



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

MINISTRY OF DEFENCE AND VETERAN AFFAIRS: VOTE 31 DEPARTMENT OF VETERAN AFFAIRS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021

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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 Defence and Veterans Affairs: Vote 31 - Department of Veterans Affairs for the financial year ended 31 March 2021 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991, (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, MARCH 2022

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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DEFINITIONS

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. Auditor's 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 statement 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>
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 without 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 specified

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) performance agreements and personal development plans)
Materiality:	Is a concept or convention relating to the importance or significance of an amount, transaction, or discrepancy that effects the decision of the user.
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) Measurement of (Includes Strategic plans, annual plans, performance agreements and personal development 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. ISSAI: International Standards of Supreme Audit Institutions
ISSAI:	International Standards of Supreme Audit Institutions
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.
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.
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

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF DEFENCE AND VETERAN AFFAIRS: DEPARTMENT OF VETERAN AFFAIRS
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2021**

1. SECTION A: FINANCIAL AUDIT

1.1 UNQUALIFIED AUDIT OPINION

I have audited the financial statements of the Ministry of Defence and Veteran Affairs: Department of Veteran Affairs (Vote 31) for the financial year ended 31 March 2021, provided by the Accounting Officer as attached in Annexure A. These financial statements comprise the Appropriation account, Standard subdivisions, Departmental revenue, notes to the financial statements and general information for the year then ended and other explanatory information.

In my opinion, the financial statements of the Ministry of Defence and Veteran Affairs: Department of Veteran Affairs as at 31 March 2021 are prepared, in all material respects, in accordance with Section 12 and 13 of the State Finance Act, 1991 (Act 31 of 1991) and relevant legislation.

1.2 BASIS FOR UNQUALIFIED AUDIT OPINION

I conducted my audit in accordance with International Standards for Supreme Audit Institutions. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to my audit of the financial statements in Namibia and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 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 have audited the financial performance and the use of appropriated funds of the Ministry of Defence and Veteran Affairs: Department of Veteran Affairs for the financial year ended 31 March 2021.

2.2 Description of the subject matter information and audit scope

The audit aimed to determine whether the Ministry of Defence and Veterans Affairs: Department of Veteran Affairs used the appropriated funds in compliance with the Appropriation Act, 2020 (Act 4 of 2020); Appropriation Amendment Act, 2020 (Act 8 of 2020); the 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 2021.

2.3 Audit objective

The objective of this compliance audit is to verify and assess whether Ministry of Defence and Veterans Affairs: Department of Veteran Affairs has complied with all laws and regulations that have an impact on the financial statements in accordance with the ISSAIS. This audit is an attestation engagement where the entity 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 recommendation are taken into account.

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

2.4 Audit criteria

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

- Appropriation Act, 2020 (Act 4 of 2020);
- Appropriation Amendment Act, 2020 (Act 8 of 2020);
- State Finance Act, 1991 (Act 31 of 1991);
- Public Procurement Act, 2015 (Act 15 of 2015);
- Treasury Instructions; and
- Public Procurement Regulations.

2.5 Summary of methods applied

I have audited the financial statements presented by the Ministry of Defence and Veterans Affairs: Department of Veteran Affairs for the financial year ended 31 March 2021 in order to determine whether these statements were prepared in accordance with the Appropriation Act, 2020 (Act 4 of 2020); Appropriation Amendment Act, 2020 (Act 8 of 2020) the State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations.

2.6 OPINION ON THE SUBJECT MATTER

In my opinion, the Ministry of Defence and Veterans Affairs: Department of Veteran Affairs 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, 2020 (Act 4 of 2020) and Appropriation Amendment Act, 2020 (Act 8 of 2020).

3. AUDIT OF PERFORMANCE INFORMATION

I have audited the performance information of the Ministry of Defence and Veterans Affairs: Department of Veteran Affairs for the financial year ended 31 March 2021.

3.1 Description of the subject matter information and audit scope

A Performance Management System (PMS) is defined 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 Veterans Affairs and the 2017-2022 Strategic Plan. Key performance indicators were selected based on what would be significant to the intended users and their usefulness in assessing the entity's achievements in terms of its service performance objectives.

3.2 Audit objective

The objective of the Key Performance Indicator (KPI) audit is to provide assurance on whether the reported performance information measured against key performance indicators is useful, reliable and evidence-based. Key performance indicators also provide the basis for the (OMAs) to inform the Parliament, the public and other stakeholders on its strategic priorities, programs, and projects.

The objective of this audit is also to provide reasonable assurance 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.

3.3 Audit criteria

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

- Compliance with legislative requirements,
- Usefulness;
- Reliability;
- Existence;
- Timeliness;
- Presentation;
- Measurability;
- Relevance;
- Consistency;
- Validity;
- Accuracy; and
- Completeness.

