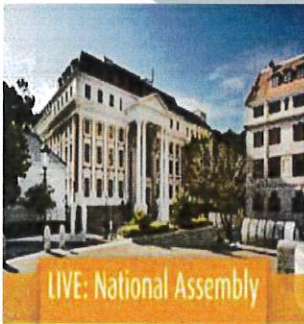




REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
NATIONAL ASSEMBLY
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022**

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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 2022 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 2023

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1/2

Table of Contents

1.	SECTION A: FINANCIAL AUDIT.....	1
1.1	UNQUALIFIED AUDIT OPINION.....	1
1.2	BASIS FOR UNQUALIFIED AUDIT OPINION.....	1
1.3	KEY AUDIT MATTERS.....	1
1.4	EMPHASIS OF MATTERS.....	1
1.4.1	MINISTERIAL/DEPARTMENTAL AND MISCELLANEOUS REVENUE.....	1
1.5.1	Disaster Recovery Plan.....	2
1.6	OTHER INFORMATION.....	2
1.7	FOLLOW UP ON PRIOR YEAR AUDITS.....	2
1.7.1	Suspense accounts.....	2
1.7.2	Debt to Government.....	3
2.	SECTION B: COMPLIANCE AUDIT AND AUDIT OF PERFORMANCE INFORMATION.....	4
2.1	COMPLIANCE TO LAWS AND REGULATIONS.....	4
2.2	DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE.....	4
2.3	AUDIT OBJECTIVE.....	4
2.4	AUDIT CRITERIA.....	4
2.5	SUMMARY OF METHODS APPLIED.....	4
2.6	BASIS FOR QUALIFIED AUDIT OPINION.....	5
2.6.1	Implementation of the annual procurement plan.....	5
2.6.2	UNAUTHORISED EXPENDITURE.....	5
2.7	QUALIFIED OPINION ON THE SUBJECT MATTER.....	5
3.	AUDIT OF PERFORMANCE INFORMATION.....	6
3.1	DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE.....	6
3.2	AUDIT OBJECTIVE.....	6
3.3	AUDIT CRITERIA.....	6
3.4	SUMMARY OF METHODS APPLIED.....	6
3.5	KEY AUDIT FINDINGS.....	7
3.6	CONCLUSION ON THE SUBJECT MATTER.....	7
4	RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS.....	7
5.	AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS.....	8
6.	GENERAL INFORMATION.....	9
7.	ACKNOWLEDGEMENT.....	9
	ANNEXURE A.....	10
1.	AUDITED FINANCIAL STATEMENTS.....	10
1.1	APPROPRIATION ACCOUNT.....	10
1.3	DEPARTMENTAL REVENUE.....	12
1.4	NOTES TO THE FINANCIAL STATEMENTS.....	12
1.4.1	APPROPRIATION ACCOUNT: EXPLANATIONS OF VARIATIONS EXCEEDING 2% BETWEEN AUTHORIZED AND ACTUAL EXPENDITURE.....	12
2.	GENERAL INFORMATION.....	12
2.1	CAPITAL PROJECTS.....	12
2.2	OUTSTANDING SUBSISTENCE ADVANCES.....	13
2.3	BURSARIES AND STUDY ASSISTANCE.....	13
2.4	SUSPENSIONS.....	13
2.5	OUTSTANDING COMMITMENTS.....	13
2.6	WELLNESS.....	13
2.7	SUSPENSE ACCOUNTS.....	13
2.8	VEHICLES.....	13
2.9	LOSSES AND DAMAGES.....	14
2.10	BANK ACCOUNTS.....	14
2.11	ANNUAL STOCKTAKING.....	15

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 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 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 2022**

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 2022, 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 financial year then ended and other explanatory information.

In my opinion, the financial statements of the National Assembly as at 31 March 2022 are prepared, in all material respects, in accordance with Section 12 and 13 of the State Finance Act, 1991(Act 31 of 1991), and relevant legislation.

