



REPUBLIC OF NAMIBIA



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

Published by authority

Price (Vat excluded): N\$ 30.00
Report no: 01/2023

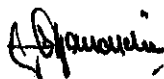
REPUBLIC OF NAMIBIA



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 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, FEBRUARY 2023


JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

Handwritten mark or signature.

1 Table of Contents

1.	SECTION A: FINANCIAL AUDIT	1
1.1	UNQUALIFIED OPINION.....	1
1.2	BASIS FOR UNQUALIFIED AUDIT OPINION	1
1.3	KEY AUDIT MATTERS.....	1
1.4	OTHER INFORMATION.....	1
2.	SECTION B: COMPLIANCE AUDIT AND AUDIT OF PERFORMANCE INFORMATION	2
2.1	COMPLIANCE TO LAWS AND REGULATIONS	2
2.2	DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE	2
2.3	AUDIT OBJECTIVE	2
2.4	AUDIT CRITERIA	2
2.5	SUMMARY OF METHODS APPLIED.....	2
2.6	KEY AUDIT FINDINGS.....	2
2.6.1	Unauthorized expenditure	2
2.6.2	Annual stocktaking.....	3
2.6.3	Stores and depots.....	3
2.7	UNQUALIFIED AUDIT OPINION ON THE SUBJECT MATTER.....	3
3.	AUDIT OF PERFORMANCE INFORMATION	4
3.1	DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE.....	4
3.2	AUDIT OBJECTIVE	4
3.3	AUDIT CRITERIA	4
3.4	SUMMARY OF METHODS APPLIED.....	5
3.5	KEY AUDIT FINDINGS.....	5
3.6	CONCLUSION ON THE SUBJECT MATTER.....	5
4.	RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS.....	5
5.	AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS AND COMPLIANCE AUDIT.....	6
6.	GENERAL INFORMATION	7
7.	ACKNOWLEDGEMENT.....	7
1.	AUDITED FINANCIAL STATEMENTS	8
1.1	Appropriation account.....	8
1.2	Standard subdivisions.....	9
1.3	Departmental revenue.....	10
1.4	Notes to the financial statements	10
1.4.1	Appropriation account: Explanations of variations exceeding 2% between authorised and actual.....	10
2.	GENERAL INFORMATION	11
2.1	Virements	11
2.2	Miscellaneous revenue	11
2.3	Bank accounts.....	11
2.4	Outstanding subsistence advances.....	11
2.5	Assistance to Government: Foreign instances	11
2.6	Debt to Government.....	11
2.7	Internal inspections.....	12
2.8	Vehicles.....	12
2.8.1	Vehicles on hand (Own fleet).....	12
2.8.2	Vehicles (Government Garage).....	12
2.9	Accidents – Cost of damages	12
2.10	Losses and Damages through unavoidable causes	12
2.11	Suspense accounts	13

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.
Appropriation act:	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
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.
Budget:	An estimation of the revenue and expenses over a specified future period of time specified.
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.
GIPF:	Government Institution Pension Fund.
IFMS:	Integrated Financial Management System.
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).
Key Performance Indicator (KPI):	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives.
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.
Miscellaneous revenue:	All revenue collected and not having a specified revenue code.
Performance information:	Measurement of an individual, group, organization, system or component which is collected, analysed and reported. (Includes Strategic plans, annual plans, performance agreements and personal development plans performance agreements and personal development plans)
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.
Rejection account:	A suspense account reflecting names and balances of all persons/companies that owe money to the State.

S&T Advance Suspense Account:	A suspense account reflecting the outstanding subsistence and travel advances.
Standard sub-division:	Government Balance account, showing balances incurred on each account/activity.
Subsistence advance:	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
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.
Suspension:	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
Treasury:	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
Types of Audit Opinions:	<p>Unqualified Opinion. In an unqualified report, the auditors conclude that the financial statements of your O/M/A's present fairly its affairs in all material aspects.</p> <p>Qualified Opinion. An auditor's report is qualified when there is either a limitation of scope in the auditor's work, or when there is a disagreement with management regarding application, acceptability or adequacy of accounting policies.</p> <p>Disclaimer Opinion. Auditors do not express an opinion on the financial position of a firm because they have not completed an examination of its accounts or the examination is not broad enough in scope to enable them to form an opinion.</p> <p>Adverse Opinion. The Financial statements of an O/M/A's do not fairly present its actual financial position and the required information was either not disclosed, or (if disclosed) was inadequately disclosed or was inaccurate.</p>
Unauthorised expenditure:	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
Under expenditure:	Saving on the budget.
Virement:	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.
Vote:	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 2022**

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 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.

