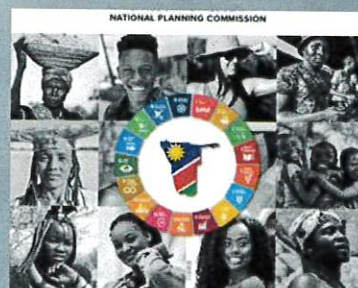




REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

# NATIONAL PLANNING COMMISSION

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021

Published by authority

Price (Vat excluded): N\$ 39.00  
Report no: 16/2022



**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 Planning Commission 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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<b>Appropriation account:</b>	Government Income and Expenditure statement, showing on receipt side the estimated budgeted amounts and on expenditure side the actual expenditure amounts and the difference thereof.
<b>Appropriation act:</b>	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
<b>Attestation engagement:</b>	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.
<b>Budget:</b>	An estimation of the revenue and expenses over a specified future period of time specified.
<b>Direct reporting engagement</b>	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.
<b>GIPF:</b>	Government Institution Pension Fund.
<b>IFMS:</b>	Integrated Financial Management System.
<b>International Standards of Supreme Audit Institutions (ISSAI):</b>	Professional standards and best practice guidelines for public sector auditors, officially authorized and endorsed by the International Organization of Supreme Audit Institutions (INTOSAI).
<b>Key Performance Indicator (KPI):</b>	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives.
<b>Limited Assurance:</b>	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.
<b>Miscellaneous revenue:</b>	All revenue collected and not having a specified revenue code.
<b>Performance information:</b>	Measurement of an individual, group, organization, system or component which is collected, analysed and reported. (Includes Strategic plans, annual plans, performance agreements and personal development plansperformance agreements and personal development plans)
<b>Reasonable Assurance</b>	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.
<b>Rejection account:</b>	A suspense account reflecting names and balances of all persons/companies that owe money to the State.
<b>S&amp;T Advance Suspense Account:</b>	A suspense account reflecting the outstanding subsistence and travel advances.
<b>Standard sub-division:</b>	Government Balance account, showing balances incurred on each account/activity.
<b>Subsistence advance:</b>	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
<b>Suspense accounts:</b>	Is an account opened in the books of Government that records movement of transactions of a temporarily nature, for example salary deductions of housing instalments.
<b>Suspension:</b>	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
<b>Treasury:</b>	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
<b>Types of Audit Opinions:</b>	<p><b>Unqualified Opinion.</b> In an unqualified report, the auditors conclude that the financial statements of your O/M/A's present fairly its affairs in all material aspects.</p> <p><b>Qualified Opinion.</b> An auditor's report is qualified when there is either a limitation of scope in the auditor's work, or when there is a disagreement with management regarding application, acceptability or adequacy of accounting policies.</p> <p><b>Disclaimer Opinion.</b> 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><b>Adverse Opinion.</b> 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>
<b>Unauthorised expenditure:</b>	Expenditure that exceeds the amount appropriated



	(budgeted) for a vote, main division or subdivision.
<b>Under expenditure:</b>	Saving on the budget.
<b>Virement:</b>	Moving of budgeted funds from one account to another account within the same budget of the same office/Office of the Attorney-General/agency. The utilization of a saving under one main division/sub division of a vote to defray an excess under another existing division of the same vote.
<b>Vote:</b>	Represents an Office/ Ministry/ Agency.



**REPORT OF THE AUDITOR-GENERAL  
ON THE ACCOUNTS OF THE NATIONAL PLANNING COMMISSION  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021**

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**1. SECTION A: FINANCIAL AUDIT**

**1.1 UNQUALIFIED OPINION**

I have audited the financial statements of the National Planning Commission 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 financial year then ended.

In my opinion, the financial statements of the National Planning Commission as at 31 March 2021 are prepared in all material respects in accordance with Section 12 and 13 of the State Finance Act, 1991(Act 31 of 1991) and relevant legislation.

**1.2 BASIS FOR UNQUALIFIED AUDIT OPINION**

I conducted my audit in accordance with International Standards for Supreme Audit Institutions. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to my audit of the financial statements in Namibia, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my unqualified audit 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 no key audit matters to report on.

**1.4 EMPHASIS OF MATTERS**

Attention is drawn to the management on the following matter that relate to my responsibility in the audit of the financial statements as disclosed by the National Planning Commission in the financial statements. My opinion is not modified in respect of this matters.