1.2 BASIS FOR UNQUALIFIED AUDIT OPINION

I conducted my audit in accordance with International Standards for Supreme Audit Institutions. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to my audit of the financial statements in Namibia, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 KEY AUDIT MATTERS

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

1.4 EMPHASIS OF MATTERS

Without qualifying my audit opinion on the basis of this paragraph, I draw attention to the following matter that relate to my responsibility in the audit of the financial statements, as disclosed by the National Assembly in the financial statements:

1.4.1 Ministerial/Departmental and miscellaneous revenue

The Accounting Officer reported a nil statement on miscellaneous revenue however, it was observed that there is a Miscellaneous revenue head in the budget book and revenue proceeds collected under miscellaneous in the revenue ledger as follows:

Description	Original budget	Actual revenue	Variance
	N\$	N\$	N\$
Miscellaneous	500	474 443.86	(473 943.86)

It is recommended that the Accounting Officer should ensure that revenue received is accounted for.

Management comment

The Accounting Officer indicated that the National Assembly does not have an office neither collects revenue except for photocopy machine in library which hardly reach N\$ 100.00. The Accounting Officer also indicated that the Ministry of Finance is still yet to clear the micellaneous account for the 2021/2022 financial year.

1.5 OTHER MATTERS

Attention is drawn to the management on the following matter that relates to my responsibility in the audit of the financial statements and excluding matters already disclosed by the National Assembly in the financial statements. My opinion is not modified in respect of this matter:

1.5.1 Disaster Recovery Plan

The audit discovered that management has not developed a disaster recovery plan to provide information and guidance in the event of disaster.

A disaster recovery plan is an integral part of the overall risk management of the National Assembly since all of the risks cannot be eliminated. The management should implement a disaster recovery plan to prepare for potentially disruptive events.

This process is extremely important because it provides detailed strategies on how National Assembly will continue after severe interruptions and disasters. In the event of a disaster, the continued operations of the National Assembly depends on the ability to replicate its systems and data. The disaster recovery plan stipulates how the National Assembly will prepare for disasters, what will their response be, and what steps it will take to ensure that operations can be restored.

It is recommended that the Accounting Officer should develop a disaster recovery plan to ensure operations continue in the event a disaster occurs.

Management comment

The Accounting Officer did not provide any comment on the finding.

1.6 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.

1.7 FOLLOW UP ON PRIOR YEAR AUDITS

1.7.1 Suspense accounts

It was reported in the 2020/2021 financial year, that the National Assembly does not perform reconciliations for suspense accounts. However, the Accounting Officer explained that a team was appointed to carry out reconciliations with the assistance of Treasury.

(i) Receipts suspense

The receipt suspense account reflects a credit balance of N\$ 398 313.78, which means that all the revenue received 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 explained that it has been a challenging reconciliation process because the age balance on receipt suspense whereby most of the source documents are not traceable. However, the reconciliation conducted has reduced the balance compared to previous years.

It is recommended that the Accounting Officer should ensure that revenue collected is allocated to the respective revenue heads to avoid the understatement of revenue.

Management comment

The Accounting Officer indicated that the National Assembly reported that it has been noted that on the revenue suspense IFMS account analysis report that some amounts appearing are wrongly allocated to the Vote by the Ministry of Finance. The National Assembly will clear the receipt suspense account as soon as all the transactions have been identified with the assistance of the Ministry of Finance.

(ii) Social Security

It was noted that for two (2) consecutive years that this account reflected a debit balance of N\$ 111 065.15 instead of a zero or a credit balance to indicate social security deductions from staff members salaries. These reconciliations are important in order to account for all transactions that need to be transferred to the relevant vote accounts or revenue accounts to ensure completeness thereof.

It is recommended that the Accounting Officer should provide an explanation as to why there is a debit balance on the Social Security suspense account.

Management comment

The Accounting Officer indicated that the balance is for the financial year 2015/2016 and has to be cleared with the assistance of the Ministry of Finance.

1.7.2 Debt to Government

The audit observed that the National Assembly is owing Government Garage a total amount of more than N\$ 21 130 749.13. The Accounting Officer explained that the matter has been taken up with the Ministry of Finance to settle the debt, however no action was taken to settle the debt.

It is recommended that the Accounting Officer should ensure that the debt is settled and proof thereof be submitted for audit purposes. Furthermore, it is recommended that the Accounting Officer should indicate what control measures were put in place to ensure that debts are settled on time.

Management comment

The Accounting Officer indicated that the outstanding amounts is from previous years and it was raised with the Ministry of Finance to find a permanent solution.

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 2022.

