



REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF HOME AFFAIRS AND
IMMIGRATION**

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 Ministry of Home Affairs and Immigration 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.

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

WINDHOEK, February 2019

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.
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
MINISTRY OF HOME AFFAIRS AND IMMIGRATION
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 Ministry of Home Affairs and Immigration 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 and Standard Subdivision for the year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements of the Ministry of Home Affairs and Immigration as at 31 March 2018 are prepared, in all material respects, in accordance with the State Finance Act, (Act 31 of 1991).

1.2 EMPHASIS OF MATTERS

Without qualifying my audit opinion on the basis of this paragraph, I draw attention to the following matter(s) that relates to my responsibility in the audit of the financial statements, as disclosed by the Ministry of Home Affairs and Immigration in the financial statements:

1.2.1 S&T advance suspense account

There is a difference of N\$ 3 194 631.14 between the Debit Balance List amount of N\$ 708 677.44 and the S&T Advance Suspense amount of N\$ 3 903 319.58. The Accounting Officer reported that the Ministry will work in conjunction with the Ministry of Finance to determine the cause and clear this difference which has been in existence since previous financial years.

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. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

No key audit matter is reported for the year under review.

1.4 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 Ministry of Home Affairs and Immigration in the financial statements:

1.4.1 Audit committee

The Ministry did not have an Audit Committee during the period under review. The Accounting Officer reported that the Ministry has started with the establishment of the Committee after receiving the approved Public Sector Internal Audit Policy (PSIAP) in the financial year 2018/2019.

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

2.1 COMPLIANCE TO LAWS AND REGULATIONS

2.1.1 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 Ministry of Home Affairs and Immigration for the financial year ended 31 March 2018.

2.1.2 Description of the Subject Matter Information and Audit Scope

The audit aimed to determine whether the Ministry of Home Affairs and Immigration's financial performance and the use of its appropriated funds is in compliance with the State Finance Act, 1991 (Act 31 of 1991), the Treasury Instructions and the Public Procurement Act, 2015 (Act 10 of 2015) and Public Procurement Regulations. This audit is an attestation engagement where the Ministry presented the subject matter information on which the auditors 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.

2.1.3 Audit objective

The objective of this compliance audit is to verify and assess whether Ministry of Home Affairs and Immigration 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.

2.1.4 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);
- Public Procurement Act, 2015 (Act 15 of 2015);
- State Finance Act, 1991 (Act 31 of 1991);
- Treasury Instructions; and
- Public Procurement Regulations.

2.1.5 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. I further, reviewed documents and held discussions with management and those charged with governance at the Ministry.

2.1.6 KEY AUDIT FINDINGS

2.1.6.1 Annual stocktaking

Treasury Instruction KA 0901 requires stores, equipment and livestock to be subjected to stocktaking at least once each financial year. However, the Ministry did not conduct stocktaking at six (6) stock points during the financial year under review and there was no exemption from Treasury for not conducting stocktaking.

It is recommended that the Accounting Officer should provide an explanation for not conducting stocktaking or not obtaining Treasury exemption for the six (6) stock points where no stocktaking was conducted, as prescribed in Treasury Instruction KA 0901 which requires stocktaking to be conducted at least once each financial year.

Management comment

In his comment on the draft report, the Accounting Officer indicated that the Ministry is in agreement with the audit finding.

2.1.6.2 Head office register

The Ministry does not keep a head office register where stores and equipment are to be recorded as required by Treasury Instruction KA 0902.

It is recommended that the Accounting Officer should keep a register at the head office where stores and equipment will be recorded as stipulated in Treasury Instruction KA 0902.

Management comment

In his comment on the draft report, the Accounting Officer indicated that the Ministry is in agreement with the audit finding.

2.1.6.3 Unauthorized 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, Act 31 of 1991:

- i) Two (2) main divisions were exceeded with a total amount of N\$ 2 296 769.45 which is unauthorized in terms of Section 6 (a) (ii) of the State Finance Act, Act 31 of 1991.
- ii) Although Treasury approval was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year, fifteen (15) operational subdivisions were exceeded with a total amount of N\$ 7 940 732.08 which is unauthorized in terms of Section 6 (a) (iii) of the State Finance Act, Act 31 of 1991.

It is recommended that the Accounting Officer should put measures in place to avoid over-spending and ensures that planned activities are implemented within the approved budget. Furthermore, if specific activities are expected to exceed the budgeted funds due to unforeseen circumstances, funds should be viremented from activities where savings are expected.

