



REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF JUSTICE
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016**

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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 Ministry of Justice for the financial year ended 31 March 2016 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 2017

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

DEFINITIONS

Treasury:	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
Vote:	Represents an Office/Ministry/Agency.
Appropriation Act:	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
Appropriation Account:	Government Income and Expenditure statement, showing on receipt side the estimated budgeted amounts and on expenditure side the actual expenditure amounts and the difference thereof.
Standard sub-division:	Government Balance account, showing balances incurred on each account/activity.
Suspension:	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
Virement:	Moving of budgeted funds from one account to another account within the same budget of the same office/ministry/agency. The utilization of a saving under one main division/sub division of a vote to defray an excess under another existing division of the same vote.
Unauthorised Expenditure:	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
Underexpenditure:	Saving on the budget.
Miscellaneous Revenue:	All revenue collected and not having a specified revenue code.
Tender Board Exemptions:	To free from an obligation (Tender Board Regulations) to which others are subjected.
Commitments:	Funds reserved to acquire goods or services from a supplier.
Suspense accounts:	Is an account opened in the books of Government that records movement of transactions of a temporarily nature, for example salary deductions of housing instalments.
S&T Advance Suspense Account:	A suspense account reflecting the outstanding subsistence and travel advances.
Rejection Account:	A suspense account reflecting names and balances of all persons/companies that owe the money to the State.
Budget:	Is an estimation of the revenue and expenses over a specified future period of time.
Subsistence Advance:	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
Performance Information:	Measurement of an individual, group, organization, system or component which is collected, analysed and reported. (Includes Strategic plans, annual plans, performance agreements and personal development plans).

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF JUSTICE
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016**

1. REPORT ON THE FINANCIAL STATEMENTS

1.1 INTRODUCTION

This report on the accounts of the Ministry of Justice for the financial year ended 31 March 2016 is presented to the National Assembly in accordance with the terms of Article 127(2) of the Constitution of the Republic of Namibia and provisions set out in the State Finance Act, 1991(Act 31 of 1991), as amended.

I have audited the accompanying financial statements of the Ministry of Justice for the year ended 31 March 2016. These financial statements comprise the following statements submitted for the year ended:

- Appropriation account;
- Standard subdivisions;
- Departmental revenue;
- Notes to the financial statements; and
- General information.

The Appropriation Account was submitted timeously by the Accounting Officer to the Auditor-General in terms of Section 13 of the State Finance Act, Act 31 of 1991.

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

1.2 MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sections 12 and 13 of the State Finance Act, Act 31 of 1991 and legislation, and for such internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

1.3 AUDITOR'S RESPONSIBILITY

My responsibility is to express an opinion on these financial statements based on the audit. I conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). These standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Powers and Duties

Section 25(1)(c) of the State Finance Act, 1991, provides that the Auditor-General should satisfy himself that:

- (a) All reasonable precautions have been taken to ensure that all monies due to the State are collected, and that the laws relating to the collection of such monies have been complied with;
- (b) All reasonable precautions have been taken to safeguard the receipt, custody and issue of and accounting for, the State's assets, such as stores, equipment, securities and movable goods; and

- (c) The expenditure has taken place under proper authority and is supported by adequate vouchers or other proof.

In addition, Section 26(1)(b)(iv) of the State Finance Act, 1991, empowers the Auditor-General to investigate and report on the economy, efficiency and effectiveness of the use of the State's resources.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for the qualified audit opinion.

1.4 KEY AUDIT FINDINGS

1.4.1 Unauthorised expenditure

The under mentioned unauthorised expenditure occurred during the financial year and is reported as such in terms of Section 27(6)(a) of the State Finance Act, 1991 (Act 31 of 1991).

Although Treasury authorization was obtained to utilize certain expected savings for the defrayal of expenditure by way of virement during the year, one (1) operational subdivision (16 04 001) was exceeded by an amount of N\$ 34 762.63. This excess is unauthorised in terms of Section 6(a)(iii) of the State Finance Act, 1991(Act 31 of 1991).

It is recommended that the Accounting Officer should monitor the budget regularly in order to ensure that funds are available before expenditure is incurred.

1.4.2 Virements

The following virements at the respective main divisions as reflected in the appropriation account do not agree with the virements as approved by Treasury. This resulted in the misstatement of the Standard Subdivisions. Circular D12/2016 for the Auditor-General requires the approved virements to be compared to the General Ledger to ensure that they are in agreement and any differences to be explained.