In my opinion, the financial statements of the National Planning Commission 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 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 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 2022.

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, 2021 (Act 1 of 2021), Appropriation Amendment Act, 2021 (Act 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 during the financial year 31 March 2022.

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, 2021 (Act 1 of 2021);
- Appropriation Amendment Act, 2021 (Act 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 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):

Although Treasury approval was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year, one (1) subdivision was exceeded with an amount of N\$ 1 136.79 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 anticipated.

Management comment

The Accounting Officer indicated that the Commission agrees with the finding and indicated that the overspending could be attributed by the negative outstanding commitment that inflated the funds availability. The commission will constantly monitor the fund to avoid over expenditure in future.

2.6.2 Annual stocktaking

According to Treasury Instruction KA 0901, *“stores, equipment and livestock shall be subjected to stocktaking at least once each financial year and the Accounting Officer shall submit the report thereon (as intended in T.I. K A 0905) to Treasury for approval as soon as possible after the stocktaking, but in any case within 30 days after the end of the financial year concerned”*.

The Accounting Officer reported that stocktaking was conducted as from 28/03/2021-14/04/2022 but the report could not be verified for correctness of the asset value. The Commission requested for extension for the submission of the stocktaking report to Treasury, however, it was not granted. The Agency indicated that it is still busy conducting stock/asset verification, and that the statement would be submitted to the Office Auditor-General by 30 September 2022. The Accounting Officer provided an unapproved stocktaking report by Treasurer which the audit as could not verify.

It is recommended that the Accounting Officer should ensure that the Commission conducts stock-taking within the prescribed period as per T.I. KA 0901.

Management comment

The Accounting Officer indicated that the Commission took note of the risk/impact involved and will ensure that Treasury Institution KA 0901 is adhered to.

2.6.3 Stores and depots

Treasury Instructions KA 1501 which requires the Accounting Officer to submit a statement to the Auditor-General indicating the total value of the stores on hand at the beginning of the financial year, received, issued, written-off, surpluses and stores on hand at the end of the financial year.

The Accounting Officer reported that due to the asset verification that is ongoing, the stores and depots report could not be provided.

It is recommended that the Accounting Officer should ensure that the Commission complies with TI KA 1501.

Management comment

The Accounting Officer indicated that the Commission took note of the impact involved and will ensure that Treasury Instructions KA 1501.

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,2021(Act 1 of 2021) and Appropriation Amendment Act, 2021 (Act 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.

3. AUDIT OF PERFORMANCE INFORMATION

I have audited the performance information of National Planning Commission 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 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 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 three (3) key performance indicators were selected from the 2021/2022 annual plan:

- i) NDP6 Produced- Completion rate of the NDP6;
- ii) Review of Vision 2030- Completion Rate of Vision 2030 review; and
- iii) African Union Agenda 2063-National Report produced-Finalization of the Agenda.

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 auditors reviewed the annual plan and the directorate's 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 auditors 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 hundred percent (100%) of the African Union Agenda 2063 was achieved.
- ii) The targeted Key Performance Indicator (KPI) of hundred percent (100%) of the National Development Plan (NDP6) produced was not achieved.

Management comment

The Accounting Officer took note of the finding and indicated that Cabinet approved that the development of the NDP 6 with the implementation to commence from 01 April 2025 until 31 March 2031.

- iii) The targeted Key Performance Indicator (KPI) of hundred percent (100%) of the review of Vision 2030 was partially achieved as only seventy-five percent (75%) has been achieved.

Management comment

The Accounting Officer took note of the finding and indicated that the outreach exercise was impacted negatively by the Covid pandemic and some consultations were delayed, which delayed the overall exercise.

3.6 CONCLUSION ON THE SUBJECT MATTER

The outcome of the audit is unsatisfactory, because two (2) of the three (3) selected Key Performance Indicators (KPI) were not achieved to ensure service delivery as enshrined in the mandate of the Commission.

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, 2021 (Act 1 of 2021) Appropriation Amendment Act, 2021 (Act 4 of 2021), 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 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 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. 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.

