



REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
NATIONAL ASSEMBLY
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 National Assembly for the financial year ended 31 March 2021 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991 (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, MARCH 2022

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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DEFINITIONS

Types of Audit Opinions:	<p>Unqualified Opinion. In an unqualified report, the auditors conclude that the financial statements of your O/M/A's present fairly its affairs in all material aspects.</p> <p>Qualified Opinion. An auditor's report is qualified when there is either a limitation of scope in the auditor's work, or when there is a disagreement with management regarding application, acceptability or adequacy of accounting policies.</p> <p>Disclaimer Opinion. Auditor's do not express an opinion on the financial position of a firm because they have not completed an examination of its accounts or the examination is not broad enough in scope to enable them to form an opinion.</p> <p>Adverse Opinion. The financial 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>
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.
Tender Board Exemptions:	To free from an obligation (Tender Board Regulations) to which others are subjected.
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 installments.
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 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)
Materiality:	Is a concept or convention relating to the importance or significance of an amount, transaction, or discrepancy that effects the decision of the user.
OMA's:	Office/Ministry/Agency
Performance information:	Measurement of an individual, group, organization, system or component which is collected, analysed and reported. (Includes Strategic plans, annual plans, performance agreements and personal development plans) Measurement of (Includes Strategic plans, annual plans, performance agreements and personal development plans) performance agreements and personal development plans)
Key performance indicator (KPI):	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives
International Standards of Supreme Audit Institutions (ISSAI):	Professional standards and best practice guidelines for public sector auditors, officially authorized and endorsed by the International Organization of Supreme Audit Institutions (INTOSAI).
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.

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
THE NATIONAL ASSEMBLY
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 National Assembly for the financial year ended 31 March 2021 provided by the Accounting Officer as attached in Annexure A. These financial statements comprise the Appropriation account, Standard subdivisions, Departmental revenue, notes to the financial statements and general information for the year then ended and other explanatory information.

In my opinion, the financial statements of the National Assembly 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 INTOSAI Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to my audit of the financial statements and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 KEY AUDIT MATTERS

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there were no key audit matters to communicate in my report.

1.4 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 National Assembly in the financial statements. My opinion is not modified in respect of these matters:

1.4.1 Suspense accounts

Treasury Instruction FD 0703 states that the Accounting Officer shall furnish a certificate to the Auditor-General on 31 March declaring that suspense accounts of the Ministry or Agency have been thoroughly reconciled with the ledger accounts. Steps are constantly being taken to clear all suspense accounts.

The suspense accounts of the Assembly are not being reconciled. The Accounting Officer indicated that a team has been appointed to carry out reconciliations with the assistance of Treasury.

Furthermore, the Bills payable and the Electronic Fund Transfer suspense accounts have debit balances of N\$ 38 664.77 and N\$ 3 940.00 respectively, while these balances should be in a credit.

The receipt suspense account reflects a credit balance of N\$ 379 487.38, 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.

The Accounting Officer should ensure that regular reconciliations are conducted to ensure the accuracy of suspense account balances and these balances should also be cleared as per Treasury Instructions FD 0702. It is further recommended that the Accounting Officer should also ensure that revenue collected is allocated to the correct respective revenue heads.

1.4.2 Debt to Government

During the audit, it was observed that the National Assembly is owing Government Garage a total amount of more than N\$ 11 000 000, but this amount was not reported in any statement for audit purposes.

It is recommended that the Accounting Officer should always report the debt of the National Assembly and ensure that all debts of the National Assembly are paid or settled.

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 or my knowledge obtained in the audit or otherwise appears to be materially misstated. I do not have any other information to report on.

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

2.1 COMPLIANCE TO LAWS AND REGULATIONS

SUBJECT MATTER: THE FINANCIAL PERFORMANCE AND THE USE OF APPROPRIATED FUNDS

I have audited the financial performance and the use of appropriated funds of the National Assembly 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 National Assembly has used the appropriated funds in compliance with the Appropriation Act, 2020 (Act 4 of 2020); Appropriation Amendment Act, 2019 (Act 8 of 2020); the State Finance Act, 1991 (Act 31 of 1991), the Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations for the financial year ended 31 March 2021.

2.3 AUDIT OBJECTIVE

The objective of this compliance audit is to verify and assess whether National Assembly have 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 National Assembly 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 Amended Act, 2020 (Act 8 of 2020);
State Finance Act, 1991 (Act 31 of 1991);

Public Procurement Act, 2015 (Act 15 of 2015);
Treasury Instructions and
Public Procurement Regulations.

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 in order to determine whether this information complied with laws and regulations that governs them.

2.6 KEY AUDIT FINDINGS

2.6.1 UNAUTHORISED EXPENDITURE

The following unauthorized expenditure occurred during the financial year under review and is hereby reported as such in terms of Section 27(6)(a) of the State Finance Act, 1991 (Act 31 of 1991):

- (i) Two (2) main divisions were exceeded with an amount of N\$ 61 077.99, which is unauthorised in terms of Section 6(a)(i) of the State Finance Act, 1991; and
- (ii) Although Treasury approvals were obtained to utilise certain expected savings for the defrayal of excess expenditure through virements during the year, four (4) subdivisions were exceeded with an amount of N\$ 107 315.00, which is unauthorised in terms of Section 6(a)(iii) of the State Finance Act, 1991.