**1.4.1 Debit balance on Bills payable suspense account**

It was noted that the above suspense account reflects a debit balance amount to N\$ 281 473.13 on 31 March 2021, while it should reflect a credit balance.

It is recommended that the Accounting Officer should ensure that the suspense accounts are reconciled on a regular basis and outstanding balances are cleared.

**Management comment**

The Accounting Officer indicated that the agency concurs with the finding and reconciliations were conducted as far as the 2012/2013 financial year. The Ministry of Finance indicated that the balance was due to outstanding cheques cancelled or staled. The Commission is in discussion with the Ministry of Finance to resolve all outstanding cheques backdated to the 2006 financial year.

**1.5 OTHER MATTERS**

Attention is drawn to the management on the following matters that relate to my responsibility in the audit of the financial statements, and excluding matters already disclosed by the National Planning Commission in the financial statements. My opinion is not modified in respect of these matters:

**1.5.1 Audit committee and internal audit department**

- (i) The audit found that the agency does not have an Audit Committee in place.

It is recommended that the Accounting Officer should ensure that the committee is established and functional.

**Management comment**

The Accounting Officer indicated that the Commission concurs with the finding and is busy consulting the Director-General to endorse the appointment of the members appointed by the Accounting Officer or to make new appointments.

**1.5.2 Risk assessment**

The audit found that management has not conducted formal risk assessments during the year under review to assess and enhance the existing internal controls.

It is recommended that the Accounting Officer should ensure that formal risk assessment is conducted every financial year.

**Management comment**

The Accounting Officer concurs with the finding and stated that the Commission will ensure that necessary measures are put in place to ensure that risk management is conducted during the next financial year.

**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 or 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 have nothing to report in this regard.

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

### **2.1 COMPLIANCE TO LAWS AND REGULATIONS**

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

I have audited the financial performance and the use of appropriated funds of the National Planning Commission for the financial year ended 31 March 2021.

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

The audit is aimed to determine whether the National Planning Commission's financial performance and use of its appropriated funds is in compliance with the Appropriation Act, 2020 (Act 4 of 2020), Appropriation Amendment Act, 2020 (Act 8 of 2020), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and Public Procurement Regulations during the financial year 31 March 2021.

### **2.3 AUDIT OBJECTIVE**

The objective of this compliance audit is to verify and assess whether the National Planning Commission has complied with all laws and regulations that have an impact on the financial statements in accordance with the ISSAIs. This audit is an attestation engagement where the Commission 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 is derived from the following regulations and laws stated below:

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

### **2.5 SUMMARY OF METHODS APPLIED**

I have audited the financial statements for the financial year ended 31 March 2021 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them.

### **2.6 KEY AUDIT FINDINGS**

#### **2.6.1 Unauthorized expenditure**

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

- (i) One (1) main division was exceeded with a total amount of N\$ 35 303.55. This excess amount is unauthorised in terms of Section 6 (a) (ii) of the Act; and
- (ii) Although Treasury approval was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year, one (1) sub-division was exceeded with an amount of N\$ 220 702.68 which is unauthorised in terms of section 6 (a) (iii) of the Act.

It is recommended that the Accounting Officer should closely monitor and review the financial position of the Commission on a continuous basis and take appropriate action timeously to avoid unauthorised expenditure in future. 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 agreed with the finding and indicated that the Commission will ensure that a commitment register is updated on a monthly basis to avoid unauthorised expenditure and by virementing funds in time.

### **2.7 UNQUALIFIED AUDIT OPINION ON THE SUBJECT MATTER**

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

### **3. AUDIT OF PERFORMANCE INFORMATION**

I have audited the performance information of National Planning Commission for the financial year ended 31 March 2021.

