



**REPUBLIC OF NAMIBIA**



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE**

**MINISTRY OF SAFETY AND SECURITY:**

**NAMIBIAN CORRECTIONAL 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 Safety and Security: Namibian Correctional 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, April 2017**

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

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**



## DEFINITIONS

<b>Treasury:</b>	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
<b>Vote:</b>	Represents an Office/Ministry/Agency.
<b>Appropriation Act:</b>	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
<b>Appropriation Account:</b>	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.
<b>Standard sub-division:</b>	Government Balance account, showing balances incurred on each account/activity.
<b>Suspension:</b>	Reduction on budget (Treasury may from time without or suspend any amount in an estimate of expenditure).
<b>Virement:</b>	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.
<b>Unauthorised Expenditure:</b>	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
<b>Underexpenditure:</b>	Saving on the budget.
<b>Miscellaneous Revenue:</b>	All revenue collected and not having a specified revenue code.
<b>Tender Board Exemptions:</b>	To free from an obligation (Tender Board Regulations) to which others are subjected.
<b>Commitments:</b>	Funds reserved to acquire goods or services from a supplier.
<b>Suspense accounts:</b>	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.
<b>S&amp;T Advance Suspense Account:</b>	A suspense account reflecting the outstanding subsistence and travel advances.
<b>Rejection Account:</b>	A suspense account reflecting names and balances of all persons/companies that owe the money to the State.
<b>Budget:</b>	Is an estimation of the revenue and expenses over a specified future period of time
<b>Subsistence Advance:</b>	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
<b>Performance Information:</b>	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)



## Table of Contents

1.	REPORT ON THE FINANCIAL STATEMENTS .....	1
1.1	INTRODUCTION.....	1
1.2	MANAGEMENT’S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS.....	1
1.3	AUDITOR’S RESPONSIBILITY.....	1
1.4	KEY AUDIT FINDINGS .....	2
1.4.1	UNAUTHORIZED EXPENDITURE .....	2
1.4.2	OUTSTANDING SUBSISTENCE ADVANCE .....	2
1.5	ACKNOWLEDGEMENT .....	3
1.6	UNQUALIFIED AUDIT OPINION .....	3
2.	ADDITIONAL REPORTING RESPONSIBILITIES.....	3
2.1	EMPHASIS OF MATTERS.....	3
2.1.1	PERFORMANCE INFORMATION.....	3
1.	AUDITED FINANCIAL STATEMENTS .....	4
1.1	APPROPRIATION ACCOUNT.....	4
1.2	STANDARD SUBDIVISIONS .....	5
1.3	DEPARTMENTAL REVENUE .....	6
1.4	NOTES TO THE FINANCIAL STATEMENTS .....	6
1.4.1	APPROPRIATION ACCOUNT: EXPLANATIONS OF VARIATIONS EXCEEDING 2% .....	6
1.4.2	REVENUE: EXPLANATION OF VARIATIONS EXCEEDING N\$ 200 000 .....	6
2.	GENERAL INFORMATION.....	7
2.1	BANK ACCOUNT.....	7
2.2	COMPENSATION PAYMENTS (CLAIMS AGAINST THE STATE) .....	7
2.3	CAPITAL PROJECTS .....	7
2.4	BURSARIES AND STUDY ASSISTANCE .....	7
2.5	DONATIONS BY THE GOVERNMENT.....	8
2.6	DONATIONS TO THE GOVERNMENT .....	8
2.7	LIVESTOCK .....	8
2.8	POINTS KEEPING STOCK AND ANNUAL STOCKTAKING .....	8
2.9	VEHICLES.....	8
2.10	ACCIDENTS/COST OF DAMAGE .....	9
2.11	LOSSES THROUGH IRREGULARITIES (PERSONS EMPLOYED BY THE GOVERNMENT).....	9
2.12	WELLNESS .....	9
2.13	EXEMPTION FROM NORMAL TENDER PROCEDURES .....	9





**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE  
MINISTRY OF SAFETY AND SECURITY: NAMIBIAN CORRECTIONAL SERVICE  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016**

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**1. REPORT ON THE FINANCIAL STATEMENTS**

**1.1 INTRODUCTION**

This report on the accounts of the Ministry of Safety and Security: Namibian Correctional 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 Safety and Security: Namibian Correctional 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 and 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 Unauthorized expenditure**

