



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

MINISTRY OF SPORT, YOUTH AND NATIONAL SERVICE

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016

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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 Sport, Youth and National Service for the financial year ended 31 March 2016 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991, (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, March 2017

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

DEFINITIONS

| | |
|--|--|
| 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. |
| Tender Board Exemptions: | To free from an obligation (Tender Board Regulations) to which others are subjected. |
| 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. |
| 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). |

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF SPORT, YOUTH AND NATIONAL SERVICE
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016**

1. REPORT ON THE FINANCIAL STATEMENTS

1.1 INTRODUCTION

This report on the accounts of the Ministry of Sport, Youth and National Service for the financial year ended 31 March 2016 is presented to the National Assembly in accordance with the terms of Article 127(2) of the Constitution of the Republic of Namibia and provisions set out in the State Finance Act, 1991 (Act 31 of 1991), as amended.

I have audited the accompanying financial statements of the Ministry of Sport, Youth and National Service for the financial year ended 31 March 2016. These financial statements comprise the following statements submitted for the year then ended:

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

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

The financial statements, notes to the financial statements 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, 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 misstatements, whether due to fraud or error.

1.3 AUDITOR'S RESPONSIBILITY

My responsibility is to express an opinion on these financial statements based on the audit. I conducted the audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). These standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

Powers and duties

Section 25(1) (c) of the State Finance Act, 1991, provides that the Auditor-General should satisfy himself/herself that:

- (a) All reasonable precautions have been taken to ensure that all monies due to the State are collected, and that the laws relating to the collection of such monies have been complied with;
- (b) All reasonable precautions have been taken to safeguard the receipt, custody and issue of and accounting for, the State's assets, such as stores, equipment, securities and movable goods; and

- (c) The expenditure has taken place under proper authority and is supported by adequate vouchers or other proof.

In addition, Section 26(1)(b)(iv) of the State Finance Act, 1991, empowers the Auditor-General to investigate and report on the economy, efficiency and effectiveness of the use of the State's resources.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal 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 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):

Although Treasury approval was obtained to utilize certain expected savings for the defrayal of excess expenditure by way of virements during the year, five (5) operational subdivisions were exceeded with an amount of N\$ 568 903.25 which is unauthorised in terms of Section 6(a) (iii) of the Act.

It is recommended that the Accounting Officer should monitor the budget regularly in order to ensure that funds are available before expenditures are incurred.

1.5 ACKNOWLEDGEMENT

The cooperation and assistance of the management and staff of the Ministry during the audit is highly appreciated.

1.6 UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Sport, Youth and National Service, for the financial year ended 31 March 2016 in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Financial Act, 1991 (Act 31 of 1991).

In my opinion, the financial statements present fairly, in all material respects the financial position of the Ministry of Sport, Youth and National Service as at 31 March 2016, and their financial performance and the cash flows for the year then ended in accordance with the State Finance Act, 1991 (Act 31 of 1991).

2. ADDITIONAL REPORTING RESPONSIBILITIES

2.1 EMPHASIS OF MATTERS

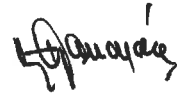
Without qualifying my audit opinion on the basis of this paragraph, I draw attention to the following matters that relate to my responsibility in the audit of financial statements, as disclosed by the Ministry of Sport, Youth and National Service in the financial statements.

2.1.1 Underexpenditure

The total budget of the Ministry was underspent with an amount of N\$ 16 672 755.88 (3.61%) which is contrary to Treasury Instruction DC 0202.

It is recommended that the Accounting Officer should put measures in place to avoid underexpenditure and ensures that planned programmes are implemented and comply with the Treasury Instructions DC 0202 which stipulates that when drawing up draft estimates Accounting Officers and their Financial Advisers shall take note of and guard against that more funds than can reasonably be spent shall not be requested.