3.4. Summary of methods applied

The auditor reviewed the NDP 5, Harambee Prosperity Plan, MTEF and Strategic Plan of the Office to confirm whether the Strategic objectives in the Strategic Plan are aligned to the National Development Plans (NDP 5 & Harambee Prosperity Plan) and the MTEF. The auditor also 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 used reviewed documents to obtain information that pertains to the selected key performance indicators.

3.5 Selected key performance indicators

3.5.1 Directorate/Department: Veterans Affairs

The following two (2) key performance indicators from the Department Public Service Management (DPSM) were selected out of a population of four (4) key performance indicators from the 2020/2021 Annual plan:

Strategic Objective	Key Performance Indicators
Preserve the history of the National Liberation Struggle	Percentage of progress made
	Percentage of funeral services provided

3.6 Conclusion on the subject matter

All criteria of the performance information were met, which concluded that reported information is reliable and might be useful to the general public and stakeholders.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 12 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.

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), Public Procurement Regulations, Appropriation Act, 2020 (Act 4 of 2020), Appropriation Amendment Act, 2020 (Act 8 of 2020) and Treasury Instructions to ensure that effective and efficient internal controls are implemented to enable compliance to the law that governs the performance information.

Those charged with governance are responsible of overseeing the entity's financial reporting process.

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

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

My powers and duties towards auditing and reporting on the financial statements and compliance to the subject 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 on whether the financial performance and the use of appropriated funds is, in all material respect is in compliance with the Appropriation Act, 2020 (Act 4 of 2020), Appropriation Amended Act, 2020 (Act 8 of 2020), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and Public Procurement Regulations. I have conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the audited entity is in compliance with the authorities that govern the audited entity in the execution of its roles and responsibilities.


6. GENERAL INFORMATION

The financial statements, notes to the financial statements and general information provided by the Accounting Officer are attached as Annexure (A). The accounts were submitted timeously by the Accounting Officer to the Auditor-General on 29 October 2021 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 Ministry of Defence and Veterans Affairs: Department of Veteran Affairs during the audit is appreciated.

WINDHOEK, MARCH 2022



JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

Service	2020/2021					2019/2020
	N\$	Authorized expenditure N\$	Actual expenditure N\$	Variations		Actual expenditure N\$
				Under expenditure/ (Exccss) N\$	Percentage %	
01. Office of the Minister:						
Original budget	-					
Plus: Virement	-					1 173 033.84
02. General Services:						
Original budget	36 716 000					
Less: Virement	(1 587 836)	35 128 164	34 838 440.12	289 723.88	0.82	32 539 103.23
03. Policy, Heritage and Social Affairs:						
Original budget	787 118 000					
Additional budget	22 298 000					
Plus: Virement	4 125 808	813 541 808	813 496 253.68	45 554.32	0.01	601 787 144.05
04. Planning and Development:						
Original budget	23 820 000					
Less: Virement	(2 537 972)	21 282 028	21 237 416.58	44 611.42	0.21	23 231 218.49
05. San Development Programme:						
Original budget	-	-	-	-	-	56 998 332.48
06. Disability Affairs:						
Original budget	-	-	-	-	-	20 023 106.32
Total		869 952 000	869 572 110.38	379 889.62	0.04	735 751 938.41

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2020/2021			2019/2020
	Authorised expenditure N\$	Actual expenditure N\$	Under-expenditure/ (Excess) N\$	Actual expenditure N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	33 976 663	33 927 589.54	49 073.46	53 974 208.24
002. Employer's Contribution to the G.I.P.F and M.P.O.O.B.P.F.	4 227 798	4 173 370.14	54 427.86	6 582 399.41
003. Other conditions of service	2 164 837	2 147 220.61	17 616.39	848 500.24
005. Employer's contribution to the social security	116 579	114 028.97	2 550.03	172 821.95
Total	40 485 877	40 362 209.26	123 667.74	61 577 929.84
Current expenditure: Goods and other services				
021. Travel and subsistence allowance	256 869	249 933.30	6 935.70	3 646 582.70
022. Materials and supplies	683 375	673 382.32	9 992.68	833 635.36
023. Transport	9 890 388	9 890 352.42	35.58	7 491 935.07
024. Utilities	3 861 267	3 852 157.30	9 109.70	6 438 793.53
025. Maintenance expenses	2 167 105	1 941 970.30	225 134.70	389 634.10
026. Property rental & related charges	644 214	644 203.31	10.69	575 112.74
027. Other services and expenses	4 124 251	4 119 249.50	5 001.50	2 078 816.53
028. Training course, symposiums & workshops Printing & advertisements	-	-	-	788 086.91
029. Travel and subsistence allowance	-	-	-	249 175.96
031. Transport	-	-	-	61 897.16
033. Utilities	-	-	-	254 056.68
034. Security contracts	-	-	-	31 774.00
040.	-	-	-	3 961 560.00
Total	21 627 469	21 371 248.45	256 220.55	26 801 060.74
Current expenditure: Subsidies, grants and other transfers				
043. Government organizations	801 689 016	801 689 016.00	-	-
046. Subsidies to sub national bodies	-	-	-	50 038 000.00
047. Subsidies to the other extra budgetary bodies	-	-	-	588 940 700.00
Total	801 689 016	801 689 016.00	-	638 978 700.00
Total: Current expenditure	863 802 362	863 422 473.71	379 888.29	727 357 690.58
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	198 072	198 072.00	-	141 463.50
Total: Capital expenditure	198 072	198 072.00	-	141 463.50
Total: Operational expenditure	864 000 434	863 620 545.71	379 888.29	727 499 154.08