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, 2021 (Act 1 of 2021); Appropriation Amendment Act, 2021 (Act 4 of 2021); 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, 2021 (Act 1 of 2021);
Appropriation Amended Act, 2021 (Act No. 4 of 2021);
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 2022 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them.

2.6 BASIS FOR QUALIFIED AUDIT OPINION

2.6.1 Implementation of the annual procurement plan

The Public Procurement Act, 2015 (Act No.15 of 2015) states that the public entity must ensure that an annual procurement plan is in place. Furthermore, an annual procurement plan is used to manage the process of finding and selecting a supplier which increase the efficiency, effectiveness and transparency of the procurement process. However, the audit found that the National Assembly did not operate with a procurement plan for the year under review for their procurement purposes which is non-compliance to Public Procurement Act, 2015 (Act No.15 of 2015). In addition, there is a high risk that inappropriate procurement methods and procedures may be utilized and delays in project implementation which may lead to fraud and misappropriation of government funds.

It is recommended that the Accounting Officer should ensure that the procurement plan is in place as required by the Public Procurement Act, 2015 (Act No.15 of 2015) and the management should ensure that it is submitted for audit purposes.

2.6.2 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) The total budget was exceeded with an amount of N\$ 2 607 730.11 (2.35%) which is unauthorized in terms of Section 6 (a)(i) of the Act;
- (ii) Two (2) main divisions were exceeded with a total amount of N\$ 3 714 194.78 which is unauthorized in terms of Section 6 (a)(ii) of the Act; and
- (iii) Although Treasury approvals were obtained to utilized certain expected savings for the defrayal of excess expenditure through virements during the year, fifteen (15) operational subdivisions were exceeded with a total amount of N\$ 4 145 418.40, 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 recommendation is noted and will be enforced.

2.7 QUALIFIED OPINION ON THE SUBJECT MATTER

In my opinion, except for the effects of the matters described in the Basis for Qualified Audit Opinion paragraph, the National Assembly's financial performance and use of appropriated funds is not in compliance, in all material respects, with the Appropriation Act, 2021 (Act 1 of 2021); Appropriation Amendment Act, 2021 (Act No. 4 of 2021); 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

I have audited the performance information of the National Assembly for the financial year ended 31 March 2022.

3.1 DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE

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

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 general public.

3.2 AUDIT OBJECTIVE

The objective of the Key Performance Indicator (KPI) audit is to provide reasonable 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, programmes, and projects. This audit is an attestation engagement where the Office presented the subject matter information on which the auditor then gathered sufficient and appropriate audit evidence to provide reasonable assurance in forming an opinion. The findings and recommendations are taken into consideration.

3.3 AUDIT CRITERIA

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

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

3.4 SUMMARY OF METHODS APPLIED

The scoping of the key performance indicators was performed, by looking at the high-level statements, which are indicated in the Strategic Plan (2017/2018-2021/2022) and the Annual Plan of the National Assembly for the financial year 2021/2022. Key performance indicators based on what would be significant to the intended users, their usefulness and reliability in assessing the Assembly achievements in terms of its service performance objectives could not be selected due to insufficient information provided.

3.5 KEY AUDIT FINDINGS

The National Assembly does not have annual plan in place, for the third consecutive financial years. 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 audit on the performance information for the National Assembly could not be performed due to non-submission of these documents such as approved annual plan, annual plan review, strategic plan and the accountability report. Hence the mentioned documents have affected the reliability, usefulness and Namibian Public Service Performance Management Framework 2013- Compliance with legislative requirements criteria's.

In addition, risks/discrepancies in the performance information of National Assembly could not be identified/detected.

It is recommended that the Accounting Officer should ensure compliance to the PMS Framework of Government.

3.6 CONCLUSION ON THE SUBJECT MATTER

In conclusion, I could not provide reasonable assurance to Parliament, members of the General public and other relevant stakeholders on the key performance information of the National Assembly. However, a follow-up audit will be carried out in the next financial year 2022/2023 to ensure that performance assessment is operational.

Management comment

The Accounting Officer indicated that the Assembly is in agreement with the finding. However, discussions on the tailored performance assessment for National Assembly is underway and probably it will be operational early 2023.

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, 2021 (Act 1 of 2021); Appropriation Amendment Act, 2021 (Act No. 4 of 2021); 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 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 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.