Management comment

In his comment on the draft report, the Accounting Officer indicated that the Ministry is in agreement with the audit finding.

2.2 Opinion on the subject matter

In my opinion, the Ministry of Home Affairs and Immigration's financial performance and use of appropriated funds is in compliance, 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, Act 1 of 2017.

3. AUDIT OF PERFORMANCE INFORMATION

The key performance indicator audit could not be carried out, as the performance information (strategic plan and annual plan) submitted by the Ministry were not approved/signed during the 2017/2018 financial year. The Ministry did not have an approved Strategic Plan and annual plan during the financial period 2017/2018. The Ministry's strategic plan was still a draft and under review at the time of the audit, therefore the reliability and usefulness of performance information to the general public and stakeholders could not be determined.

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 & 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 State Finance Act, Act 31 of 1991, Procurement Act, Act 15 of 2015 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.

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.

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 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 auditor's 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 auditor's 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 auditor's 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.

6. 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.

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 accounts were submitted timeously by the Accounting Officer to the Auditor-General on 26 October 2018 in terms of Section 13 of the State Finance Act, 1991.

8. ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Minister of Home Affairs and Immigration during the audit is appreciated.

Windhoek, February 2019



JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

		2017/2018			2016/2017	
Service	N\$	Authorised expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percentage	
	N\$	N\$	N\$	N\$	%	N\$
01. Minister's Office:						
Original budget	4 013 000					
Plus: Additional budget	294 000					
Plus: Virement	463 000	4 770 000	3 994 007.51	775 992.49	16.27	4 772 280.31
02. Administration:						
Original budget	121 947 000					
Plus: Additional budget	75 467 000					
Plus: Virement	3 696 000					
Less: Suspension	(54 936 000)	146 174 000	148 232 706.45	(2 0558 708.45)	(1.41)	67 470 829.15
03. Civil Registration:						
Original budget	230 378 000					
Plus: Additional budget	18 317 726					
Plus: Virement	216 000	248 911 726	243 990 050.16	4 921 6750.84	1.98	135 050 030.63
04. Visas, Permits and Citizenship:						
Original budget	56 559 000					
Plus: Additional budget	2 027 000					
Plus: Virement	100 000	58 686 000	58 636 047.86	49 952.14	0.09	55 409 262.55
05. Information and Technology:						
Original Budget	57 792 000					
Plus: Additional budget	405 000					
Less: Virement	(5 828 000)	52 369 000	51 928 767.36	440 232.64	0.84	65 775 811.62
06. Immigration Control and Citizenship:						
Original budget	139 054 000					
Plus: Additional budget	15 917 274					
Plus: Virement	247 000	155 218 274	148 227 023.08	6 991 250.92	4.50	143 114 184.23
07. Refugee Administration:						
Original budget	10 183 000					
Plus: Additional budget	2 120 000					
Plus: Virement	1 106 000	13 409 000	13 647 063.00	(238 063.00)	(1.78)	5 749 650.23
Total		679 538 000	668 655 665.42	10 882 334.58	1.60	477 342 048.72

