



REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF HIGHER EDUCATION,
TRAINING AND INNOVATION
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017**

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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 specified
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)
Materiality:	Is a concept or convention relating to the importance or significance of an amount, transaction, or discrepancy that effects the decision of the user.

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 Higher Education, Training and Innovation for the financial year ended 31 March 2017 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 2018

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

DEFINITIONS

<p>Types of Audit Opinions:</p>	<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. Auditor's do not express an opinion on the financial position of an O/M/A 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 statement 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>
<p>Treasury:</p>	<p>Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).</p>
<p>Vote:</p>	<p>Represents an Office/Ministry/Agency.</p>
<p>Appropriation Act:</p>	<p>Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.</p>
<p>Appropriation Account:</p>	<p>Government Income and Expenditure statement, showing on receipt side the estimated budgeted amounts and on the expenditure side the actual expenditure amounts and the difference thereof.</p>
<p>Standard sub-division:</p>	<p>Government balance account, showing balances incurred on each account/activity.</p>
<p>Suspension:</p>	<p>Reduction on budget (Treasury may from time without or suspend any amount in an estimate of expenditure).</p>
<p>Virement:</p>	<p>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.</p>
<p>Unauthorised Expenditure:</p>	<p>Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.</p>
<p>Underexpenditure:</p>	<p>Saving on the budget.</p>
<p>Miscellaneous Revenue:</p>	<p>All revenue collected and not having a specified revenue code.</p>
<p>Tender Board Exemptions:</p>	<p>To free from an obligation (Tender Board Regulations) to which others are subjected.</p>
<p>Commitments:</p>	<p>Funds reserved to acquire goods or services from a supplier.</p>
<p>Suspense accounts:</p>	<p>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.</p>

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF HIGHER EDUCATION, TRAINING AND INNOVATION
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017**

1. REPORT ON THE FINANCIAL STATEMENTS

1.1 INTRODUCTION

This report on the accounts of the Ministry of Higher Education, Training and Innovation for the financial year ended 31 March 2017, 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 Higher Education, Training and Innovation for the financial year ended 31 March 2017. These financial statements comprise the following statements submitted for the year then ended:

- Appropriation account;
- Standard subdivisions;
- Departmental revenue;
- Notes to financial statements; 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 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, 1991 (Act 31 of 1991) and relevant legislation, and for such internal controls as management determines it necessary to enable the preparation of financial statements that are free from material misstatements, 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 of 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 misstatements.

Powers and duties

Section 25(1)(c) of the State Finance Act, 1991, provides that the Auditor-General should satisfy himself/herself 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 misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls 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 controls.

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 Expenditure

(i) Underexpenditure

Treasury Instructions DC0202 stipulates that *"when drawing up draft estimates Accounting Officers and their Financial Advisers shall take note of and guard against that more funds than can reasonably be spent shall not be requested"*.

However, the total budget of the Ministry was underspent with an amount of N\$ 813 398 222.44 (23.25%) which is contrary to Treasury Instructions DC 0202.

It is recommended that the Accounting Officer should put measures in place to avoid underexpenditure and ensures that planned programmes are implemented and should comply with Treasury Instructions DC 0202.

Management comment

In his response on the draft report, the Accounting Officer indicated that control measure are in place but was as a result of the financial crisis experienced by the country. The funds requested by institutions for March 2017 of N\$ 807 710 604 was not honoured and payments were cancelled by the Ministry of Finance at the end of the financial year, which resulted in the high percentage of underexpenditure of 23%.

(ii) Unauthorized expenditure

The following unauthorised expenditure occurred during the financial year and is hereby reported as such in terms of Section 27(a) of the State Finance Act, Act 31 of 1991:

- (a) One (1) main division was exceeded with a total amount of N\$ 303 093.09 which is unauthorised in terms of Section (6) (a) (ii) of the Act; and
- (b) Although Treasury approval was obtained to utilise certain expected savings for the defrayal of excess expenditure through virements during the year, five (5) operational subdivisions were exceeded by an amount totalling N\$ 790 058.26 which is unauthorised in terms of Section 6 (a) (iii) of the State Finance Act, 1991.

It is recommended that the Accounting Officer should monitor the budget regularly in order to avoid unauthorised expenditure.

1.4.2 Outstanding subsistence advances

Treasury Instruction HB 0505 stipulates that a claim for subsistence and other anticipated expenditure shall be submitted within 30 days after a person returned to his headquarters and monthly by a person who is elsewhere for a long period. Advances which are not standing advances shall be set off against claims for subsistence and other expenditure, and should the claim be less than the advance, the difference shall be paid immediately by the relevant person.

