states that *“Stores, equipment and livestock shall be subjected to stock taking at least once each financial year and the Accounting Officer shall submit the report thereon (as intended in KA0905) to Treasury for approval as soon as possible after the stock taking, but in case within 30 days after the end of financial year concerned.”*

The Accounting Officer reported that annual stocktaking was conducted during the 2017/2018 financial year and a stocktaking report was compiled, however no approval was obtained from Treasury as required by Treasury Instruction KA 0901.

It is recommended that in future the Accounting Officer should adhere to/or comply with Treasury Instruction KA090.

Management comment

In his response on the draft report, the Accounting Officer indicated that the Office is in agreement with the finding. The Office will put measures to ensure that Treasury Instruction KA 0901 is adhered to by conducting stock taking in time and submit the report within 30 days after the end of the financial year.

2.8 AUDIT OF PERFORMANCE INFORMATION

I certify that I have audited the performance information of the Office of the Vice-President: Veteran Affairs for the financial year ended 31 March 2018.

2.9 CONCLUSION ON THE SUBJECT MATTER

The audit revealed a satisfactory outcome on the existence, timeliness, relevance, completeness, presentation, disclosure and measurability criteria as all performance indicators were quantifiable and thus the Office is commented on it.

The criteria of accuracy and consistency were not met, thus the reported information is not reliable and might not be useful to the general public and stakeholders.

The audit revealed deficiencies in the performance information of the Directorates as indicated in the key audit findings of the Directorates and the selected KPIs audited.

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 it 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.

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.

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 on whether the financial performance and the use of appropriated funds is, in all material respect is in compliance with the Appropriation Act, 2017 (Act 1 of 2017), 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. POWERS AND DUTIES

Section 25(1) (c) of the State Finance Act, 1991, provides that the Auditor-General should satisfy himself that:

- (a) All reasonable precautions have been taken to ensure that all monies due to the State are collected, and that the laws relating to the collection of such monies have been complied with;
- (b) All reasonable precautions have been taken to safeguard the receipt, custody and issue of and accounting for, the State's assets, such as stores, equipment, securities and movable goods; and;
- (c) The expenditure has taken place under proper authority and is supported by adequate vouchers or other proof.

In addition, Section 26(1) (b)(iv) of the State Finance Act, 1991, empowers the Auditor-General to investigate and report on the economy, efficiency and effectiveness of the use of the State's resources.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

6. GENERAL INFORMATION

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

The accounts were submitted timeously by the Accounting Officer to the Auditor-General on 31 October 2018 in terms of Section 12 and 13 of the State Finance Act, 1991.

7. ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Office of the Vice-President: Veteran Affairs during the audit is appreciated

WINDHOEK, March 2019



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

ANNEXURE A

1. AUDITED FINANCIAL STATEMENT

1.1 Appropriation account

2017/2018						2016/2017
Service	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percent age		
N\$	N\$	N\$	N\$	%	N\$	
01. Office of the Minister:						
Original budget	1 149 000					
Plus: Virement	101 229	1 250 229	1 193 050.60	57 178.40	4.57	1 158 285.34
02. General Services:						
Original budget	49 722 000					
Plus: Virement	196 425					
Less: Suspension	(164 000)	49 754 425	49 412 123.98	342 301.02	0.69	35 585 823.95
03. Policy, Heritage and Social Affairs:						
Original budget	840 723 000					
Plus: Virement	160 893					
Less: Suspension	(2 500 000)	838 383 893	837 811 327.47	572 563.53	0.07	741 133 348.80
04. War Veterans Affairs/Development and Project Planning:						
Original budget	29 755 000					
Less: Virement	(458 547)	29 296 453	29 237 125.78	59 327.22	0.20	24 565 088.03
Totals	918 685 000	917 653 627.83	1 031 372.17	0.11	802 442 546.12	

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2017/2018			2016/2017
	Authorised expenditure	Actual expenditure	Under-expenditure / (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	37 096 705	37 124 697.27	(27 992.27)	33 315 476.43
002. Employer's Contribution to the G.I.P.F and M.P.O.O.B.P.F.	4 599 748	4 570 059.48	29 688.52	3 969 225.08
003. Other conditions of service	2 278 146	2 278 140.22	5.78	250 530.93
005. Employer's contribution to the social security	98 201	98 199.63	1.37	33 972.00
Total	44 072 800	44 071 096.60	1 703.40	37 569 204.44
Current expenditure: Goods and other services				
021. Travel and subsistence allowance	2 153 000	1 909 215.19	243 784.81	1 886 959.99
022. Materials and supplies	1 215 295	1 213 857.49	1 437.51	1 223 960.91
023. Transport	11 747 937	11 700 252.10	47 684.90	8 245 151.61
024. Utilities	5 218 604	5 198 946.17	19 657.83	5 744 676.54
025. Maintenance expenses	609 537	609 536.18	0.82	509 949.69
026. Property rental & related charges	10 031 781	10 029 158.02	2 622.98	3 102 678.12
027. Other services and expenses	5 469 241	5 466 582.54	2 658.46	4 738 409.83
Total	36 445 395	36 127 547.69	317 847.31	25 451 786.69
Current expenditure: Subsidies, grants and other transfers				
043. Government organisations	825 717 000	825 717 000.00	-	729 800 100.00
Total	825 717 000	825 717 000.00	-	729 800 100.00
Total: Current expenditure	906 235 195	905 915 644.29	319 550.71	792 821 091.13
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	1 538 481	1 333 065.40	205 415.60	1 187 422.98
Total: Capital expenditure	1 538 481	1 333 065.40	205 415.60	1 187 422.98
Total: Operational expenditure	907 773 676	907 248 709.69	524 966.31	794 008 514.11
Development:				
Capital expenditure: Acquisition of assets				
107. Construction, renovation and improvements	10 911 324	10 404 918.14	506 405.86	8 434 032.01
Total	10 911 324	10 404 918.14	506 405.86	8 434 032.01
Total: Development expenditure	10 911 324	10 404 918.14	506 405.86	8 434 032.01
GRAND TOTAL	918 685 000	917 653 627.83	1 031 372.17	802 442 546.12

