



REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF HIGHER EDUCATION,
TRAINING AND INNOVATION**

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 Higher Education, Training and Innovation 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

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

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF HIGHER EDUCATION, TRAINING AND INNOVATION
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 Higher Education, Training and Innovation 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 ended 31 March 2021.

In my opinion, the financial statements of the Ministry of Higher Education, Training and Innovation 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 that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. I have no key matters to report on.

1.4 EMPHASIS OF MATTERS

Attention is drawn to the management on the following matters that relate to my responsibility in the audit of the financial statements, as disclosed by the Ministry of Higher Education, Training and Innovation in the financial statements. My opinion is not modified in respect of these matters:

1.4.1 Suspense accounts

1.4.1.1 Bills payable

It was noted that the Bills payable suspense account reflects a debit balance of N\$ 22 633.49 on 31 March 2021, while it should reflect a credit balance.

It is recommended that the Accounting Officer should conduct regular reconciliations in order to be able to explain the debit balance.

Management comment

The Accounting Officer indicated that regular reconciliations were not carried due to the lack of skills and knowledge. The processes of reconciling the suspense accounts has started during December 2021 with the help of the Ministry of Finance.

1.4.1.2 Receipt suspense

The receipt suspense account reflects a credit balance of N\$ 574 709.43, which means that all the revenue received and deposited has not been allocated and disclosed in the revenue ledger under the respective revenue head hence revenue is understated in the financial statements.

Therefore, it is recommended that the Accounting Officer should ensure that regular reconciliation is conducted to be able to clear all balances.

Management comment

The Accounting Officer indicated that regular reconciliations was not done due to the lack of skills and knowledge. The processes of reconciling the suspense accounts has started during December 2021 with the help of the Ministry of Finance.

1.4.4 Outstanding subsistence advances

It was observed that the record of employees with outstanding subsistence advances (debit balance list) reflects an outstanding subsistence advance balance amounting to N\$ 8 017.00 on 31 March 2021 and the suspense account reflects an amount of N\$ 204 666.07 thus, a difference of N\$ 196 649.07 between the two records.

It is recommended that the debit balance list and the subsistence and travel advance suspense account should regularly be reconciled to be able to clear all balances.

Management comment

The Accounting Officer indicated the Ministry will ensure that the debit balance list and Subsistence and Travel suspense account is reconciled on a regular basis.

1.5 OTHER INFORMATION

Management is responsible for the other information. My opinion on the financial statements does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so consider whether the other information is materially inconsistent with the financial statements. There was no other information in connection with my audit of the financial statements for the year under review.

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

2.1 COMPLIANCE WITH 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 Higher Education, Training, and Innovation 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 Higher Education, Training and Innovation used the appropriated funds in compliance with the 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 during the financial year ended 31 March 2021.

2.3 AUDIT OBJECTIVE

The objective of this compliance audit is to verify and assess whether the Ministry of Higher Education, Training and Innovation 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 Ministry presented the subject matter information on which the auditor then gathered sufficient and appropriate audit evidence to provide reasonable assurance in forming an opinion. In forming an opinion, the findings and recommendations are taken into consideration.

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

2.4 AUDIT CRITERIA

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

- Appropriation Act, 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 for the financial year ended 31 March 2021 submitted by the Accounting Officer, to determine whether this information complied with laws and regulations that govern them. The audit team conducted interviews with management and those charged with governance and document reviews were also carried out.

2.6 KEY AUDIT FINDINGS

2.6.1 Stocktaking/stores and depots

Treasury Instruction KA 0901 stipulates that *“stores, equipment and livestock shall be subject to stocktaking at least once each financial year and the Accounting Officer shall submit the report thereon to Treasury for approval as soon as possible after the stocktaking, but in any case within 30 days after the end of the financial year concerned.”*

The Accounting Officer submitted a nil statement, thus reported that no stocktaking was conducted during the financial year under review.

It is recommended that the Accounting Officer should ensure that stocktaking is conducted as stipulated in Treasury Instruction KA 0901.

Management comment

The Accounting Officer indicated that unfortunately no final report was submitted. The Accounting Officer shall ensure that stock taking is conducted as stipulated in Treasury Instruction KA0901.

3 OPINION ON THE SUBJECT METHODS APPLIED

In my opinion, the Ministry of Higher Education, Training and Innovation’s financial performance and use of appropriate funds comply, in all material respects, with the State Finance Act, 1991(Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions, Public Procurement Regulations, and Appropriation Act, 2020 (Act 4 of 2019) and the Appropriation Amendment Act, 2020 (Act 8 of 2020).

4. AUDIT OF PERFORMANCE INFORMATION

I conducted an audit on the performance information of the Ministry of Higher Education, Training, and Innovation for the financial year ended 31 March 2021.

4.1 Description of the subject matter information and audit scope

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

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

The scoping of the key performance indicators was performed, by looking at the high-level statements, which are indicated in the Mandate of Ministry of Higher Education, Training and Innovation and 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.

4.2 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.

Key performance indicators were selected based on what is considered significant to the intended users and their role in assessing the entity's achievements in terms of its service performance objectives.

