REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

MINISTRY OF SAFETY AND SECURITY

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

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REPUBLIC OF NAMIBIA

TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Ministry of Safety and Security for the financial year ended 31 March 2019 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 2020

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

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DEFINITIONS

Types of Audit Opinions:	**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. **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. **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. **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.
Treasury:	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
Vote:	Represents an Office/Ministry/Agency.
Appropriation Act:	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
Appropriation Account:	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.
Standard sub-division:	Government balance account, showing balances incurred on each account/activity.
Suspension:	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
Virement:	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.
Unauthorised Expenditure:	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
Underexpenditure:	Saving on the budget.
Miscellaneous Revenue:	All revenue collected and not having a specified revenue code.
Commitments:	Funds reserved to acquire goods or services from a supplier.
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 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)
Key performance indicator (KPI):	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives.
International Standards of Supreme Audit Institutions (ISSAI):	Professional standards and best practice guidelines for public sector auditors, officially authorised and endorsed by the International Organisation of Supreme Audit Institutions (INTOSAI).
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.
Reasonable Assurance	It is when the audit conclusion is expressed positively, conveying that, in the auditor's opinion, the subject matter is or is not compliant in all material respects or, where relevant, that the subject matter information provides a true and fair view, in accordance with the applicable criteria.
Limited Assurance	It is when the audit conclusion states that, based on the procedures performed; nothing has come to the auditor's attention to cause the auditor to believe that the subject matter is not in compliance with the criteria.
Direct reporting engagement	It is when an auditor measures or evaluates the subject matter against the criteria. The auditor is responsible for producing the subject matter information. The auditor selects the subject matter and criteria, taking into consideration risk and materiality. By measuring the subject matter evidence against the criteria, the auditor is able to form a conclusion.
Attestation engagement	It is when a responsible party (the entity) measures the subject matter against the criteria and presents the subject matter information, on which you, the auditor, then gather sufficient and appropriate audit evidence to provide a reasonable basis for forming a conclusion.
Subject matter	Refers to the information, condition or activity that is measured or evaluated against certain criteria.

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE MINISTRY OF SAFETY AND SECURITY FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

1. SECTION A: FINANCIAL AUDIT

1.1 UNQUALIFIED AUDIT OPINION

I have audited the financial statements of the Ministry of Safety and Security for the financial year ended 31 March 2019, provided by the Accounting Officer as attached in Annexure A. These financial statements comprise the Appropriation account, Standard subdivisions, Departmental revenue, notes to the financial statements and general information for the year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements of the Ministry of Safety and Security as at 31 March 2019 are prepared, in all material respects, in accordance with Section 12 and 13 of the State Finance Act, 1991 (Act 31 of 1991).

1.2 BASIS FOR UNQUALIFIED AUDIT OPINION

I conducted my audit in accordance with International Standards for Supreme Audit Institutions. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to my audit of the financial statements in Namibia and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 EMPHASIS OF MATTERS

Attention is drawn to the management on the following matters that relate to my responsibility in the audit of the financial statements, as disclosed by the Ministry of Safety and Security in the financial statements. My opinion is not modified in respect of these matters:

1.3.1 Outstanding subsistence advances

(i) The Debit Balance List reflects an amount of N$ 2 072 561.45, whereas the S & T advance suspense account reflects a credit balance of N$ 1 353 899.46 leaving an unexplained difference of N$ 718 661.99.

The Accounting Officer should explain this difference.

(ii) The audit further found that there were unprocessed (unpaid) direct claims to the value of N$ 5 294 076.35, meaning the Ministry owes staff members this amount. Subsequently, this amount will negatively affect the Ministry's next year's budget, if it is to be paid then.

The Accounting Officer should ensure that all direct claims are processed in the financial year they were incurred.

Management comment

The Accounting Officer indicated that the credit balance reflects the monies owed to members as refunds but this amount could not be refunded because the refund function was inactive in the system. The unprocessed direct claims could not be paid on time due to insuficient funds.

1.3.2 Suspense accounts

The following suspense accounts had debit balances, whereas they should have credit balances:

Suspense account	Balance
	N$
Bills payable	1 836 617.29
Electronic Fund Transfer Account	22 441.37

Furthermore, the S&T advance suspense account has a credit balance of N$ 1 353 899.46 instead of a debit balance.

The Accounting Officer should ensure that these balances are correctly accounted for.

Management comment

In her comments on the draft report, the Accounting Officer explained that the debit balances were migrated from the Funds Control System before the introduction of the new IFMS. On the S&T advance suspense account, the Accounting Officer indicated that the debit balance was caused by money owed to members, as refunds.

1.4 KEY AUDIT MATTERS

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. Except for the matters described in the emphasis of matters section of my report, I have determined that there were no key audit matters to communicate in my report.

1.5 OTHER MATTERS

Attention is drawn to the management on the following matter that relates to my responsibility in the audit of the financial statements, and excluding matters already disclosed by the Ministry of Safety and Security in the financial statements. My opinion is not modified in respect of this matter:

1.5.1 Risk Management Policy

Risk Management is a process of identifying, assessing, managing and controlling risks within an organisation and it is aimed at providing guidance regarding the management of risk to support the achievement of the Ministry's objectives, protect staff and the Ministry's assets and ensure financial stability. The audit noted that the Accounting Officer has not yet come up with a documented risk management policy to provide information and guidance on Risk Management.

It is recommended that the Accounting Officer should develop and implement a Risk Management Policy that will facilitate proper and effective mitigation of risk.