The unauthorised expenditure mentioned below occurred during the financial year and is reported as such in terms of Section 27(6)(a) of the State finance Act, 1991 Act 31 of 1991:

- (i) The total budget of the Ministry was overspent with an amount of N\$ 3 851 877.37 (0.49%) which is unauthorized in terms of Section 6(a)(i) of the Act.
- (ii) One (1) main division was exceeded by a total amount of N\$ 6 183 443.51, which is unauthorised in terms of Section 6 (a)(ii) of the State Finance Act.
- (iii) Although Treasury approval was obtained to utilise certain expected savings for the defrayal of excess expenditure through virements during the year, six (6) subdivisions were exceeded by a total amount of N\$ 29 446 022.13. This excess is unauthorised in terms of Section 6(a)(iii) of the State finance Act, 1991.

It is recommended that the Accounting Officer should closely monitor and review the financial position of the Ministry on a continuous basis to enable better financial control, and take appropriate action timeously to avoid unauthorised expenditure.

### **1.4.2 Outstanding subsistence advance**

The Accounting Officer reported outstanding subsistence advances amounting to N\$ 2 051 266.58 of which an amount of N\$ 1 250 537.33 was outstanding for more than thirty (30) days which is contrary to Treasury Instruction HB0505. It was observed that the outstanding amount dated as far as October 2007 to February 2016 and the Accounting Officer did not recover the subsistence expenditure as stipulated in Treasury Instruction HB 0506.

Treasury Instruction HB 0505 states that "A claim for subsistence and other anticipated expenditure shall be submitted within thirty (30) days after a person returned to his headquarter and monthly by a person who is elsewhere for a long period. Advance 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". Furthermore, Treasury Instruction HB 0506 states that "Where a person neglect to submit a claim for subsistence and other anticipated expenditure within thirty (30) days after a person returned to his headquarter and monthly by a person who is elsewhere for a long period, the outstanding amount on an advance, his claim should be deducted monthly from his/her salary from the next month."

The Accounting Officer should explain why the Treasury Instruction HB0505 and HB0506 were not adhered to.

## **Management comment**

In her response on the draft report, the Accounting Officer indicated that she took note and promise to ensure that Treasury Instructions HB0505 and HB0506 will be adhered to in the next financial year.

### **1.5 ACKNOWLEDGEMENT**

I would like to express my appreciation for the courtesy extended and assistance rendered by the staff of the Ministry of Safety and Security: Namibian Correctional Service during the audit.

### **1.6 UNQUALIFIED AUDIT OPINION**

I certify that I have audited the financial statements of the Ministry of Safety and Security: Namibian Correctional 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 Safety and Security: Namibian Correctional Service as at 31 March 2016, and its financial performance and its receipts and payments for the year then ended in accordance with Section 12 & 13 of the State Finance Act, 1991.

## **2. ADDITIONAL REPORTING RESPONSIBILITIES**

### **2.1 EMPHASIS OF MATTERS**


Attention is drawn to on the following matters that relate to my responsibility in the audit of the financial statements.

#### **2.1.1 Performance Information**

The Accounting Officer reported that the Department did not have a Strategic Plan in place for the year under review and no Performance agreements were signed during the year under review as well.

It is recommended that the Accounting Officer should ensure that Strategic Plan is in place and all staff members should sign performance Agreement in order to ensure that planned activities are carried out timely.