Main Division	Authorised virements	Appropriation account	Difference
	N\$	N\$	N\$
01 – Office of the Minister and Attorney General	171 679	559 842	(388 163)
02 – Central Administration and Legal Support Services	(22 197 992)	(21 746 971)	(451 021)
03 – Lower Court	(659 398)	(191 744)	(467 654)
04– Law Reform	(632 573)	(194 999)	(437 574)
05– Legislative Drafting	(726 589)	(326 572)	(400 017)
06– Office of the Ombudsman	1 652 459	2 352 459	(700 000)
07– Legal Aid	3 564 735	4 052 401	(487 666)
08– High and Supreme Court	(2 591 972)	(1 877 960)	(714 012)

It is recommended that the Accounting Officer should put measures in place to ensure that approved virements agree with virements reflected in the appropriation account.

Management comment

In his response on the draft report, the Accounting Officer indicated that he agrees with the findings.

1.4.3 Points keeping stock and stock taking

The Accounting Officer reported that the Ministry did not carry out stock taking on the following Stock control points, which is contrary to Treasury Instruction KA 0901:

1. Ombudsman Library;
2. Legal Advice Library;
3. Legislative Drafting Library;
4. Prosecutor General Library;
5. Law Reform Library; and
6. UNAM Legal Centre Library.

It is recommended that the Accounting Officer should comply with Treasury Instruction KA 0901 that stipulates that *“stores, equipment and livestock shall be subjected to stock taking at least once each financial year and the Accounting Officer shall submit the report thereon to Treasury for approval as soon as possible after the stock taking, but in any case 30 days after the end of the financial year concerned.”*

Management comment

In his response on the draft report, the Accounting Officer indicated that stock taking was not conducted in all libraries of the Ministry because of the lack of proper records in place.

1.4.4 Donations

The Accounting Officer reported that during the financial year under review, the Ministry received cash donations under the Office of the Ombudsman from UNDP and German Embassy amounting to N\$ 368 000 and N\$ 664 731.17 respectively. However, no Treasury approval was provided for audit purposes. This is contrary to Treasury Instruction MA 0101.

It is recommended that the Accounting Officer should comply with Treasury Instruction MA 0101 that stipulates that *“Treasury authorisation shall be obtained before any donation to the state or grant -in- aid, whether in cash or in kind, movable, as well as immovable is accepted.”*

Management comment

In his response on the draft report, the Accounting Officer indicated the concerned error is regretted and Treasury authorisation will be obtained before receiving any donation in future.

1.4.5 Exemption from normal Tender procedures

The Accounting Officer reported approved Tender Board Exemptions amounting to N\$ 211 461 000 for various goods and services for the period under review. The actual expenditure reported by the Accounting Officer under this exemption does not agree with the figures reflected in the exemption register implemented by the Ministry as follows:

Subdivision	Actual expenditure reported by Accounting Officer	Expenditure as per exemption register	Difference
	N\$	N\$	N\$
Travel and subsistence expenses	21 708 171.52	2 204 737.12	19 503 434.40
Materials and supplies	5 533 634.96	5 515 634.26	18 000.70
Maintenance	2 814 398.23	2 807 898.23	6 500.00
Other services	94 491 552.77	8 724 184.98	85 767 367.79

This has resulted in Management misrepresentation, which is a contravention of Treasury Instruction BB 0101(i).

It is recommended that the Accounting Officer should explain the differences. Furthermore, the Accounting Officer should also comply with Treasury Instruction BB 0101 which stipulates that an Accounting Officer who, under Section 8 of the Act, is charged with the general financial administration of a vote and state moneys under his control, shall be responsible for the accuracy of the accounting records, accounts and other financial documents under his control.

1.5 ACKNOWLEDGEMENT

The assistance and co-operation of the management and staff of the Ministry of Justice during the audit is appreciated.

1.6 BASIS FOR QUALIFIED AUDIT OPINION

My opinion has been qualified due to the following:

- Virements – Paragraph 1.4.2
- Point keeping stock and stock taking – Paragraph 1.4.3
- Donations – Paragraph – 1.4.4
- Exemption from normal Tender procedures – Paragraph 1.4.5

1.7 QUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Justice for the year ended 31 March 2016 in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act, Act 31 of 1991.

In my opinion, except for the possible effects of the matters described in the basis for the Qualified Audit Opinion paragraph, the financial statements present fairly in all material respects, the financial position of the Ministry of Justice as at 31 March 2016 and its financial performance and its receipts and payments for the year then ended in accordance with the State Finance Act, Act 31 of 1991.