WINDHOEK, March 2017



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation Account

| Service | 2015/2016 | | Variations | | 2014/2015 | |
|---|------------------------|--------------------|--------------------------------|----------------------|--------------------|-----------------------|
| | Authorized expenditure | Actual expenditure | Under-expenditure/ (Excess) | Percent-age | Actual expenditure | |
| N\$ | N\$ | N\$ | N\$ | % | N\$ | |
| 01. Office of the Minister: | | | | | | |
| Original budget | 5 562 000 | | | | | |
| Plus: Virement | 527 371 | | | | | |
| Less: Suspensions | (1 695 000) | 4 394 371 | 4 222 233.58 | 172 137.42 | 3.92 | 4 224 053.83 |
| 02. Administration: | | | | | | |
| Original budget | 137 988 000 | | | | | |
| Plus: Virement | 36 448 542 | | | | | |
| Less: Suspensions | (24 664 227) | 149 772 315 | 136 033 774.92 | 13 738 540.08 | 9.17 | 229 417 366.47 |
| 03. Youth Development: | | | | | | |
| Original budget | 245 607 000 | | | | | |
| Less: Virement | (12 678 847) | | | | | |
| Less: Suspensions | (11 244 470) | 221 683 683 | 219 668 510.18 | 2 015 172.82 | 0.91 | 223 126 081.06 |
| 04. National Heritage and Culture: | | | | | | |
| Original budget | - | - | (221 890.92) | 221 890.92 | 0.00 | 56 800 301.11 |
| 05. Arts: | | | | | | |
| Original budget | - | - | (93 305.00) | 93 305.00 | 0.00 | 69 341 328.47 |
| 06. Sport: | | | | | | |
| Original budget | 118 413 000 | | | | | |
| Less: Virement | (20 648 567) | | | | | |
| Less: Suspensions | (11 446 802) | 86 317 631 | 85 885 921.36 | 431 709.64 | 0.50 | 124 785 616.16 |
| Total: | | 462 168 000 | 445 495 244.12 | 16 672 755.88 | 3.61 | 707 694 747.10 |

1.2 Standard subdivisions

| Subdivision | 2015/2016 | | | 2014/2015 |
|---|------------------------|-----------------------|-----------------------------|-----------------------|
| | Authorized expenditure | Actual expenditure | Under-expenditure/ (Excess) | Actual expenditure |
| | N\$ | N\$ | N\$ | N\$ |
| Operational: | | | | |
| Current expenditure: Personnel | | | | |
| 001. Remuneration | 104 818 053 | 104 325 439.62 | 492 613.38 | 148 860 026.19 |
| 002. Employer's contribution to GIPF | 12 374 890 | 12 291 151.70 | 83 738.30 | 16 473 345.39 |
| 003. Other conditions of service | 1 601 828 | 1 692 246.54 | (90 418.54) | 2 775 950.69 |
| 004. Improvement of remuneration structure | 15 387 054 | 15 378 776.08 | 8 277.92 | - |
| 005. Employers contribution to the social security | 3 287 | 3 286.36 | 0.64 | - |
| Total | 134 185 112 | 133 690 900.30 | 494 211.70 | 168 109 322.27 |
| Current expenditure: Goods and other Services | | | | |
| 021. Travel and subsistence expenses | 13 442 355 | 11 319 558.10 | 2 122 796.90 | 18 088 114.37 |
| 022. Materials and supplies | 2 897 000 | 2 847 002.61 | 49 997.39 | 10 282 069.95 |
| 023. Transport | 35 674 367 | 33 840 826.68 | 1 833 540.32 | 30 485 466.25 |
| 024. Utilities | 34 958 438 | 33 173 822.13 | 1 784 615.87 | 22 912 888.61 |
| 025. Maintenance expenses | 9 914 390 | 10 211 112.44 | (296 722.44) | 16 839 684.46 |
| 026. Property rental and related charges | 792 901 | 777 202.35 | 15 698.65 | 783 056.23 |
| 027. Other services and expenses | 47 450 435 | 37 855 927.98 | 9 594 507.02 | 191 235 017.04 |
| Total | 145 129 886 | 130 025 452.29 | 15 104 433.71 | 290 626 296.91 |
| Current expenditure: Membership Fees and Subscriptions | | | | |
| 041. Membership fees | 1 253 810 | 870 000.00 | 383 810.00 | 995 804.88 |
| 043. Government organisations | 122 122 000 | 122 122 000.00 | - | 148 490 070.28 |
| 044. Individuals and non-profit organisations | 35 311 243 | 35 311 241.75 | 1.25 | 53 949 999.16 |
| Total | 158 687 053 | 158 303 241.75 | 383 811.25 | 203 435 874.32 |
| Total: Current expenditure | 438 002 051 | 422 019 594.34 | 15 982 456.66 | 662 171 493.50 |
| Capital expenditure: Acquisition of assets | | | | |
| 101. Furniture and office equipment | 1 328 514 | 1 211 711.95 | 116 802.05 | 3 220 384.34 |
| 102. Vehicles | - | - | - | 3 342 415.57 |
| 103. Operational equipment, machinery and plants | 1 007 650 | 1 001 236.66 | 6 413.34 | 6 410 883.36 |
| Total: Capital expenditure | 2 336 164 | 2 212 948.61 | 123 215.39 | 12 973 683.27 |
| Total: Operational expenditure | 440 338 215 | 424 232 542.95 | 16 105 672.05 | 675 145 176.77 |
| Development: | | | | |
| Capital expenditure: Acquisition of Assets | | | | |
| 105. Feasibility studies, design and supervision | - | - | - | 1 443 797.00 |
| 107. Construction, renovation and improvements | 21 829 785 | 21 262 701.17 | 567 083.83 | 31 105 773.33 |
| Total: Development expenditure | 21 829 785 | 21 262 701.17 | 567 083.83 | 32 549 570.33 |
| GRAND TOTAL | 462 168 000 | 445 495 244.12 | 16 672 755.88 | 707 694 747.10 |