- 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, 2021 (Act 1 of 2021); Appropriation Amendment Act, 2021 (Act No. 4 of 2021); 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

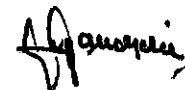
The financial statements, notes to the financial statements and general information provided by the Accounting Officer are attached as Annexure A.

The accounts were submitted timeously by the Accounting Officer to the Auditor-General on 31 October 2022 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 2023



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1. AUDITED FINANCIAL STATEMENTS

1.1 APPROPRIATION ACCOUNT

Service	2021/2022					2020/2021
	N\$	Authorized expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure (Excess)	Percent -age	
	N\$	N\$	N\$	N\$	%	N\$
01. Legislative Management:						
Original budget	16 978 000					
Plus: Virement	856 245					
Less: Suspension	(2 181 900)	15 652 345	15 390 450.80	261 894.20	1.67	18 754 425.98
02. Parliamentary Coordination and Support Services:						
Original budget	26 023 000					
Less: Virement	(306 364)					
Less: Suspension	(3 000 000)	22 716 636	22 261 100.45	455 535.55	2.01	27 022 392.74
03. Information and Computer Services:						
Original budget	10 537 000					
Less: Virement	(1 977 411)					
Less: Suspension	(500 000)	8 059 589	7 670 554.08	389 034.92	4.83	9 532 495.68
04. Parliamentary Committee Services:						
Original budget	60 921 000					
Plus: Virement	1 219 006	62 140 006	65 853 138.13	(3 713 132.13)	(5.98)	68 431 815.14
05. Legal Services:						
Original budget	2 728 000					
Plus: Virement	208 524					
Less: Suspension	(318 100)	2 618 424	2 619 486.65	(1 062.65)	(0.04)	2 520 854.01
Total		111 187 000	113 794 730.11	(2 607 730.11)	(2.35)	126 261 983.55

1.2 STANDARD SUBDIVISIONS

Subdivision	2021/2022			2020/2021
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual-expenditure
Operational:	N\$	N\$	N\$	N\$
Current expenditure: Personnel				
001. Remuneration	71 666 348	72 778 418.97	(1 112 070.97)	74 001 635.34
002. Employer's contribution to the G.I.P.F.	9 691 244	10 885 792.34	(1 194 548.34)	11 221 667.85
003. Other conditions of service	5 919 999	7 694 876.57	(1 774 877.57)	10 871 722.32
005. Employer's contribution to the Social Security	134 856	136 121.77	(1 265.77)	137 282.23
Total	87 412 447	91 495 209.65	(4 082 762.65)	96 232 307.74
Current expenditure: Goods and other services				
021. Travel and subsistence allowance	3 574 087	2 978 418.36	595 668.64	1 146 163.20
022. Materials and supplies	975 337	884 575.07	90 761.93	958 419.52
023. Transport	1 331 960	1 331 959.81	0.19	3 399 928.84
024. Utilities	5 492 307	5 012 106.78	480 200.22	6 881 225.95
025. Maintenance expenses	1 022 704	908 202.93	114 501.07	1 077 808.56
027. Other services and expenses	4 515 227	4 279 212.45	236 014.55	5 951 104.77
Total	16 911 622	15 394 475.40	1 517 146.60	19 414 650.84
Current expenditure: Membership fees and subscriptions				
041. International	2 936 415	2 980 539.75	(44 124.75)	2 415 075.50
Total:	2 936 415	2 980 539.75	(44 124.75)	2 415 075.50
Total: Operational current expenditure	107 260 484	109 870 224.80	(2 609 740.80)	109 214 757.51
Operational expenditure: Acquisition of asset				
101. Furnitures and office equipment	339 516	337 505.52	2 010.48	1 199 987.96
	339 516	337 505.52	2 010.48	1 199 987.96
Total Operational capital expenditure	107 600 000	110 207 730.32	(2 607 730.32)	119 262 022.04
Total: Operational expenditure				
Development:				
Capital expenditure: Acquisition of assets				
117. Construction, renovation and improvements	3 587 000	3 586 999.79	0.21	6 999 961.51
Total: Development expenditure	3 587 000	3 586 999.79	0.21	6 999 961.51
GRAND TOTAL	111 187 000	113 794 730.11	(2 607 730.11)	126 261 983.55

