



**REPUBLIC OF NAMIBIA**



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

Published by authority

Price (Vat excluded) N\$ 26.00  
Report no: 2017/29



**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 Land Reform 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.

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

**WINDHOEK, April 2017**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**



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## DEFINITIONS

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





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

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**1. REPORT ON THE FINANCIAL STATEMENTS**

**1.1 INTRODUCTION**

This report on the accounts of the Ministry of Land Reform 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 Land Reform for the financial year ended 31 March 2016. These financial statements comprise the following statements submitted for the year then ended:

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

The appropriation account was submitted by the Accounting Officer 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 provided 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 Section 12 and 13 of the State Finance Act, Act 31 of 1991 and relevant 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 audit opinion.

## **1.4 KEY AUDIT FINDINGS**

### **1.4.1 Unauthorised expenditure**

The following unauthorised expenditure occurred during the financial year and is hereby reported as such in terms of Section 27(6)(a) of the Act:

Although Treasury approval was obtained to utilize certain expected savings for the defrayal of excess expenditure by way of virements during the year, fourteen (14) operational subdivisions were exceeded by a total amount of N\$ 1 658 098.86 which 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 always review the financial position of the vote and take necessary actions to avoid over-expenditure, thus forseen excess expenditure should be avoided by virementing forseen savings.

### **Management comment**

In his response on the draft report, the Accounting Officer indicated that the late posting of salaries to the general ledger especially during March contributes to the unauthorised expenditure.

### **1.4.2 Audit differences**

*Treasury Instruction BB0101 states that "An Accounting Officer, who, under section 8 of the Act is charged with the general financial administration of a vote and state money under his control, shall be responsible for the accuracy of the accounting records, accounts and other financial documents under his control..."*

The following differences were discovered during the audit:

- **Miscellaneous Revenue**

The Accounting Officer reported actual miscellaneous revenue amounting to N\$ 24 411 016, however the Revenue Ledger reflects actual miscellaneous revenue of N\$ 20 480 529.92, leaving an unexplained difference of N\$ 3 930 486.08.

#### 1.4.4 Subsistence Advances

The subsistence and travelling advance debit balance list reflects an amount of N\$ 129 711.75 whilst the subsistence and travelling advance suspense account reflects an amount of N\$ 374 815.00, leaving an unexplained difference of N\$ 245 103.25.

It is recommended that the Accounting Officer should always reconcile the S&T Advance Suspense Account with the actual outstanding DSA advances as reflected in the DSA System (Debit Balance List) at the end of the financial year and rectify the differences identified before the closing of the books.

#### Management comment

In his response on the draft report, the Accounting Officer indicated that the difference of N\$ 245 103.25 is due to balance brought forward since April 2012. The Ministry is still in the process to reconcile the account.

#### 1.4.5 Suspense Accounts

Thirteen (13) suspense accounts had outstanding balances at the end of the financial year, six (6) with debit balances and seven (7) with credit balances. The following suspense accounts were in excess of N\$ 100 000:

Details	Balance Debit/(Credit)
	N\$
Receipt suspense	(436 939.13)
S&T advance suspense account	374 815.00
Bills Payable	(611 672.75)
Electronic Fund Transfer Clearing Account (EFT)	(131 393.50)
Taxcode	(539 907.52)

It is recommended that the Accounting Officer should reconcile all the suspense accounts and suspense control accounts during the financial year and clear the balances before the closing of the books.

#### Management comment

In his response on the draft report, the Accounting Officer indicated that the Ministry started with the training of staff members on the reconciliations. The reconciliation of Receipt suspense account is a challenge due to balances brought forward.

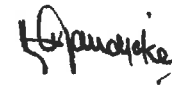
### 1.5 ACKNOWLEDGEMENT

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

## **1.6 UNQUALIFIED AUDIT OPINION**

I certify that I have audited the financial statements of the Ministry of Land Reform, for the financial 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 Financial Act, 1991(Act 31 of 1991).

In my opinion, the financial statements present fairly, in all material respects the financial position of the Ministry of Land Reform as at 31 March 2016, and their financial performance and their receipts and payments for the year then ended in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act, 1991 (Act 31 of 1991).



