



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

DEPARTMENT OF WORKS OF THE MINISTRY OF WORKS AND TRANSPORT

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

Published by authority

Price (Vat excluded) N\$ 31.00
Report no: 43/2015

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 Department of Works of the Ministry of Works and Transport for the financial year ended 31 March 2014 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, May 2015

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS
OF THE DEPARTMENT OF WORKS
OF THE MINISTRY OF WORKS AND TRANSPORT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014**

1. REPORT ON THE FINANCIAL STATEMENTS

1.1 INTRODUCTION

This report on the accounts of the Ministry of Works and Transport: Department of Works for the financial year ended 31 March 2014 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 Works and Transport: Department of Works for the financial year ended 31 March 2014. 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 accounts were submitted timeously by the Accounting Officer to the Auditor-General on 20 October 2014 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 & 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 Expenditure

The total budget was underspent with an amount of N\$ 29 627 304.76 (4.97%). However, the following unauthorised expenditure occurred during the financial year and is hereby reported as such in terms of Section 27(6)(a) of the State Finance Act, 1991 (Act 31 of 1991):

Although Treasury approval was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year, two (2) sub-divisions were exceeded with a total amount of N\$ 55 292.22 which is unauthorised in terms of Section 6(a)(ii) of the Act.

It is recommended that the Accounting Officer should put measures in place to avoid under spending of the budget and also avoid unauthorised expenditure.

1.4.2 Bank accounts

The Accounting Officer did not provide Income and Expenditure statements and bank reconciliation statements for two bank accounts for audit purposes.

It is recommended that the Accounting Officer should provide Income and Expenditure statements as well as bank reconciliation statements for audit purposes.

1.4.3 Tender Board exemptions

The Accounting Officer did not submit the primary source documents for audit purposes at the time of the audit in order to verify the correctness of the submitted financial statements, thus the correctness of the financial statements could not be verified.

It is recommended that in future the Accounting Officer should provide the primary source documents as well as supporting documents for verification of the correctness of the submitted financial statements.

1.4.4 Non-submission of annual report statements

The following annual report statements were not submitted and provided for audit purposes:

Losses through irregularities: Persons employed by the Government;
Losses through irregularities: Persons outside the Government; and
Other losses.

It is recommended that the Accounting Officer should submit all annual report 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.

1.4.5 Suspense accounts

The final ledger shows six (6) suspense account balances of the Department as at 31 March 2014 of which one (1) had a credit balance and five (5) had debit balances. The following suspense accounts were in excess of N\$ 100 000:

Description	Balance at 31/03/2014 Debit/(Credit)
	N\$
Stores trade account	160 876 209.24
Receipt suspense	7 854 696.69
Cash sales government stores	48 652 534.23
Bills payable	(5 842 635.25)

It is recommended that the Accounting Officer should put more efforts on reconciliation of all suspense accounts during the financial year and clear or reduce balances before the closing of the books.

1.4.6 Virements

Differences were detected between the virements authorised by Treasury (reported by the Accounting Officer) and the virements in the appropriation account:

Main division	Approved virements	Appropriation account	Difference
	N\$	N\$	N\$
01-Office of the Minister			
02-Administration	200 00	1 552 000	(1 352 000)
03-Capital projects management	(1 050 000)	(28 226 000)	27 176 000
04-Fixed asset management	1 450 000	3 297 385	(1 847 385)
05-Maintanance	7 537 000	(13 350 863)	20 887 863
06-Information Technology	(8 137 000)	31 627 478	(39 764 478)
07-Stores and Printing	-	2 600 000	(2 600 000)
08-Garden services	-	2 500 000	2 500 000

It is recommended that the Accounting Officer should ensure that the correct virement amounts are reflected in the Appropriation account and that the financial statements prepared should reflect the correct amounts.

1.5 ACKNOWLEDGMENT

I would like to express my appreciation for the courtesy extended and assistance rendered by the staff of the Ministry of Works and Transport: Department of Works during the audit.

