



REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF INFORMATION AND
COMMUNICATION TECHNOLOGY
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017**

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REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honor to submit herewith my report on the accounts of the Ministry of Information and Communication Technology for the financial year ended 31 March 2017 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honorable 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'.

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

WINDHOEK, April 2018

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 a firm because they have not completed an examination of its accounts or the examination is not broad enough in scope to enable them to form an opinion.</p> <p>Adverse Opinion. The Financial statements of an O/M/A's do not fairly present its actual financial position and the required information was either not disclosed, or (if disclosed) was inadequately disclosed or was inaccurate.</p>
<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 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>

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 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) 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.

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF INFORMATION AND COMMUNICATION TECHNOLOGY
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 Information and Communication Technology 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 Information and Communication Technology 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; and
- Notes to financial statements.

The appropriation account was submitted by the Accounting Officer to the Auditor-General in terms of Section 13 of the State Finance Act, 1991 (Act 31 of 1991).

The financial statements, and 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 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 Unauthorized expenditure

The unauthorised expenditure mentioned below 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):

- (i) One (1) main division was exceeded by an amount of N\$ 1 166 341.63. This is contrary to Section 6(a)(ii) of the State Finance Act; and
- (ii) Although Treasury approval was obtained to utilize certain expected savings for the defrayal of expenditure through virements during the year, of which five (5) operational and one (1) development sub-divisions were exceeded by amounts totalling N\$ 5 794 441.45 and N\$ 1 793 281.25 respectively. The excess is contrary to Section 6(a)(iii) of the Act.

It is recommended that the Accounting Officer should put measures in place to deter unauthorized expenditure in future.

Management comment

In his response on the draft report, the Accounting Officer indicated that the exceeded amount was due to the budget cut that was done directly by the Ministry of Finance. The Ministry of Information and Communication Technology had no control to avoid this from happening.

1.4.2 Virements

Treasury Instructions DE 0401 states that “ the Accounting Officer shall keep a meticulous record of virements which were granted in respect of their vote, as, after the books have been closed for the financial year concerned they must indicate the effect on the estimated amounts on the Appropriation accounts (whether an increase or decrease).

The following unexplained differences were noted between the approved virements and the appropriation account:

Main division	Approved virement	Appropriation account	Difference
	N\$	N\$	N\$
02: Coordination and support	472 937	532 937	(60 000)
03: Print Media Affairs	49 532	16 365	33 167
04: Audio Visual Media, Copyright Service and Regional Offices	350 242	1 073 542	(723 300)
05: Information Communication Technology Development	(271 718)	(1 021 851)	750 133

It is recommended that the Accounting Officer should provide explanations for the variances.

1.4.3 Non-submission of annual statements and supporting documents

1.4.3.1 Non-submission of annual statements

The Auditor-General’s Circular D12/2016 requires the Accounting Officer to submit annual statements for the year under review for audit purposes and to provide relevant supporting/source documents for audit purposes. However, despite various reminders, the Accounting Officer did not submit the following annual statements:

Statement no.	Description
S5	Unauthorised expenditure
S6	Departmental revenue
S11	Bank accounts
S13	Trust funds
S21	Outstanding subsistence and travel allowance
S38	Deficits

It is recommended that in future the Accounting Officer should ensure that all annual statements and source documents are submitted on time for audit purposes.

Management Comment

In his response on the draft report, the Accounting Officer indicated that he will ensure that in future all annual statements and source documents are submitted for audit purposes.

1.4.3.2 Non-submission of supporting statements

Section 26 (b) (ii) of the State Finance Act, Act 31 of 1991 states that the Auditor-General or any competent person employed in the Office of the Auditor-General shall have access to all books, vouchers and other documents which the Auditor-General deems necessary for an audit. Furthermore, the Auditor-General's Circular D12/2016 requires Accounting Officers to submit annual statements for the year under review for audit purposes.

The Accounting Officer did not submit the supporting documents for the following annual statements. As a result, the correctness of these statements could not be verified, resulting in audit scope limitation:

Statement No.	Description
S3	Suspensions
S19	Outstanding commitments
S34	Stores and Depots
S35	Internal Inspections
S36.2	Accidents- Cost of Damages

It is recommended that in future the Accounting Officer should ensure that all source documents are submitted on time for audit purposes.

1.4.3.3 Non-submission of vouchers: Tender Board exemptions

The statement on exemption from normal Tender procedures could not be verified for correctness as the Accounting Officer did not submit the actual expenditure schedule and the payment vouchers as required by Circular D12/2016 of the Auditor-General.

It is recommended that in future the Accounting Officer should ensure that submitted statements are correct or in line with Auditor-General's Circular D12/2016 and all the information and documents as required by Circular D12 is submitted for audit purposes.