ANNEXURE A (continued)

Subdivision	2020/2021			2019/2020
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Development:				
Capital expenditure				
105. Feasibility studies, design & supervision	-	-		491 300.00
107. Construction, renovation and improvements	-	-	-	7 761 484.33
117. Construction, Renovation and Improvement	5 951 566	5 951 564.67	1.33	-
Total: Capital expenditure	5 951 566	5 951 564.67	1.33	8 252 784.33
Total: Development expenditure	5 951 566	5 951 564.67	379 889.62	8 252 874.33
GRAND TOTAL	869 952 000	869 572 110.38	379 889.62	735 751 938.41

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2020/2021	More/(Less) than estimated	Actual revenue 2019/2020
	N\$	N\$	N\$	N\$
Miscellaneous	10 000	1 160.68	(8 839.32)	20 525.74
Parking fees	2 640	-	(2 640.00)	-
Sale of bid documents	500	-	(500.00)	4 200.00
Total	13 140	1 160.68	(11 979.32)	24 725.74

2. GENERAL INFORMATION

2.1 Fund account

The Accounting Officer reported that the Veterans Fund Account had a closing balance of N\$ 29 698 172.36 at 31 March 2021.

2.2 Outstanding commitments

The Accounting Officer reported outstanding commitments amounting to N\$ 216 884.85 for the year under review.

2.3 Capital projects

The Accounting Officer reported the following development projects of the Department for the year under review:

Nature of project	Approved total budget	Total expenditure as at 31/03/2020	Approved appropriation 2020/2021	Actual expenditure 2020/2021	Total expenditure at 31/03/2021	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Erection and Preservation of Liberation Struggle Monuments	49 699 000	2 931 555.68	450 774.00	450 773.16	3 382 238.84	31/03/2022
Acquisition/Construction of Offices for MoVA HQ and Regional Offices	71 445 000	29 831 738.96	4 989 322.00	4 989 321.87	34 821 060.83	31/03/2022
Construction of Veterans Recreational Facilities at Onesi	369 730 000	14 994 935.41	511 470.00	511 469.64	15 506 405.05	31/03/2022
Total	490 874 000	47 758 230.05	5 951 566.00	5 951 564.67	53 709 794.72	

2.4 Bursary and study assistance

The Accounting Officer reported that study assistance was provided to four (4) staff members amounting to N\$ 50 334.40 during the financial year under review.

2.5 Annual stocktaking

The Accounting Officer reported stock on hand amounting to N\$ 8 926 547.74 for the year under of review.

2.6 Internal inspections

The Accounting Officer reported that the Department had three (3) inspection points and that only two (2) points were inspected.

2.7 Vehicles

2.7.1 Vehicles on hand (Government Garage)

The Accounting Officer reported the following vehicles on hand as at 31 March 2021:

Pool Vehicles	Vehicle type				Value
	Sedans	Pick-ups and Combies	Heavy vehicles	Other	
Balance as at 01/04/2020	15	48	4	1	N\$ 988 841.12
Receipt	-	-	-	-	-
Returned	(2)	(5)	-	-	(122 510.46)
Balance as at 31/03/2021	13	43	4	1	866 330.66

2.7.2 Vehicle accidents

The Accounting Officer reported no motor vehicle accidents during the financial year under review. The balance brought forward of the vehicles to be repaired from the 2019/2020 financial year, were four (4) vehicles, of which one (1) vehicle with repair cost of N\$ 40 280.50 was repaired during the financial year under review, while three (3) vehicles were still to be repaired as at 31 March 2021, with repair cost not yet determined.

2.8 Suspense accounts

The Office had the following outstanding balances on six (6) suspense accounts at 31 March 2021 with credit balances:

Description	Balance as at 31 March 2021
	N\$
Receipt suspense	(30 942.56)
S&T advance suspense account	(203 859.72)
Rejection account	(14 312.34)
Bills payable	(306 753.84)
Electronic Fund Transfer Clearing Account (EFT)	(150 740.40)
Pension funds: GIPF	(777.45)

WINDHOEK, 2021-10-06

DR. WILHELMINE SHIVUTE
ACCOUNTING OFFICER