1.3 Departmental revenue

Revenue for the year is as follows:

| Revenue head | Estimate 2015/2016 N\$ | Actual revenue 2015/2016 N\$ | More/(Less) than estimated N\$ | Actual revenue 2014/2015 N\$ |
|---------------------|------------------------------|------------------------------------|--------------------------------------|------------------------------------|
| Unclaimed cheques | - | - | | 80.00 |
| Miscellaneous | 220 000 | 77 729.74 | (142 270.26) | 476 122.62 |
| Sport stadiums | 210 000 | 61 500.00 | (148 500.00) | 55 750.00 |
| Youth centres | 1 900 000 | 1 403 686.31 | (496 313.69) | 1 712 343.20 |
| College of the Arts | 330 000 | 25.00 | (329 975.00) | 57 205.00 |
| Culture Centres | 340 000 | - | (340 000.00) | 103 742.00 |
| Total | 3 000 000 | 1 542 941.05 | (1 457 058.95) | 2 405 242.82 |

1.4 Notes to the financial statements

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

Underexpenditure

Main division 01 – Office of the Minister (N\$ 172 137.42 – 3.92%)

The underexpenditure is attributed to the fact that the Office of the Minister undertook fewer trips than anticipated during the financial year under review.

Main division 02 – Administration (N\$ 13 738 540.08 – 9.17%)

The Ministry submitted the final request for virement of funds amounting to N\$ 15 393 509 for 2015/2016 financial year but it was only approved on 29 March 2016 and the approval letter reached the Ministry on 30 March 2016. This approval coincided with the cut-off date for processing of payments for the financial year under review set at 30 March 2016 by the Ministry of Finance. As a result, the Ministry only managed to spend N\$ 1 654 968.92 out of the approved amount of N\$ 15 393 509 and underexpenditure to the tune of N\$ 13 738 540.08 was therefore unavoidable. Thus, the underexpenditure realized is ascribed to the late approval of the final virement request.

1.4.2 Departmental Revenue: Explanations of variations exceeding N\$ 200 000

Over-estimated

Youth Centres (N\$ 496 313.69)

The variance of N\$ 496 313.69 is ascribed to the fact that it is very difficult to accurately predict the demand for the usage of ministerial facilities in advance. The demand from the public to utilise the facilities was very low than anticipated for the financial year under review.