1.4.3.4 Non submission of vouchers: Vehicles

The Accounting Officer reported sixteen (16) vehicle accidents during the financial year under review. Eight (8) vehicles were repaired at a total cost of N\$ 25 815.20. However, the Accounting Officer only submitted fourteen (14) accident reports. No payment vouchers were submitted to verify the correctness of the reported cost of the repairs.

It is recommended that in future, the Accounting Officer should ensure that all the supporting documents as required by Circular D12/2016 are provided for audit purposes.

1.4.4 Incorrect annual statements

The Auditor-General's Circular D12/2016 requires Accounting Offices to submit correct annual statements for the year under review for audit purposes. The Accounting Officer submitted the following incorrect annual statements (i.e. no expenditure incurred/or activities took place) although records show that expenses were incurred:

Statement no.	Description
S10	Fund Accounts
S17	Commission & Committees
S30	Debt to the Government
S35	Internal inspections

It is recommended that in future, the Accounting Officer should ensure that correct annual statements are submitted for audit purposes.

1.4.5 Suspense Accounts

Treasury Instruction FD 0704 requires the Accounting Officers to provide the Auditor-General with an annual return of all amounts and cases, which appears in their suspense accounts and shall indicate in which cases amounts are regularly recovered or what steps have been or will be taken to recover the amounts, however, the Accounting Officer also did not provide the annual return as required by Treasury Instruction FD 0704.

The main ledger shows balances on the following eleven(11) suspense accounts as at the 31 March 2017 of which six (6) had credit balances and five (5) had debit balances. The following suspense accounts were in excess of N\$ 100 000 at 31 March 2017:

Description	Balance as at 31/03/2017 Debit / (Credit)
	N\$
Receipt suspense	(452 722.53)
S&T advance suspense account	824 635.18
Rejection account	(758 584.84)
Bills payable	(697 073.71)
Electronic Fund Transfer Clearing Account (EFT)	3 059 731.86
Debt establishment	169 110.75

It is recommended that the Accounting Officer should put more effort into analysing and reconciling all the suspense accounts and should ensure that in future Treasury Instruction FD 0704 is adhered to.

Management Comment

In his response on the draft report, the Accounting Officer indicated that more effort will be put in analysing and reconciling all the suspense accounts.

1.4.6 Overtime

The audit observed the following:

- There is no evidence that the overtime claim forms are verified for correctness. There is a risk that staff members could be overpaid or underpaid or paid for overtime not performed.
- No copy of an attendance register or trip authority is attached to the overtime claim forms to auditors to verify the correctness of the amount claimed.
- Instances were found where staff members worked overtime consecutively for more than ten (10) hours without taking a one hour break. If staff members work continuously without taking a break, it increases the possibility of errors and it is also in contradiction with Section 7(2)(b)(vi) of the Public Service Staff Rules which stipulates that staff should get breaks of forty five (45) minutes to prevent fatigue.
- One staff member worked overtime during May 2016 and claimed five (5) hours. However, instead of five (5) hours, the official was paid overtime of twenty five (25) hours, resulting in an overpayment which was not refunded to the Ministry at the time of the audit.

It is recommended that the Accounting Officer should put measures in place to ensure that:

- Overtime claims are verified for correctness before processing for payment;
- Relevant supporting documents be attached to overtime claim forms; and
- Staff members not be allowed to work overtime for longer than ten hours without taking a break.

Management comment

In his response on the draft report, the Accounting Officer indicated that he will put measures in place to ensure that:

- Overtime claims are verified for correctness before processing for payment;
- Relevant supporting documents be attached to overtime claim forms; and
- Staff members will not be allowed to work overtime for longer than ten hours without taking a break.

1.4.7 Daily subsistence allowance (DSA)

Treasury Instructions HB 0506 stipulates that when a person neglected to submit a claim for subsistence within thirty (30) days after he/she returned to his/her headquarters, the outstanding amount shall be deducted monthly from his/her salary starting from the next month. However, the audit found that some staff members did not submit their claims within the required timeframe yet those advances were not deducted from their salaries. At the time of the audit, the advances remained outstanding.

One staff member took an advance of N\$ 11 621 during February 2016. The trip did not occur, but at the time of the audit, the advance was not paid back.

It is recommended that the Accounting Officer should ensure adherence to Treasury Instruction HB 0506 and put measures in place to deduct outstanding advances from staff members' salaries when they neglect to submit claims within thirty days after returning to their Headquarters. 6

Management comment

In his response on the draft report, the Accounting Officer indicated that he will ensure adherence to Treasury Instruction HB 0506 and that outstanding advances are deducted from staff members' salaries when they neglect to submit claims within 30 days after returning to their Headquarters.

1.5 ACKNOWLEDGEMENT

I would like to express my appreciation for the courtesy extended and assistance rendered by the staff of the Ministry of Information and Communication Technology during the audit.