WINDHOEK, April 2017

  
**JUNIAS ETUNA KANDJEKE**  
**AUDITOR-GENERAL**

## 1. AUDITED FINANCIAL STATEMENTS

## 1.1 Appropriation account

		2015/2016				2014/2015
Service		Authorized expenditure	Actual expenditure	Variations	Percentage	Actual expenditure
				Under expenditure/ (Excess)		
<b>01. Office of the Minister:</b>	N\$	N\$	N\$	N\$	%	N\$
Original budget	7 149 000					
Plus: Virement	2 830 638					
Less: Suspension	(248)	9 979 390	9 202 070.01	777 319.99	7.79	10 053 371.68
<b>02. Administration:</b>						
Original budget	11 429 000					
Less: Virement	(4 652 389)	6 776 611	6 453 848.40	322 762.60	4.76	4 416 362.75
<b>03. Commissioner General's Office:</b>						
Original budget	16 235 000					
Less: Virement	(1 326 522)	14 908 478	14 637 510.82	270 967.18	1.82	13 776 921.42
<b>04. Correctional Operations:</b>						
Original budget	734 874 000					
Plus: Virement	10 870 687					
Less: Suspension	(62 243 044)	683 501 643	689 685 086.51	(6 183 443.51)	(0.90)	659 582 798.65
<b>05. Corporate Management:</b>						
Original budget	73 701 000					
Less: Virement	(3 017 520)	70 683 480	70 025 327.79	658 152.21	0.93	66 577 324.85
<b>06. National Release Board:</b>						
Original budget	7 171 000					
Less: Virement	(2 688 602)	4 482 398	4 180 033.84	302 364.16	6.75	2 046 435.86
<b>Total</b>		<b>790 332 000</b>	<b>794 183 877.37</b>	<b>(3 851 877.37)</b>	<b>(0.49)</b>	<b>756 453 215.21</b>

## ANNEXURE A (continued)

## 1.2 Standard subdivisions

	2015/2016			2014/2015
	Authorized expenditure	Actual expenditure	Under expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Operational:</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	427 258 519	444 523 984.71	(17 265 465.71)	367 595 554.83
002. Employer's contribution to the G.I.P.F	54 572 632	54 794 398.40	(221 766.40)	46 859 218.35
003. Other conditions of service	8 207 237	4 698 347.07	3 508 889.93	1 524 336.09
<b>Total</b>	<b>490 038 388</b>	<b>504 016 730.18</b>	<b>(13 978 342.18)</b>	<b>415 979 109.27</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence expenses	16 703 390	13 592 014.91	3 111 375.09	9 916 736.95
022. Materials and supplies	36 854 569	33 819 188.17	3 035 380.83	35 146 706.75
023. Transport	23 091 340	19 402 301.31	3 689 038.69	21 403 231.97
024. Utilities	58 977 447	57 936 105.03	1 041 341.97	68 906 213.02
025. Maintenance expenses	1 602 758	1 602 414.13	343.87	3 367 714.22
026. Property rental and related charges	2 497 083	1 994 648.10	502 434.90	-
027. Other services and expenses	41 859 115	39 329 832.86	2 529 282.14	54 746 249.86
<b>Total</b>	<b>181 585 702</b>	<b>167 676 504.51</b>	<b>13 909 197.49</b>	<b>193 486 852.77</b>
<b>Current expenditure: Membership fees and subscription</b>				
041. Fees and subscriptions: International	89 342	89 341.96	0.04	10 534.34
<b>Current expenditure: Subsidies, grants and other transfers</b>				
044. Individuals and non- profit organisation	885 000	839 775.70	45 224.30	1 703 634.01
<b>Total</b>	<b>974 342</b>	<b>929 117.66</b>	<b>45 224.34</b>	<b>1 714 168.35</b>
<b>Total: Current expenditure</b>	<b>672 598 432</b>	<b>672 622 352.35</b>	<b>(23 920.35)</b>	<b>611 180 130.39</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	5 102 417	4 311 834.78	790 582.22	3 220 608.69
102. Vehicles	-	-	-	42 972 276.04
103. Operational equipment, machinery and plants	2 311 151	2 098 113.61	213 037.39	19 708 208.21
<b>Total: Capital expenditure</b>	<b>7 413 568</b>	<b>6 409 948.39</b>	<b>1 003 619.61</b>	<b>65 901 092.94</b>
<b>Total: Operational expenditure</b>	<b>680 012 000</b>	<b>679 032 300.74</b>	<b>979 699.26</b>	<b>677 081 223.33</b>
<b>Development:</b>				
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	-	-	-	354 359.25
105. Feasibility studies, design and supervision	1 417 000	1 224 750.25	192 249.75	10 356 821.44
107. Construction, renovation and improvement	108 903 000	113 926 826.38	(5 023 826.38)	67 349 543.19
131. Government organization	-	-	-	1 311 268.00
<b>Total Development expenditure</b>	<b>110 320 000</b>	<b>115 151 576.63</b>	<b>(4 831 576.63)</b>	<b>79 371 991.88</b>
<b>GRAND TOTAL</b>	<b>790 332 000</b>	<b>794 183 877.37</b>	<b>(3 851 877.37)</b>	<b>756 453 215.21</b>

