



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

MINISTRY OF DEFENCE

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2013

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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 Defence for the financial year ended 31 March 2013 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, SEPTEMBER 2014

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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**REPORT OF THE AUDITOR-GENERAL
ON THE ACCOUNTS OF THE
MINISTRY OF DEFENCE
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2013**

1. INTRODUCTION

This report on the accounts of the Ministry of Defence for the financial year ended 31 March 2013 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.

Report on the Financial Statements

I have audited the accompanying financial statements of the Ministry of Defence for the year ended 31 March 2013. These financial statements comprise the Appropriation Account, Standard Subdivisions, Departmental Revenue, Miscellaneous Revenue for the year then ended, and notes to financial statement and general information submitted.

The appropriation accounts were submitted to the Auditor-General in terms of Section 13 of the State Finance Act, 1991.

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

2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 12 & 13 of the State Finance Act, 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.

3. AUDITOR'S RESPONSIBILITY

My responsibility is to express an opinion on these financial statements based on our audit. I conducted our 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 our audit opinion.

4. AUDIT FINDINGS

I draw attention to the following matters:

4.1. EMPHASIS OF MATTERS

4.1.1 Expenditure

(i) 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).

One main division was exceeded by an amount of N\$ 97 832.14 (0.05%) which is unauthorised in terms of Section 6(a)(ii) of the Act.

Although Treasury approval was obtained to utilise certain expected savings for the defrayal of excess expenditure through virements during the year, eight (8) subdivisions were exceeded by a total amount of N\$ 330 877.39 which is unauthorised in terms of Section 6(a)(iii) of the Act.

Although Tender Board exemption was granted for acquiring goods and services which could not reasonably be procured through Tender procedures, the Ministry exceeded the approved exemption amount on Travel and Subsistence allowances with N\$ 2 524 372.60 and Utilities with N\$ 38 371 911.

It is recommended that the Accounting Officer should implement budgetary control measures to avoid unauthorised expenditure.

(ii) Adjustments

The Manual journals to the total value of N\$ 87 804 906.68 were passed during and after April 2013 (adjustment period) to move expenditure that was incurred at remuneration to other various expenditures codes which realized savings.

It is recommended that the Accounting Officer should report expenditure incurred as they have occurred and not reallocate expenditure through manual journals.

Management Comments

In his response the Accounting Officer agreed that the manual journals to the value of N\$ 87 804 906.68 were passed during the adjustment period to move expenditure that was incurred at Remuneration to other expenditure codes which realized savings. The Accounting Officer further indicated that this was done through the Ministry of Finance and authorization from the National Planning Commission to absorb the unbudgeted salary increases. The Ministry also received a request to pass a journal to the Contingency Provision on the same issue.

4.2 Bills Payable

The Accounting Officer reported an outstanding cheque list of N\$ 4 384 880.49, but the suspense account, has an outstanding balance of N\$ 2 910 778.22 as at 31 March 2013.

It is recommended that the difference of N\$ 1 474 102.27 be explained by the Accounting Officer.

Management Comments

In his response the Accounting Officer reported that the difference between the General Ledger balance and the list of outstanding cheques of N\$ 1 451 407.89 was the result of a journal that was passed to correct an amount double credited to the Bills Payable amounting to N\$ 3 642 668.09 and only N\$ 2 710 91 was reversed (difference of N\$ 931 756.09). Secondly, an amount of N\$ 519 651.80 is a debit done by the Ministry of Finance which was communicated and requested to rectify but was not done by closing of the financial year.

4.3 Non - Submission of Vouchers and Annual Report Statements

The Ministry transferred the following amounts to Attaché offices in China and Democratic Republic of Congo (DRC) as follows:

DA Name	Date	Amount in	Amount in
		US\$	N\$
China	09/05/2012	169 500	1 345 168.95
China	12/09/2012	65 000	534 976.00
DRC	22/05/2012	99 000	775 764.00
DRC	10/11/2012	55 086	459 517.47
Total		388 586	3 115 426.42

However, the returns were not submitted for audit purposes neither were they posted to the General Ledger.