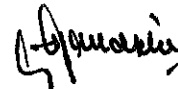
6. GENERAL INFORMATION

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(Act 31 of 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, FEBRUARY 2023

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1. AUDITED FINANCIAL STATEMENTS
1.1 Appropriation account

Service	2021/2022				2020/2021	
	Authorised expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
01. Office of the Minister:						
Original budget	2 564 000					
Plus: Virement	909 418	3 473 418	3 417 461.30	55 956.70	1.61	2 569 656.08
02. Administration:						
Original budget	112 637 000					
Plus: Virement	330 000	112 967 000	112 601 341.08	365 658.92	0.32	209 586 953.06
03. Macro Economic Planning:						
Original budget	10 418 000					
Less: Virement	(659 000)	9 759 000	9 683 376.94	75 623.06	0.77	8 399 479.53
04. Regional, Sectoral Planning and Policy Coordination:						
Original budget	12 708 000					
Less: Virement	(284 000)	12 424 000	11 658 174.46	765 825.54	6.16	12 295 803.55
05. Monitoring and Evaluation and Development Partners Coordination:						
Original budget	34 263 000					
Less: Virement	(65 418)	34 197 582	33 241 658.24	955 923.76	2.80	10 428 798.60
06. Information System Centre:						
Original budget	6 015 000					
Less: Virement	(427 000)	5 588 000	5 493 317.43	94 682.57	1.69	9 558 083.84
07. Africa Peer Review Mechanism:						
Original budget	4 176 000					
Plus: Virement	196 000	4 372 000	3 884 398.13	487 601.87	11.15	2 419 272.48
Total		182 781 000	179 979 727.58	2 801 272.42	1.53	255 258 047.14

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2021/2022			2020/2021
	Authorized expenditure	Actual expenditure	Under/Excess expenditure	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	44 905 000	44 015 712.95	889 287.05	43 234 355.70
002. Employer's contribution to the GIPF	5 675 000	5 420 607.38	254 392.62	5 443 440.24
003. Other conditions of service	835 000	561 265.92	273 734.08	643 923.88
005. Employer's contribution to the Social Security Commission.	110 000	103 040.69	6 959.31	101 837.20
Total	51 525 000	50 100 626.94	1 424 373.06	49 423 557.02
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	3 277 582	3 075 205.66	202 376.34	837 711.01
022. Materials and supplies	720 000	642 742.84	77 257.16	518 733.88
023. Transport	1 198 000	1 188 872.35	9 127.65	746 113.48
024. Utilities	3 495 000	3 356 060.22	138 939.78	3 110 627.02
025. Maintenance expenses	1 878 000	1 867 038.07	10 961.93	1 790 970.91
027. Other services and expenses	26 201 418	25 320 454.13	880 963.87	2 514 230.19
Total	36 770 000	35 450 373.27	1 319 626.73	9 518 386.49
Current expenditure: Membership fees and subscriptions				
041. International	338 000	337 216.32	783.68	40 152.93
Total	338 000	337 216.32	783.68	40 152.93
Current expenditure: Subsidies and current transfers				
043. Government organization	93 527 000	93 527 000.00	-	93 740 000.00
Total	93 527 000	93 527 000.00	-	93 740 000.00
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	621 000	564 511.05	56 488.95	3 935 950.70
Total	621 000	564 511.05	56 488.95	3 935 950.70
Total: Operational expenditure	182 781 000	179 979 727.58	2 801 272.42	156 658 047.14
Development:				
Development capital expenditure				
131. Government organization	-	-	-	98 600 000.00
Total: Development expenditure	-	-	-	98 600 000.00
GRAND TOTAL	182 781 000	179 979 727.58	2 801 272.42	255 258 047.14

1.3 Departmental revenue

Revenue for the year under review is as follows:

Revenue head	Estimate	Actual revenue 2021/2022	More/(Less) than estimated	Actual revenue 2020/2021
	N\$	N\$	N\$	N\$
Miscellaneous	10 000	26 080.29	16 080.29	123 355.51
Total	10 000	26 080.29	16 080.29	123 355.51

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 04: Regional and Sectoral Coordination (N\$ 765 825.54 – 6.16%)

The underexpenditure is attributed to vacant positions (Deputy Chief: National Development Advice and National Development advisor) that became vacant and could not be filled in the financial year under review and related costs that goes with the appointment of staff members. The other reason for the underspending is due to leave gratuity for the deceased staff members that could not be paid before the end of the financial year.

Main division 05: Monitoring and Evaluation and Donor Management (N\$ 955 923.76 – 2.80%)

The underexpenditure is attributed to positions (National Development advisor) in the department that became vacant and could not be filled in the financial year under review and related costs that goes with the appointment of staff members. The underexpenditure was also due to invoices of the consultants for the review of Vision 2030 that could not be paid before the closure of the financial year due to late submission.