College of the Arts (N\$ 329 975)

The revenue head resorts under the Directorate of Arts that has been transferred to the Ministry of Education, Arts and Culture and the budget was wrongly reflected under this Ministry. The revenue of N\$ 25.00 reflected under this revenue head is wrongly allocated to this head instead of Youth Centres.

Culture Centres (N\$ 340 000)

This revenue head resorts under the Directorate of Arts that has been transferred to the Ministry of Education, Arts and Culture and the budget was wrongly allocated under this Ministry.

2. GENERAL INFORMATION

2.1 Development projects

The following were development projects of the Ministry during the year under review:

| Project name | Approved total budget | Approved appropriation 2015/2016 | Total expenditure as at 31/03/2015 | Actual expenditure 2015/2016 | Total expenditure as at 31/03/2016 | Expected year of completion |
|--|-----------------------|----------------------------------|------------------------------------|------------------------------|------------------------------------|-----------------------------|
| Construction of Ministerial Headquarters | N\$ 299 999 000 | N\$ 10 776 287 | N\$ 14 964 697.64 | N\$ 10 776 285.36 | N\$ 25 740 983.00 | 31/03/2021 |
| Relocation and Upgrading of Berg Aukas to Rietfontein National Youth Services centre | 6 000 000 | 326 138 | - | - | - | 31/03/2020 |
| Construction of Gobabis Multi Purpose Youth Resource Centre | 31 951 000 | 295 000 | 10 918 780.64 | 294 724.85 | 11 213 505.49 | 31/03/2021 |
| Upgrading of Okahao Youth Skills Training Centre | 21 000 000 | 545 284 | - | 371 421.96 | 371 421.96 | 31/03/2021 |
| Construction of Kai//Ganaxab Youth Service Training Centre | - | 95 000 | 39 911 421.89 | 94 853.97 | 40 006 275.86 | 31/03/2020 |
| Construction of Opuwo Multi Purpose Youth Resource Centre | 26 889 000 | 1 997 607 | 8 800 562.70 | 1 997 606.34 | 10 798 169.04 | 31/03/2021 |
| Construction of Otjiwarongo Multi Purpose Youth Resource Centre | 25 000 000 | 2 240 658 | - | 2 240 657.74 | 2 240 657.74 | 10/03/2021 |
| Construction of Eenhana Sports Complex | 68 494 000 | 531 856 | 26 942 746.04 | 531 855.70 | 27 474 601.74 | 31/03/2021 |
| Construction of Swakopmund Sports Complex | - | 502 000 | 1 940 565.57 | 502 000.00 | 2 442 565.57 | 31/03/2020 |
| Construction of Aminus mini Sports Complex | 14 240 000 | 109 624 | 998 575.83 | 109 623.48 | 1 108 199.31 | 31/03/2021 |
| Construction of Outapi Sports Complex | 68 027 000 | 29 748 | - | 29 747.28 | 29 747.28 | 31/03/2021 |
| Construction of Tsumkwe/Gams mini Sports Complex | 14 260 000 | 102 158 | 971 830.26 | 101 925.05 | 1 073 755.31 | 31/03/2021 |
| Construction of Usakos mini Sports Complex | 14 260 000 | 47 390 | 1 010 189.42 | 47 389.19 | 1 057 578.61 | 31/03/2021 |
| Construction of Frans Dimbare Intergrated Rural Youth Development Centre | 31 181 000 | 2 154 791 | 1 443 797.00 | 2 088 366.48 | 3 532 163.48 | 31/03/2021 |
| Construction of Maria Mwingere (Rundu) Multi Purpose Youth Resource Centre | 23 750 000 | 1 776 244 | 1 928 658.65 | 1 776 243.77 | 3 704 902.42 | 31/03/2021 |
| Renovations and Upgrading of Oshakati Stadium | 20 000 000 | 300 000 | - | 300 000.00 | 300 000.00 | 31/03/2021 |
| Total | 665 051 000 | 21 829 785 | 109 831 825.64 | 21 262 701.17 | 131 094 526.81 | |