Management comment

In her comment on the draft report, the Accounting Officer indicated that the Ministry is planning to fully implement its risk management policy by the 2020/2021 financial year.

2. SECTION B: COMPLIANCE AUDIT AND AUDIT OF PERFORMANCE INFORMATION

2.1 Compliance to laws and regulations

Subject Matter: Financial performance and the use of appropriated funds

I have audited the financial performance and the use of appropriated funds of the Ministry of Safety and Security for the financial year ended 31 March 2019.

2.2 Description of the subject matter information and audit scope

The audit aimed to determine whether the Ministry of Safety and Security used the appropriated funds in compliance with the Appropriation Act, 2018(Act 4 of 2018); Appropriation Amendmend Act, 2018(Act 15 of 2018); State Finance Act, 1991(Act 31 of 1991), Public Procurement Act, 2015(Act 15 of 2015); Treasury Instructions and Public Procurement Regulations during the financial year ended 31 March 2019.

2.3 Audit objective

The objective of this compliance audit is to verify and assess whether Ministry of Safety and Security has complied with all laws and regulations that have an impact on the financial statements in accordance with the ISSAIS. This audit is an attestation engagement where the Ministry presented the subject matter information on which the auditor then gathered sufficient and appropriate audit evidence to provide reasonable assurance in forming an opinion. In forming an opinion, the findings and recommendations are taken into consideration.

In addition, the objective of this audit is to verify and assess whether public funds have been used appropriately and lawfully, and to report issues of non-compliance so that corrective action is taken and compliance to laws and regulations is strengthened.

2.4 Audit criteria

The audit criteria of this compliance audit are derived from the following laws and regulations stated below:

Appropriation Act, 2018(Act 4 of 2018);
Appropriation Amendmend Act, 2018(Act 15 of 2018);
State Finance Act, 1991(Act 31 of 1991);
Public Procurement Act, 2015(Act 15 of 2015);
Treasury Instructions; and
Public Procurement Regulations.

2.5 Summary of methods applied

I have audited the financial statements for the financial year ended 31 March 2019 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulation that governs them.

2.6 Opinion on the subject matter

In my opinion, the Ministry of Safety and Security's financial performance and the use of appropriated funds is in compliance, in all material respects, with the State Finance Act, 1991(Act 31 of 1991), Appropriation Act, 2018(Act 4 of 2018); Appropriation Amendmend Act, 2018(Act 15 of 2018); Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and the Public Procurement Regulations.

2.7 Key audit findings

2.7.1 Unauthorised expenditure

The following unauthorized expenditure occurred during the financial year under review and is hereby reported as such in terms of Section 27(6)(a) of the State Finance Act,1991 (Act 31 of 1991):

(i) Two (2) main divisions were exceeded by a total amount of N$ 1 979 149.25 which is unauthorised in terms of Section 6 (a)(ii) of the Act; and

(ii) Although Treasury approvals were obtained to utilise certain expected savings for the defrayal of excess expenditure through virements during the year, nineteen (19) subdivisions were exceeded by an amount of N$ 5 485 534.58, which is unauthorised in terms of Section 6(a)(iii) of the Act.

It is recommended that the Accounting Officer should put measures in place to avoid overspending and ensures that planned activities are implemented within the approved budget. Furthermore, if specific activities are expected to exceed the budgeted funds due to unforeseen circumstances, funds should be viremented from activities where savings are expected.

Management comment
In her comment on the draft report, the Accounting Officer indicated that measures are put in place to avoid overspending and will ensure that planned activities are implemented within the approved budget.

2.7.2 Outstanding subsistence advances

The "List of outstanding claims within the period report" shows outstanding subsistence advances amounting to N$ 1 066 610.77. This amount is for claims not submitted within thirty (30) days as required by Treasury Instruction HB0505 which states that "*a claim for subsistence and other anticipated expenditure shall be submitted within thirty (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 repaid immediately by the relevant person*".

It is recommended that the Accoutning Officer should ensure that Treasury Instruction HB0505 is adhered to.

Management comment
In her comment on the draft report, the Accounting Officer indicated that the Ministry introduced DSA indemnity forms to compel members to submit their claims within 30 days.

3. AUDIT OF PERFORMANCE INFORMATION

3.1 Description of the subject matter information and audit scope

A Performance Management System (PMS) is as a systematic process for achievement and improvement in obtaining results from an organization and its staff members by managing performance within an agreed framework consisting of objectives, outputs, key performance indicators (KPIs) and timeliness.

The primary function of the PMS is to enable Offices, Ministries and Agencies (OMAs) to achieve success in National Development Plans (NDP) and provide improvements in service delivery to the public.

The scoping of the key performance indicators was performed, by looking at the high-level statements, which are indicated in the Mandate of the Ministry of Safety and Security and the 2017-2022 Strategic Plan. Key performance indicators were selected based on what would be significant to the intended users and their usefulness in assessing the entity's achievements in terms of its service performance objectives

3.2 Audit objective

The objective of the Key Performance Indicator (KPI) audit is to provide assurance on whether the reported performance information measured against key performance indicators is useful, reliable and evidence-based. Key performance indicators also provide the basis for the (OMAs) to inform the Parliament, the public and other stakeholders on its strategic priorities, programs, and projects.

The objective of this audit is also to provide reasonable assurance to Parliament, members of the general public and other relevant stakeholder whether the reported actual performance has actually occurred and is based on the selected criteria.