2. ADDITIONAL REPORTING RESPONSIBILITIES

2.1 OTHER MATTERS

Attention is drawn to the management on the following matter(s) that relate to my responsibility in the audit of the financial statements, and excluding matters already disclosed by the Ministry in the financial statements:

2.1.1 Audit Committee

According to the Internal Audit Charter, the Internal Audit division should report administratively to the Deputy Director; Internal Audit who report to the Accounting Officer and functionally to the Audit Committee.

However, the Accounting Officer did not establish an Audit Committee to date. This is an indication that the Internal Audit Division's independence is compromised. In the absence of the Audit Committee, there are no appropriate structures to receive the audit reports, and to monitor and review the effectiveness of the Internal Audit Division.


It is recommended that the Accounting Officer should ensure that an Audit Committee is appointed to oversee developments and improvement of the Internal Audit Division's mandate which will contribute to the attainment of the strategic objectives of the Ministry.

2.1.2 Risk Management Policy

Risk management is the process of identifying vulnerabilities and threats to the Ministry's resources and deciding what counter measures, if any, to take in order to reduce risk to an acceptable level. Even though there is a risk Management Policy there is no formal risk assessment being performed by management. There is a likelihood that risk will not be mitigated effectively.

It is recommended that the Accounting Officer should ensure that risk assessment is performed by management to mitigate the risks.

WINDHOEK, March 2017



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation Account

2015/2016						2014/2015
Service	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/(Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
01. Office of the Minister and Attorney General:						
Original budget	2 835 000					
Plus: Virement	559 842					
Less: Suspension	(87 500)	3 307 342	3 210 000.55	97 341.45	2.94	4 941 533.08
02. Central Administration and legal support services:						
Original budget	202 443 000					
Less: Virement	(21 746 971)					
Less: Suspension	(53 656 853)	127 039 176	125 772 481.63	1 266 694.37	1.00	199 132 028.77
03. Lower Courts:						
Original budget	193 038 000					
Less: Virement	(191 744)					
Less: Suspension	(44 092 387)	148 753 869	148 573 306.87	180 562.13	0.12	117 108 558.24
04. Law Reform:						
Original budget	13 308 000					
Less: Virement	(194 999)					
Less: Suspension	(707 500)	12 405 501	12 053 742.54	351 758.46	2.84	13 006 656.58
05. Legislative Drafting:						
Original budget	11 855 000					
Less: Virement	(326 572)					
Less: Suspension	(80 000)	11 448 428	11 419 610.16	28 817.84	0.25	10 811 615.54
06. Office of the Ombudsman:						
Original budget	20 023 000					
Plus : Virement	2 352 459					
Less: Suspension	(237 500)	22 137 959	20 615 084.44	1 522 874.56	6.88	15 405 044.40

1.1 Appropriation account (continued)

2015/2016						2014/2015
Service	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
07. Legal Aid :						
Original budget	49 854 000					
Plus: Virement	4 052 401					
Less: Suspension	(759 881)	53 146 520	52 830 624.69	315 895.31	0.59	51 655 518.05
08. High and Supreme Courts:						
Original budget	157 673 000					
Less: Virement	(1 877 960)					
Less: Suspension	(26 018 760)	129 776 280	128 375 532.19	1 400 747.81	1.08	97 942 608.53
09. Legal Advice :						
Original budget	-					
Plus: Virement	2 771 518	2 771 518	2 727 235.53	44 282.47	1.60	18 606 815.08
10. Civil Litigation:						
Original budget	-					
Plus: Virement	2 385 169	2 385 169	2 385 152.00	17.00	0.00	24 226 465.15
11. Prosecutor General:						
Original budget	600 000					
Plus: Virement	7 654 298	8 254 298	8 168 607.87	85 690.13	1.04	69 913 183.87
12. Legal Services and International co-operation:						
Original budget	13 861 000					
Plus: Virement	210 772					
Less: Suspension	(28 500)	14 043 272	13 859 915.62	183 356.38	1.31	11 034 725.33
13. Master of the High Court:						
Original budget	15 708 000					
Plus: Virement	366 845					
Less: Suspension	(87 500)	15 987 345	15 976 975.49	10 369.51	0.06	12 176 614.28
14. Magistracy:						
Original budget	56 033 000					
Plus: Virement	10 808 323	66 841 323	66 626 682.04	214 640.96	0.32	64 686 470.33
TOTAL:	618 298 000	612 594 951.62	5 703 048.38	0.92	710 647 837.23	

ANNEXURE A (continued)