- It was noted that the Accounting Officer did not implement the recommendations by the Auditor-General as reported in previous year audit report to recover the outstanding balances as required by Treasury Instruction HB 0505 during the year under review. The records provided by the Accounting Officer indicate that all outstanding balances reported during the previous financial year were only recovered in 2017/2018 financial year. This is a clear indication that the Accounting Officer did not comply with Treasury Instruction HB 0505.
- It was further observed that the record of employees with outstanding subsistence advances (Debit Balance list) reflected an outstanding subsistence advance balance totalling to N\$ 83 234.63 at 31 March 2017 and the suspense account reflected an amount of N\$ 144 227.11, thus, a difference of N\$ 60 992.48 between the two records. The Accounting Officer did not explain the difference of N\$ 60 992.48.

It is recommended that the Accounting Officer should ensure that Treasury Instruction HB 0505 is adhered to and the Ministry is taking the necessary steps to recover the outstanding advances as required by Treasury Instruction HB 0506 and should explain the difference of N\$ 60 992.48.

Management comment

No Comment was provided by the Accounting Officer.

1.5 ACKNOWLEDGEMENT

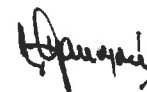
I would like to express my appreciation for the courtesy extended and assistance rendered by the staff of the Ministry of Higher Education, Training and Innovation during the audit.

1.6 UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Higher Education, Training and Innovation for the financial year ended 31 March 2017 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).

In my opinion, the financial statements present fairly in all material respects, the financial position of the Ministry of Higher Education, Training and Innovation for the financial year ended 31 March 2017 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) as at 31 March 2017 and its financial performance and its receipts and payments for the year ended in accordance with the State Finance Act, 1991.

WINDHOEK, March 2018



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

Service	2016/2017					2015/2016
	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
01. Office of the Minister:						
Original budget	4 731 000.00					
Plus: Virement	962 629.00					
Less: Suspension	(644 460.85)	5 049 168.15	4 249 148.14	800 020.01	15.84	3 684 324.98
02. Administration:						
Original budget	6 455 000.00					
Plus: Virement	7 217 436.00					
Less: Suspension	(1 022 773.58)	12 649 662.42	11 808 438.99	841 223.43	6.65	10 605 288.94
03. Higher Education:						
Original budget	2 741 874 000.00					
Plus: Additional budget	200 000 000.00					
Less: Virement	(26 615 000.00)					
Less: Suspension	(46 699 934.26)	2 868 559 065.74	2 169 357 935.42	699 201 130.32	24.37	3 354 592 529.12
04. Vocational and Technical Training (NTA):						
Original budget	549 153 000.00					
Plus: Virement	15 304 935.00					
Less: Suspension	(21 614 704.60)	542 843 230.40	430 519 971.28	112 323 259.12	20.69	509 906 668.91
05. Research, Innovation and Training:						
Original budget	96 130 000.00					
Less: Suspension	(39 000 000.00)	57 130 000.00	57 130 000.00	-	-	38 294 180.54

ANNEXURE A (continued)

Service	2016/2017				2015/2016
	Authorized expenditure	Actual expenditure	Variations		Actual expenditure
			Under-expenditure/ (Excess	Percentage	
06. Namibia National Commission for UNESCO :					
Original budget		11 548 000.00			
Plus:Virement		3 130 000.00			
Less:Suspension		<u>(2 420 267.16)</u>			
	12 257 732.84	11 722 050.19	535 682.65	4.37	11 371 738.14
07. Namibia National Commission for UNESCO :					
	-	303 093.09	(303 093.09)	-	-
Total	3 498 488 859.55	2 685 090 637.11	813 389 222.44	23 25	3 928 454 730.63

