



**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 2024**

Published by authority

Price (Vat excluded) N\$ 28.00  
Report no: 13/2025



**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 Veteran Affairs: Department of Veteran Affairs for the financial year ended 31 March 2024 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honorable 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**



## DEFINITIONS

<b>Types of Audit Opinions:</b>	<p><b>Unqualified Opinion.</b> 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><b>Qualified Opinion.</b> 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><b>Disclaimer Opinion.</b> 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><b>Adverse Opinion.</b> 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>
<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 without 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>Underexpenditure:</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 specified.
<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, analysed and reported. (Includes Strategic plans, annual plans, performance agreements and personal development plans).
<b>Materiality:</b>	Is a concept or convention relating to the importance or significance of an amount, transaction, or discrepancy that effects the decision of the user.
<b>Key performance indicator (KPI):</b>	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives.
<b>ISSAI:</b>	International Standards of Supreme Audit Institutions.
<b>Materiality:</b>	Is a concept or convention relating to the importance or significance of an amount, transaction, or discrepancy that affects the decision of the user.
<b>OMA:</b>	Office/Ministry/Agency



## Table of Content

1. SECTION A: FINANCIAL AUDIT .....	3
1.1 UNQUALIFIED AUDIT OPINION .....	3
1.2 BASIS FOR UNQUALIFIED AUDIT OPINION .....	3
1.3 KEY AUDIT MATTERS.....	3
2. AUDIT OF PERFORMANCE INFORMATION .....	4
2.1 DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE .....	4
2.2 AUDIT OBJECTIVE .....	5
2.3 AUDIT CRITERIA .....	5
2.4 SUMMARY OF METHODS APPLIED.....	5
2.5 CONCLUSION ON THE SUBJECT MATTER.....	6
3. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE .....	6
4. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS.....	6
5. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS .....	7
6. GENERAL INFORMATION .....	7
7. ACKNOWLEDGEMENT.....	8
1. AUDITED FINANCIAL STATEMENTS.....	9
1.1 Appropriation account.....	9
1.2 Standard subdivisions.....	10
1.3 Departmental revenue .....	11
2. GENERAL INFORMATION .....	11
2.1 Fund account .....	11
2.2 Compensation payments .....	11
2.3 Outstanding commitments.....	11
2.4 Capital projects.....	12
2.5 Outstanding subsistence advances.....	12
2.6 Bursary and study assistance .....	12
2.7 Annual stocktaking.....	12
2.8 Stores and depots.....	12
2.9 Internal inspections .....	12
2.10 Vehicles.....	13
2.10.1 Vehicles on hand (Pool vehicles - Government Garage).....	13
2.10.2 Vehicle accidents – Cost of damages .....	13
2.11 Suspense accounts .....	13
2.12 Wellness .....	13
2.13 Debt to Government.....	14



**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 2024**

---

**1. SECTION A: FINANCIAL AUDIT**

**1.1 UNQUALIFIED AUDIT OPINION**

I have audited the financial statements of the Ministry of Defence and Veterans Affairs: Department of Veteran Affairs for the financial year ended 31 March 2024 provided by the Accounting Officer as attached in Annexure. These financial statements comprise the Appropriation account, Standard subdivisions, Departmental revenue, notes to the financial statements and general information for the year then ended.

In my opinion, the financial statements of Ministry of Defence and Veterans Affairs: Department of Veteran Affairs as at 31 March 2024 are prepared, in all material respect 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 the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of the audit 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 the 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 audit opinion.

**1.3 KEY AUDIT MATTERS**

Key audit matters are those matters that in my professional judgment were of most significance in the audit of the financial statements of the current period. These matters were addressed in the context of the audit of the financial statements as a whole, and in forming the audit opinion thereon, and I do not provide a separate audit opinion on these matters. I have nothing to report in this regard.

**1.4 OTHER INFORMATION**

The Management is responsible for the other information. My audit opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon. In connection with the 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 knowledge obtained in the audit, or otherwise appears to be materially misstated.

## **2. 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 2024.

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

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

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

The scoping of the key performance indicators were performed by looking at the high-level statements which are indicated in the Mandate of the Ministry of Defence and Veterans Affairs: Department of Veteran Affairs and the duration of the 2017 - 2022 Strategic Plan, and as extended until the 2025/2026 financial year. Key performance indicators 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.

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

<b>No</b>	<b>Strategic objective</b>	<b>Project</b>	<b>Key performance indicator(s)</b>	<b>Target</b>	<b>Actual</b>
1.	Improve social welfare and economic status of veterans	Counselling/Psycho-social support provided	% of progress made on providing support	100%	100%

### **2.2 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.

Additional objective of this audit is also to provide reasonable assurance to Parliament members of the public and other relevant stakeholders whether the reported actual performance has actually occurred and based on the selected criteria.