2.2 Exemptions from Normal Tender procedures

Tender Board approved the annual exemption from normal Tender procedures for the procurement of services to a total amount of N\$ 270 492 348:

| Exemption number | Description | Approved exemption | Actual expenditure | Difference |
|------------------|--|--------------------|----------------------|-----------------------|
| E1/24-1/2015 | Annual Exemption | N\$ 258 642 348 | N\$ 81 233 982.46 | N\$ 177 408 365.54 |
| E1/24-2/2015 | Rendering of Security Services | 6 700 000 | 2 268 178.20 | 4 431 821.80 |
| E1/24-3/2015 | Rendering of Security Services | 600 000 | 451 956.40 | 148 043.60 |
| E1/24-4/2015 | Request for Tender Board exemption to purchase household furniture for newly appointed Honourable Deputy Minister | 50 000 | 49 783.00 | 217.00 |
| E1/24-5/2015 | Exemption for the extension and customization of the Namibia intergrated employment information management system for the Ministry | 4 500 000 | - | 4 500 000.00 |
| | Total | 270 492 348 | 84 003 900.06 | 186 488 447.94 |

2.3 Vehicles

The Accounting Officer reported that the Ministry had one hundred and forty four (144) pool vehicles at 31 March 2016.

2.4 Motor vehicle accidents

The Accounting Officer reported fifteen (15) vehicle accidents during the year under review. The vehicles were repaired at a total cost of N\$ 442 920.47.

2.5 Bursary and Study Assistance

The Accounting Officer reported that the Ministry provided study assistance amounting to N\$ 137 462.50 to fifteen (15) staff members to pursue their studies at various institutions of higher learning.

2.6 Donations: Local instances

The Accounting Officer reported the following donation:

| Name of Donor | Purpose | Description | Value |
|-----------------------|----------------|--------------------|---------------|
| Ministry of Education | Training | Books | N\$ 32 982 |
| Total | | | 32 982 |

Treasury authorization for this donation was obtained.

2.7 Points Keeping Stock and Annual Stocktaking

The Accounting Officer reported that forty one (41) points were inspected by the Ministry for the year under review. During the inspections, shortages amounting to N\$ 19 281, and damaged items of N\$ 26 215 were discovered.

2.8 Wellness

The Accounting Officer reported expenditure amounting to N\$ 124 371 in respect of Wellness activities.

2.9 Debt to Government

The Accounting Officer reported Debt to Government amounting to N\$ 35 346.64 as at 31 March 2016.

2.10 Outstanding Commitments

The Accounting Officer reported seven (7) outstanding commitments with a total amount of N\$ 672 912.85 at the end of the financial year under review.

2.11 Bank accounts

The Accounting Officer reported the following bank accounts during the financial year under review:

| Account Name | Bank Name | Balance as at 31/03/2016 |
|--------------------------------------|---------------------|---------------------------------|
| Children of the Liberation Struggle | Bank Windhoek | N\$ 407 935.32 |
| Commonwealth Youth Credit Initiative | First National Bank | 12 156 364.13 |
| Commonwealth Youth Credit Initiative | First National Bank | 334 959.68 |

2.12 Suspense Accounts

The Ministry had outstanding balances on eight (8) suspense accounts at 31 March 2016 of which three (3) had debit and five (5) had credit balances.

| Description | Debit/(Credit) |
|---|-----------------------|
| | N\$ |
| Rejection account | 418 111.53 |
| RD Cheques | 126 911.92 |
| S&T advance suspense account | 770 141.58 |
| Receipt suspense | (5 154.00) |
| Bills payable | (2 212 891.43) |
| Pension funds: GIPF | (3 343.55) |
| Electronic Fund Transfer Clearing Account (EFT) | (357 194.88) |
| Social Security | (81.00) |

WINDHOEK, 2016-10-19

ALFRED ILUKENA
ACCOUNTING OFFICER