1.6 BASIS FOR QUALIFIED AUDIT OPINION

My opinion has been qualified due to the following:

- Expenditure – Paragraph 1.4.1
- Bank accounts – Paragraph 1.4.2
- Tender Board exemptions – Paragraph 1.4.3
- Non-submission of annual report statements– Paragraph 1.4.4
- Suspense accounts – Paragraph 1.4.5
- Virements-Paragraph 1.4.6

1.7 QUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Department of Works of the Ministry of Works and Transport, for the financial year ended 31 March 2014 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, except for the possible effects of the matters described in the basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Department of Works of the Ministry of Works and Transport, as at 31 March 2014 and its financial performance and its cash flows for the year then ended in accordance with Section 12 & 13 of the State Finance Act, 1991.

WINDHOEK, May 2015

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2013/2014						2012/2013
Service	N\$	Authorised expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percentage	
	N\$	N\$	N\$	N\$	%	N\$
01. Office of the Minister:						
Original budget	5 513 000					
Plus: Virement	1 552 000	7 065 000	5 255 373.81	1 809 626.19	25.61	4 954 130.61
02. Administration:						
Original budget	92 564 000					
Less: Virement	(28 226 000)	64 338 000	60 235 633.78	4 102 366.22	6.38	45 986 482.69
03. Capital Projects Management:						
Original budget	59 556 000					
Plus: Virement	3 297 385	62 853 385	59 947 496.71	2 905 888.29	4.62	45 901 292.74
04. Fixed Asset Management:						
Original budget	155 455 000					
Less: Virement	(13 350 863)	142 104 137	137 603 671.86	6 500 465.14	4.57	136 724 570.34
05. Maintenance:						
Original budget	245 324 000					
Plus: Virement	31 627 478	276 951 478	264 709 680.93	12 241 797.07	4.42	231 205 416.96
06. Information Technology:						
Original budget	4 766 000	4 766 000	4 075 214.76	690 785.24	14.49	8 508 965.69
07. Stores and Printing:						
Original budget	24 769 000					
Plus: Virement	2 600 000	27 369 000	26 766 115.92	602 884.08	2.20	25 043 691.65
08. Garden Services:						
Original budget	8 136 000					
Plus: Virement	2 500 000	10 636 000	9 862 507.47	773 492.53	7.27	6 564 217.30
TOTAL:		596 083 000	566 455 695.24	29 627 304.76	4.97	504 888 767.98

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2013/2014			2012/2013
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<u>Operational:</u>				
Current expenditure: Personnel				
001. Remuneration	251 887 510	238 383 720.13	13 503 789.87	179 373 046.98
002. Employer's contribution to the G.I.P.F	25 382 000	23 296 443.88	2 085 556.12	18 529 278.86
003. Other conditions of service	4 030 000	3 236 474.38	793 525.62	3 070 206.07
Total	281 299 510	264 916 638.39	16 382 871.61	200 972 531.91
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	8 417 000	7 131 310.94	1 285 689.06	5 970 747.56
022. Materials and supplies	7 875 000	7 323 946.02	551 053.98	5 494 018.70
023. Transport	5 609 000	4 089 355.45	1 519 644.55	4 774 082.48
024. Utilities	31 497 578	27 217 330.86	4 280 247.14	31 989 781.29
025. Maintenance expenses	6 393 000	4 958 522.88	1 434 477.12	4 664 662.44
026. Property rental and related charges	110 259 000	109 375 509.24	883 490.76	103 107 422.65
027. Other services and expenses	23 888 559	22 044 533.54	1 844 025.46	19 070 916.29
Total	193 939 137	182 140 508.93	11 798 628.07	175 071 631.41
Subsidies and current transfers				
043. Government organizations	91 382 000	91 382 000.00	-	89 283 000.00
Total	91 382 000	91 382 000.00	-	89 283 000.00
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	1 779 500	1 203 115.39	576 384.61	1 317 523.19
103. Operational equipment, machinery and plant	3 361 500	3 081 048.36	280 451.64	316 368.42
Total	5 141 000	4 284 163.75	856 836.25	1 633 891.61
Total: Operational expenditure	571 761 647	542 723 311.07	29 038 335.93	466 961 054.93
<u>Development:</u>				
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	-	-	-	4 696 765.97
105. Feasibility studies, design and supervision	2 555 000	2 344 676.53	210 323.47	5 544 539.10
107. Construction, renovation and improvements	21 766 353	21 387 707.64	378 645.36	27 686 407.98
Total: Development expenditure	24 321 353	23 732 384.17	588 968.83	37 927 713.05
GRAND TOTAL	596 083 000	566 455 695.24	29 627 304.76	504 888 767.98

