



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
NATIONAL PLANNING COMMISSION
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

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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 Planning Commission for the financial year ended 31 March 2023 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 2024

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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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.

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS
OF THE NATIONAL PLANNING COMMISSION
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023**

1. SECTION A: FINANCIAL AUDIT

1.1 UNQUALIFIED AUDIT OPINION

I have audited the financial statements of the National Planning Commission for the financial year ended 31 March 2023, 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 2023 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 2023.

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, 2022 (Act 2 of 2022), Appropriation Amendment Act, 2022 (Act 7 of 2022), 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 2023.

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, 2022 (Act 2 of 2022);
- Appropriation Amendment Act, 2022 (Act 7 of 2022);
- 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 2023 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them.

2.6 UNQUALIFIED OPINION ON THE SUBJECT MATTER

In my opinion, the National Planning Commission's performance and the use of appropriated funds is in compliance, in all material respects, with the State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Appropriation Act, 2022 (Act 2 of 2022), Appropriation Amendment Act, 2022 (Act 7 of 2022), 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 2023.

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 key performance indicator was selected from the 2021/2022 Strategic plan:

STRATEGIC OBJECTIVES	KEY PERFORMANCE INDICATORS	TARGET
Ensure the Implementation of NDP5	Financial execution of projects/development budget execution	100%

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 FINDING

The audit found that:

The targeted Key Performance Indicator (KPIs) of hundred percent (100%) for the financial execution of projects/development budget execution was not cascaded to the annual plan and the selected key performance indicators (KPIs) could not be reviewed.

The Accounting Officer should ensure that this key performance indicators (KPIs) are cascaded to the annual plan.

Management comment

The Accounting Officer indicated that they concur with the finding and will ensure that all the key performance indicators in the Strategic plan are cascaded to the annual plan and performance agreements.

3.6 CONCLUSION ON THE SUBJECT MATTER

The outcome of the audit is unsatisfactory, as the selected Key Performance Indicators (KPI) was 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, 2022 (Act 2 of 2022) Appropriation Amendment Act, 2022 (Act 7 of 2022), 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.
- 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, 2022 (Act 2 of 2022) Appropriation Amendment Act, 2022 (Act 7 of 2022), 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, MARCH 2024


JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2022/2023						2021/2022
Service	Authorised expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
01. Office of the Minister:						
Original budget	3 075 000					
Additional budget	200 000					
Plus: Virement	1 230 000	4 505 000	4 427 878.92	77 121.08	1.71	3 417 461.30
02. Administration:						
Original budget	116 076 000					
Additional budget	600 000					
Plus: Virement	2 105 000	118 781 000	118 221 362.01	559 637.99	0.47	112 601 341.08
03. Macro-Economic Planning:						
Original budget	11 272 000					
Less: Virement	(697 000)	10 575 000	10 451 037.87	123 962.13	1.17	9 683 376.94
04. Regional, Sectoral Planning and Policy Coordination:						
Original budget	12 774 000					
Plus: Virement	97 000	12 871 000	12 752 935.37	118 064.63	0.92	11 658 174.46
05. Monitoring and Evaluation and Development Partners Coordination:						
Original budget	29 019 000					
Plus: Virement	1 160 000	30 179 000	30 036 724.79	142 275.21	0.47	33 241 658.24
06. Information System Centre:						
Original budget	6 586 000					
Additional budget	2 803 000					
Less: Virement	(3 194 000)	6 195 000	6 122 656.40	72 343.60	1.17	5 493 317.43
07. Africa Peer Review Mechanism:						
Original budget	3 979 000					
Additional budget	1 600 000					
Less: Virement	(701 000)	4 878 000	4 764 283.58	113 716.42	2.33	3 884 398.13
Total		187 984 000	186 776 878.94	1 207 121.06	0.64	179 979 727.58

1.2 Standard subdivisions

Subdivision	2022/2023			2021/2022
	Authorized expenditure	Actual expenditure	Under/Excess expenditure	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	46 506 000	46 464 469.02	41 530.98	44 015 712.95
002. Employer's contribution to the GIPF	6 244 000	6 192 926.50	51 073.50	5 420 607.38
003. Other conditions of service	1 101 000	1 100 173.69	826.31	561 265.92
005. Employer's contribution to the Social Security Commission	112 000	104 967.48	7 032.52	103 040.69
Total	53 963 000	53 862 536.69	100 463.31	50 100 626.94
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	6 591 000	6 199 226.31	391 773.69	3 075 205.66
022. Materials and supplies	459 000	418 026.54	40 973.46	642 742.84
023. Transport	3 207 000	2 986 323.01	220 676.99	1 188 872.35
024. Utilities	3 600 000	3 397 550.82	202 449.18	3 356 060.22
025. Maintenance expenses	2 305 000	2 286 178.33	18 821.67	1 867 038.07
027. Other services and expenses	21 962 000	21 750 786.24	211 213.76	25 320 454.13
Total	38 124 000	37 038 091.25	1 085 908.75	35 450 373.27
Current expenditure: Membership fees and subscriptions				
041. International	416 000	415 584.24	415.76	337 216.32
Total	416 000	415 584.24	415.76	337 216.32
Current expenditure: Subsidies and current transfers				
043. Government organization	94 956 000	94 956 000.00	-	93 527 000.00
Total	94 956 000	94 956 000.00	-	93 527 000.00
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	525 000	504 666.76	20 333.24	564 511.05
Total	525 000	504 666.76	20 333.24	564 511.05
Total: Operational expenditure	187 984 000	186 776 789.94	1 207 121.06	179 979 727.58
GRAND TOTAL	187 984 000	186 776 878.94	1 207 121.06	179 979 727.58