**WINDHOEK, April 2017**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

## 1. AUDITED FINANCIAL STATEMENTS

## 1.1 Appropriation account

Service	2015/2016					2014/2015
	N\$	Authorized expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percentage	
	N\$	N\$	N\$	N\$	%	N\$
<b>01. Office of the Minister:</b>						
Original budget	6 619 000					
Plus: Virement	920 187					
Less: Suspension	(1 027 198)	6 511 989	6 336 217.54	175 771.46	2.70	6 769 890.01
<b>02. Administration:</b>						
Original budget	78 729 000					
Less: Virement	(10 925 214)					
Less: Suspension	(17 378 482)	50 425 304	49 158 913.50	1 266 390.50	2.51	51 038 598.89
<b>03. Resettlement:</b>						
Original budget	12 464 000					
Plus: Virement	279 527					
Less: Suspension	(1 464 000)	11 279 527	9 989 882.72	1 289 644.28	11.43	10 443 778.04
<b>04. Valuation and Estate Management:</b>						
Original budget	14 238 000					
Plus: Virement	2 460 288					
Less: Suspension	(1 634 679)	15 063 609	14 833 413.60	230 195.40	1.53	12 360 509.52
<b>05. Land Reform:</b>						
Original budget	855 216 000					
Less: Virement	(3 266 329)					
Less: Suspension	(11 131 233)	840 818 438	439 625 699.04	401 192 738.96	47.71	401 920 398.30
<b>06. Survey and Mapping:</b>						
Original Budget	40 310 000					
Less: Virement	(96 490)					
Less: Suspension	(5 299 780)	34 913 730	34 780 564.86	133 165.14	0.38	29 898 420.35
<b>07. Deeds Office:</b>						
Original budget	10 976 000					
Plus: Virement	4 161 749					
Less: Suspension	(808 038)	14 329 711	13 871 265.51	458 445.49	3.20	10 743 324.82
<b>08. Planning, Research, Training and Information Services:</b>						
Original budget	9 051 000					
Plus: Virement	2 180 679					
Less: Suspension	(1 373 777)	9 857 902	9 525 252.72	332 649.28	3.37	8 111 957.04
<b>09. Regional Offices:</b>						
Original budget	46 140 000					
Plus: Virement	8 050 931					
Less: Suspension	(4 181 349)	50 009 582	49 700 041.14	309 540.86	0.62	45 656 782.50
<b>10. Information Technology:</b>						
Original budget	4 190 000					
Less: Virement	(1 792)					
Less: Suspension	(603 000)	3 585 208	3 508 475.24	76 732.76	2.14	4 034 298.76
<b>GRAND TOTAL</b>		<b>1 036 795 000</b>	<b>631 329 725.87</b>	<b>405 465 274.13</b>	<b>39.11</b>	<b>580 977 958.23</b>

## 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\$
<b>Operational:</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	125 589 256	125 748 414.78	(159 158.78)	106 279 958.92
002. Employer's contribution to GIPF	14 403 758	13 565 574.70	838 183.30	11 806 333.59
003. Other conditions of service	778 284	984 673.61	(206 389.61)	1 851 752.07
005. Employers contribution to the social security	1 736	891.56	844.44	-
<b>Total</b>	<b>140 773 034</b>	<b>140 299 554.65</b>	<b>473 479.35</b>	<b>119 938 044.58</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence expenses	8 446 988	7 858 408.74	588 579.26	7 393 675.64
022. Materials and supplies	2 153 905	2 042 689.06	111 215.94	2 064 756.74
023. Transport	6 519 366	6 346 464.94	172 901.06	7 320 809.40
024. Utilities	9 851 000	9 646 057.90	204 942.10	9 023 410.55
025. Maintenance expenses	376 906	298 729.51	78 176.49	764 229.24
026. Property rental and related charges	526 962	501 370.91	25 591.09	386 604.21
027. Other services and expenses	5 750 199	5 437 988.70	312 210.30	8 796 411.83
<b>Total</b>	<b>33 625 326</b>	<b>32 131 709.76</b>	<b>1 493 616.24</b>	<b>35 749 897.61</b>
<b>Current expenditure: Membership fees and subscriptions</b>				
041. International	972 303	33 302.80	939 000.20	676 576.03
<b>Total:</b>	<b>972 303</b>	<b>33 302.80</b>	<b>939 000.20</b>	<b>676 576.03</b>
<b>Total: Current expenditure</b>	<b>175 370 663</b>	<b>172 464 567.21</b>	<b>2 906 095.79</b>	<b>156 364 518.22</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	1 168 405	1 033 029.40	135 375.60	901 452.29
102. Vehicles	-	-	-	3 062 901.00
<b>Total:</b>	<b>1 168 405</b>	<b>1 033 029.40</b>	<b>135 375.60</b>	<b>3 964 353.29</b>
<b>Total: Operational expenditure</b>	<b>176 539 068</b>	<b>173 497 596.61</b>	<b>3 041 471.39</b>	<b>160 328 871.51</b>
<b>Development:</b>				
<b>Capital expenditure: Goods and other services</b>				
022. Materials and supplies	1 748 000	1 048 274.66	699 725.34	821 653.79
027. Other services and expenses	24 836 932	24 160 181.45	676 750.55	18 617 560.56
<b>Total</b>	<b>26 584 932</b>	<b>25 208 456.11</b>	<b>1 376 475.89</b>	<b>19 439 214.35</b>