It is recommended that the Accounting Officer should submit all annual statements and accounts for audit and reporting purposes as stipulated in Circular D12/2010 of the Auditor-General and Section 12(1)(d) of the State Finance Act, 1991.

Management Comments

In his response the Accounting Officer indicated that the accounting records / returns from the Mission in DRC are prepared by a financial official from the Ministry of Foreign Affairs at our Namibian mission. Despite numerous efforts and requests to forward the monthly returns, no response was forthcoming; hence no journals could be posted to the General Ledger. However, the Ministry managed to resolve the problem and journals were processed during the 2013/2014 financial year.

The Accounting Officer also indicated that the tour of duty of the Defence Attaché to China ended during the financial year under review and was not immediately replaced. No expenses (apart from bank charges) were incurred during that period, and operations continued when the new Defence Attaché was deployed during the 2013/2014 financial year.

4.4 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.

Main Division	Appropriation Account	Approved Virements	Difference
	N\$	N\$	N\$
01 - Office of the Minister	(4 406 820)	(4 407 620)	800
02 - Administration	24 829 663	25 395 835	(566 172)
03 - Training	3 918 669	4 526 851	(608 182)
04 - Army	(20 981 874)	(20 585 940)	(395 934)
05 - 21 st Guard Battalion	28 204 580	27 730 400	474 180
06 - Air Force	13 973 674	13 899 774	73 900
07 - Military Hospital	(41 860 000)	(41 870 000)	10 000
08 - Navy	8 888 300	9 010 700	(122 400)
09 - Defence Attaché	(12 566 192)	(13 700 000)	1 133 808

It is recommended that the Accounting Officer should ensure that the approved virements in the appropriation accounts agree with those approved by Treasury.

Management Comments

In his response the Accounting Officer indicated that the Ministry requested for two (2) virements during the 2012/2013 financial year. After both virements were approved by Treasury, it was realised that some anticipated savings were not available any more as funds were not properly reserved on the Integrated Financial Management System (IFMS). As the expected savings were no longer available, the defrayal of excess expenditure could not be covered.

However, internal control measures have been put in place to prevent this from happening in the future.

5. OTHER MATTERS

5.1 HIV/AIDS

The Accounting Officer reported that the Ministry did not incur expenditure on HIV/AIDS. However, the audit found that the Ministry has incurred expenditure amounted to N\$ 249 996.00 in respect of HIV/AIDS.

It is recommended that the Accounting Officer should explain why the expenditure incurred on HIV/AIDS was not disclosed.

Management Comments

In his response the Accounting Officer accepted the omission as an oversight on the non-reporting of expenditure in respect of HIV/AIDS and apologised for the oversight.

5.2 Tender Board Exemption

Although Tender Board exemption was granted for purchases of furniture with tender exemption No. E1/5-2/2012, the Accounting Officer failed to report the actual expenditure incurred.

It is recommended that the Accounting Officer should explain why the expenditure incurred was not reported.

Management Comments

In his response the Accounting Officer indicated that the specific expenditure was only incurred during the 2013/2014 financial year because of the block on expenditure by the Ministry of Finance during the financial year under review.

6. ACKNOWLEDGEMENT

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

7. UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Defence for the financial year ended 31 March 2013 in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act of 1991.

In my opinion the financial statements fairly represent the receipts and payments of Vote 08 for the year ended 31 March 2013, and in all material respects the receipts and payments have been applied for the purposes intended by the National Assembly and conform to the authorities which govern them.

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

OFFICE OF THE AUDITOR-GENERAL
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Private Bag 13299
WINDHOEK
NAMIBIA