1.2 Standard subdivisions

Subdivision	2016/2017			2015/2016
	Authorized expenditure N\$	Actual expenditure N\$	Under-expenditure/ (Excess) N\$	Actual expenditure N\$
Operational:				
Current expenditure: Personnel				
001.Remuneration	32 061 757.74	31 799 713.87	262 043.87	26 105 291.96
002.Employer's contribution to the G.I.P.F and M.P.O.O.B.P.F.	3 105 000.00	2 913 566.93	191 433.07	1 497 346.33
003.Other conditions of service	2 502 000.00	1 326 013.08	1 175 986.92	251 516.73
005.Employers contribution to the social security commission	74 000.00	-	74 000.00	-
Total	37 742 757.74	36 039 293.88	1 703 463.86	27 854 155.02
Current expenditure: Goods and other services				
021.Travel and subsistence expenses	2 687 155.15	1 956 478.12	730 677.03	4 333 852.43
022.Materials and supplies	1 015 782.55	800 038.77	215 743.78	1 045 697.12
023.Transport	1 873 133.22	1 862 157.43	10 975.79	1 442 547.83
024.Utilities	646 000.00	424 846.02	221 153.98	275 197.33
025.Maintenance expenses	72 000.00	20 773.50	51 226.50	366 982.54
027.Other services and expenses	27 211 770.40	27 310 957.44	(99 187.04)	12 841 350.78
Total	33 505 841.32	32 375 251.28	1 130 590.04	20 305 628.03
Current expenditure: Membership fees and subscriptions				
041. International	421 766.00	421 756.59	9.41	483 785.62
042. Domestic	21 000.00	-	21 000.00	-
Total	442 766.00	421 756.59	21 009.41	483 785.62
Current expenditure: Subsidies, grants and other transfers				
043.Government organisations	1 682 090 393.19	1 306 236 920.19	375 853 473.00	1 931 621 461.43
044.Individual and non-profit organizations	1 712 391 273.87	1 291 434 689.94	420 956 583.93	1 898 336 017.99
045.Public and departmental enterprises and private industries				237 000.00
Total	3 394 481 667.06	2 597 671 610.13	796 810 056.93	3 830 194 479.42
Total: Current expenditure	3 466 173 032.12	2 666 507 911.88	799 665 120.24	3 878 838 048.09
Capital expenditure: Acquisition of assets				
101.Furniture and office equipment	1 800 000.00	1 799 259.40	740.60	814 231.38
Total	1 800 000.00	1 799 259.40	740.60	814 231.38
Total: Operational expenditure	3 467 973 032.12	2 668 307 171.28	799 665 860.84	3 879 652 279.47
Development:				
Capital expenditure: Acquisition of assets				
131.Government organizations	30 515 827.43	16 783 465.83	13 732 361.60	48 802 451.16
Total: Development expenditure	30 515 827.43	16 783 465.83	13 732 361.60	48 802 451.16
GRAND TOTAL	3 498 488 859.55	2 685 090 637.11	813 398 222.44	3 928 454 730.63

1.3 Departmental revenue

Revenue for the financial year is as follows:

Revenue head	Estimate	Actual revenue 2016/2017	More /(less) estimated	Actual revenue 2015/2016
	N\$	N\$	N\$	N\$
Miscellaneous	-	6 000	6 000	-
Total	-	6 000	6 000	-

1.4 Notes to the financial statements

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

Underexpenditure

Main division 01: Office of the Minister (N\$ 800 020.01– 15.84%)

Personnel expenditure under this main division was under-budgeted. To ensure that there is no shortfall, funds were viremented to remuneration and employers contribution to GIPF. Funds viremented were more than the anticipated amount which resulted in the underexpenditure.

The funds budgeted for other condition of services were not fully utilized because no staff members resigned/retired during the year under review. Official trips which were planned to be undertaken during February and March 2017 were cancelled which resulted in an underexpenditure.

Main division 02: Administration (N\$ 841 223.43 – 6.65%)

Funds were viremented to remuneration, other condition of services and employer's contribution to GIPF to ensure that there is no shortfall because personnel expenditure was under budgeted. Funds viremented were more than the anticipated amount which resulted in underspending.

Fewer trips were undertaken than planned and provision was also made to acquire photocopy machines which did not materialize. Invoices for water, sewerage, electricity and telephone charges were charged to the Ministry of Agriculture, Water and Forestry as well as to the Ministry of Education, Arts and Culture. Thus, the bill was handled by them. By March 2017, the Ministry did not receive the debit acceptance to settle its portion.

Main division 03: Higher Education (N\$ 699 201 130.32 - 24.37%)

Personnel expenditure under this main division was under-budgeted. To ensure that there is no shortfall, funds were viremented to remuneration. Funds viremented were more than the anticipated amount which resulted in the under-expenditure.

Monthly Treasury Authorization Warrant (TAW) is received from the Ministry of Finance with limited amounts which does not allow the institutions to spend the funds as per their projections. A higher ceiling was received in March 2017.

Funds requested by institutions for March 2017 were not honoured and payments were cancelled by the Ministry of Finance at the end of the financial year. This resulted in the high percentage of underspending under this main division.

Main division 04: Vocational and Technical Training (NTA)(N\$ 112 323 259.12 – 20.69%)

The funds budgeted for other conditions of service were not fully utilized because the leave and separation gratuity payments for Ehafo staff members were not paid by March 2017. These payments were paid in April 2017. Official trips which were planned to be undertaken during February and March 2017 were cancelled which resulted in an underexpenditure. Funds requested by institutions for March 2017 were not honoured and payments were cancelled by the Ministry of Finance at the end of the financial year. This resulted in the high percentage of underspending under this main division. Virements were done for these subdivisions but the excess resulted from inaccurate projection of personnel expenditure.

Main Division 06: Namibia National Commission for UNESCO (N\$ 535 682.65- 4.37%)

The positions of Deputy Director and Culture Programme Officer were budgeted for, but were not filled during the year under review. There were no resignation and/or retirement of staff members during the year under review, thus, funds under other conditions of services could not be utilized. The vacant positions not filled, resulted in an underexpenditure under the subsistence and travelling allowance.