ANNEXURE A (continued)

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2017/2018	More/(Less) than estimated	Actual revenue 2016/2017
	N\$	N\$	N\$	N\$
Private telephone calls	30 000	-	(30 000.00)	-
Unclaimed cheques	-	13 457.61	13 457.61	-
Miscellaneous	3 550	96 279.59	92 729.59	20 490.68
Parking fees	2 640	-	(2 640.00)	-
Sale of bid documents	-	14 100.00	14 100.00	-
Total	36 190	123 837.20	87 647.20	20 491.68

1.4 Notes to the financial statements

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

Under-expenditure

Main division 01 - Office of the Minister (N\$ 57 178.40 – 4.57%)

Provision was made for travel and subsistence allowance with an amount of N\$ 200 000 which was revised during the year to an amount of N\$ 302 000. The main division utilised only N\$ 235 511 which resulted in N\$ 66 489 not spent by 31 March 2018. This underspending that exceeded 2% is attributed to an amount of N\$ 58 795.36, which was outstanding commitments from previous financial year and not cleared during the year under view. It is imperative to note that these DSA outstanding commitments were however posted back by the General Ledger office after 31 March 2018 as funds available.

2. GENERAL INFORMATION

2.1 Fund account

The Accounting Officer reported that the Veterans Fund Account had a closing balance of N\$ 104 957 783.06 at 31 March 2018.

2.2 Outstanding commitments

The Accounting Officer reported an amount of N\$ 5 642 320.55 as outstanding commitments during the year under review.

2.3 Capital projects

The following were development projects of the Office as reported by the Accounting Officer for the financial year under review:

Nature of project	Approved total budget	Total expenditure as at 31/03/2017	Approved appropriation 2017/2018	Actual expenditure 2017/2018	Total expenditure at 31/03/2018	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Erection and Preservation of Liberation Struggle Monuments	44 125 000	1 940 255.68	500 000	-	1 940 255.68	31/03/2020
Construction of veterans houses	68 183 000	52 587 807.32	-	-	52 587 807.32	On-going based on the social needs
Acquisition/Construction of Offices for Ministry of Veteran Affairs Head Quarter and Regional Offices	71 445 000	14 766 575.33	5 267 510	5 261 104.14	20 027 679.47	31/03/2020
Construction of Veterans Recreational Facilities at Onesi	369 730 000	6 725 005.83	5 143 814	5 143 814.00	11 868 819.83	31/03/2020
Total	553 483 000	76 019 644.16	10 911 324	10 404 918.14	86 424 562.30	

2.4 Vehicles

2.4.1 Vehicle accidents

The Accounting Officer reported fifteen (15) motor vehicle accidents during the financial year under view. Eleven (11) vehicles were repaired during the year while four (4) vehicles were still to be repaired as at 31 March 2018.

2.4.2 Vehicles on hand (Government Garage)

Own fleet	Vehicles type					Value
	Sedans	Pick-ups and Combies	Heavy vehicles	Motor bikes	Other	
Balance as at 01/04/2017	10	34	2	-	2	N\$ 696 576.44
Receipt	-	-	-	-	-	-
Returned	1	-	-	-	1	-
Balance as at 31 /03/2018	9	34	2	-	1	-

2.5 Bursary and study assistance

The Accounting Officer reported that study assistance was provided to ten (10) staff members amounting to N\$ 214 245 during the 2017/2018 financial year.

2.6 Outstanding subsistence advances

The Accounting Officer reported that outstanding balances on subsistence advances amounted to N\$ 8 720.72 at 31 March 2018.

2.7. Wellness

The Accounting Officer reported that the Office spent N\$ 51 870.78 on wellness activities during the financial year under review.

2.8 Suspense accounts

The Office had outstanding balances on five (5) suspense accounts at 31 March 2018 of which four (4) had credit balances and one (1) with a debit balance. The Accounting Officer gave an explanation what constitute the balances as required by Treasury Instruction FD 0704.

Description	Balance as at 31 March 2018
	N\$
Receipt suspense	(4 125.00)
S&T advance suspense account	(190 979.60)
Rejection account	14 111.63
Bills payable	(306 753.84)
Electronic Fund Transfer Clearing Account (EFT)	(15 483.50)

WINDHOEK 23-10-2018

**ABRAHAM IILONGA
ACCOUNTING OFFICER**