1.3 Departmental revenue

Revenue for the year under review is as follows:

Revenue head	Estimate	Actual revenue 2022/2023	More/(Less) than estimated	Actual revenue 2021/2022
	N\$	N\$	N\$	N\$
Miscellaneous	15 000	45 251.42	30 251.42	26 080.29
Total	15 000	45 251.42	30 251.42	26 080.29

1.5 Notes to the financial statements**1.4.1 Appropriation account: Explanations of variations exceeding 2% between authorised and actual expenditure****Underexpenditure****Main division 07 : Africa Peer Review Mechanism (APRM) (N\$ 113 716.42 – 2.33%)**

The underexpenditure is due to the Chairperson for the African Peer Review Mechanism (APRM) National Governance Council who could not attend the Continental National Governance Chairperson Committee meeting and the training on advanced report writing that could not take place as it was cancelled by the organiser.

2. GENERAL INFORMATION**2.1 Virements**

The Accounting Officer reported an amount of N\$ 9 886 000.00 in respect of virements with the approved Treasury authorisation.

2.2 Miscellaneous revenue

The Accounting Officer reported the following miscellaneous revenue:

Description	Amount
	N\$
Repayment of study assistance	19 500.00
Auditorium Hiring	5 850.00
Bidding Document	900.00
Loss of equipment	7 125.00
DSA Repayment	106.00
Payroll Reversal	11 470.42
Total	45 251.42

2.3 Bank accounts

The Accounting Officer reported the following bank accounts held at a local bank, with closing balances as at 31 March 2023 as follows:

Account name	Balance as at 31 March 2023
	N\$
Global Fund-Fighting HIV/AIDS, Malaria and Tuberculosis	522 869.23
GIZ Grant health backup Fighting HIV/AIDS, Malaria and Tuberculosis	19 115.29
SDG – I Namibia Support Programme	536 339.01
African Union Development Agency	48 220.31

2.4 Outstanding commitments

The Accounting Officer reported the following outstanding commitments for the financial year under review:

Main division	Amount	Explanation
	N\$	
Office of the Director General	59 968.00	Due to non-submission of invoices.
Administration	588 046.28	Invoices not received before closure of the financial year and pending advice from Government Attorney.
African Peer Review	2 313.00	Invoice not received before closure of the financial year and pending advice from Government Attorney.

2.5 Outstanding subsistence advances

The Account Officer reported an outstanding balance of N\$ 33 781.90 as at 31 March 2023 and the amount was fully recovered

2.6 Bursary and study assistance

The Accounting Officer reported an amount of N\$ 293 430.00 paid in respect of study assistance granted to nine (9) staff members during the financial year under review.

2.7 Donations to Government

The Accounting Officer reported donations in kind for the financial year under review as follows:

Name of donor	Purpose	Nature	Value	Amount/Value
GIZ	To provide support to the Sustainable	Funds/Money	€ 55 000	N\$ 956 571.02
African Union Development Agency	For the support towards the national consultations on agenda 2063	Funds/Money	US\$ 20 000	353 383.20
GIZ	For office use	Printers	-	17 225.85

2.8 Debt to Government

The Accounting Officer reported an amount of N\$ 171 077.19 in respect of debt to the Government.

2.9 Annual stock-taking

The Accounting Officer reported that stocktaking was conducted at the National Planning Commission's Head Office (the only stock point for the Commission). Worn and damage items with a total value of N\$ 30 700.00 was detected during the stocktaking. Stock to the value of N\$ 14 734 008.40 was reported by the Accounting Officer.

2.10 Internal inspections

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

2.11 Vehicles

2.11.1 Own fleet

The Accounting Officer reported twenty seven (27) vehicles on hand for the year ended 31 March 2023 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 2022	8	18	1	N\$ 6 715 900.57
Balance at 31 March 2023	8	18	1	6 715 900.57

2.11.2 Allocated vehicles

The Accounting Officer reported five (5) pool vehicles on hand as at 31 March 2023 with a value of N\$ 2 736 004.10 as follows:

Pool vehicles	Sedan/SUV	Pick-up/Minibus	Value
			N\$
Balance at 01 April 2022	4	1	2 736 004.10
Balance at 31 March 2023	4	1	2 736 004.10

2.12 Accidents – Cost of repairs

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

Description	Number	Estimate/Actual repair cost
		N\$
Vehicles still to be repaired at 01 April 2022	21	604 350.12
Accidents reported	3	60 000.00
Vehicles repaired by 31 March 2023	(5)	(273 836.88)
Vehicles to be repaired as at 31 March 2023	19	390 513.24

2.13 Losses and damages through unavoidable causes

The Accounting Officer reported losses and damages (2x cellular phones, laptops and Tablet) amounting to N\$ 12 038.00 due to theft. An amount of N\$ 60 000.00 is in respect of vehicle accidents for the financial year under review.

2.14 Wellness

The Accounting Officer reported expenditure amounting to N\$ 22 241.64 in respect of wellness activities for the financial year under review.

2.15 Suspense accounts

The final ledger shows the following four (4) suspense accounts, three (3) with debit balances and one (1) with a credit balance as at 31 March 2023:

Description	Balance as at 31 March 2023
	N\$
S&T advance suspense account	22 173.72
Rejection account	45 144.91
Bills payable	281 473.13
Electronic Fund Transfer Clearing	(26 490.00)

WINDHOEK, 22 AUGUST 2023

WILHENCIA /UIRAS
ACCOUNTING OFFICER