#### **3.1 Description of the subject matter information and audit Scope**

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

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

The scoping of the key performance indicators was performed, by looking at the high-level statements, which are indicated in the Mandate of the National Planning Commission and the 2017-2022 Strategic Plan. Key performance indicators were selected based on what would be significant to the intended users and their usefulness in assessing the entity's achievements in terms of its service performance objectives. The following five (5) key performance indicators were selected from the 2020/2021 Annual plan:

- Percentage (%) of progress towards completion of the national development-planning model.
- Percentage (%) of process towards completion of Namibia human development plan.
- Percentage (%) of planning framework in place
- Percentage (%) of water policy assessment report in place
- Percentage (%) of progress towards the Vision 2030 review

### **3.2 Audit objective**

The objective of the Key Performance Indicator (KPI) audit is to provide assurance on whether the reported performance information measured against key performance indicators is useful, reliable and evidence-based. Key performance indicators also provide the basis for the (OMAs) to inform the Parliament, the public and other stakeholders on its strategic priorities, programs, and projects.

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

### **3.3 Audit criteria**

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

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

### **3.4 Summary of methods applied**

The auditor reviewed the annual plan and the directorate quarterly reviews to confirm whether the Strategic Plan objectives, targets and key performance indicators (KPIs) have been correctly cascaded to the Annual Plan and the selected key performance indicators (KPIs) for the year under review are reported in the Directorate/Divisions quarterly reports and Annual Plan Review Report.

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

### **3.5 KEY AUDIT FINDINGS**

The audit found that:

- (i) The targeted Key Performance Indicator (KPI) of sixty percent (60%) of progress towards completion of the national development-planning model was not met.

The Accounting Officer should ensure that planned targets are met at all times.

**Management comment**

The Accounting Officer agrees with the finding and indicated that the Commission will come up with modalities towards economic recoveries and development.

- (ii) The targeted Key Performance Indicator (KPI) of hundred percent (100%) of progress towards completion of Namibia human development plan was not achieved. The audit found that planned targets for quarter one (1) and two (2) were not achieved. In the annual performance review report, it is stated that the activities have been removed from the action plan and rated 100% until such time that the activity is removed from the performance agreement.

The Accounting Officer should explain why the activities have been rated as 100% and why it has been removed from the performance agreement.

**Management comment**

The Accounting Officer indicated that the Commission agrees with the finding and that this activity is the responsibility of the Ministry of Higher Education, Training and Innovation, however the Commission is supposed to contribute as a main stakeholder. Therefore, the Ministry of Higher Education, Training and Innovation did not carry out any activity towards this plan.

- (iii) The targeted Key Performance Indicator (KPI) of hundred percent (100%) of Planning Framework in place has not been achieved. The audit found that targets for quarter one (1), quarter two (2) and quarter four (4) have not been achieved and no explanations were provided for targets not achieved.

The Accounting Officer should ensure that planned targets are achieved.

**Management comment**

The Accounting Officer agreed with the finding and indicated that adding and renaming of the component of Monitoring and Evaluation framework caused the delay and therefore, the target was not achieved.

**3.6 CONCLUSION ON THE SUBJECT MATTER**

The outcome of the audit is not satisfactory as the Commission has not implemented all planned projects as per the annual plan to ensure that service delivery as enshrined in the mandate of the Commission is achieved.

**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 and 13 of the State Finance Act, 1991, (Act 31 of 1991) and legislation, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

The management is also responsible for ensuring adherence to the Appropriation Act, 2020 (Act 4 of 2020) Appropriation Amendment Act, 2020 (Act 8 of 2020), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulation 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 AND COMPLIANCE AUDIT**

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

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

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

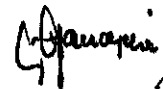
The financial statements, notes to the financial statements and general information provided by the Accounting Officer are attached as Annexure A.

The accounts were submitted timeously by the Accounting Officer to the Auditor-General 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 Planning Commission during the audit is highly appreciated.