1.2 Standard Subdivisions

Subdivision	2015/2016			2014/2015
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	280 216 769	280 013 596.33	203 172.67	315 841 664.05
002. Employers contribution to the GIPF and M.P.O.O.B.P.F	31 135 635	31 018 802.11	116 832.89	33 161 442.61
003. Other condition of service	3 881 252	3 816 782.20	64 469.80	3 885 712.48
004. Improvement of Remuneration Structure	1 600 000	1 600 000.00	-	-
005. Employers Contribution to the social security	660	658.84	1.16	-
Total	316 834 316	316 449 839.48	384 476.58	352 888 819.14
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	23 174 245	21 708 171.52	1 466 073.48	27 600 265.94
022. Materials and supplies	10 449 779	10 389 748.15	60 030.85	15 702 831.04
023. Transport	70 103	70 102.23	0.77	21 119 999.66
024. Utilities	41 703 849	41 382 547.03	321 301.97	38 607 566.87
025. Maintenance	2 894 387	2 890 146.29	4 240.71	2 509 049.65
026. Property rental and related charges	5 273 901	5 273 900.66	0.34	1 447 438.38
027. Other services and expenses	124 239 624	123 471 112.35	768 511.65	119 767 798.43
Total	207 805 888	205 185 728.23	2 620 159.77	226 754 949.97
Current expenditure: Membership fees and subscriptions				
041. International	934 940	772 600.03	162 339.97	430 688.16
042. Domestic	150 000	148 051.59	1 948.41	147 111.11
Total	1 084 940	920 651.62	164 288.38	577 799.27
Total: Current expenditure	525 725 144	522 556 219.33	3 168 924.67	580 221 568.38
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	6 860 447	6 860 419.17	27.83	36 015 791.87
102. Vehicles	1 262 500	-	1 262 500.00	28 999 999.78
Total: Capital expenditure	8 122 947	6 860 419.17	1 262 527.83	65 015 791.65
Total: Operational expenditure	533 848 091	529 416 638.50	4 431 452.50	645 237 360.03
Development:				
Capital expenditure: Acquisition of assets				
105. Feasibility studies, design and supervision	20 305 863	20 297 278.11	8 584.89	11 947 616.26
106. Purchase of land and intangible Assets	-	-	-	4 395 825.86
107. Construction, renovation and improvements	64 144 046	62 881 035.01	1 263 010.99	49 067 035.08
Total: Development expenditure	84 449 909	83 178 313.12	1 271 595.88	65 410 477.20
GRAND TOTAL	618 298 000	612 594 951.62	5 703 048.38	710 647 837.23

1.3 Revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2015/2016	More/(Less) than estimated	Actual revenue 2014/2015
	N\$	N\$	N\$	N\$
Private telephone calls	3 000	847.53	(2 152.47)	1 086.36
Miscellaneous	200 000	1 904 126.58	1 704 126.58)	426 204.48
Legal fees	68 000	20 089.88	(47 910.12)	58 535.24
Bail	2 000 000	3 881 605.00	1 881 605.00)	1 888 875.00
Government Gazette	500 000	503 600.00	3 600.00	385 772.00
Photocopies	65 000	160 436.50	95 436.50	50 401.50
Unclaimed money	100 000	1 518 331.88	1 418 331.88)	163 333.09
Total	2 936 000	7 989 037.37	5 053 037.37	2 974 207.67

1.4 NOTES TO THE FINANCIAL STATEMENTS

1.4.1 Appropriation account: Explanations of variations exceeding 2 % between the authorised and actual expenditure of the main divisions.

(i) Underexpenditure

Main division 01 – Office of the Minister (N\$ 97 341.45 – 2.94%)

Underexpenditure resulted from lesser travelling as anticipated by the Honourable Minister and Deputy Minister.

Main division 04 – Law Reform (N\$ 351 758.46 – 2.84%)

Underexpenditure resulted from lesser travelling as anticipated by the Chairperson of the Law Reform and Development Commission as well as staff members.

Main division 06 – Office of the Ombudsman (N\$ 1 522 874.56 – 6.88%)

The budgeted amount for Ombudsman's Office was suspended for drought relief during the Mid-year budget review. However, these funds could not be suspended because it would have reduced the total budget of the Ministry. This problem was only detected in March which was too late to utilize the funds on any work on the project of the office of the Ombudsman.

1.4.2 Departmental revenue: Explanation of variances exceeding N\$ 200 000

(i) Under-estimation

Miscellaneous

Miscellaneous revenue is collected from ministerial debts such as overpayment on remuneration or conditions of service of any nature (i.e. salaries, bonuses, allowances, unpaid leave etc.) as well as exhibits forfeited to the State in criminal matters.