The following key performance indicator was selected from the 2020/2021 Annual plan:

Strategic objective	Directorate	KPI
To improve access to and quality of vocational education and training	Vocational Education and Training	# of vocational training centers constructed

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

4.3 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.

4.4 SUMMARY OF METHODS APPLIED

The auditor reviewed the Annual Plan and Annual Performance Report 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 financial year ended 31 March 2021 are reported in the Directorate quarterly reports and Annual Performance Report. Furthermore, the audit team conducted interviews and reviewed documents to obtain information that pertains to the selected key performance indicator.

4.5 CONCLUSION ON THE SUBJECT MATTER

The audit revealed a satisfactory outcome of the selected key performance indicator and concluded that it is reliable and useful to the public and stakeholders.

5. 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 compliance 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 concerned, 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), Procurement Act, 2015 (Act 15 of 2015), Appropriation Act, 2020 (Act 4 of 2020), the Appropriation Amendment Act, 2020 (Act 8 of 2020), Public Procurement Regulations and Treasury Instructions and 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 for overseeing the entity's financial reporting process.

6. 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 comply 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 based on 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 audit compliance 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 to design audit procedures that are appropriate in the circumstances, but not to express 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.
- 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.
- 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 are, in all material respect comply with the Appropriation Act 2020, (Act 4 of 2020), the 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. I have conducted the audit in compliance with the International Standards of 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 complies with the authorities that govern the audited entity in the execution of its roles and responsibilities.

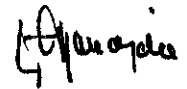
7. GENERAL INFORMATION

The financial statements notes to the financial statements and general information provided by the Accounting Officer are attached as Annexure A. The appropriation was submitted timeously by the Accounting Officer to the Auditor-General on 14 October 2021 in terms of Section 13 of the State Finance Act, 1991(Act 31 of 1991).

8. ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Ministry of Higher Education, Training and Innovation during the audit is appreciated.

WINDHOEK, MARCH 2022



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

Service	2020/2021					2019/2020
	N\$	Authorised expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percentage	
N\$	N\$	N\$	N\$	%	N\$	
01. Office of the Minister						
Original budget	2 461 000					
Less: Virement	(450 300)	2 010 700	1 512 677.29	498 022.71	24.77	3 585 452.66
02. General Services:						
Original budget	23 113 000					
Plus: Virement	1 130 000					
Less: Suspension	(400 000)	23 843 000	22 700 970.09	1 142 029.91	4.79	17 051 749.81
03. Higher Education:						
Original budget	2 771 969 000					
Plus: Virement	468 930					
Less: Suspension	(60 084 414)	2 712 353 516	2 711 903 641.25	449 874.75	0.02	2 526 374 724.33
04. Vocational and Technical Training (NTA):						
Original budget	449 446 000					
Plus: Virement	1 300 000					
Less: Suspension	(13 746 432)	436 999 568	436 202 495.65	797 072.35	0.18	450 520 485.41
05. Science and Technology:						
Original budget	40 598 000					
Less: Virement	(130 000)					
Less: Suspension	(815 154)	39 652 846	39 165 112.83	487 733.17	1.23	46 546 762.39
06. Namibia Student Financial Assistant Fund (NSFAF):						
Original budget	14 087 000					
Less: Virement	(2 318 630)	11 768 370	10 584 723.03	1 183 646.97	10.06	16 128 037.82
Total		3 226 628 000	3 222 069 620.14	4 558 379.86	0.14	3 060 207 212.42

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2020/2021			2019/2020
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001.Remuneration	35 201 000	34 022 545.88	1 178 454.12	35 027 009.90
002.Employer's contribution to the G.I.P.F and M.P.O.O.B.P.F.	3 350 530	3 290 289.60	60 240.40	3 314 393.48
003.Other conditions of service	9 144 470	8 646 230.11	498 239.89	12 097 874.82
005.Employers contribution to the social security	105 000	100 500.85	4 499.15	103 366.35
Total	47 801 000	46 059 566.44	1 741 433.56	50 542 644.55
Current expenditure: Goods and other services				
021.Travel and subsistence expenses	1 143 000	616 835.40	526 164.60	3 737 344.43
022.Materials and supplies	812 000	340 599.63	471 400.37	742 778.00
023.Transport	3 334 000	3 150 912.71	183 087.29	1 879 359.07
024.Utilities	1 305 000	1 280 442.64	24 557.36	1 818 857.94
025.Maintenance expenses	339 000	41 668.50	297 331.50	132 760.74
027.Other services and expenses	2 489 000	1 466 676.65	1 022 323.35	749 062.73
028.Training course, symposium and workshops	-	-	-	438 219.53
029.Printing and advertisements	-	-	-	591 554.95
031.Entertainment politicians	-	-	-	105 451.68
033.Office refreshments	-	-	-	2 152.00
Total	9 422 000	6 897 135.53	2 524 864.47	10 197 541.07
Current expenditure: Membership fees and subscriptions				
041. International	1 225 000	932 918.17	292 081.83	822 170.00
Total	1 225 000	932 918.17	292 081.83	822 170.00
Current expenditure: Subsidies, grants and other transfers				
043. Government organizations	1 413 885 586	1 413 885 586.00	-	1 267 212 000.00
044. Individual and Non-profit organizations	1 673 894 414	1 673 894 414.00	-	1 668 286 799.80
053. State owned enterprises	-	-	-	37 160 057.00
Total	3 087 780 000	3 087 780 000.00	-	2 972 658 856.80
Total: Operational expenditure	3 146 228 000	3 141 669 620.14	4 558 379.86	3 034 221 212.42
Development:				
Capital expenditure: Acquisition of assets				
116. Purchase of land and intangible assets	17 700 000	17 700 000.00	-	8 000 000.00
131.Government organizations	62 700 000	62 700 000.00	-	17 986 000.00
Total: Development expenditure	80 400 000	80 400 000.00	-	25 986 000.00
GRAND TOTAL	3 226 628 000	3 222 069 620.14	4 558 379.86	3 060 207 212.42