1.2 Standard Subdivisions

Subdivision	2017/2018			2016/2017
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<u>Operational:</u>				
Current expenditure: Personnel				
001. Remuneration	239 510 000	231 673 715.67	7 836 284.33	219 400 362.86
002. Employer's contribution to GIPF and M.P.O.O.B.P.F	29 479 000	25 745 536.17	3 733 463.83	22 327 542.98
003. Other conditions of service	-	3 325 591.08	(3 325 591.08)	4 590 432.73
004. Improvement of remuneration structure	-	2 261.33	(2 261.33)	568.00
005. Employers contribution to the Social Security	819 000	742 880.22	76 119.78	252.39
Total	268 808 000	261 489 984.47	8 318 015.53	246 319 158.96
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	6 837 000	5 704 542.64	1 132 457.36	8 114 953.49
022. Materials and supplies	3 884 000	3 746 371.78	137 628.22	1 653 457.58
023. Transport	7 030 000	7 027 967.13	2 032.87	608 214.02
024. Utilities	31 509 000	30 601 174.91	907 825.09	28 100 552.57
025. Maintenance expenses	48 274 000	47 959 272.54	314 727.46	62 051 081.26
026. Property rental and related charges	21 342 000	21 143 751.87	198 248.13	11 391 033.05
027. Other services and expenses	59 934 000	60 093 963.95	(159 963.95)	37 110 563.40
Total	178 810 000	179 277 044.82	2 532 955.18	149 029 855.37
Current Expenditure: Subsidies, Grants and Other Transfers				
041. Membership fees and subscriptions: International	199 000	178 313.78	20 686.22	8 520.00
044. Individuals and non-profit organisations	50 000 000	50 695 176.93	(695 176.93)	-
Total	50 199 000	50 873 490.71	(674 490.71)	8 520.00
Total: Current Expenditure	498 817 000	488 640 520.00	10 176 480.00	395 357 534.33
Capital Expenditure: Acquisition of assets				
101. Furniture and office equipment	308 000	111 355.78	196 644.22	401 579.54
103. Operational equipment, machinery and plant	190 000	48 974.90	141 025.10	196 730.50
Total: Capital Expenditure	498 000	160 330.68	337 669.32	598 310.04
Total: Operational Expenditure	499 315 000	488 800 850.68	10 514 149.32	395 955 844.37
<u>Development:</u>				
Capital Expenditure: Acquisition of assets				
105. Feasibility Studies, Design and Supervision	1 000 000	998 667.33	1 332.67	202 101.72
107. Construction, renovation & improvements	179 223 000	178 856 147.41	366 852.59	81 184 102.63
Total: Development expenditure	180 223 000	179 854 814.74	368 185.26	81 386 204.35
GRAND TOTAL	679 538 000	668 655 665.42	10 882 334.58	477 342 048.72

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\$
Passport control	13 400 000	11 675 826.70	(1 724 173.30)	20 188 131.73
Unclaimed cheques	-	1 213 299.53	1 213 299.53	-
Visa & Permit fees	60 835 180	54 876 562.63	(5 958 617.37)	42 701 362.92
Miscellaneous	3 800 000	9 231 238.83	5 431 238.83	4 551 348.40
Total	78 035 180	76 996 927.69	(1 038 252.31)	67 440 843.05

1.4 Notes to the financial statements

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

(i) Underexpenditure

Main division 01 – Office of the Minister – (N\$ 775 992.49 - 16.27%)

There is an underexpenditure of N\$ 775 992.49 on this main division, this is mainly on remuneration where there is an under spending of N\$ 571 637.95, Subsistence and Travel Allowance N\$ 177 789.93 and utilities of N\$ 108 000. This is due to the fact that the forecast used indicated a shortfall and additional funds were allocated to this main division to avoid overspending. Virements could not be made to utilise these funds elsewhere as this under expenditure was realized late.

Main division 06 – Immigration/Aliens Control (N\$ 6 991 250.92 – 4.50%)

There is an underexpenditure of N\$ 6 991 250.92 on this main division, this is mainly on Remuneration where there is an underexpenditure of N\$ 6 163 012.61. The underspending on remuneration is due to a shortfall that was anticipated from the budget review. Funds were moved to this main division to avoid overspending but the payroll forecast used was not accurate due to the reduction of overtime for immigration officers after cost saving measures were introduced.

1.4.2 Ministerial revenue: Explanations of variations exceeding N\$ 200 000

i) Overestimation

Passport control (N\$ 1 724 173.30)

The estimated amount could not be met due to the fact that that the estimate was based on previous collections.

Visas and permits fees (N\$ 5 958 617.37)

The estimated revenue collection was based on the previous collections; estimation for this collection is difficult as we cannot predict how many applicants and the approvals thereof.

ii) Underestimation

Miscellaneous revenue (N\$ 5 431 238.83)

The collections under this allocation are for duplicates of national documents such as births, marriage and death certificates and alterations or change of surnames and submissions. The figures on this account include figures for clearing of suspense accounts. A revenue head for the civil registration has been created and it will be active in the 2018/2019 financial year.

Unclaimed cheques (N\$ 1 213 299.53)

There was no estimation on this collection because unclaimed cheques were not anticipated.

4. GENERAL INFORMATION

2.1 Bursaries and study assistance

The Accounting Officer reported that four (4) staff members were provided with study assistance amounting to N\$ 108 770 during the year under review.

2.2 Debt to Government

The Accounting Officer reported that a total amount of N\$ 212 537.44 in respect of debt to Government was outstanding as at 31 March 2018.