**WINDHOEK, MARCH 2022**



**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

## 1. AUDITED FINANCIAL STATEMENTS

## 1.1 Appropriation account

Service	2020/2021				2019/2020	
	N\$	Authorised expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percentage	
	N\$	N\$	N\$	N\$	%	N\$
<b>01. Office of the Minister:</b>						
Original budget	4 651 000					
Less: Virement	(843 000)					
Less: Suspension	(885 000)	2 923 000	2 569 656.08	353 343.92	12.09	5 641 531.49
<b>02. Administration:</b>						
Original budget	231 027 000					
Less: Virement	(333 700)					
Less: Suspension	(20 633 000)	210 060 300	209 586 953.06	473 346.94	0.23	203 660 341.34
<b>03. Marco Economic Planning:</b>						
Original budget	9 452 000					
Plus: Virement	32 000					
Less: Suspension	(564 000)	8 920 000	8 399 479.53	520 520.47	5.84	7 971 951.40
<b>04. Regional, Sectoral Planning and Policy Coordination:</b>						
Original budget	11 918 000					
Plus: Virement	582 500					
Less: Suspension	(240 000)	12 260 500	12 295 803.55	(35 303.55)	(0.29)	12 520 455.59
<b>05. Monitoring &amp; Evaluation and Development Partners Coordination:</b>						
Original budget	12 348 000					
Plus: Virement	413 000					
Less: Suspension	(639 000)	12 122 000	10 428 798.60	1 693 201.40	13.97	11 841 992.60
<b>06. Information System Centre:</b>						
Original budget	8 172 000					
Plus: Virement	2 485 700					
Less: Suspension	(301 000)	10 356 700	9 558 083.84	798 616.16	7.71	5 545 944.75
<b>07. Africa Peer Review Mechanism:</b>						
Original Budget	6 304 000					
Less: Virement	(2 336 500)					
Less: Suspension	(916 000)	3 051 500	2 419 272.48	632 227.52	20.72	-
<b>Total</b>		<b>259 694 000</b>	<b>255 258 047.14</b>	<b>4 435 952.86</b>	<b>1.71</b>	<b>247 182 217.17</b>

## ANNEXURE A (continued)

## 1.2 Standard subdivisions

	2020/2021			2019/2020
	Authorized expenditure	Actual expenditure	Under/Excess expenditure	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Operational:</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	44 378 000	43 234 355.70	1 143 644.30	43 606 884.07
002. Employer's contribution to the GIPF	5 645 800	5 443 440.24	202 359.76	5 415 386.77
003. Other conditions of service	646 700	643 923.88	2 776.12	833 330.52
005. Employer's contribution to the Social Security Commission.	113 500	101 837.20	11 662.80	103 035.89
<b>Total</b>	<b>50 784 000</b>	<b>49 423 557.02</b>	<b>1 360 442.98</b>	<b>49 958 637.25</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence expenses	997 000	837 711.01	159 288.99	3 208 644.02
022. Materials and supplies	523 000	518 733.88	4 266.12	580 766.77
023. Transport	860 000	746 113.48	113 886.52	1 971 845.41
024. Utilities	3 295 000	3 110 627.02	184 372.98	3 905 221.75
025. Maintenance expenses	2 606 000	1 790 970.91	815 029.09	2 587 034.21
027. Other services and expenses	3 938 000	2 514 230.19	1 423 769.81	102 827.92
028. Training course, symposiums and workshop	-	-	-	285 688.25
029. Printing and advertisement	-	-	-	636 064.29
031. Entertainment: Politicians	-	-	-	4 487.58
033. Office refreshments	-	-	-	84 574.55
038. Consultancy fees	-	-	-	120 950.00
040. Security contracts	-	-	-	370 126.80
<b>Total</b>	<b>12 219 000</b>	<b>9 518 386.49</b>	<b>2 700 613.51</b>	<b>13 858 231.55</b>
<b>Current expenditure: Membership fees and subscriptions</b>				
041. International	415 000	40 152.93	374 847.07	343 893.15
<b>Total</b>	<b>415 000</b>	<b>40 152.93</b>	<b>374 847.07</b>	<b>343 893.15</b>
<b>Current expenditure: Subsidies and current transfers</b>				
043. Government organization	93 740 000	93 740 000.00	-	-
044. Individual and non-profit organizations	-	-	-	6 825 445.22
053. State Owned Enterprises	-	-	-	95 354 000.00
<b>Total</b>	<b>93 740 000</b>	<b>93 740 000.00</b>	<b>-</b>	<b>102 179 443.22</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	3 936 000	3 935 950.70	49.30	-
<b>Total</b>	<b>3 936 000</b>	<b>3 935 950.70</b>	<b>49.30</b>	<b>-</b>
<b>Total: Operational expenditure</b>	<b>161 094 000</b>	<b>156 658 047.14</b>	<b>4 435 952.86</b>	<b>166 340 207.17</b>
<b>Development:</b>				
<b>Development capital expenditure</b>				
131. Government organization	98 600 000	98 600 000.00	-	80 842 000.00
<b>Total: Development expenditure</b>	<b>98 600 000</b>	<b>98 600 000.00</b>	<b>-</b>	<b>80 842 000.00</b>
<b>GRAND TOTAL</b>	<b>259 694 000</b>	<b>255 258 047.14</b>	<b>4 435 952.86</b>	<b>247 182 217.17</b>