2. GENERAL INFORMATION

2.1 Capital projects

The following are development projects of the Ministry as reflected in the General Ledger and the Development Budget:

Nature of project	Approved total budget	Total expenditure as at 31/03/2016	Approved appropriation 2016/2017	Actual expenditure 2016/2017	Total expenditure as at 31/03/2017	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Refurbishment and extension of the Library at Hifikepunye Pohamba Campus	5 262 000	56 167 966.69	3 262 000.00	-	56 167 966.69	31/03/2020
Construction of new lecture hall of Khomasdal Campus	6 020 000	8 000 000.00	3 020 000.00	-	8 000 000.00	31/03/2016
Construction of new lecture hall and refurbishment at Katima Mulilo Campus	15 740 000	6 500 000.00	1 680 519.75	-	6 500 000.00	31/03/2020
Construction of academic building for education entrepreneurship of Rundu Campus	11 123 000	4 800 000.00	5 769 840.00	-	4 800 000.00	31/03/2020
Construction of Namibia Qualification Authority Office	11 293 000	53 743 637.95	6 293 000.00	6 293 000.00	60 036 637.95	31/03/2018
Construction of the new office for National Council for Higher Education (NCHE) and Advisory Council for Teacher's Education and Training (ACTET) Secretariat	8 000 000	50 224 000.00	3 000 000.00	3 000 000.00	53 224 000.00	31/03/2021
Construction of Eenhana Vocational Training Centre	8 000 000	54 629 915.88	820 233.84	820 233.00	55 450 148.88	31/03/2018
Upgrading and renovation of Rundu Vocational Centre	7 000 000	47 345 683.00	820 233.84	820 233.00	48 165 916.00	31/03/2020
Training Centre Upgrading and renovation of Keetmanshoop Vocational Centre	-	26 007 000.00	-	-	26 007 000.00	31/03/2023
Construction of Gobabis Vocational Training Centre	10 000 000	14 506 000.00	4 000 000.00	3 999 999.83	18 505 999.83	31/03/2018
Computer Bases Maths and Science Learning Laboratory	2 850 000	2 950 000.00	1 850 000.00	1 850 000.00	4 800 000.00	31/03/2016
Construction of the National Genetically modified Organism Testing, Training and Laboratory (GMOTTRL)	38 000 000	18 791 034.72	-	-	18 791 034.72	31/03/2019
Total	123 288 000	343 665 238.24	30 515 827.43	16 783 465.83	360 448 704.07	

2.2 Bursary and study assistance

The Accounting Officer reported that the Ministry provided study assistance to one (1) staff member amounting to N\$ 12 930, to pursue studies at an institution of higher learning.

2.6 Suspensions

The Ministry had suspended an amount totaling to N\$ 111 402 140.45 during the financial year under review.

2.7 Exemptions from normal Tender procedures

The Accounting Officer reported exemptions from normal Tender procedures amounting to N\$ 3 383 248 approval by Tender Board was granted as follow:

Subdivisions	Approved amount	Actual expenditure	Variance
	N\$	N\$	N\$
021:Travel and subsistence expenses	6 994 000	1 956 478.12	5 037 521.88
022:Material and supplies	1 335 000	800 039.77	534 960.23
023:Transport	599 000	1 862 157.43	(1 263 157.43)
024:Utilities	706 000	424 846.02	281 153.98
025:Maintenance expenses	203 000	20 773.50	182 226.50
027:Other services and expenses	13 778 000	27 310 957.44	(13 532 957.44)
041: Membership fees: International	620 000	421 756.59	198 243.41
042:Membership fees: Domestic	21 000	-	-
043:Subsidies: Government organizations	1 515 108 000	1 306 236 920.19	208 871 079.81
044: Individual and non-profit organizations	1 720 596 000	1 291 434 689.94	429 161 310.06
131:Government organizations	123 288 000	16 783 465.83	106 504 534.17
Total	3 383 248 000	2 647 252 084.83	735 974 915.17

2.8 Vehicles

The Accounting Officer reported that the Ministry had fifteen (15) pool vehicles on hand as at 31 March 2017.

2.7 Suspense accounts

The final ledger shows the following seven (7) suspense account balances of the Ministry as at 31 March 2017 of which two (2) had debit balances and five (5) with credit balances:

Description	Balance as at 31 March 2017 Debit/(Credit)
	N\$
Receipt suspense account	(19 561.19)
S & T advance suspense account	144 227.11
Rejection account	(121 882.67)
Bills payable	(15 070 682.25)
Electronic Funds Transfer clearing account	9 290.00
Social Security	(243.00)
Pension Funds: GIPF	(26 827.50)

WINDHOEK, 2017-10-24

DR. ALFRED VAN KENT
ACCOUNTING OFFICER