### 1.3 Departmental Revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2015/2016	More/(Less) than estimated	Actual revenue 2014/2015
	N\$	N\$	N\$	N\$
Miscellaneous	84 700	174 037.15	89 337.15	39 103.59
Departmental fines	60 500	58 937.50	(1 562.50)	-
Prisoner's labour	242 000	101 155.54	(140 844.46)	177 082.38
Water & electricity	420 400	-	(420 400.00)	-
Obsolete, worn-out and surplus	363 000	140 662.85	(222 337.15)	156 517.98
<b>Total</b>	<b>1 170 600</b>	<b>474 793.04</b>	<b>(695 806.96)</b>	<b>372 703.95</b>

### 1.4 NOTES TO THE FINANCIAL STATEMENTS

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

##### Underexpenditure

##### Main division 01 - Office of the Minister (N\$ 777 319.99 – 7.79%)

The variance of 7.79 percent is as a result of the Tax Directive of Personal Assistant to the Minister of Safety and Security which was received after 31 March 2016 from the Ministry of Finance for the payment was only made in the next financial year.

##### Main division 02 - Administration (N\$ 322 762.60 – 4.76%)

The variance of 4.76 percent is as a result of vacant positions which were not filled during the year under review. This has also contributed to under-spending on Daily Subsistence Allowance.

##### Main division 06 - National Release Board (N\$ 302 364.16 – 6.75%)

The variance of 6.75 percent is due to the fact that the officers who are employed under the National Release Board were not transferred to the correct pay point as a result they have been receiving remuneration from main division 04 - Correctional Operations. This has also resulted in Daily Subsistence Allowance been paid from the said main division.

#### 1.4.2 Revenue: Explanation of variations exceeding N\$ 200 000 between estimated and actual revenue

##### Water and electricity (N\$ 420 400)

An amount of N\$ 127 160.38 was deducted from officers who are accommodated inside the premises of the correctional facilities but could not be journalized due to a human error.

##### Obsolete, worn-out and surplus (N\$ 222 337.15)

The Department has collected N\$ 140 662.85 instead of N\$ 363 000.00 as a result of the drought situation on our farms.

## 2. GENERAL INFORMATION

### 2.1 Bank account

The Accounting Officer reported one bank account held at Standard Bank, with a closing balance of N\$ 218 455.63.

### 2.2 Compensation payments (Claims against the State)

During the financial year under review, the Department made compensation (valid claim against the State) payments amounting to N\$ 336 401.94 with the necessary Treasury approvals.

### 2.3 Capital Projects

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

Project name	Approved total cost	Total expenditure as at 31/03/2015	Approved appropriation 2015/2016	Actual expenditure 2015/2016	Total expenditure as at 31/03/2016	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Scott open rehabilitation farm construction	313 385 000	223 623 665.02	13 238 192	13 166 312.65	236 789 977.67	31/03/2019
Minor renovations and rehabilitation Ondangwa remand prison construction	107 969 000	50 858 766.48	7 000 000	6 444 924.89	57 303 691.37	31/03/2025
Outapi Prison construction	255 400 000	22 749 864.99	8 874 266	8 737 287.57	31 487 152.56	31/03/2019
Official accommodation construction	311 500 000	24 633 481.64	32 380 631	43 595 953.38	68 229 435.02	31/03/2019
Windhoek prison unit management conversion	1 037 042 000	23 459 457.85	6 500 000	4 633 156.48	28 092 614.33	31/03/2019
Hardap prison unit management conversion	54 205 000	44 946 395.31	11 100 731	10 113 887.50	55 060 282.81	31/03/2018
Divundu prison unit Management conversion	106 835 000	25 963 705.18	10 918 000	10 883 758.08	36 847 463.26	31/03/2019
Walvisbay prison unit management conversion	84 404 000	10 649 682.34	7 504 636	5 073 235.44	15 722 917.78	31/03/2019
	82 250 000	1 895 049.27	12 803 500	12 503 060.64	14 398 109.91	31/03/2019
<b>TOTAL</b>	<b>2 352 990 000</b>	<b>435 478 653.86</b>	<b>110 319 956</b>	<b>115 151 576.63</b>	<b>550 630 230.49</b>	

### 2.4 Bursaries and study assistance

The Ministry granted study assistance during the financial year to sixty (60) staff members amounting to N\$ 717 839.00.