### 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
Miscellaneous	N\$ 5 000	N\$ 123 355.51	N\$ 118 355.51	N\$ 76 432.72
<b>Total</b>	<b>5 000</b>	<b>123 355.51</b>	<b>118 355.51</b>	<b>76 432.72</b>

### 1.4 Notes to the financial statements

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

##### Underexpenditure

##### Main division 01: Office of the Minister (N\$ 353 343.92 – 12.09%)

The underexpenditure is attributed to the overestimation on the personnel expenditure budget and some travelling activities that could not be undertaken as anticipated such as the Covid – 19 school preparedness progress and school handover project.

##### Main division 03: Microeconomic Planning (N\$ 520 520.47 – 5.84%)

The underexpenditure is due to the travelling activities such as the Industrial Survey for the Macroeconomic Working Group as well as the training on Integrate Sustainable Development Goals that could not be undertaken due to health regulations and measures that were in place to combat Covid – 19. Another reason for the underspending was due to the membership fee contribution to African Institute for Economic Development and Planning (IDEP) that was committed and forwarded to Treasury for payment in January 2021, but the payment was only effected in May 2021. Treasury could however, not provide the reason why the payment was delayed.

##### Main division 05: Monitoring and Evaluation and Development Partners Coordination (N\$ 1 693 201.40 – 13.97%)

The underexpenditure is attributed to vacant positions that could not be filled on time. The other reason for underspending is due to project monitoring visits and training of the Regional Council's staff members on the Monitoring and Evaluation System that could not be undertaken due to health regulations and measures that were in place to combat Covid -19 and the delay in the appointment of consultants to conduct the Vision 2030 review.

##### Main division 06: Information System Centre (N\$ 798 616.16 - 7.71%)

The underspending is due to the fact that funds were availed for the renewal of the Microsoft licences for the period of three (3) years, however Microsoft company could not allow the Agency to pay the money directly to their company, but rather go through a third party. Subsequently, the third party could not procure the licences for the planned period at once, but rather per each year, hence the underspending.

**Main division 07: Africa Peer Review Mechanism (N\$ 632 227.52 – 20.72%)**

The underspending is due to the vacant positions that could not be filled as the structure was not yet approved by the Public Service Commission. The other contributing factor is that the Country Self – Assessment Report (CSAR) that supposed to be completed by September 2020 and January 2021 could not be finalized, as the Consultant was unable to collect data from various regions due to lockdown as a result of the Covid – 19 pandemic.

**2. GENERAL INFORMATION****2.1 Miscellaneous revenue**

The Accounting Officer reported the following miscellaneous revenue:

Description	Amount
	N\$
Repayment of study assistance	10 500.00
Cell phone contract top up	4 708.50
Miscellaneous repayments	0.89
Bidding documents	2 400.00
Auditorium fees	4 000.00
Access cards replacement	336.40
Repayment of official lost Apple iPad	1 302.72
Payroll reversal	100 107.00
<b>Total</b>	<b>123 355.51</b>

**2.2 Bank accounts**

The Accounting Officer reported the following bank accounts held with a local bank, with closing balances as at 31 March 2021 as follows:

Account name	Balance as at 31 March 2021
	N\$
Global Fund-Fighting HIV/AIDS, Malaria and Tuberculosis	408 095.42
GIZ Grant health backup Fighting HIV/AIDS, Malaria and Tuberculosis	22 791.62
SDG – I Namibia Support Programme	813 075.63

**2.3 Outstanding commitments**

The Accounting Officer reported outstanding commitments amounting to N\$ 373 504.80 for the year under review. The outstanding commitment resulted due to membership fee contribution to IDEP that was committed and forwarded to Treasury for payment in January 2021, but the payment was only effected in May 2021. Treasury could not provide the reason why the payment was delayed.

**2.4 Outstanding subsistence advances**

The Account Officer reported an outstanding balance of N\$ 10 872.78 at 31 March 2021.

**ANNEXURE A (continued)**

**2.5 Internally (Government) funded capital projects**

The Accounting Officer reported the following development project for the year under review.