3.3 Audit criteria

In this audit the performance information against the following selected criteria was tested:

- Compliance with legislative requirements,
- Usefulness;
- Reliability;
- Existence;
- Timeliness;
- Presentation;
- Measurability;
- Relevance;
- Consistency;
- Validity;
- Accuracy; and
- Completeness.

3.4 Summary of methods applied

I reviewed the annual plan and Annual Performance Report to confirm whether the Strategic Plan objectives, targets and KPIs have been correctly cascaded to the Annual Plan and the selected key performance indicators for the year under review are reported in the Directorate/Departments quarterly reports and Annual Performance Report.

Furthermore, I conducted the interviews and reviewed documents to obtain information that pertains to the selected key performance indicators.

3.5 Conclusion on the subject matter

The selected Key Perpormance Indicator (% reduction in crime rate) could not be tested against actual performance because the Department of Police does not have an Annual Plan Review Report, for the period under review; hence, the criteria of timeliness, presentation, consistency, accuracy and completeness of performance information is not met which concluded that reported information is not reliable and might not be useful to the general public and stakeholders.

For the second KPI, (number of offenders enrolled in rehabilitation programmes) the audit revealed a satisfactory outcome on the timeliness, presentation, measurability, accuracy, and completeness.

3.6 Selected key performance indicators

3.6.1 Department:Police

The following key performance indicator from the Police Department was selected from the 2018/2019 Annual plan:

Strategic objective	Key Performance Indicators
Enhance internal security	Percentage of reduction in rate of crime

3.6.2 Department of Namibian Correctional Services

The following key performance indicator from the Namibian Correctional Service Department was selected from the 2018/2019 Annual plan:

Strategic objective	Key Performance Indicators
Strengthen rehabilitation and Re-intergration programs	Number of offenders enrolled in rehabilitation programmes

4. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE 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 Act1991, (Act 31 of1991) and relavent legislation, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible of overseeing the entity's financial reporting process.

The management is also responsible for ensuring adherence to the Appropriation Act, 2018 (Act 4 of 2018); Appropriation Amendmend Act, 2018 (Act 15 of 2018); State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations and to ensure that effective and efficient internal controls are implemented to enable compliance to the law that governs the performance information

5. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue and auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs), will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

My powers and duties towards auditing and reporting on the financial statements and compliance to the subject matter are outlined under Section 25 (1) (c), Section 26 (1) and Section 27 (3) of the State Finance Act, 1991 (Act 31 of 1991).

As part of an audit in accordance with the International Standards for Supreme Audit Institutions, I exercise professional scepticism throughout the audit, I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies uses and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence, obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
- I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.
- From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.
- It is also my responsibility is to express an opinion on whether the financial performance and the use of appropriated funds is, in all material respect is in compliance with the Appropriation Act, 2018 (Act 4 of 2018), Appropriation Amendment Act, 2018(Act 15 of 2018), State Finance Act, 1991(Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and Public Procurement Regulations. I have conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the audited entity is in compliance with the authorities that govern the audited entity in the execution of its roles and responsibilities.

6. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The accounts were submitted later than required by the Accounting Officer to the Auditor-General on 31 October 2019 in terms of Section 13 of the State Finance Act, 1991.

7. GENERAL INFORMATION

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

8. ACKNOWLEDGEMENT

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

WINDHOEK, MARCH 2020

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

		2018/2019				2017/2018
				Variations		
Service		Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Percentage	Actual expenditure
	N$	N$	N$	N$	%	N$
01. Office of the Minister:						
Original budget	4 503 000					
Plus: Virement	787 051	5 290 051	4 924 911.82	365 139.18	6.90	6 158 177.92
02. Office of the Permanent Secretary:						
Original budget	11 483 000					
Additional budget	50 000 000					
Less: Virement	(54 829 253)	6 653 747	6 384 000.64	269 746.36	4.05	170 354 442.64
03. Office of the Inspector- General:						
Original budget	185 691 000					
Plus: Virement	4 930 144	190 621 144	190 435 646.84	185 497.16	0.10	176 385 542.03
04. Office of the Commissioner -General						
Original budget	32 858 000					
Less: Virement	(5 872 575)	26 985 425	24 928 618.26	2 056 806.74	7.62	20 715 799.02
05. Combating of Crime:						
Original budget	3 113 300 000					
Plus: Virement	126 516 472	3 239 816 472	3 239 213 965.99	602 506.01	0.02	3 057 052 161.76
06. Training and Development:						
Original budget	88 629 000					
Less: Virement	(3 759 320)	84 869 680	84 779 905.30	89 774.70	0.11	87 308 859.35
07. Special Field Force:						
Original budget	407 258 000					
Less: Virement	(39 626 336)	367 631 664	367 502 983.24	128 680.76	0.04	460 317 397.19
08. VIP Security:						
Original budget	402 227 000					
Less: Virement	(5 447 107)	396 779 893	396 900 584.51	(120 691.51)	(0.03)	400 454 631.80
09. Communication:						
Original budget	64 240 000					
Plus: Virement	10 612 136	74 852 136	74 832 434.13	19 701.87	0.03	68 729 562.72
10. Forensic Science Services:						
Original budget	21 178 000					
Plus: Virement	812 091	21 990 091	21 932 366.77	57 724.23	0.26	18 692 237.32
11. Police Attache:						
Original budget	20 094 000					
Less: Virement	(848 260)	19 245 740	19 243 852.81	1 887.19	0.01	19 108 024.55
12. Correctional Operations:						
Original budget	727 677 000					
Plus: Virement	9 524 741	737 201 741	739 060 198.74	(1 858 457.74)	(0.25)	723 546 239.30
13. Corporate Management						
Original budget	55 569 000					
Less:Virements	(14 652 367)	40 916 633	40 824 394.70	92 238.30	0.23	44 727 948.21
14. Rehabilitation and re- intergration:						
Original budget	37 093 000					
Less: Virement	(28 147 417)	8 945 583	7 804 439.60	1 141 143.40	12.76	4 859 870.29
GRAND TOTAL		**5 221 800 000**	**5 218 768 303.35**	**3 031 696.65**	**0.06**	**5 258 410 894.10**