### **2.3 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.

### **2.4 SUMMARY OF METHODS APPLIED**

The auditor reviewed the annual plan and the directorate quarterly reviews to confirm whether the Strategic Plan objectives targets and key performance indicator (KPI) has been correctly cascaded to the Annual Plan, and the selected key performance indicator (KPI) for the year under review is reported in the Directorate/Division quarterly reports and Annual Plan Review Report.

Furthermore, the auditor conducted interviews and reviewed documents to obtain information that pertains to the selected key performance indicator (KPI).

### **2.5 CONCLUSION ON THE SUBJECT MATTER**

The audit revealed a satisfactory outcome on all sub-criteria of the selected key performance indicator and is reliable and useful to the public and stakeholders.

### **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.

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

The management is also responsible for ensuring adherence to the Appropriation Act 2023 (Act 1 of 2023), Appropriation Amendment Act, 2023 (Act 16 of 2023), State Finance Act, 1991 (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**

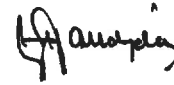
The accounts were timeously submitted by the Accounting Officer in terms of Section 13 of the State Finance Act, 1991 (Act 31 of 1991).

## **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 staff of the Ministry of Defence and Veterans Affairs: Department of Veteran Affairs is highly appreciated.



**WINDHOEK, FEBRUARY 2025**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

## ANNEXURE A

## 1. AUDITED FINANCIAL STATEMENTS

## 1.1 Appropriation account

2023/2024					2022/2023	
Service	N\$	Authorized expenditure	Actual expenditure	Variations		Actual expenditure
				Under expenditure/ (Excess)	Percent -age	
	N\$	N\$	N\$	N\$	%	N\$
<b>02. General Services:</b>						
Original budget	32 174 000					
Less: Virement	(272 543)	31 901 457	31 661 081.37	240 375.63	0.75	30 409 662.84
<b>03. Policy, Heritage and Social Affairs:</b>						
Original budget	1 116 542 000					
Additional budget	81 616 000					
Plus: Virement	2 749 462					
Less: Suspension	(2 000 000)	1 198 907 462	1 198 617 496.63	289 965.37	0.02	984 115 621.06
<b>04. Planning and Development:</b>						
Original budget	25 445 000					
Less: Virement	(2 476 919)	22 968 081	22 773 298.02	194 782.98	0.85	17 337 498.69
<b>TOTAL:</b>		<b>1 253 777 000</b>	<b>1 253 051 876.02</b>	<b>725 123.98</b>	<b>0.06</b>	<b>1 031 862 782.59</b>

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2023/2024			2022/2023
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Operational:</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	34 230 130	33 765 198.75	464 931.25	32 248 476.25
002. Employer's contribution to the G.I.P.F and M.P.O.O.B.P.F.	4 184 000	4 104 704.66	79 295.34	3 951 641.05
003. Other conditions of service	177 008	177 007.33	0.67	-
005. Employer's contribution to the social security	110 300	108 746.24	1 553.76	107 465.40
<b>Total</b>	<b>38 701 438</b>	<b>38 155 656.98</b>	<b>545 781.02</b>	<b>36 307 582.70</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence allowance	1 914 619	1 847 193.66	67 425.34	982 264.09
022. Materials and supplies	1 200 000	1 174 114.75	25 885.25	898 392.90
023. Transport	5 699 000	5 682 456.16	16 543.84	7 590 380.33
024. Utilities	4 851 000	4 850 998.25	1.75	4 436 648.64
025. Maintenance expenses	615 000	588 850.21	26 149.79	432 599.59
026. Property rental and related charges	504 000	501 791.44	2 208.56	521 447.07
027. Other services and expenses	4 469 200	4 430 982.41	38 217.59	4 155 344.75
<b>Total</b>	<b>19 252 819</b>	<b>19 076 386.88</b>	<b>176 432.12</b>	<b>19 017 077.37</b>
<b>Current expenditure: Subsidies, grants and other transfers</b>				
043. Government organizations	1 191 629 643	1 191 629 643.00	-	973 560 905.00
<b>Total</b>	<b>1 191 629 643</b>	<b>1 191 629 643.00</b>	<b>-</b>	<b>973 560 905.00</b>
<b>Total: Current expenditure</b>	<b>1 249 583 900</b>	<b>1 248 861 686.86</b>	<b>722 213.14</b>	<b>1 028 885 565.07</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	693 100	693 051.26	48.74	854 604.67
<b>Total: Capital expenditure</b>	<b>693 100</b>	<b>693 051.26</b>	<b>48.74</b>	<b>854 604.67</b>
<b>Total: Operational expenditure</b>	<b>1 250 277 000</b>	<b>1 249 554 738.12</b>	<b>722 261.88</b>	<b>1 029 740 169.74</b>