## ANNEXURE A (continued)

Subdivision	2015/2016			2014/2015
	Authorised expenditure	Actual expenditure	Under expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	1 520 000	678 099.46	841 900.54	2 926 966.87
103. Operational equipment, machinery and plants	1 178 000	1 159 688.13	18 311.87	75 377.66
105. Feasibility studies, design and supervision	6 074 000	5 933 237.41	140 762.59	1 974 006.43
107. Constructin, renovation and improvement	19 683 000	19 078 295.15	604 704.85	21 249 385.41
133. Public and departmental enterprises and private industries	805 216 000	405 774 353.00	399 441 647.00	374 984 136.00
<b>Total</b>	<b>833 671 000</b>	<b>432 623 673.15</b>	<b>401 047 326.85</b>	<b>401 209 872.37</b>
<b>Total: Development expenditure</b>	<b>860 255 932</b>	<b>457 832 129.26</b>	<b>402 423 802.74</b>	<b>420 649 086.72</b>
<b>GRAND TOTAL</b>	<b>1 036 795 000</b>	<b>631 329 725.87</b>	<b>405 465 274.13</b>	<b>580 977 958.23</b>

### 1.3 Departmental 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\$
Miscellaneous	250 000	20 480 529.92	20 230 529.92	11 648 614.79
Permission to occupy fees	-	40.50	40.50	-
Sale of Maps	600 000	195 377.00	(404 623.00)	175 805.68
Deeds Fees	5 000 000	7 694 910.65	2 694 910.65	7 360 274.85
Survey or General	-	-	-	32 289.04
Investigation Fees: Survey General	310 000	582 657.00	272 657.00	345 240.59
Service rendered	-	-	-	776.25
Permission to occupy	-	-	-	480.00
<b>Total</b>	<b>6 160 000</b>	<b>28 953 515.07</b>	<b>22 793 515.07</b>	<b>19 563 481.20</b>

### 1.4 NOTES TO THE FINANCIAL STATEMENTS

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

#### Underexpenditure

##### Main Division 01: Office of the Minister (N\$ 175 771.46 – 2.70%)

Underexpenditure was due to some trips which could not be undertaken by the Political Office Bearers.

##### Main division 02: Administration (N\$ 1 266 390.50 – 2.51%)

Underexpenditure was due to the following:

- Late posting of Personnel Expenditure to the general ledger before the closing of the financial year.
- The underexpenditure was caused by Travel and Subsistence Allowance funds on FDC reports that are not accurate because the expenses incurred are not posted daily to the general ledger. This causes confusion because the funds available on Fund Distribution Certificate (FDC) report and the funds available on the DSA module always differ.

- Invoices of utilities that were not received on time before the closing of the financial year.
- The amount was not sufficient to pay maintenance expenses invoices therefore payment was made out of the Development Budget under project Improvement of Offices and Assigned House.
- The Ministry waited for the signed contract for renting of office space in Omustai Region to pay the invoices.
- Less Other Services and Expenses expenditure than expected.
- The payment for the purchasing of computer equipment was processed for payment on the 31 March 2016 but not approved at Ministry of Finance.

**Main Division 03: Resettlement (N\$ 1 289 644.28 – 11.43%)**

Underexpenditure was due to the following aspects:

- An underexpenditure was realized because of the late posting of Personnel Expenditure to the general ledger before the closing of the financial year.
- An amount to cover the excess on Main Division two (2) included within the virement number VR15/160 was not posted by Treasury.
- The funds on FDC reports that are not accurate because the expenses incurred are not posted daily to the general ledger. This causes confusion because the funds available on FDC report and the funds available on the DSA module always differ.
- The payment for newspapers were processed on IFMS on the 31 March 2016 but not approved at Ministry of Finance.
- Invoices that were not received on time before the closing of the financial year.