ANNEXURE A (continued)

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2013/2014	More/(Less) than estimated	Actual revenue 2012/2013
	N\$	N\$	N\$	N\$
Private telephone calls	4 687	5 101.51	414.51	1 503.71
Miscellaneous	406 582	4 202 500.46	3 795 918.46	9 653 998.48
Letting of housing	-	4 800.00	4 800.00	1 326.09
Lease/Letting of state land and building	25 690 614	32 805 732.80	7 115 118.80	25 648 683.82
Lease of parking	88 912	781 024.03	692 112.03	108 925.44
Obsolete, worn-out and surplus	15 390 340	13 624 866.29	(1 765 473.71)	8 489 335.20
Sale of Government houses	2 000 000	-	(2 000 000.00)	-
Aeronautical fees, charges for DCA	-	600.00	600.00	-
TOTAL	43 581 135.00	51 424 625.09	7 843 490.09	43 903 772.74

1.4 Notes to the financial statements

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

(i) Underexpenditure

Main division 01: Office of the Minister (N\$ 1 809 626.19 – 25.61%)

The variances under personnel expenditure resulted from no filling of Special Advisor to the Minister post on the establishment, resignations of staff members and none payments to the Political Office Bearers during the financial year. The variances under goods and other services were due to less trips which were under taken. More materials were supplied by the Government stores at lower prices, less transport cost during the year and under expenditure on maintenance expenses due to less repairs and office equipment. Other services and expenses have decreased due to lesser training and workshops, which were undertaken during the year. The variance under acquisition of capital assets, was realized due to less demand on the purchase of the household furniture of Political Office Bearers.

Main division 02: Administration (N\$ 4 102 366.22 – 6.38%)

The variances under personnel expenditure within the directorate resulted from non-filling of vacancies and staff turnover. The variances under goods and other services were the result of less trips that were undertaken during the year. More materials were supplied from the Government stores unlike before where the office materials were coming from private institutions. Invoices for payments did not reach the office on time. An underexpenditure on transport was due to the late submission of the invoices by Government Garage. Utilities was underspent because of the new telephone billing system that reduced the charges. Underexpenditure on maintenance expenses was due to fewer repairs on office equipment. Other services and expenses have under spent due to few trainings and workshops than anticipated. The variance under acquisition of capital assets was mainly due to less demand on the purchase of furniture and office equipment than anticipated.

ANNEXURE A (continued)

Main division 03: Capital Projects Management (N\$ 2 905 888.29 – 4.62%)

The variance under goods and other services and acquisition of capital assets was the result of the directorate not being able to accommodate the deployed seconded Zimbabwean Professionals to five Regions as planned. The variance under development projects: Project investigations resulted from late submission of fee accounts by consultants for service rendered during the year. Projects independence Memorial Museum was completed in the previous financial year with only retention monies to be released during this financial year.