## ANNEXURE A (continued)

Subdivision	2023/2024			2022/2023
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Development:</b>				
<b>Capital expenditure</b>				
115. Feasibility studies, design and supervision	1 000 000	999 999.74	0.26	-
117. Construction, renovation and improvement	2 500 000	2 497 138.16	2 861.84	2 122 612.85
<b>Total: Development expenditure</b>	<b>3 500 000</b>	<b>3 497 137.90</b>	<b>2 862.10</b>	<b>2 122 612.85</b>
<b>GRAND TOTAL</b>	<b>1 253 777 000</b>	<b>1 253 051 876.02</b>	<b>725 123.98</b>	<b>1 031 862 782.59</b>

### 1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2023/2024	More/(Less) than estimated	Actual revenue 2022/2023
	N\$	N\$	N\$	N\$
Miscellaneous	3 000	77 029.22	74 029.22	18 915.25
Sale of bidding documents	500	-	(500.00)	-
<b>Total</b>	<b>3 500</b>	<b>77 029.22</b>	<b>73 529.22</b>	<b>18 915.25</b>

## 2. GENERAL INFORMATION

### 2.1 Fund account

The Accounting Officer reported that the Veterans Fund Account had a closing balance of N\$ 174 532 787.49 as at 31 March 2024.

### 2.2 Compensation payments

The Accounting Officer reported that the Department made a compensation payment amounting to N\$ 17 715.62 for a valid claim against the State.

### 2.3 Outstanding commitments

The Accounting Officer reported outstanding commitments amounting to N\$ 141 791.54 for financial year under review.

**ANNEXURE A (continued)****2.4 Capital projects**

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

Nature of project	Approved total budget	Total expenditure at 31/03/2023	Approved appropriation 2023/2024	Actual expenditure 2023/2024	Total expenditure at 31/03/2024	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
tion and Preservation of eration Struggle Monuments	49 699 000	3 382 328.84	-	-	3 382 328.84	31/03/2027
quisition/Construction of erans Affairs Regional ces	71 445 000	41 808 059.46	2 500 000	2 499 999.74	44 308 059.20	31/03/2027
struction of Veterans reational Facilities at Onesi	369 730 000	15 506 405.05	1 000 000	997 138.16	16 503 543.21	31/03/2027
<b>al</b>	<b>490 874 000</b>	<b>60 696 793.35</b>	<b>3 500 000</b>	<b>3 497 137.90</b>	<b>64 193 931.25</b>	

**2.5 Outstanding subsistence advances**

The Accounting Officer reported outstanding subsistence advances amounting to N\$ 6 846.86 in respect of four (4) staff members as at 31 March 2024.

**2.6 Bursary and study assistance**

The Accounting Officer reported that three (3) staff members received study assistance amounting to N\$ 55 330.00 for financial year under review.

**2.7 Annual stocktaking**

The Accounting Officer reported stock on hand amounting to N\$ 7 456 262.75 for financial year under review.

**2.8 Stores and depots**

The Accounting Officer reported that the value of stock on hand at stores and depots amounted to N\$ 746 715.32 for the financial year under review.

**2.9 Internal inspections**

The Accounting Officer reported that thirty-five (35) inspections were conducted during the financial year under review.

## ANNEXURE A (continued)

### 2.10 Vehicles

#### 2.10.1 Vehicles on hand (Pool vehicles - Government Garage)

The Accounting Officer reported the following vehicles on hand for the year under review as follows:

Pool vehicles	Vehicle type				Value
	Sedans	Pick-ups and Combies	Heavy vehicles	Other	
Balance as at 01/04/2023	6	22	2	1	N\$ 413 089.95
Returned	(2)	-	-	-	(9 561.99)
<b>Balance as at 31/03/2024</b>	<b>4</b>	<b>22</b>	<b>2</b>	<b>1</b>	<b>403 527.96</b>

#### 2.10.2 Vehicle accidents – Cost of damages

The Accounting Officer reported four (4) vehicle accidents for the financial year under review. The balance brought forward of the vehicles not yet repaired from the 2022/2023 financial year was five (5) vehicles, two (2) vehicles were repaired during the financial year under review, which totals to six (6) vehicles still to be repaired as at 31 March 2024, with the repair cost not yet determined.

### 2.11 Suspense accounts

The Accounting Officer reported four (4) suspense accounts with outstanding credit balances as at 31 March 2024:

Description	Balance as at 31 March 2024 (Debit/Credit)
	N\$
Receipt suspense	(76 013.22)
S&T advance suspense account	(208 877.70)
Rejection account	(35 905.22)
Bills payable	(306 753.84)

### 2.12 Wellness

The Accounting Officer reported total expenditure amounting to N \$ 139 447.04 in respects of wellness activities.

**ANNEXURE A (continued)**

**2.13 Debt to Government**

The Accounting Officer reported debt to the Government amounting to N\$ 15 122.33 for the financial year under review.

**WINDHOEK, 2024-08-20**

**DR. WILHELMINE SHIVUTE  
ACCOUNTING OFFICER**