1.3 DEPARTMENTAL REVENUE

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2021/2022	More/(Less) than estimated	Actual revenue 2020/2021
	N\$	N\$	N\$	N\$
Miscellaneous	500	474 443.86	473 943.86	-
Private telephone calls	-	-	-	15 899
Total	500	474 443.86	473 943.86	15 899

1.4 NOTES TO THE FINANCIAL STATEMENTS

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

(i) Underexpenditure

Main division 02: Parliamentary Coordination and Support Services (N\$ 455 535.55 – 2.01%)

There were purchase orders committed for goods and services delivered to the National Assembly, but due to unforeseen circumstances invoices were not submitted for payment, while some goods and services were also not delivered by the 31st of March 2022. Those commitments had to be cancelled hence the closing balance.

Main division 03: Information and Computer Services (N\$ 389 034.92 – 4.83%)

The closing balance on the main division is a left over balance from the purchasing of the software licence.

(ii) Over-expenditure

Main division 04: Parliamentary Committee Services (N\$ 3 713 132.13 – 5.98%)

The overspending on this main division is under personnel expenditure that was under budgeted.

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 31/03/2021	Approved appropriation on 2021/2022	Actual expenditure 2021/2022	Total expenditure as at 31/03/2022	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Renovation/Upgrading of Parliament Building	48 337 000	31 804 946.81	3 587 000	3 586 999.79	35 391 946.60	31/03/2024
Total	48 337 000	31 804 946.81	3 587 000	3 586 999.79	35 91 946.60	
					0	

2.2 Outstanding subsistence advances

The Accounting Officer reported outstanding subsistence advances amounting to N\$ 344 895.27 in respect of thirty-nine (39) cases at 31 March 2022. The Accounting Officer further reported that the amounts owed were recovered through salary deductions during April and May 2022 respectively.

2.3 Bursaries and study assistance

The Accounting Officer reported that during the financial year under review, the National Assembly paid for study assistance for two (2) employees to a total amount of N\$ 78 700.00 to pursue their studies at Namibia University of Science and Technology.

2.4 Suspensions

The Accounting officer reported that an amount of N\$ 6 000 000.00 was suspended during the financial year under review.

2.5 Outstanding commitments

The Accounting Officer reported outstanding commitments amounting to N\$ 354 491.40 at the end of the financial year under review. The Accounting Officer explained that the outstanding commitments were due to DSA that were carried over from previous financial years while some were caused by claims carried over from the 2019/2020 financial year. Treasury and the System Administrator SILNAM were both notified about it and has promised to act on it.

2.6 Wellness

The Accounting Officer reported expenditure amounting to N\$ 27 082.00 in respect of wellness activities for the year under review.

2.7 Suspense accounts

The final ledger shows eight (8) suspense account balances as at 31 March 2022 of which four (4) had credit balances and four (4) had debit balances as indicated below:

Suspense account	Balance as at 31 March 2022 Debit/(Credit)
	N\$
Receipt suspense	(585 213.78)
S&T advance suspense account	242 450.35
Rejection account	(237 442.02)
Bills payable	38 664.77
Social Security	111 065.15
Tax Code	34 971.49
Pension Funds: GIPF	(5 265.03)
Pension Funds: Political Office Bearers	(535.42)

2.8 Vehicles

The Accounting Officer reported one (1) vehicle (own fleet) and thirty (30) pool vehicles on hand as at 31 March 2022.

2.9 Losses and damages

The Accounting Officer reported a loss of N\$ 826 287.74 through irregularities and they have launched an external investigation.

2.10 Bank accounts

The Accounting Officer reported the following bank accounts during the financial year under review:

Account name	Bank name	Balance as at 31 March 2022
		N\$
Commonwealth Parliamentary Association	Bank Windhoek	78 264.20
National Assembly Children's Parliament	First National Bank	8 300.16

2.11 Annual stocktaking

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, surpluses, and deficiencies and obsolete and worn out items were reported as follows:

Description	Balance as at 31 March 2022
	N\$
Value of stock	18 746 644
Worn and damaged articles	5 400
Obsolete and redundant articles	11 250

WINDHOEK, 24 AUGUST 2022

LYDIA T KANDETU
ACCOUNTING OFFICER