**Main Division 05: Land Reform (N\$ 401 192 738.96 – 47.71%)**

Underexpenditure was due to late posting of Personnel Expenditure to the general ledger before the closing of the financial year.

**Main Division 07: Deeds Office (N\$ 458 445.49 – 3.20%)**

Underexpenditure was due to the following aspects:

- Late posting of Personnel Expenditure to the general ledger before the closing of the financial year.
- The funds on FDC reports that are not accurate because the expenses incurred are not posted daily to the general ledger. This causes confusion because the funds available on FDC report and the funds available on the DSA module always differ.

**Main Division 08: Planning and Research (N\$ 332 649.28 – 3.37%)**

Underexpenditure was due to the following aspects:

- Two Development Planners were only employed in August 2015 while budget provisions were made since April 2015.
- Late posting of Personnel Expenditure to the general ledger before the closing of the financial year.
- Some trips did not take place as planned, some trade shows were only attended by Regional staff members instead of staff members from the Head Office.



**Main Division 10: Information Technology (N\$ 76 732.76 – 2.14%)**

Unexpenditure was due to the following aspects:

- Late posting of Personnel Expenditure to the general ledger before the closing of the financial year.
- An underexpenditure was realized because of the late posting of Personnel Expenditure to the general ledger before the closing of the financial year, however, virement number VR15/160 was not posted to the general ledger by Treasury, therefore the underexpenditure of N\$ 17 877 06.
- The Analyst Programmer resigned and the budget for leave gratuity was not sufficient to cover the excess of N\$ 67 676 42.

**2.2 Revenue explanations for variances exceeding N\$ 200 000 between the estimate and actual revenue.**

**i) Underestimation**

**Deeds fees (N\$ 2 694 910.65)**

The influx in the property market resulted in the increase of revenue.

**Investigation fees (N\$ 272 657.00)**

There was an upward review of the fees, hence the variance.

**Miscellaneous revenue (N\$ 20 230 529.92)**

Refund of land tax from April 2015 until February 2016.

**ii) Overestimation**

**Sale of Maps (N\$ 404 623)**

The policy on fundamental data sets that make such data free reduced the revenue accruing from this source. The Ministry now only charges the cost of providing the data.

**2. GENERAL INFORMATION**

**2.1 Commissions and Special Committees**

The Accounting Officer reported that during the financial year under review the Ministry paid sitting allowance, transport, catering expenses, annual report expenses, training and workshops for Commissions and Special Committees totalling N\$ 6 606 203.16.

**2.2 Outstanding Commitments**

The Ministry had one (1) outstanding commitment to the value of N\$ 18 682.53 as at 31 March 2016.

### 2.3 Capital Projects

The following were development projects of the Ministry for the financial year:

Project name	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\$	
Land Purchase Programme Ongoing	3 006 528 000	1 100 711 948.94	805 216 000	405 774 353.00	1 506 486 301.94	31/03/2020
Resettlement Sub-Programme	136 650 000	68 754 709.24	5 289 000	4 452 484.01	73 207 193.25	31/03/2019
Flexible Land Tenure System	103 058 000	6 256 008.02	2 072 932	1 231 802.83	7 487 810.85	31/03/2023
Development of Communal Areas	524 491 000	90 229 237.17	10 106 000	9 935 766.77	100 165 003.94	31/03/2018
Intergrated Regional Land Use Planning	61 744 000	-	978 000	494 978.81	494 978.81	31/03/2020
Nationwide Integrated Geodesy	83 658 000	17 618 685.63	7 949 000	7 948 992.30	25 567 677.93	31/03/2020
Namibia Land Information System	9 613 000	1 425 740.43	325 000	321 148.96	1 746 889.39	31/03/2019
Delimitation of Namibian Continental Shelf	80 000 000	30 746 338.05	1 004 000	993 207.74	31 739 545.79	31/03/2019
Development of National Fundamental Data Sets	239 603 000	57 755 185.40	7 079 000	7 070 316.59	64 825 501.99	31/03/2019
Construction of the Ministerial Headquarters in Windhoek	109 210 000	128 747 983.82	339 000	338 999.97	129 086 983.79	31/03/2018
Construction of the Ministerial Regional Office in Opuwo	36 976 000	23 323 421.98	1 174 000	741 381.00	24 064 802.98	31/03/2019
Construction of the Ministerial Regional Office in Rundu	55 303 000	23 054 775.86	3 708 000	3 692 927.45	26 747 703.31	31/03/2019
Construction of the Ministerial Regional Office in Outapi	43 700 000	-	500 000	415 409.27	415 409.27	31/03/2019