It is recommended that the Accounting Officer should put measures in place to avoid overspending and should ensure 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

The Accounting Officer indicated that the Assembly accepts the recommendations and vows to implement them to avoid unauthorised expenditure.

2.7 OPINION ON THE SUBJECT MATTER

In my opinion, the National Assembly's financial performance and use of appropriated funds is in compliance, in all material respects, with the Appropriation Act, 2020 (Act 4 of 2020); Appropriation Amendment Act, 2020 (Act 8 of 2020); the State Finance Act, 1991 (Act 31 of 1991); the Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations.

3 AUDIT OF PERFORMANCE INFORMATION

3.1 Description of the matter

The National Assembly does not have an annual plan in place, for the second consecutive financial year. In addition, the employees do not have performance agreements and Personal Development Plan (PDPs) as required by the Public Management System of the Office of the Prime Minister.

Therefore, the National Assembly did not implement the Performance Management System, thus an audit on performance information could not be carried out.

It is recommended that the Accounting Officer should ensure that there is a strategic plan and annual plan in place and employees should sign performance agreements as required by the Office of the Prime Minister.

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

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

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

My powers and duties towards auditing and reporting on the financial statements and compliance to the subject matter are outlined under Section 25(1) (c), Section 26 (1) and Section 27(3) of the State Finance Act, 1991 (Act 31 of 1991).

As part of an audit in accordance with the International Standards for Supreme Audit Institutions, I exercise professional scepticism throughout the audit, I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence, obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future

events or conditions may cause the Entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
- I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.
- From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.
- It is also my responsibility is to express an opinion on whether the financial performance and the use of appropriated funds is, in all material respect is in compliance with the Appropriation Act, 2020 (Act 2 of 2020); Appropriation Amendment Act, 2020 (Act 3 of 2020); the State Finance Act, 1991 (Act 31 of 1991), the Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations. I have conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the audited entity is in compliance with the authorities that govern the audited entity in the execution of its roles and responsibilities.

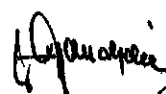
6. GENERAL INFORMATION

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

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

7. ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the National Assembly 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\$	Authorized expenditure N\$	Actual expenditure N\$	Variations		Actual expenditure N\$
				Under-expenditure/ (Excess) N\$	Percent- age %	
01. Legislative Management:						
Original budget	20 588 000					
Less: Virement	(1 641 142)					
Less: Suspension	(200 000)	18 746 858	18 754 425.98	(7 567.98)	(0.04)	19 392 256.17
02. Parliamentary Coordination and Support Services:						
Original budget	30 522 000					
Less: Virement	(2 674 744)					
Less: Suspension	(360 000)	27 487 256	27 022 392.74	464 863.26	1.69	23 550 094.40
03. Information and Computer Services:						
Original budget	11 335 000					
Less: Virement	(1 447 235)					
Less: Suspension	(180 000)	9 707 765	9 532 495.68	175 269.32	1.81	9 383 148.94
04. Parliamentary Committee Services:						
Original budget	65 651 000					
Plus Virement	6 233 777					
Less: Suspension	(2 210 000)	69 674 777	68 431 815.14	1 242 961.86	1.78	56 644 290.58
05. Legal Services:						
Original budget	3 028 000					
Less: Virement	(470 656)					
Less: Suspension	(90 000)	2 467 344	2 520 854.01	(53 510.01)	(2.17)	2 843 512.72
Total		128 084 00	126 261 983.55	1 822 016.45	1.42	111 813 302.81