Main division 07: Africa Peer Review Mechanism (APRM) (N\$ 487 601.87 – 11.15%)

The underexpenditure is attributed to vacant positions (Director and Chief Policy Analyst) that could not be filled in the financial year under review and related costs that goes with the appointment of staff members. The other contributing factor to the underexpenditure, is non-payment of the sitting allowance for Africa Peer Review Mechanism (APRM) Board Members.

2. GENERAL INFORMATION

2.1 Virements

The Accounting Officer reported an amount of N\$ 5 365 582.00 in respect of virements with the required Treasury authorisation.

2.2 Miscellaneous revenue

The Accounting Officer reported the following miscellaneous revenue:

Description	Amount
	N\$
Repayment of study assistance	18 000.00
Remission of debts	2 164.96
Correctional Journal: Petty Cash	(84.67)
Mining City (Hiring of Auditorium fee)	2 000.00
RTO Housing Namibia (Hiring of Auditorium fee)	1 000.00
Christ Embassy (Hiring of Auditorium fee)	1 000.00
Rent to Own Namibia (Hiring of Auditorium fee)	1 000.00
Future Entrepreneurs Book (Hiring of Auditorium fee)	1 000.00
Total	26 080.29

2.3 Bank accounts

The Accounting Officer reported the following bank accounts held with a local bank, with closing balances as at 31 March 2022 as follows:

Account name	Balance as at 31 March 2022
	N\$
Global Fund-Fighting HIV/AIDS, Malaria and Tuberculosis	1 134 873.61
GIZ Grant health backup Fighting HIV/AIDS, Malaria and Tuberculosis	21 212.43
SDG – I Namibia Support Programme	127 565.99

2.4 Outstanding subsistence advances

The Account Officer reported an outstanding balance of N\$ 116 980.50 as at 31 March 2022.

2.5 Assistance to Government: Foreign instances

The Accounting Officer reported assistance from Gesellschaftn Fur Internationale Zusammenarbeit (GIZ) Namibia of thirty (30) laptops to the value of N\$ 388 022.05 and as well as four (4) desktop computers valued at N\$ 52 080.14 from UNICEF for the financial year under review for office use.

2.6 Debt to Government

The Accounting Officer reported an amount of N\$ 189 395.19 in respect of debt owed by staff members to the Government.

2.7 Internal inspections

The Accounting Officer reported that two (2) internal inspections were carried out for the year under review.

2.8 Vehicles

2.8.1 Vehicles on hand (Own fleet)

The Accounting Officer reported twenty seven (27) vehicles on hand for the year ended 31 March 2022 with a value of N\$ 6 715 900.57 as follows:

Own fleet	Sedan/SUV	Pick-ups/Mini bus	Other (Trailers)	Value
Balance at 01 April 2021	9	18	1	N\$ 6 846 171.57
Auctioned	(1)	-	-	(130 271.00)
Balance at 31 March 2022	8	18	1	6 715 900.57

2.8.2 Vehicles (Government Garage)

The Accounting Officer reported five (5) pool vehicles on hand as at 31 March 2022 with a value of N\$ 2 736 004.10 as follows:

Pool vehicles	Sedan/SUV	Pick-up/Minibus	Value
Balance at 01 April 2021	4	1	N\$ 2 736 004.10
Balance at 31 March 2022	4	1	2 736 004.10

2.9 Accidents – Cost of damages

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

Description	Number	Estimate/Actual repair cost
Vehicles still to repaired at 01 April 2021	19	N\$ 590 967.34
Accidents reported	2	13 382.78
Vehicles to be repaired as at 31 March 2022	21	604 350.12

2.10 Losses and Damages through unavoidable causes

The Accounting Officer reported losses and damages (1x laptop, 2x cellular phones and a tablet) amounting to N\$ 35 000.00 due to theft and damages amounting to N\$ 13 382.78 in respect of vehicle accidents for the year under review.

2.11 Suspense accounts

The final ledger shows the following three (3) suspense accounts as at 31 March 2022 with debit balances:

Description	Balance as at 31 March 2022
	N\$
S&T advance suspense account	89 361.49
Rejection account	77 786.42
Bills payable	281 473.13

WINDHOEK, OCTOBER 2022

**WILHENCIA /UIRAS
ACCOUNTING OFFICER**