## ANNEXURE A (continued)

Project name	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\$	N\$
Construction of the Ministerial Regional Office in Katima Mulilo	168 507 000	-	7 339 000	7 279 106.54	7 279 106.54	-
Construction of the Ministerial Regional Office in Omuthiya	49 365 000	-	500 000	500 000.00	500 000.00	31/03/2019
Construction of the Ministerial Regional Office in Eenhana	38 975 000	-	500 000	499 114.19	499 114.19	31/03/2019
Improvement of Offices and Assigned Official's Houses	17 038 000	1 899 636.00	653 000	651 788.14	2 551 424.14	31/03/2019
Renovation to the Deeds Office of the Surveyor General	29 116 000	6 794 757.90	1 950 000	1 933 441.49	8 728 199.39	31/03/2019
Feasibility Studies for the Construction of the Ministerial Regional Offices	38 333 000	-	3 200 000	3 193 573.52	3 193 573.52	-
Upgrading of Computerized Deeds Registration System to Version Cdrs 3.0	29 000 000	-	374 000	363 336.68	363 336.68	31/03/2020
<b>Total</b>	<b>4 860 868 000</b>	<b>1 557 318 428.44</b>	<b>860 255 932</b>	<b>457 832 129.26</b>	<b>2 015 150 557.70</b>	

#### 2.4 Contributions by the Government

During the financial year under review, the Ministry donated lucerne bales and farm implements worth N\$ 398 450 to resettled farmers.

#### 2.5 Exemption from normal Tender Board procedures

During the financial year under review, the Ministry procured goods and services through approved exemptions from normal Tender Board procedures amounting to N\$ 229 387 900. The following exemptions were approved by the Tender Board:

Exemption number	Description	Approved exemption	Actual expenditure	Difference
		N\$	N\$	N\$
E1/16-1/2015	Annual Exemption	72 103 900	34 732 185.27	37 371 714.73
E1/16-2/2015	Purchase furniture for political office bearers	112 000	64 789.00	47 211.00
E1/16-3/2015	Fleet Management System	6 672 000	3 743 514.08	2 928 485.92
E1/16-4/2015	Fencing of Resettlement Farms	150 000 000	13 951 402.54	136 048 597.46
E1/16-5/2015	Review of National Resettlement Policy	500 000	-	500 000.00
<b>Total</b>		<b>229 387 900</b>	<b>52 491 890.89</b>	<b>176 896 009.11</b>

## 2.6 Points keeping stock and stock taking

The Ministry has twenty one (21) points keeping stock and stock taking was conducted at all points except Katima Mulilo Regional Office, Rundu Regional Office, Directorate of survey and Mapping and Tsumeb Regional Office. Furthermore, during the stock taking a total surplus of N\$ 487 598.46, a deficiency of N\$ 62 109.46 and N\$ 281 595.00 of obsolete or worn out stock were found.

## 2.7 Cost of damages to vehicles

The Accounting Officer reported seventeen (17) vehicles, of which ten (10) were repaired at a total cost of N\$ 301 536.41 and seven (7) were still to be repaired.

## 2.8 Losses through irregularities by persons employed by the Government

The Accounting officer reported six (6) cases of losses through irregularities by persons employed by the Government during the financial year under review amounting to N\$ 64 927.

## 2.9 Wellness

During the financial year under review the Ministry spent N\$ 29 481.80 on wellness related activities.

## 2.10 Suspense Accounts

The following Suspense Accounts had balances as at 31 March 2016:

Details	Balance Debit/(Credit)
	N\$
Receipt suspense	(436 939.13)
RD cheques	78 030.75
S&T advance suspense account	374 815.00
Rejection account	(27 922.80)
Bills payable	(611 672.75)
Electronic fund transfer clearing account (EFT)	(131 393.50)
Social security	1 431.11
Taxcode	(539 907.52)
Pension funds: GIPF	(81 988.80)
First National Bank (Windhoek)	8 188.40
Bank Windhoek Main Branch	5 590.00
Debt establishment	(4 154.90)
First National Bank-Build Together	2 741.20

## 2.11 Performance Information

The Accounting Officer reported that the Ministry has a Strategic Plan in place and Performance agreements were signed during the year under review.