4.3. Vehicles

4.3.1. Vehicles on hand

The Accounting Officer reported the following vehicles on hand as at 31 March 2018:

Sedans	Pick-ups and Combies	Lorries and Tractors	Buses	Total
45	131	2	6	184

4.3.2. Accident – Cost of damages

The Accounting Officer reported that N\$ 190 361.59 was incurred in respect of the repairs of nine (9) vehicles during the financial year under review.

4.4. Losses through irregularities

The Accounting Officer reported losses through irregularities amounting to N\$ 164 540 during the year under review.

4.5. Internal inspections

The Accounting Officer reported that twenty one (21) financial inspections were conducted during the financial year under review.

4.6. Bank accounts

The Accounting Officer reported the following closing balances as at 31 March 2018:

Account Name	Bank Name	Balance as at 31/03/2018
		N\$
MHAI Birth and Death Registration Project	Nedbank, Namibia	45 579.54
Home Affairs Immigration Account	Standard Bank, Namibia	104 517.17
MHAI Visa Stickers Project	Standard Bank, Namibia	190 130.80
MHAI Passport Account	Standard Bank, Namibia	94 021.29
High Commission of the Republic of Namibia	Stanbic Bank, Nigeria	1 668 581.23
Embassy of the Republic of Namibia	Bank of China, China	21 718 415.87
Embassy of the Republic of Namibia	Commerzbank, Germany	10 695 990.70
High Commission of the Republic Namibia	First National Bank, South Africa	1 752 730.49
Consulate of the Republic of Namibia	Banco de Fomento, Angola	144 868.65
Ministry of Home Affairs and Immigration (MHAI)	Standard Bank, Namibia	2 717 487.28
High Commission of the Republic of Namibia	First National Bank, South Africa	1 869 370.83

ANNEXURE A (Continued)

2.7 Capital projects

The following are the estimates and actual expenditure on development projects for the year under review:

Nature of Project	Approved total budget	Total expenditure 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\$	
Establishment of the Asylum Seekers Protection Centre	5 364 000	2 665 014.66	1 000 000	998 667.33	3 663 681.99	31-Mar-2020
Construction of Opuwo Regional Registration Office	48 700 000	14 134 039.97	324 726	324 725.04	14 458 765.01	31-Mar-2019
Construction of Ministerial Head Office	800 214 000	275 083 464.80	177 923 00	177 836 243.46	452 919 708.26	31-Mar-2021
Construction of Dobe Border Post	36 000 000	27 564 376.17	975 274	695 178.91	28 259 555.08	31-Mar-2019
Total	890 278 000	319 446 895.60	180 223 00	179 854 814.74	499 301 719.24	

2.8 Annual stocktaking

The Accounting Officer reported the following values as per the annual stocktaking conducted during the financial year under review:

Stock point	Value of stores and equipment on hand	Surpluses	Deficiencies	Worn and damaged articles
	N\$	N\$	N\$	N\$
Omaheke Regional Office: Gobabis	376 615	-	-	150
Oshana Regional office: Oshakati	190 920	-	-	4 900
Omusati Regional Office: Outapi	328 010	-	-	5 060
Ohangwena Regional Office: Eenhana	116 410	-	-	1 700
Oshikoto Regional Office: Omuthiya	149 245	-	-	840
Kavango East Region: Rundu	805 634	82 230	2 740	34 930
Hardap Regional Office: Mariental	186 200	-	-	400
Otjozondjupa Regional Office: Otjiwarongo	803 070	62 128	7 790	17 760
Karas Regional Office: Keetmanshoop	1 056 510	-	-	3 460
Zambezi Regional Office: Katima Mulilo	649 390	-	-	64 243
Kavango West: Nkurenkuru	506 223	-	-	11 070
Total	5 168 227	144 358	10 530	144 513

2.9 Suspense accounts

The Ministry had balances on nine (9) suspense accounts as at 31 March 2018 of which four (4) had debit balances and five (5) had credit balances.

Suspense account	Amount
	N\$
Receipt suspense account	(296 818.92)
RD Cheques	226 077.30
S & T advance suspense account	3 903 319.58
Rejection account	393 645.47
Bills Payable	(244 343.07)
Electronic Fund Transfer Clearing Account (Eft)	(46 425.84)
Social Security	(958.99)
Pension Funds: GIPF	(17 328.78)
Debt Establishment	2 837.49

WINDHOEK, 2018-10-15

**AMBASSADOR PATRICK NANDAGO
ACCOUNTING OFFICER**