1.2 Standard subdivisions

Subdivision	2018/2019 Authorized expenditure	2018/2019 Actual expenditure	2018/2019 Under-expenditure/ (Excess)	2017/2018 Actual expenditure
	N$	N$	N$	N$
Operational:				
Current expenditure: Personnel				
001. Remuneration	3 829 317 520	3 822 744 130.74	6 573 389.26	3 838 459 090.32
002. Employer's contribution to the G.I.P.F and M.P.O.O.B.P.F	481 648 195	485 053 870.48	(3 405 675.48)	486 142 688 .84
003. Other conditions of service	115 562 829	116 873 911.30	(1 311 082.30)	84 466 156.41
005. Employers' contribution to Social Security	18 538 328	18 525 484.90	12 843.10	15 865 598.55
Total	**4 445 066 872**	**4 443 197 397.42**	**1 869 474.58**	**4 424 933 534.12**
Current expenditure: Goods and other services				
021. Travel and subsistence allowance	22 178 593	21 549 330.79	629 262.21	24 827 498.11
022. Materials and supplies	33 674 551	33 475 008.73	199 542.27	30 434 783.81
023. Transport	125 645 700	125 588 526.07	57 173.93	85 509 780.75
024. Utilities	181 880 406	181 874 445.60	5 960.40	144 778 136.31
025. Maintenance expenses	6 679 429	6 673 702.03	5 726.97	6 983 895.65
026. Property rental and related charges	1 937 400	1 937 301.06	98.94	-
027. Other services and expenses	27 482 471	27 413 710.04	68 760.96	165 785 375.07
028. Training Course, Symposiums and Workshops	2 489 895	2 466 989.21	22 905.79	-
029. Printing and Advertisements	42 915 201	42 873 118.51	42 082.49	-
031. Entertainment Politicians	5 000	4 973.17	26.83	-
033. Office Refreshements	43 000	41 694.13	1 305.87	-
034. Office Entartainment\corporate gifts	71 200	70 067.95	1 132.05	-
Total	**445 002 846**	**443 968 867.29**	**1 033 978.71**	**458 319 469.70**
Current expenditure: Subsidies, grants and other transfers				
041. Membership fees and subscriptions: International	709 471	709 466.92	4.08	2 266 191.19
044. Individual and non-profit organisations	-	(136 901.06)	136 901.06	55 326 387.00
Total	**709 471**	**572 562.86**	**136 905.14**	**57 592 578.19**
Total: Current expenditure	**4 890 779 189**	**4 887 738 830.57**	**3 040 358.43**	**4 940 845 582.01**
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	149 811	149 810.50	0.50	-
103. Operational equipment, machinery and plants	62 000	41 999.96	20 000.04	-
Total	**211 811**	**191 810.46**	**20 000.54**	**-**
Total: Operational expenditure	**4 890 991 000**	**4 887 930 641.03**	**3 060 358.97**	**4 940 845 582.01**

Subdivision	2018/2019			2017/2018
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N$	N$	N$	N$
Development:				
Recurrent expenditure				
022. Materials and supplies	231 875	231 874.72	0.28	-
Total	**231 875**	**231 874.72**	**0.28**	-
Capital expenditure				
101. Furniture and office equipment	2 559 428	2 559 426.16	1.84	-
105. Feasibility studies,design and supervision	1 964 719	1 926 682.94	38 036.06	5 170 869 .08
106. Purchase of land and intangible assets	3 800 000	3 799 850.00	150.00	106 598.40
107. Construction, renovation and improvement	322 252 978	322 319 828.50	(66 850.50)	312 287 844.61
Total: Development expenditure	**330 809 000**	**330 837 662.32**	**(28 662.32)**	**317 565 312.09**
GRAND TOTAL	**5 221 800 000**	**5 218 768 303.35**	**3 031 696.65**	**5 258 410 894.10**

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2018/2019	More/(Less) than estimated	Actual revenue 2017/2018
	N$	N$	N$	N$
Private telephone calls	-	1 500.00	1 500.00	8 850.00
Unclaimed Cheques	150 000	54 899.79	(95 100.21)	12 055 943.34
Miscellaneous	950 000	(814 455.97)	(1 764 455.97)	2 332 565.39
Departmental fines	300 000	661 694.70	361 694.70	535 694.19
Lost equipment and stores	120 000	44 842.29	(75 157.71)	61 155.04
Copies of plans	1 300 000	1 683 388.00	383 388.00	1 200 109.00
Traffic control	7 400 000	15 099 811.06	7 699 811.06	8 311 101.82
Mortuary fees	18 000	24 630.00	6 630.00	20 600.00
Sale water & Electricity Employees	100 000	-	(100 000.00)	-
Prisoners Labour	200 000	34 177.08	(165 822.92)	145 258.96
Obsolete,Worn-out and Surplus	110 000	115 484.69	5 484.69	157 339.43
Total	**10 648 000**	**16 905 971.64**	**6 257 971.64**	**24 828 617.17**

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 – Office of the Minister: (N$ 365 139.18 - 6.90%)

Provision was made to appoint a Special Advisor to the Minister but could not be appointed.