Main division 04: Fixed Assets Management (N\$ 6 500 465.14 – 4.57%)

The variance under personnel expenditure is due to vacancies which were not filled during that financial year. Budget for leave gratuity was not utilized because there were no resignations and retirement during the year. The under spending on goods and other services were realized due, to the saving on material and supplies because government stores were out of stock and the invoices were not received in time for payment towards the end of the financial year. Underexpenditure on transport was because of lesser trips that were under taken and the delays in the payment process of invoices. Utilities was underspent because of some increases in charges by local authorities funds which were viremented to this subdivision, however many invoices could not be processed before cut-off date and rejections by IFMS were experienced at year end. Lesser breakdowns of fax machines and photocopy machines, and the shift of minor works and renovation construction on leased properties and government houses were transferred to the Maintenance division. The under expenditure on property and rental related charges was because of the lease agreement which was not renewed when the Auditor –General vacated the building.

Main division 05: Maintenance (N\$ 12 241 797.07 – 4.42%)

The variances on personnel expenditure were as a result of vacancies, which were not filled, in the financial year as well as staff turnover. The variance under goods and other services were as a result of less trips undertaken than anticipated. Utilities were under spent because of less telephone calls and fax charges as strict measures were put in place. The under spending on maintenance expenses is due the fact that project for de-bushing and clearing of magnified between Namibia and Botswana borderline was put on hold. Other services and expenses have decreased due to less training on staff members. The variance under acquisition of capital assets is due to the fact that less furniture and office equipment and operational equipment, machinery and plants were acquired during the year.

Main division 06: Information Technology (N\$ 690 785.24– 14.49%)

The variances on personnel expenditure were as a result of vacancies, which were not filled, in the financial year as well as staff turnover. The variance under goods and other services was due to the fact that lesser trips were undertaken. Underexpenditure on material and supplies is because Government Stores ran out of stock and the invoices were not received in time for payments. The underexpenditure on maintenance expenses is by virtue of less repairs on office equipment. Other services and expenses is minimal and also resulted from vacancies which were not filled and because no training needs were identified which resulted in an under spending.

Main division 07: Stores and Printing (N\$ 602 884.08 – 2.20%)

The underexpenditure on personnel expenditure was as a result of vacancies that had not been advertised and filled, and as well as staff turnover.

Main division 08: Garden Services (N\$ 773 492.53 – 7.27%)

The underexpenditure on personnel expenditure was realized due to vacancies, which could not be filled on time as well as staff turnover. Fewer trips were also undertaken. Underexpenditure on material and supplies is because Government stores ran out of stock and the invoices were not received in time for payments towards the end of the financial year. Government Garage did not submit invoices on time as a result transport subdivision under spend. Utilities were underspent because of less telephone calls and fax charges as strict measures were put in place. The garden maintenance tender for Windhoek and Swakopmund was approved late. Other services and expenses under spent because training of staff could not be conducted. The variances under acquisition of capital assets were realized due, to furniture and office equipment with regard to some orders that were cancelled towards the end of the financial year. The underexpenditure in operational equipment, machinery and plant was a result of tools and materials which was purchased from Government Stores but was not received in time because of the availability of stock therefore the purchase order of the Government store was cancelled.

1.4.2 Departmental revenue: Explanations of variations exceeding N\$ 100 000

(i) Under-estimated

Lease/letting of State land and buildings

Strict measures were introduced to force occupants to pay their leases contributed to more collections for the financial year.

Lease of parking

The item was under estimated.

Miscellaneous

Revenue item is under estimated, since more rental arrears for the previous financial year was settled during the financial year under review.

(ii) Over-estimated

Sale of Government Houses

Less revenue was collected during auctions than anticipated.

Obsolete, worn-out and surplus equipment

The turnout at Government auctions was more than anticipated, thus more revenue was collected.

2. GENERAL INFORMATION**2.1 Bank accounts**

The Accounting Officer reported the following closing balances as at 31 March 2014:

Account Name	Balance at 31/03/2014
	N\$
MWT call account	455 105.68
MWT current account	62 381 875.37

2.2 Fixed property sold and bought

The Accounting Officer reported that Government houses worth N\$ 6 084 352.13 were sold, and Government houses worth N\$ 2 078 000 were bought.