1.4 Notes to the financial statements**1.4.1 Appropriation account: Explanations of variations exceeding 2% between the authorized and actual expenditure****Underexpenditure****Main division 01: Office of the Minister (N\$ 498 022.71 – 24.77%)**

Planned activities such as regional visits under this main division did not take place due to COVID-19 safety regulations imposed by the President through the declaration of State of Emergency across the country. In addition, foreign trips that were budgeted for did not take place due to travel restrictions.

Main division 02: General Services (N\$ 1 142 029.91 – 4.79%)

Planned activities such as workshops, training, etc. under this main division did not take place due to COVID-19 safety regulations imposed by the President through the declaration of State of Emergency across the country.

Main division 06: Namibia Student Financial Assistant Fund (NSFAF) (N\$ 1 183 646.97 – 10.06%)

Vacancies budgeted for were not filled in the last quarter of the financial year, hence the underexpenditure. Also, planned activities (workshops, training, and symposiums) under this main division did not take place due to COVID-19 safety regulations imposed by the President through the declaration of State of Emergency all over the country. Foreign trips that were budgeted for did not take place due to travel restrictions (UNESCO General Conference).

ANNEXURE A (continued)

2. GENERAL INFORMATION**2.1 Subsistence advances**

The Accounting Officer reported outstanding advances amounting to N\$ 8 017.00 as at 31 March 2021.

2.2 Capital projects

The following are development projects of the Ministry as reflected in general ledger and the development budget:

Nature of project	Approved total budget	Total expenditure as at 31/03/2020	Approved appropriation 2020/2021	Actual expenditure 2020/2021	Total expenditure as at 31/03/2021	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Construction of a student village in Windhoek	100 000 000	8 000 000	17 700 000	17 700 000	25 700 000	31/03/2022
Construction of New Office for the NCHE and ACTET	154 505 000	58 824 000	5 100 000	5 100 000	63 924 000	31/03/2021
Upgrading and Renovation of Old Power Station for NUST						
Satellite Campus in Luderitz	141 919 000	39 731 873	19 000 000	19 000 000	58 731 873	31/03/2023
Construction of Keetmanshoop Vocational Training Centre	117 000 000	46 679 000	3 500 000	3 500 000	50 179 000	31/03/2023
Construction of the National Science and Technology and Innovation Valley in Windhoek	948 998 000	43 095 035	-	-	43 095 035	31/03/2025
Construction of parking facilities and postgraduate research center	300 000 000	-	3 000 000	3 000 000	3 000 000	31/03/2021
Construction of a consolidated campus in Kleine Kuppe	142 542 000	-	2 600 000	2 600 000	2 600 000	31/03/2026
Construction of lecture halls at Southern Campus	95 580 000	-	29 500 000	29 500 000	29 500 000	31/03/2022
Total	2 000 544 000	196 329 908	80 400 000	80 400 000	276 729 908	

2.3 Bursaries and study assistance

The Accounting Officer reported that the Ministry provided study assistance to one (1) staff member amounting to N\$ 13 717.50 to pursue studies at an institution of higher learning.

2.34 Fixed property bought

The Accounting Officer reported that the Ministry bought land for the construction of a student village to the value of N\$ 15 899 875.00.

2.5 Vehicles

The Accounting Officer reported that the Ministry had fifteen (15) pool vehicles comprising of eight (8) sedans and seven (7) pick-ups/combies on hand as at 31 March 2021.

2.6 Suspense accounts

The final ledger shows the following eight (8) suspense account balances of the Ministry as at 31 March 2021 of which three (3) had credit balances and five (5) with debit balances:

Description	Balance as at 31 March 2021 Debit/(Credit)
	N\$
Receipt suspense account	(574 709.43)
S & T advance suspense account	204 666.07
Rejection account	(406 001.79)
Bills payable	22 633.49
Social Security	162.00
Pension Funds: GIPF	(55 061.84)
First National Bank (Windhoek)	15 690.00
Debit establishment	6 240.78

WINDHOEK, 2021-10-04

DR. ALFRED VAN KENT
ACCOUNTING OFFICER