Main Division 02 –Office of the Permanent Secretary: (N$ 269 746.36 - 4.05%)

The underexpenditure on this main division was caused by a vacant position of a Deputy Director: Security Division, the person appointed to fill the position, declined the offer.

Main Division 04 –Office of the Commisioner General: (N$ 2 056 806.34 - 7.62%)

The underexpenditure on this main division was caused by the early retirement of a Commissioner and other staff that were transferred to main division 12: Correctional operations

Main division 14 – Rehabilitation and Re-integration: (N$ 1 141 143.40 - 12.76%)

The underexpenditure on this main division is due to the fact that funds were made available for professional staff appointed on the main division 14, but were transferred to main division 12 to run the Rehabilitation and Re-intergration duties at the Correctional Facilities.

1.4.2 Revenue: Explanations of variations exceeding N$ 200 000 between estimated and actual revenue:

Underestimation

Copies of plan –N$ 383 388.00

This revenue is generated from charging the copies of statement of witnesses, copies of accident reports, copies of sketch plans and copies of post mortem reports.The Ministry has increased the price of copies , therefore more revenue was collected.

Miscellaneous revenue – N$ 1 764 455.97

An amount of N$ 1 841 513.40 was collected under the mentioned revenue head for various items such as: Funds recorverd from payroll transactions, salary refunds for previous financial years, services rendered by the Namibian Police Helicopter, renting of Police training college hall and shooting range, cetificates of second hand goods, duplicate of police training certificates, replacement of medal ribbons, service rendered by the Police by means of escort and payments of tender documents etc. However the balance of N$ 2 655 930.28 from journal number 201718 was debited to miscellaneous account that has offset all the credits that were collected in the account in question. This journal was posted in the 2018/2019 financial year to reverse journal number 13188949, which was credited to this account in the 2016/2017 financial year, unfortunately when this journal was posted; it did not find its corresponding credit as Treasury already took all credits at the end of the 2016/2017 financial year. Treasury will be consulted to open the period where the credit was posted to set-off the corresponding debit in this account.

An amount of N$ 313 369.79 was wrongly captured by debiting miscellaneous revenue instead of Receipt Suspense Account as reflected in journal number 1991230. The Ministry is in process of rectifying this error.

Traffic control- N$ 7 699 811.06

The tariffs increased for Vehicle Clearance Certificate, Classification and Tracing of fingerprints and Indiviual certificate of conduct. More applications for road worthy and certificates of competency were received and thus more revenue was generated.

Departmental fines – N$ 361 694.70

This revenue is generated from fines and most of the members affected managed to pay more than anticipated during this financial year.

1.4.3 Miscellaneous revenue

The breakdown of miscellanoues revenue for the year under review is as follows:

Description	Amount
	N$
Cellphone payment	25 022.01
Traffic Escort	120 030.50
Hiring of shooting range	7 560.00
Police Band Performance	20 000.00
Hiring of Classroom	89 600
Duplicate of Certificates	950.00
Hiring of Netball court	2 500.00
Payment of Tender Documents	121 150.00
Replacement of Ribbons	170.00
Salary Refund	955.40
Contigent Refund	1 500.00
Hiring of Helicopter	30 174.00
Petrol Refund	101.00
Surplus	525.00
Money Consfiscated from cells	15 653.49
Payroll Deductions	1 384 202.30
TOTAL	**1 841 513.40**

2. GENERAL INFORMATION

2.1 Bank accounts

The Accounting Officer reported ten (10) bank accounts with the following closing balances:

Name of account	Banking Institution	Balance as at 31 March 2019
Namibia High Commission – Pretoria, RSA	FNB	R 1 021 357.03
Namibian Police Petty Cash Main Account	Standard Bank	N$ 901 014.10
Namibia High Commission: Harare, Zimbabwe	Stanbic Bank	USD 84 207.61
Consulado Da Rep. da Namibia-Ondjiva	BFA	USD 31 268.83
Traffic Law Enforcement Support Account	Standard Bank	N$ 950 879.73
Namibian Police Forensic Account	Nedbank	N$ 1 452 539.19
Consulate General of the Republic of Namibia-Cape Town	FNB	R 253 522.14
Embaixada Da Namibia- Angola-Luanda	BFA	USD 18 604.03
High Commission of the Republic of Namibia in Lusaka	Stanbic Bank	USD 58 539.86
Nampol/Gender Based Violence Protection unit	Standard Bank	N$ 5 201.19

2.2 Capital projects

During the financial year under review, the Ministry operated the following development projects:

Name of project	Approved total budget N$	Total expenditure as at 31/03/2018 N$	Approved appropriation 2018/2019 N$	Actual expenditure 2018/2019 N$	Total expenditure as at 31/03/2019 N$	Expected year of completion
Police Station Upgrading	980 996 000	769 172 338.70	39 668 000.00	39 664 834.77	808 837 173.47	31 March 2021
Construction of Police Accomodation (Housing Various Centre)	851 125 000	650 182 979.16	21 000 000.00	21 000 000.01	671 182 979.17	31 March 2021
Rehabilitation and Renovation of Police Facilities	106 215 000	97 858 402.90	3 200 000.00	3 198 286.21	101 056 689.11	31 March 2021
Construction of Oshikoto Regional Headquarters	186 705 000	188 376 325.32	5 000 000.00	5 000 000.00	193 376 325.32	31 March 2018
Construction P.J Kaundu Training Centre	104 219 000	51 392 124.64	700 000.00	700 000.00	52 092 124.64	31 March 2021
Constructionof Hardap Regional Headquarters	56 267 000	53 055 599.72	-	-	53 055 599.72	31 March 2018
Upgrading of Ruben Danger Ashipala Training Centre Ondangwa	51 874 000	25 812 513.87	500 000.00	500 000.00	26 312 513.87	31 March 2021
Construction of Housing Accomodation at Border post and Outpost	390 000 000	168 078 954.70	41 728 900.00	41 728 900.00	209 807 854.70	31 March 2021
Construction of Oshikuku Class C Police Station	93 809 000	40 673 438.49	12 000 000.00	12 000 000.00	52 673 438.49	31 March 2019
Purchase of Farms	72 250 000	-	1 264 000.00	1 264 000.00	1 264 000.00	31 March 2021
Construction of Omusati Regional Headquarters	55 034 000	45 837 610.59	-	-	45 837 610.59	31 March 2018
Construction of Zambezi Regional Headquarters	48 432 000	48 077 443.77	-	-	48 077 443.77	31 March 2018
Construction of Otjomuise Class B Police Station	64 490 000	66 019 373.08	-	-	66 019 373.08	31 March 2018
Construction of Additional Offices within the National Headquarters	332 898 000	247 571 000.87	95 309 000.00.	95 309 000.00	342 880 000.87	31 March 2019
Construction of Oshana Regional Headquarters	77 471 000	45 222 847.39	12 368 000.00	12 368 000.00	57 590 847.39	31 March 2019
Construction of Israel Patrick Iyambo College	93 583 000	25 183 433.90	500 000.00	500 000.00	25 683 433.90	31 March 2021
Construction of Okangwati Police Station	59 384 000	44 665 474.06	-	-	44 665 474.06	31 March 2018
Construction of Kavango Regional Headquarters	93 839 000	-	6 000 000.00	6 000 000.00	6 000 000.00	31 March 2021
Construction of Nkurenkuru Class C police station	120 466 000	21 679 735.26	-	-	21 679 735.26	31 March 2021
Construction of Forensic Laboratory	281 664 000	74 838 721.96	57 000 000.00	57 000 000.00	131 838 721.96	31 March 2019

Name of the project	Approved total budget	Total expenditure as at 31/03/2018	Approved appropriation 2018/2019	Actual expenditure 2018/2019	Total expenditure as at 31/03/2019	Expected year of completion
	N$	N$	N$	N$	N$	
Construction of Evaristus Shikongo Correctional facility	426 655 000	242 058 450.05	2 329 835.00	2 383 834.60	244 442 284.65	31 March 2028
Construction and Renovation of Official Accommodation	1 037 042 000	34 862 003.89	4 406 000.00	4 405 106.20	39 267 110.09	31 March 2032
Minor Renovations and Rehabilitation	220 510 000	72 129 703.01	14 343 134.00	14 343 134.01	86 472 837.02	31 March 2025
Construction of New Oluno Correctional Facility	50 000 000	34 480 283.56	-	-	34 480 283.56	31 March 2030
Construction of Outapi Correctional Facility	311 608 000	100 280 670.49	-	-	100 280 670.49	31 March 2019
Conversion of Walvis bay Correctional facility unit	83 604 000	6 776 918.23	1 836 785.00	1 826 455.61	8 603 373.84	31 March 2020
Conversion of Windhoek Correctional facility Unit Management	52 373 000	61 221 600.60	4 121 762.00	4 113 724.74	65 335 325.34	31 March 2019
Conversion of Hardap Correctional facility Unit Management	67 700 000	37 699 731.12	-	-	37 699 731.12	31 March 2019
Conversion Divundu Correctional facility Unit Management	87 508 000	25 227 504.11	1 767 130.00	1 767 129.48	26 994 633.59	31 March 2020
Construction of a New Swakopmund Correctional Facility	201 660 000	-	1 550 000.00	1 549 850.00	1 549 850.00	31 March 2019
Construction of Walvisbay Correctional Facility High Security Fence	46 991 000	-	23 755.00	23 575.00	23 575.00	31 March 2020
Omaruru Correctional Facility Renovation and expansion	61 772 000	-	100 000.00	99 133.44	99 133.44	31 March 2023
Northern-Eastern , Regional Command Headquarters	1 600 700 000	-	540 000.00	540 000.00	540 000.00	30 March 2024
Gobabis Correctional Renovation and Extension	29 500 000	-	78 646.00	78 645.75		31 March 2023
Construction of New Pigery Farm at Okatyali Villange	86 000 000	-	125 325.00	125 325.00	125 325.00	31 March 2022
Installation and upgrade of intergrated security system at E.Shikongo CF, and Windhoek CF including Cellphonne blockade	93 800 000	-	1 000 000.00	1 000 000.00	1 000 000.00	31 March 2032
Construction of New Grootfontein Correctional Facility	34 500 000	-	2 250 000.00	2 250 000.00	2 250 000.00	31 March 2028
Construction of NCS and Central Depot	75 150 000	-	98 728.00	98 727.50	98 727.50	3 1March 2025
Total	**9 165 052 000**	**3 278 435 183.44**	**330 809 000.00**	**330 837 662.32**	**3 929 557 807.72**	

2.3 Compensation payments (Valid Claims against the State)

During the financial year under review, the Accounting Officer reported that the Ministry made compensation payments amounting to N$ 1 144 349.39 with the necessary Treasury approvals.