8. FINANCIAL STATEMENTS

8.1 Appropriation account

Service	2012/2013					2011/2012
	Authorised expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percent -age		
N\$	N\$	N\$	N\$	%	N\$	
01. Office of the Minister:						
Original budget	8 808 000					
Less: Virement	(4 406 820)	4 401 180	4 400 533.34	646.66	0.01	6 596 865.34
02. Administration:						
Original budget	428 844 000					
Plus: Virement	24 829 663	453 673 663	453 672 102.29	1 560.71	0.00	370 097 659.43
03. Training:						
Original budget	184 582 000					
Plus: Virement	3 918 669	188 500 669	188 598 501.14	(97 832.14)	(0.05)	201 387 452.72
04. Namibian Army:						
Original budget	2 021 714 000					
Less: Virement	(20 981 874)	2 000 732 126	2 000 631 442.50	100 683.50	0.01	2 045 445 673.02
05. 21st Guard Battalion:						
Original budget	190 325 000					
Plus: Virement	28 204 580	218 529 580	218 485 179.40	44 400.60	0.02	208 503 077.84
06. Namibian Air Force:						
Original budget	219 056 000					
Plus: Virement	13 973 674	233 029 674	232 997 787.86	31 886.14	0.01	192 741 265.18
07. Military Hospital:						
Original budget	107 846 000					
Less: Virement	(41 860 000)	65 986 000	65 966 192.25	19 807.75	0.03	52 777 308.06
08. Namibian Navy:						
Original budget	192 863 000					
Plus: Virement	8 888 300	201 751 300	201 731 482.81	19 817.19	0.01	177 136 146.12

ANNEXURE A (continued)

Appropriation account (continued)

2012/2013					2011/2012	
Service	Authorised expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
	N\$	N\$	N\$	%	N\$	
09. Defence Attaché						
Original budget	60 500 000					
Less: Virement	(12 566 192)	47 933 808	47 833 808.00	100 000.00	0.21	20 288 843.08
Total:	3 414 538 000	3 414 317 029.59	220 970.41	0.01	3 274 974 290.79	

8.2 Standard subdivisions

Subdivision	2012/2013			2011/2012
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational				
Current expenditure: Personnel				
001. Remuneration	1 706 067 980	1 706 059 481.65	8 498.35	1 655 239 362.18
002. Employer's contribution to GIPF and MPOOBPF	240 111 000	240 259 770.05	(148 770.05)	213 844 712.01
003. Other conditions of service	46 909 200	46 908 666.98	533.02	57 701 610.53
Total	1 993 088 180	1 993 227 918.68	(139 738.68)	1 926 785 684.72
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	39 435 000	39 403 372.60	31 627.40	34 687 400.23
022. Materials and supplies	248 805 780	248 593 602.90	212 177.10	233 032 238.07
023. Transport	133 583 270	133 546 419.61	36 850.39	112 753 429.88
024. Utilities	108 376 948	108 371 913.43	5 034.57	75 959 337.87
025. Maintenance expenses	113 736 775	113 736 636.45	138.55	145 679 553.80
026. Property rental and related charges	10 686 200	10 686 188.14	11.86	7 579 655.99
027. Other services and expenses	83 963 369	83 894 309.41	69 059.59	58 012 496.84
Total	738 587 342	738 232 442.54	354 899.46	667 704 112.68
Current expenditure: Subsidies, grants and other transfers				
041. International	214 176	214 174.35	1.65	384 849.75
042. Domestic	50 000	50 000.00	-	32 000.00
043. Government organisations	1 529 000	1 528 993.08	6.92	489 966.90
044. Individuals and non-profit organisations	5 870 281	5 870 258.97	22.03	6 599 987.45
Total	7 663 457	7 663 426.40	30.60	7 506 804.10
Total: Current expenditure	2 739 338 979	2 739 123 787.62	215 191.38	2 601 996 601.50
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	8 700 502	8 700 322.80	179.20	17 618 839.71
102. Vehicles	18 508 955	18 508 951.21	3.79	62 085 957.53
103. Operational equipment, machinery and plant	193 755 564	193 755 509.27	54.73	113 133 679.18
Total	220 965 021	220 964 783.28	237.72	192 838 476.42
Total: Operational expenditure	2 960 304 000	2 960 088 570.90	215 429.10	2 794 835 077.92

Standard subdivisions (continued)