Bail

Revenue on bail is collected from bail forfeited to the State in the event that accused persons fail to comply with their bail conditions. Unclaimed bail money recorded in the Bail register of the respective Magistrates Offices for periods in excess of twelve months is paid over to the Ministerial Revenue Account. This item is rather unpredictable and can therefore never be estimated with certainty.

Unclaimed money

Unclaimed revenue is for bail, maintenance, payment into court and general that are recorded in various registers of the respective Magistrate Offices for period in excess of twelve months which are paid over to the Ministerial Revenue Account. This item is rather unpredictable and can therefore never be estimated with certainty.

ANNEXURE A (continued)

2. GENERAL INFORMATION

2.1 Capital projects

The Accounting Officer reported the following development projects of the Ministry during the year under review:

Nature of project	Approved total budget	Total expenditure as at 31/03/2015	Approved appropriation 2015/2016	Actual expenditure 2015/2016	Total expenditure as at 31/03/2016	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Justitia Building Renovation and Upgrading	265 815 000	35 197 863.29	14 869 046	14 835 432.32	50 033 295.61	31/03/2018
Lower Courts Renovation	22 488 000	22 265 921.55	250 000	246 931.22	22 512 852.77	31/03/2018
Lower Courts Upgrading and Construction	534 124 000	228 817 160.97	47 705 863	47 661 131.16	276 478 292.13	31/03/2018
Ombudsman Office Construction	49 162 000	8 865 446.61	5 000 000	3 606 269.17	12 471 715.78	31/03/2018
Supreme Court Renovation	950 000	19 063 636.22	50 000	50 000.00	19 113 636.22	31/03/2016
High Court Upgrading	109 699 000	28 119 140.47	15 975 000	16 192 664.09	44 311 804.56	31/03/2018
Construction of Houses	11 538 000	8 978 491.53	600 000	591 313.16	9 569 804.69	31/03/2018
Total	993 776 000	351 307 660.64	84 449 909	83 183 741.12	434 491 401.76	

2.2 Suspense accounts

The final ledger shows nine (9) suspense accounts balances at 31 March 2016, of which five (5) had debit balances and four (4) had credit balances as follows:

Suspense Account	Balance as at 31 March 2016 Debit / (Credit)
	N\$
RD Cheques	2 370 204.63
R/D Suspense IRD	(11 935.00)
S&T Advance Suspense Account	118 603.96
Rejection Account	(33 397.33)
Magistrate Offices	79 801 536.83
Bills payable	(2 804 679.67)
Social Security	2 356.24
Pension Funds: GIPF	21 304.16
Magistrate Deposit Account	(120 913 259.38)

2.3 Bank accounts

The Accounting Officer reported the following closing balances as at 31 March 2016:

Name of account	Financial Institution	Balance at 31/03/2016
		N\$
MESSERS (Ministry of Justice – POCA)	Standard Bank	15 444 093.60
Office of the Ombudsman	Nedbank	8 470.88

2.4 Exemption from normal Tender procedures

The Accounting Officer reported approved Tender Exemption amounting to N\$ 211 461 000 for the following goods and services for the period under review:

Exemption number	Description	Approved exemption	Actual expenditure	Difference
		N\$	N\$	N\$
E1/12-1/2015	Travel and subsistence expenses	21 968 000	21 708 171.52	259 828.48
	Materials and supplies	10 515 000	5 533 634.96	4 981 365.04
	Transport	3 120 000	-	3 120 000.00
	Utilities	36 374 000	18 552 580.40	17 821 419.60
	Maintenance expenses	3 453 000	2 814 398.23	638 601.77
	Property rental	2 500 000	2 500 000.00	-
	Other services & expenses	132 031 000	94 491 552.77	37 539 447.23
	Office Equipment	1 500 000	-	1 500 000.00
	Total	211 461 000	145 600 337.88	65 860 662.12

2.5 Losses/ Damages

The Accounting Officer reported twenty-eight (28) cases of losses/ damages to the total amount of N\$ 478 289.72.

2.6 Bursary and Study assistance

The Accounting Officer reported that financial assistance amounting to N\$ 444 278.23 was granted to thirty-two (32) employees during the year under review.

2.7 Wellness

The Accounting Officer reported that the Ministry spent N\$ 476 649.97 on Wellness activities during the financial year under review.

2.8 Debt to the Government

The Accounting Officer reported outstanding debts totalling to an amount of N\$ 7 627.69 during the year under review.