2.3 Capital projects

The following were development projects of the Department of Works as reflected in the General Ledger and the Development Budget:

Nature of Project	Approved total budget	Total expenditure at 31/03/2013	Approved appropriation 2013/2014	Actual expenditure 2013/2014	Total expenditure at 31/03/2014	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Ministerial headquarters upgrading	37 048 000	32 956 740.36	647 385	647 384.14	33 604 124.50	30/03/2016
Infrastructure investigations	15 290 000	18 509 930.85	1 500 000	1 370 760.33	19 880 691.18	31/03/2016
Government offices-photo-voltaic and electrification installation	25 401 000	26 802 588.89	28 000	27 200.04	26 829 788.93	31/03/2016
Independence memorial museum	118 347 000	115 914 063.81	2 500 000	2 275 000.00	118 189 063.81	31/03/2014
Property assessment study and maintenance asset management	7 947 000	17 913 018.91	200 000	198 154.70	18 111 173.61	31/03/2015
Ongoing renovations and minor capital renovations	28 500 000	50 780 407.20	6 000 000	5 979 360.91	56 759 768.11	31/03/2015
Rehabilitation, upgrading or re-construction of oxidation ponds of sewer system	24 560 000	36 066 527.89	3 073 000	2 942 269.27	39 008 797.16	31/03/2015
Rehabilitation of infrastructure and upgrading of exist specialized installations	8 425 000	24 195 721.07	2 000 000	1 954 716.92	26 150 437.99	31/03/2015
Extension/upgrading and construction of the Department of Works, regional offices/Sub-Offices and Workshops	53 000 000	5 709 145.24	8 342 968	8 337 537.86	14 046 683.10	31/03/2016
Construction of Department of Works new Sub-Offices	23 210 000	9 146 569.24	-	-	9 146 569.24	31/03/2015
Upgrading of Renovation of Government Central Nursery	7 955 000	-	30 000	-	-	31/08/2015
Upgrading of network infrastructure and expansion of IT services to Regional Offices	18 000 000	6 903 667.97	-	-	6 903 667.97	31/03/2013
Construction of Department of Works new Regional Offices	15 858 000	14 960 687.28	-	-	14 960 687.28	31/03/2015
Total	383 541 000	359 859 068.71	24 321 353	23 732 384.17	383 591 453.00	

ANNEXURE A (continued)

2.4 Tender Board exemptions

The Tender Board approved the following exemptions to the amount of N\$ 137 411 481:

Description	Amount approved for 2013/2014	Actual expenditure 2013/2014	Difference
	N\$	N\$	N\$
Purchase of air tickets	700 000	246 358.00	453 642.00
Materials and supplies	857 481	810 637.84	46 843.16
Transport (Hiring of Vehicles)	1 388 000	-	1 388 000.00
Maintenance expenses	355 000	184 233.64	170 766.36
Property rental and related charges	119 858 000	88 856 322.27	31 001 677.73
Other services and expenses	9 753 000	2 801 737.83	6 951 262.17
Tools for departmental workforce	3 000 000	2 680 579.61	319 420.39
Trade account (Central Government Stores)	1 500 000	1 184 596.23	315 403.77
Total	137 411 481	96 764 465.42	40 647 015.58

2.5 Trade account

The Accounting Officer reported the profit and loss account for the Capital Government Stores for the year ended 31 March 2014 as follows:

Expenditure		Income	
	N\$		N\$
Cost of sales	90 233 953.30	Income from sales (M/O/A)	102 899 687.57
Travel & Subsistence	792 388.00	Property Rental and Related Charges	555 377.19
Utilities	2 339 499.84	Auction fees	1 820 488.09
Transport	1 300 001.33		
Materials and supplies	257 592.48		
Maintenance expenses	48 733.74		
Other services and expenses	712 668.49		
Stock adjustments	8 085 234.62		
Price variances	22 415.63		
Total	103 792 487.43		
Surplus/(Loss)	1 483 065.42		
	105 275 552.85		105 275 552.85

Windhoek, 2014-10-20

PETER MWATILE
ACCOUNTING OFFICER