1.6 BASIS FOR QUALIFIED OPINION

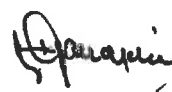
My opinion has been qualified due to the following:

- Virements – Paragraph 1.4.2
- Non submission of annual statements and supporting documents-Paragraph 1.4.3
- Incorrect annual statements- Paragraph 1.4.4
- Suspense accounts – Paragraph 1.4.5

1.7 QUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Information and Communication Technology 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 Financial Act, 1991(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 Information and Communication Technology as at 31 March 2017 and their financial performance and its receipts and payments for the year then ended in accordance with the State Finance Act, 1991 (Act 31 of 1991).



WINDHOEK, April 2018

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2016/2017						2015/2016
Service	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percent-age		
N\$	N\$	N\$	N\$	%	N\$	
01. Coordination and support:						
Original budget	9 496 000.00					
Less: Virement	(600 993.00)					
Less: Suspension	(2 542 557.00)	6 352 450.00	6 132 816.55	219 633.45	3.46	10 747 113.59
02. Coordination and support:						
Original budget	85 428 000.00					
Plus: Virement	532 937.00					
Less: Suspension	(13 300 081.77)	72 660 855.23	73 827 196.86	(1 166 341.63)	(1.61)	97 783 512.55
03. Print Media Affairs:						
Original budget	50 706 000.00					
Plus: Virement	16 365.00					
Less: Suspension	(4 122 833.14)	46 599 531.86	46 030 351.21	569 180.65	1.22	43 082 445.90
04. Audio Visual Media, Copyright Services and Regional Offices:						
Original budget	336 278 000.00					
Plus: Virement	1 073 542.00					
Less: Suspension	(16 097 239.29)	321 254 302.71	320 474 327.50	779 975.21	0.24	412 191 587.27
05. Information Communication Technology Development:						
Original budget	13 072 000.00					
Less: Virement	(1 021 851.00)					
Less: Suspension	(5 041 497.61)	7 008 651.39	6 572 454.00	436 197.39	6.22	6 987 644.10
Total		453 875 791.19	453 037 146.12	838 645.07	0.18	570 792 303.41

1.2 Standard subdivisions

Subdivision	2016/2017			2015/2016
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	64 632 192.30	63 722 576.27	909 616.03	65 907 452.21
002. Employer's contribution to GIPF	7 558 031.00	7 563 807.00	(5 776.00)	7 243 989.01
003. Other conditions of service	572 211.00	589 551.27	(17 340.27)	2 635 288.88
004. Improvement of remuneration structure	0.20	-	0.20	-
005. Employees contribution to the social security	324.00	324.00	-	59 824.11
Total	72 762 758.50	71 876 258.54	886 499.96	75 846 554.21
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	7 334 714.00	6 217 696.37	1 117 017.63	8 101 878.11
022. Materials and supplies	2 082 987.80	2 041 407.18	41 580.62	2 210 008.48
023. Transport	11 429 000.00	11 312 864.35	116 135.65	7 082 445.49
024. Utilities	10 124 670.00	9 961 524.63	163 145.37	6 329 446.59
025. Maintenance	706 733.00	697 360.04	9 372.96	1 274 106.50
026. Property rental and related charges	3 000 000.00	2 998 497.06	1 502.94	1 012 772.29
027. Other services and expenses	8 841 127.00	8 630 288.21	210 838.79	9 137 885.36
Total	43 519 231.80	41 859 637.84	1 659 593.96	35 148 542.82
Current expenditure: Membership fees and subscriptions				
041. International	2 392 189.00	2 380 114.71	12 074.29	904 616.08
042. Domestic	45 299.00	45 298.39	0.61	44 812.01
Total	2 437 488.00	2 425 413.10	12 074.90	949 428.09
Current expenditure: Subsidies, grants and other transfers				
044. Individuals and non-profit organizations	304 191 572.00	298 403 046.04	5 788 525.96	390 742 000.00
045. Public and departmental enterprises and private industries	-	5 742 097.20	(5 742 097.20)	-
Total	304 191 572.00	304 145 143.24	46 428.76	390 742 000.00
Total: Current expenditure	422 911 050.30	420 306 452.72	2 604 597.58	502 686 525.12
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	515 912.86	509 902.54	6 010.32	3 615 690.57
Total	515 912.86	509 902.54	6 010.32	3 615 690.57
Total: Operational expenditure	423 426 963.16	420 816 355.26	2 610 607.90	506 302 215.69
Development:				
Capital expenditure: Acquisition of assets				
105. Feasibility studies, design and supervision	6 994 324.13	6 973 006.32	21 317.81	-
107. Construction, renovation and improvements	23 454 503.90	25 247 784.54	(1 793 280.64)	64 490 087.72
Total	30 448 828.03	32 220 790.86	(1 771 962.83)	64 490 087.72
Total: Development expenditure	30 448 828.03	32 220 790.86	(1 771 962.83)	64 490 087.72
GRAND TOTAL	453 875 791.19	453 037 146.12	838 645.07	570 792 303.41