Subdivision	2012/2013			2011/2012
	Authorised Expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Development				
Capital expenditure: Acquisition of assets				
103. Operational equipment, machinery and plant	252 734 000	252 733 819.68	180.32	339 162 158.24
105. Feasibility studies, design and supervision	800 000	799 990.10	9.90	999 693.21
107. Construction, renovation and improvements	200 700 000	200 694 648.91	5 351.09	139 977 361.42
Total: Development expenditure	454 234 000	454 228 458.69	5 541.31	480 139 212.87
GRAND TOTAL	3 414 538 000	3 414 317 029.59	220 970.41	3 274 974 290.79

8.3 Departmental revenue

Revenue for the year is as follows:

Revenue Heading	Estimate	Actual revenue 2012/2013	More/(Less) than estimated	Actual revenue 2011/2012
	N\$	N\$	N\$	N\$
Ministerial fines	450 000	404 489.44	(45 510.56)	350 191.65
Ministerial fines administration	-	(3 600.00)	(3 600.00)	(38 876.00)
Sale of serviceable stores and equipment	50 000	-	(50 000.00)	-
Lost equipment and stores	30 000	15 674.40	(14 325.60)	13 759.61
Miscellaneous	700 000	2 418 301.40	1 718 301.40	1 315 022.85
Private telephone calls	5 000	-	(5 000.00)	-
Hiring of helicopters	400 000	-	(400 000.00)	-
Total	1 635 000	2 834 865.24	1 199 865.24	1 640 098.11

8.4 Notes to the financial statements

8.4.1. Departmental revenue: Explanation of variations exceeding N\$ 100 000.

(i) Over-estimation

Hiring of Helicopter

The Ministry did not hire out any Helicopter due to continuous training and operational commitments.

(ii) Under-estimation

Miscellaneous

The amount of N\$ 1 718 301.40 above the estimated amount of N\$ 700 000 was interest generated from the letter of credit from the purchase of the Ultimate Building Machine.

9. GENERAL INFORMATION

9.1 Deviation from normal Tender Board procedures

Tender exemption (E1/5-1/2012) amounting to N\$ 395 835 000 was granted for the following goods and services for the period under review:

Description	Amount	Actual expenditure	Difference
	N\$	N\$	N\$
Travel and subsistence expenses	36 835 000	39 359 372.60	(2 524 372.60)
Material and supplies	90 000 000	20 595 564.79	69 404 435.21
Transport	50 000 000	20 067 083.71	29 932 916.29
Utilities	70 000 000	108 371 911.43	(38 371 911.43)
Maintenance expenses	70 000 000	63 736 635.45	6 263 364.55
Property rental and related charges	17 000 000	10 686 188.14	6 313 811.86
Other services & expenses	60 000 000	41 727 645.49	18 272 354.51
Grants contribution and other transfers	2 000 000	1 663 426.40	336 573.60
Total	395 835 000	306 207 828.01	89 627 171.99

9.2 Bank accounts

The aim of the bank accounts is to assist the Ministry to carry out the smooth transfer of daily allowances of members who serve outside the country and have completed their tour of duty, to cover expenses in respect of the Defence Intelligence Confidential Services and for the Defence attaché.

The Ministry operated the following bank accounts approved by Treasury. The Accounting Officer reported the following closing balances as at 31 March 2013:

Name of the Account	Banking institution	Balance at 31 March 2013 (Debit)/Credit
Ministry of Defence Fund	First National Bank, Namibia	N\$ 75 472.93
August 26 Trust	Nedbank of Namibia	N\$ 171 676.76
Namibia Defence Attaché	Commercial Bank, Ethiopia	US\$ 118 229.53
Embassy of Namibia	Bank China	RMB 66 985.80
Namibia Defence Office	First National Bank of South Africa	R 862 413.49
Embassy of Namibia (MOD)	Standard Bank Congo, Kinshasa	US\$ 14 909.88
Permanent Mission of Namibia to the United Nations	Bank of America	US\$ 115 345.62
Namibia Defence Attaché	Commerzbank Berlin, Germany	€ 180 583.92
Namibia Defence Attaché	Banco de Fomento, SARL, Luanda	US\$ 950 796.90
Namibia Defence Attaché	UniCredit Bank, Russia	RUR 358 246.78
Namibia Defence Attaché	Stanbic Bank, Harare, Zimbabwe	US\$ 37 700.72
Namibia Defence Attaché	First National Bank Botswana, Gaborone	US\$ 406 118.29
Namibia Defence Attaché	Royal Bank of Scotland, New Delhi, India	US\$ 883 329.53
Namibia Defence Attaché	Royal Bank of Scotland, New Delhi, India	INR 2 866 503.65
Embassy of Namibia	Banco do Brazil	US\$ 619 987.59