## 2.5 Donations by the Government

The Accounting Officer reported a donation of pork meat by government to Namibia/ Zambia Correctional Service bilateral games to the value of N\$ 3 520.00 and a transfer of desks, jerseys and walking sticks to the Ministry of Gender Equality and Child Welfare, Ministry of Education, Arts and Culture and Ministry of Health and Social Services to the value of N\$ 66 122.60 with the necessary Treasury approvals.

## 2.6 Donations to The Government

The Accounting Officer reported a donation of sewing machines to government from the Office of the First Lady (Republic of Namibia) to the value of N\$ 180 000 with the necessary Treasury approval.

## 2.7 Livestock

Type of Livestock	On hand 1 April 2015	Increases by		Decreases by		On hand 31 March 2016
		Progeny	Purchasing	Losses	Offenders rations	
Cattle	399	67	96	7	117	438
Sheep	43	45	-	4	-	80
Goats	23	30	39	12	-	80
Pigs (Oluno)	747	392	-	118	306	715
Pigs (Hardap)	483	735	-	267	306	645

## 2.8 Points keeping stock and annual stocktaking

The Ministry has seventeen (17) points keeping stock with a combined value of N\$ 326 401 639.79 and stock taking was conducted at all points during the financial year under review. Furthermore, during the stock taking, a surplus of N\$ 2 905 076.43, shortage/losses of N\$ 105 413.84 and obsolete/wornout items amounting to N\$ 770 740 were reported.

## 2.9 Vehicles

### (i) Total number of vehicles (own fleet) on hand at 31 March 2016

Own fleet	Sedan	Pick-up and combies	Heavy vehicles (Lorries, Tractors and busses)	Motorbikes	Other (trailers and caravans)
Opening balance 1/4/2015	90	163	51	5	9
Written off 2015/16	14	41	2	-	-
<b>Balance on 31/03/2016</b>	<b>76</b>	<b>122</b>	<b>49</b>	<b>5</b>	<b>9</b>

### (ii) Total number of vehicles on hand at 31 March 2016: Government Garage fleet

Description	Sedan	Pick-up and combies
Opening balance 1/4/2015	4	4
Acquisition 2015/16	1	-
<b>Balance on 31/03/2016</b>	<b>5</b>	<b>4</b>



## 2.10 Accidents/Cost of Damage

The Accounting Officer reported forty one (41) accidents for the financial year under review. Eighteen (18) vehicles were repaired by the end of 31 March 2016 to an amount of N\$ 51 678.10.

## 2.11 Losses through irregularities (Persons employed by the government)

Losses and damages to State property amounting to N\$ 137 356.63 was reported by the Accounting Officer for the financial year under review.

## 2.12 Wellness

During the financial year under review, the Department spent N\$ 678 782.01 on wellness related activities.

## 2.13 Exemption from normal Tender procedures

During the financial year the Department provided good and services through exemption from normal Tender procedures amounting to N\$ 167 805 000. The following exemption was approved:

Description	Approved exemption	Actual expenditure	Difference
	N\$	N\$	N\$
021: Travel and subsistence	14 000 000	13 146 469.95	853 530 05
022: Materials and supplies	24 000 000	18 417 861.74	5 582 138.26
023: Transport	26 000 000	10 088 032.46	15 911 967.54
024: Utilities	57 000 000	32 539 982.63	24 460 017.37
025: Maintenance expenses	2 000 000	265 224.82	1 734 775.18
027: Other services and expenses	20 000 000	19 331 173.78	668 826.22
041: Membership and subscription	120 000	57 084.85	62 915.15
101: Furniture	200 000	660 793.52	(460 793.52)
103: Operational equipment	2 000 000	1 342 365.15	657 634.85
2104: Projects and material	22 485 000	6 238 170.21	16 246 829.79
<b>Total</b>	<b>167 805 000</b>	<b>102 087 159.11</b>	<b>65 171 840.89</b>

WINDHOEK, 17-10-2016

COMMISSIONER (RTD) TREPINE KAMATI  
ACCOUNTING OFFICER