2.4 Bursary and study assistance

The Accounting Officer reported that during the financial year under review, the Ministry provided study assistance amounting to N$ 328 391.61 for eighteen (18) staff members to pursue their studies at various institutions of higher learning.

2.5 Aircraft

The Accounting Officer reported the following expenditure on various aircrafts as follows:

Description	Amount
	N$
Fuel	60 272.17
Maintenance / Other expenditure	2 933 017.78
Insurance	1 792 400.97
Total	**4 785 690.92**

Revenue to the amount of N$ 467 958.80 was received in respect of the renting/hiring of the aircraft.

2.6 Livestock

The Accounting Officer reported the following livestock as at 31 March 2019:

Description	Balance as at 31/03/2019
Cattle	370
Sheep	143
Goats	193
Pigs	1 812
Dogs	45
Horses	54

2.7 Losses: Irregularities by persons employed by Government

The Accounting Officer reported nineteen (19) cases of losses through irregularities by persons employed by the Government, during the financial year under review to the amount of N$ 138 739.47.

2.8 Losses and damages through unavoidable causes

The Accounting Officer reported losses and damages through unavoidable causes amounting to N$ 883 246.04.

2.9 Wellness

During the financial year under review, the Accounting Officer reported that no budgetary provision was made for wellness activities.

2.10 Donations to Government

During the financial year under review, the Ministry received donations, valued at N$ 3 141 129.69 from various donors with the necessary Treasury approval:

Name of donor	Nature of donation
National Crime Agency(UK)	55L Quantum
National Crime Agency(UK) People Republic of China(Chinese Embassy WHK)	55L Quantum Electronic Device for Crime Analysis
BAZ Supplies	Hygiene Soaps
First Natioal Bank- Omaruru	Computer Equipment
Namibia Literacy Trust	Computer Equipment
The Patriot Newspaper	Weekly Newspaper
FNB Namibia Holding Foundation Trust	Computer Equipment
Telecom Namibia	Computer Equipment
Silver Lands Vineyard LTD	3x Air Conditioners
Capespan	2x Air Conditioners
Beifang Mining Technology	2 x 1 P.C. Set and 4 in 1 HP Desk Jet Ink
	DSTV Monthly Payment
Condwana Collection Namibia	IT Equipment New Laptop PC,Heavy Duty Printer Scanner, Fax Machine ,5 x Photocopy papers and portable Internet Device Telecom
Enercom	
Dehli Super Market & CC	Vehicle brake pad 1X pad kit Disk Brake
Paradigm Investment	14 x Reflective jackets, 10X Corns-Large, 8 X Powerful Hand Held LedTorches, 1X Alcohol Brethlayzers
Farm House BB Bargarden Outjo	Renovations of the Outjo Police Station
Ministry of Poverty Eradication and Social Welfare	Isuzu KB 300
Ministry of Poverty Eradication and Social Welfare	Toyota Quantum
Ministry of Poverty Eradication and Social Welfare	Toyota Hilux 2.7
Ministry of Poverty Eradication and Social Welfare	Mazda BT-50
Ministry of Poverty Eradication and Social Welfare	Ford Ranger
Mr. Joseph Shaamwapeni Hango	1x Corrugatd Iron Store Room
Members of Alfa Boarder Unit Omufituwanakashole	4 in 1 Printer
Mr.I.S.A Klitzke of Schutsan house	Alternator Assy w/Regulator fitted to patrol vehicle
Mr.Miranda Bosman of Indongo Toyota (PTY)LTD	1 X Inter Computer set, serial no.YM5321N25
Mr.Farhan Khartri of Jan Japan CC	1X Accer P.C Set S/NMLYOEE64819091
Mr.S.I. Savva Family	2X German Sherperd dogs
Honorable Johannes Nangolo Council of W/B	1X HP Computer,1X HP Keyboard, 1X Computer MonitorDell, 1 X Computer Printer
	2X German Shepherd Dogs
Maj-Gen Desderius I.Shilunga	1X Willard Barrery
Mr.Klaasen Swart Gobabis Super Stop	Grand in aid to repair Plice Vehicle
Mr J.J.P.Van der Merve	Supply and Fit Windscreen on Pol 8760
Members of the Namibian Police Force Mariental	
Total	

2.11 Suspense accounts

Nine (9) suspense accounts had outstanding balances at the end of the financial year under review, three (3) with credit and six (6) with debit balances as follows:

Details	Balance as at 31 March 2019 Debit/(Credit)
	N$
Receipt suspense	3 862 609.79
S&T advance suspense account	(1 353 899.46)
Rejection account	381.60
Bills payable	1 836 617.29
Electronic Fund Transfer Clearing Account (EFT)	22 441.37
Social Security	157.94
Taxcode	0.54
Namibian Police Assistance Fund	(1 957.15)
Pension funds: GIPF	(6 052.48)

2.12 Trade account

The Accounting Officer reported that the Ministry operated a trade account with a loss of N$ 1 077 561.62 as at 31 March 2019.

2.13 Points keeping stock and annual stocktaking

The Accounting Officer reported that the Ministry has thirty-eight (38) points keeping stock with a combined value of stock on hand amounting to N$ 1 055 403 630.88. Stocktaking was carried out at all points during the financial year under review. A surplus of N$ 95 580.99, deficiencies of N$ 545 468.85 and obsolete/worn-out items amounting to N$ 2 059 216.63 were reported.