9.3 Vehicle Accidents

The Accounting Officer reported sixty six (66) vehicle accidents during the financial year under review. These vehicles were repaired at the total cost of N\$ 514 877.29. It is further reported that nineteen (19) vehicles which were involved in accidents with the value of N\$ 156 276.53 were not authorised. Furthermore, the Accounting Officer reported that an amount of N\$ 60 854.49 was recovered.

9.4 Capital Projects

The following were the development projects of the Ministry for the financial year under review.

Project Name	Approved Total Budget	Approved Appropriation 2012/2013	Total expenditure at 31/03/2012	Actual Expenditure 2012/2013	Total Expenditure at 31/03/2013	Expected Year of completion
Leopards Valley Military Base	N\$ 575 184 000	N\$ 25 000 000	N\$ 80 030 140.98	N\$ 24 999 999.16	N\$ 105 030 140.14	01/04/2020
Keetmanshoop Military Base	241 466 000	22 500 000	79 953 312.91	22 499 999.97	102 453 312.88	01/04/2020
Walvis Bay Naval Base	295 550 000	36 000 000	189 861 369.45	35 999 999.88	225 861 369.33	31/03/2020
Research and Development	5 657 655 000	252 734 000	2 109 133 531.37	252 733 819.68	2 361 867 351.05	01/03/2030
Karibib Airport Airforce Base	348 450 000	27 500 000	104 278 717.56	27 499 999.26	131 778 716.82	31/03/2020
Feasibility study, design and supervision of Military bases	24 725 000	800 000	2 699 639.92	799 999.10	3 499 639.02	31/03/2020
Oshivelo Army Battle School	395 750 000	8 000 000	9 049 404.80	7 999 999.53	17 049 404.33	31/03/2020
Gobabis Military Base	551 184 000	6 200 000	23 374 832.56	6 199 999.79	29 574 832.35	31/03/2020
Oluno Military Base	573 034 000	36 000 000	39 141 696.54	35 999 999.80	75 141 696.34	31/03/2020
Otiwarongo Military Base	545 434 000	15 000 000	-	14 999 999.29	14 999 999.29	31/03/2018
Rehabilitation of old Bases	615 250 000	12 000 000	75 895 295.25	11 999 999.57	87 895 294.82	31/03/2020
General Military Referral Hospital	328 005 000	200 000	-	194 652.94	194 652.94	01/04/2018
Osona Military Base	115 000 000	7 300 000	-	7 299 999.74	7 299 999.74	31/03/2023
Mpacha Military base	545 434 000	5 000 000	-	4 999 999.98	4 999 999.98	31/04/2021
Total	5 154 466 000	454 234 000	2 713 417 941.34	454 228 458.69	3 167 646 409.03	

9.5 Suspense Accounts

The final ledger shows eleven (11) suspense account balances of the Ministry as at 31 March 2013 of which three (3) had credit balances and eight (8) had debit balances. The following accounts were in excess of N\$ 100 000:

Suspense account	Debit/(Credit)
	N\$
Defence Attaché abroad	54 960 053.60
S & T Advance Suspense Account	2 161 973.96
Rejection Account	1 355 888.30
Bills Payable	(2 910 778.22)
FIS	(3 075 126.46)

9.6 Bursary and Study Assistance

The Accounting Officer reported that the Ministry granted bursaries and study assistance to four hundred and eighteen (418) staff members to the amount of N\$ 6 759 060.96 for qualifying courses. Furthermore, the Accounting Officer reported that three hundred and thirty three (333) staff members were granted bursaries and study assistance in pursuance of short courses to the total amount of N\$ 1 412 843.59.

WINDHOEK, 2013-12-06

P. SHIVUTE
ACCOUNTING OFFICER