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2016/2017	More/(Less) than estimated	Actual revenue 2015/2016
	N\$	N\$	N\$	N\$
Miscellaneous	50 000	152 503.85	102 503.85	1 240 589.38
Sale of Constitution	20 000	7 635.00	(12 365.00)	24 325.00
Sale of Photos	300 000	240 540.00	(59 460.00)	1 359 380.00
Sale of Namibia Review	10 000	1 869.40	(8 130.60)	3 295.00
Public Address System	300 000	280 494.03	(19 505.97)	268 438.15
TOTAL	680 000	683 042.28	3 042.28	2 896 027.53

1.4 Notes to the financial statements

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

(i) Underexpenditure

Main division 01-Coordination and support (N\$ 219 633.45 - (3.46%))

The underexpenditure of N\$ 219 633.45 was realised because funds could not be fully utilized on subsistence and travelling allowances as a result of cancelled trips by the Minister due to some other equally important assignments in the office.

Main division 05 - Information Communication Technology Development N\$ 436 197.39 - (6.22%)

Most of the unutilized funds resulted from remuneration, employees' contribution to the G.I.P.F, maintenance, other goods and services and Office furniture. The underexpenditure came as a result of staff movement and vacancies that could not be filled during the period under review. In addition, some official trips could not take place due to some activities that took place in the office instead. Furthermore, payments for international subscription fees had an impact on the exchange rate, hence the appropriated amount could not all be spent.

2. GENERAL INFORMATION

2.1 Capital projects

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

Name 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
Construction of MICT head office complex in the regions.	N\$ 360 605 000	N\$ 89 838 884.40	N\$ 9 991 828.03	N\$ 11 785 109.28	N\$ 101 623 993.68	31/03/2019
MICT Office Construction (Regional Offices)	230 000 000	44 851 929.86	20 457 000.00	20 435 681.58	65 287 611.44	31/03/2020
Total	590 605 000	134 690 814.26	30 448 828.03	32 220 790.86	166 911 605.12	

2.2 Exemption from normal Tender procedures

The Tender Board approved an annual exemption from normal Tender procedures to the value of N\$ 366 878 000 for the procurement of certain commodities and services during the 2016/2017 financial year:

The annual exemption comprises of the following:

Exemption number	Description	Approved amount
E1/4 – 1/2016	Travel and subsistence allowance	N\$ 10 000 000
	Materials and supplies	2 400 000
	Fleet and related services	12 400 000
	Utilities	10 200 000
	Maintenance	1 500 000
	Property rental and related charges	5 300 000
	Other services and expenses	12 900 000
	Membership fees and subscriptions	2 400 000
	Government, individuals and non-profit organizations	309 778 000
Total		366 878 000

2.3 Vehicles

The Accounting Officer reported sixteen (16) vehicle accidents during the financial year under review. Eight (8) vehicles were repaired at a total cost of N\$ 25 815.20 and eight (8) vehicles were not repaired by 31 March 2017.

ANNEXURE A (continued)

2.4 Bursary and study assistance

The Accounting Officer reported that the Ministry provided study assistance to fifteen (15) staff members to a total cost of N\$ 321 883.

2.5 Losses and Damages

The Accounting Officer reported losses of one laptop and two cellphones and damages of two cellphones during the year under review. The value of the items was not reported.

2.6 Points keeping stock and annual stocktaking

The Accounting Officer reported that the Ministry has twenty one (21) points where stock and equipment are kept. Surpluses of N\$ 47 220, deficiencies valued at N\$ 23 845 and obsolete/worn out items valued at N\$ 50 030 were detected during the stock takings.

2.7 Suspense Accounts

The Ministry had the following eleven (11) suspense accounts with outstanding balances at the end of the financial year of which six (6) had credit balances and five (5) had debit balances.

Description	Balance as at 31/03/2017 Debit / (Credit)
	N\$
Receipt suspense	(452 722.53)
RD cheques	17 760.00
S&T advance suspense account	824 635.18
Rejection account	(758 584.84)
Bills payable	(697 073.71)
Electronic Fund Transfer Clearing Account (EFT)	3 059 731.86
Social Security	(928.10)
Pension fund (GIPF)	(41 617.47)
Standard bank (Windhoek)	5 108.80
Commercial bank of Namibia	(6 582.07)
Debt establishment	169 110.75

WINDHOEK, 09-10-2017

**M. UA-NDJARAKANA
ACCOUNTING OFFICER**