2.14 Stores and depots

The Accouting Officer reported thirty six (36) stores and depots for the financial year under review with a total value of stock amounting to NS 452 735 839.64.

2.15 Vehicles on hand

The Accounting Officer reported vehicles on hand for the year under review as follows:

Own Fleet	Sedan	Pick-up and Combies	Heavy Vehicles (Lorries , Tractors & Busses)	Motor Bikes	Other(Trailors & Caravans)	Value
						N$
Opening Balance1/04/2018	711	2122	159	101	193	511 955 787.08
Acquisition2018/19	-	-	-	-	-	-
Donations	1	9	-	-	-	3 538 617.33
Written off 2018/19	(26)	(54)	(2)	(3)	(3)	(3 238 254.09)
Auctioned 2018/19	-	-	-	-	-	-
Balance on 31 March 2019	**686**	**2077**	**157**	**98**	**190**	**518 732 658.50**

2.16 Vehicle accidents

The Accounting Officer reported a total of five hundred and fifty-two (552) motor vehicle accidents with an estimated repair cost of N$ 6 087 405.98 during the year under review. One hundred and fifty nine (159) vehicles were repaired at a cost of N$ 3 121 380.31.

2.17 Internal inspections

The Accounting Officer reported the following internal inspections for the year under review:

Category of inspection	Number of inspection points	Number of points inspected
Financial	264	26
Stock and equipment	35	20
Others:Administration	164	5
Total	**463**	**51**
Percentage	**100%**	**11%**

WINDHOEK 19-10-2019

COMMISSIONER (RTD) TREPHINE P. KAMATI
ACCOUNTING OFFICER

2.11 Suspense accounts

Nine (9) suspense accounts had outstanding balances at the end of the financial year under review, three (3) with credit and six (6) with debit balances as follows:

Details	Balance as at 31 March 2019 Debit/(Credit)
	N$
Receipt suspense	3 662 409.70
S&T advance suspense account	(1 255 890.46)
Rejection account	281.09
Bills payable	1 356 617.26
Electronic Fund Transfer Clearing Account (EFT)	23 441.57
Social Security	157.84
Payments	0.52
Namibian Police Assurance Fund	(1 937.18)
Pension fund - GIPF	(5 050.50)

2.12 Trade account

The Accounting Officer reported that the Ministry operated a trade account with a loss of N$ 1 077 [illegible] as at 31 March 2019.

2.13 [illegible]

The Accounting Officer reported that the Ministry has thirty-eight (38) [illegible] stock with a combined value of stock on hand amounting to N$ 1 066 403 [illegible]. Stocktaking was carried out at all points during the financial year under review. A surplus of N$ [illegible], deficit value of N$ 548 [illegible] and [illegible] items amounting to N$ 2 06 [illegible] were reported.

2.14 Gifts and donations

The Accounting Officer reported thirty (30) gifts and donations to the State of cash and in kind with a total value of cash and in kind amounting to N$ [illegible].

2.15 Vehicles on hand

The Accounting Officer reported vehicles on hand for the year under review as follows:

Description	Sedan	Pickup and Combis	Heavy Vehicles (Trucks, Busses & Buses)	Motor cycles	Other (Trailers & Tractors)	Value
						N$
Opening Balance 01/04/2018	711	1121	159	101	159	511 403 [illegible]
Received 2018/19	-	-	-	-	-	-
Donations	1	0	-	-	-	2 536 [illegible]
Written off 2018/19	(21)	(44)	(2)	(5)	(7)	(3 23[illegible])
Purchased 2018/19	-	-	-	-	-	-
Balance on 31 March 2019	693	1077	157	96	152	512 [illegible]

2.16 Vehicle accidents

The Accounting Officer reported a total of five hundred and fifty-two (552) motor vehicle accidents with an estimated repair cost of N$ 8 087 405.33 during the year under review. One hundred and fifty nine (159) vehicles were repaired at a cost of N$ 3 121 380.31.

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The Accounting Officer reported the following internal inspections for the year under review:

2.3 Compensation payments (Valid Claims against the State)
During the financial year under review, the Accounting Officer reported that the Ministry made compensation payments amounting to N$ 1 144 349.39 with the necessary Treasury approvals.

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2.9 Wellness
During the financial year under review, the Accounting Officer reported that no budgetary provision was made for wellness activities.

2.2 Capital projects

During the financial year under review, the Ministry operated the following development projects:

Name of project	Approved total budget N$	Total expenditure as at 31/03/2018 N$	Approved appropriation 2018/2019 N$	Actual expenditure 2018/2019 N$	Total expenditure as at 31/03/2019 N$	Expected year of completion
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Construction of Otjomuise Class B Police Station	64 490 000	66 019 373.08	-	-	66 019 373.08	31 March 2018
Construction of Additional Offices within the National Headquarters	332 898 000	247 571 000.87	95 309 000.00.	95 309 000.00	342 880 000.87	31 March 2019
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Construction of Israel Patrick Iyambo College	93 583 000	25 183 433.90	500 000.00	500 000.00	25 683 433.90	31 March 2021
Construction of Okangwati Police Station	59 384 000	44 665 474.06	-	-	44 665 474.06	31 March 2018
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Construction of Nkurenkuru Class C police station	120 466 000	21 679 735.26	-	-	21 679 735.26	31 March 2021
Construction of Forensic Laboratory	281 664 000	74 838 721.96	57 000 000.00	57 000 000.00	131 838 721.96	31 March 2019