<b>Nature of project</b>	<b>Approved total budget</b>	<b>Total expenditure as at 31 March 2020</b>	<b>Approved appropriation 2020/2021</b>	<b>Actual expenditure 2020/2021</b>	<b>Total actual expenditure as at 31 March 2021</b>	<b>Expected year of completion</b>
	N\$	N\$	N\$	N\$	N\$	
Namibia 2021 Population and Housing Census	1 089 382 000	80 842 000	98 600 000	98 600 000	179 442 000	31 March 2025
<b>Total</b>	<b>1 089 382 000</b>	<b>80 842 000</b>	<b>98 600 000</b>	<b>98 600 000</b>	<b>179 442 000</b>	

**2.6 Donations by Government**

The Accounting Officer reported a donation of household furniture to political office bearers valued at N\$ 112 500.00 during the financial year under review.

**2.7 Assistance to the Government: Foreign instances**

The Accounting Officer reported assistance from Gesellschaftn Fur Internationale Zusammenarbeit (GIZ) Namibia to the value of N\$ 813 429.00 for the financial year under review for support towards the review of Vision 2030, the post Covid – 19 recovery and transformation plan and SDG’S communication campaign roll – out all under the SDG – I project.

**2.8 Debt to Government**

The Accounting Officer reported an amount of N\$ 333 173.24 in respect of debt owed by staff members to the Government.

**2.9 Annual stocktaking**

The Accounting Officer reported total value of stores, equipment and livestock on hand to the value of N\$ 15 267 496.89 and worn out and damaged stock to the value of N\$ 29 250.00 for the financial year under review.

**2.10 Stores and depots**

The Accounting Officer reported stock on hand amounting to N\$ 8 421 325.32 at its stores and depots as at 31 March 2021.

**2.11 Internal inspections**

The Accounting Officer reported that three (3) internal inspections were carried out for the year under review.

**2.12 Vehicles****2.12.1 Vehicles on hand (Own fleet)**

The Accounting Officer reported twenty eight (28) vehicles on hand for the year ended 31 March 2021 as follows:

<b>Own fleet</b>	<b>Sedan/SUV</b>	<b>Pick-ups, combies</b>	<b>Other(Trailers)</b>	<b>Value</b>
				N\$
Balance at 01 April 2020	9	18	1	6 846 171.57
<b>Balance at 31 March 2021</b>	<b>9</b>	<b>18</b>	<b>1</b>	<b>6 846 171.57</b>

**2.12.2 Vehicles (Government Garage)**

The Accounting Officer reported five (5) pool vehicles on hand as at 31 March 2021 as follows:

<b>Pool vehicles</b>	<b>Sedan/SUV</b>	<b>Pick-up/Minibus</b>	<b>Value</b>
			N\$
Balance at 01 April 2020	3	1	2 258 744.39
Acquisition	1	-	837 741.45
<b>Balance at 31 March 2020</b>	<b>4</b>	<b>1</b>	<b>3 096 485.84</b>

**2.13 Accidents – Cost of damages**

The Accounting Officer reported the following in respect of vehicle accidents for the year under review:

<b>Description</b>	<b>Number</b>	<b>Estimate/Actual repair cost</b>
		N\$
<b>Vehicles still to repaired at 01 April 2020</b>	<b>16</b>	<b>553 214.72</b>
Accidents reported	4	83 000.00
Vehicles repaired by 31 March 2021	(1)	45 247.38
<b>Vehicles to be repaired as at 31 March 2021</b>	<b>19</b>	<b>590 967.34</b>

**2.14 Losses and damages through unavoidable causes**

The Accounting Officer reported losses and damages (2x laptops and 2x cellular phones) amounting to N\$ 18 479.04 due to theft and damages amount to N\$ 83 000.00 in respect of vehicle accidents for the year under review.



## 2.15 Suspense accounts

The final ledger shows the following four (4) suspense accounts as at 31 March 2021 with debit balances:

Description	Balance as at 31 March 2021
	N\$
Petty cash	84.67
S&T advance suspense account	37 002.99
Rejection account	48 421.11
Bills payable	281 473.13

WINDHOEK, 04 OCTOBER 2021

WILHENCIA /UIRAS  
ACCOUNTING OFFICER