1.2 STANDARD SUBDIVISIONS

Subdivision	2020/2021			2019/2020
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
Operational:	N\$	N\$	N\$	N\$
Current expenditure: Personnel				
001. Remuneration	75 666 400	74 001 635.34	1 664 764.66	59 722 946.00
002. Employer's contribution to the G.I.P.F.	11 285 196	11 221 667.85	63 528.15	8 852 009.54
003. Other conditions of service	11 040 758	10 871 722.32	169 035.68	5 037 548.09
005. Employer's contribution to the Social Security	140 646	137 282.23	3 363.77	111 508.48
Total	98 133 000	96 232 307.74	1 900 692.26	73 724 012.11
Current expenditure: Goods and other services				
021. Travel and subsistence allowance	982 685	1 146 163.20	(163 478.20)	10 888 192.56
022. Materials and supplies	974 000	958 419.52	15 580.48	656 624.75
023. Transport	3 400 000	3 399 928.84	71.16	3 008 773.35
024. Utilities	6 882 665	6 881 225.95	1 439.05	7 166 710.75
025. Maintenance expenses	1 077 810	1 077 808.56	1.44	1 594 887.73
027. Other services and expenses	6 020 314	5 951 104.77	69 209.23	1 087 236.89
028. Training course, symposiums and workshops	-	-	-	240 204.55
029. Printing and advertisement	-	-	-	7 800 035.00
031. Entertainment politician	-	-	-	555 638.63
033. Office refreshment	-	-	-	100 000.00
034. Official entertainment/corporate gifts	-	-	-	275 517.17
040. Security contracts	-	-	-	5 599.92
Total	19 337 474	19 414 650.84	(77 176.84)	33 379 421.30
Current expenditure: Membership fees and subscriptions				
041. International	2 413 526	2 415 075.50	(1 549.50)	2 111 324.10
Total	2 413 526	2 415 075.50	(1 549.50)	2 111 324.10
Total: Operational expenditure	119 884 000	109 214 757.51	1 821 965.92	109 214 757.51
Operating expenditure: Acquisition of assets				
101. Furnitures and Office Equipment	1 200 000	1 199 987.96	12.04	-
Total Operating expenditure	1 200 000	1 199 987.96	12.04	-
Total: Operational expenditure	121 084 000	119 262 022.04	1 821 977.96	109 214 757.51
Development:				
Capital expenditure: Acquisition of assets				
107. Construction, renovation and improvements	7 000 000	6 999 961.51	38.49	2 598 545.30
Total	7 000 000	6 999 961.51	38.49	2 598 545.30
Total: Development expenditure	7 000 000	6 999 961.51	38.49	2 598 545.30
GRAND TOTAL	128 084 000	126 261 983.55	1 822 016.45	111 813 302.81

1.3 DEPARTMENTAL REVENUE

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2020/2021	More/(Less) than estimated	Actual revenue 2019/2020
	N\$	N\$	N\$	N\$
Private telephone calls	-	15 899.00	(15 899.00)	-
Total	-	15 899.00	(15 899.00)	-

1.4 NOTES TO THE FINANCIAL STATEMENTS**1.4.1 Appropriation account: Explanations of variations exceeding 2% between authorized and actual expenditure****Overexpenditure****Main division 05: Legal Services (N\$ 53 510.01 -2.17%)**

An amount of N\$ 53 510.01 is an outstanding commitment on DSA that originated from the two advance payments for the period 01 to 11 August 2019 and 26 February 2020 to 07 March 2020 respectively. The claims for the two advances of the 2019/2020 financial year were captured on 20 May 2020 in the 2020/2021 financial year and such claims transaction appeared on the outstanding commitments.

2. GENERAL INFORMATION**2.1 Capital projects**

The Accounting Officer reported the following development project of the Assembly:

Project name	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\$	
Renovation/Upgrading of Parliament Building	37 140 000	66 071 614.03	7 000 000	6 999 961.51	73 071 575.54	31/03/2024
Total	37 140 000	66 071 614.03	7 000 000	6 999 961.51	73 071 575.54	

2.2 Bursaries and study assistance

The Accounting Officer reported that during the financial year under review, the National Assembly provided study assistance to two (2) employees amounting to N\$ 28 185.00 to pursue their studies at Namibian universities.

2.3 Suspensions

The Accounting Officer reported that an amount of N\$ 3 040 000 was suspended during the financial year under review.

2.4 Outstanding commitments

The Accounting Officer reported outstanding commitments amounting to N\$ 175 343.15 at the end of the financial year under review.

2.5 Wellness

The Accounting Officer reported that during the financial year under review, the Assembly spent N\$ 23 760 on wellness related activities.

2.6 Suspense accounts

The final ledger shows twelve (12) suspense account balances as at 31 March 2021 of which six (6) had credit balances and six (6) had debit balances as indicated below:

Suspense account	Balance as at 31 March 2021 Debit/(Credit)
	N\$
Receipt suspense	(379 487.38)
Receipt Suspense IRD	4 400.09
S&T advance suspense account	49 565.12
Rejection account	(434 802.48)
Bills payable	38 664.77
Electronic fund transfer clearing account (EFT)	3 940.00
Social Security	111 065.15
Tax Code	(322 154.82)
Pension Funds: GIPF	(5 800.45)
Pension Funds: Political Office Bearers	(535.42)
Standard Bank (Windhoek)	(886.30)
First National Bank (Windhoek)	4 630.00

2.7 Vehicles

The Accounting Officer reported one (1) vehicle (own fleet) and thirty one (31) pool vehicles on hand as at 31 March 2021.

2.8 Points keeping stock and stock taking

The Accounting Officer reported that stocktaking was conducted at one (1) stock point and four (4) registered distribution points for the year under review. Values of stock on hand, surpluses, and deficiencies and obsolete and worn out items were reported as follows:

Description	Balance as at 31 March 2021 Debit/(Credit)
	N\$
Stock on hand	18 525 006.76
Surpluses	-
Deficiencies	-
Worn out and damaged articles	6 680.00
Obsolete and redundant articles	63 950.00

WINDHOEK, 31 OCTOBER 2021

LYDIA.T. KANDETU
ACCOUNTING OFFICER

