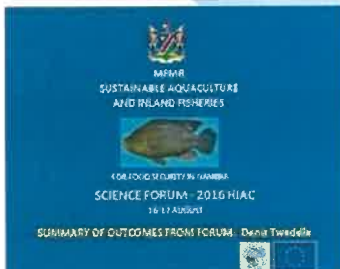




**REPUBLIC OF NAMIBIA**



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE  
MINISTRY OF FISHERIES AND  
MARINE RESOURCES**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016**

Published by authority

Price (Vat excluded) N\$ 23.00  
Report no: 2017/58



**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 Fisheries and Marine Resources 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, May 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 to time withhold 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 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).



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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE  
MINISTRY OF FISHERIES AND MARINE RESOURCES  
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 Fisheries and Marine Resources 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 Fisheries and Marine Resources 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 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.

Notes to the financial statements and general information are provided by the Accounting Officer and are attached as Annexure A.

**1.2 MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation and fair presentation of financial statements in accordance with Sections 12 & 13 of the State Finance Act, 1991 (Act 31 of 1991) and relevant legislation, and for such internal controls 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) and in compliance with the relevant laws and regulations. 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/herslef 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 controls 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 controls.

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 Underexpenditure**

Treasury Instruction DC0202 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. However, the total budget of the Ministry was underspent with an amount of N\$ 15 123 590.15 (4.79%) which is contrary to Treasury Instructions DC 0202.

It is therefore recommended that the Accounting Officer should put measures in place to avoid underexpenditure and ensures that planned programmes are implemented and should comply with Treasury Instruction DC 0202.

### **1.4.2 Unauthorised expenditure**

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

Although Treasury approvals were obtained to utilise certain expected savings for the defrayal of excess expenditure through virements during the year, nine (9) operational subdivisions were exceeded by an amount totalling N\$ 15 601 615.93, 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 monitor the budget regularly in order to ensure that funds are available before expenditures are incurred and to avoid unauthorised expenditure in future.

### 1.4.3 Virements

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

However, the following differences were noted between virements authorised by Treasury and the virements reflected in the Appropriation account thus resulting in the misstatement of the financial statements:

Main division	Approved virements	Appropriation account	Difference
	N\$	N\$	N\$
01-Office of the Minister	(160 000)	(125 428)	(34 572)
02-Administration	(7 171 000)	(7 261 572)	90 572
05-Aquaculture	4 627 000	4 200 000	427 000
06-Policy, Planning and Economic	400 000	887 000	(487 000)
<b>Total</b>	<b>(4 000)</b>	<b>-</b>	<b>(4 000)</b>

It is recommended that the Accounting Officer should provide an explanation for the differences and ensure that Treasury Instruction DE 0401 is complied with.

#### Management comment

In his response on the draft report, the Accounting Officer indicated that he is in agreement with the finding and that the differences were caused by wrong allocations.

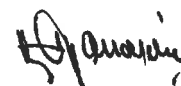
### 1.5 ACKNOWLEDGEMENT

The assistance and co-operation of the management and staff of the Ministry of Fisheries and Marine Resources during the execution of the audit is highly appreciated.

### 1.6 UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Fisheries and Marine Resources 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 Finance 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 Fisheries and Marine Resources as at 31 March 2016 and its financial performance and its receipts and payments for the year then ended in accordance with the State Finance Act, 1991.



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

**WINDHOEK, May 2017**

## 1. AUDITED FINANCIAL STATEMENTS AND NOTES

## 1.1 Appropriation Account

Service	2015/2016				2014/2015	
	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
<b>01. Office of the Minister:</b>						
Original budget	5 566 000					
Less: Virement	(125 428)	5 440 572	4 629 567.85	811 004.15	14.91	3 963 738.56
<b>02. Administration:</b>						
Original budget	63 338 000					
Less : Virement	(7 261 572)					
Less: Suspension	(7 330 550)	48 745 878	43 164 518.41	5 581 359.59	11.45	49 681 741.36
<b>03. Resources Management:</b>						
Original budget	92 984 000					
Less : Virement	(1 595 000)					
Less: Suspension	(13 004 551)	78 384 449	76 562 007.76	1 822 441.24	2.33	83 616 375.76
<b>04. Operations and Surveillance :</b>						
Original budget	124 536 000					
Plus: Virement	3 895 000					
Less: Suspension:	(14 575 704)	113 855 296	112 540 539.11	1 314 756.89	1.15	125 898 780.90
<b>05. Aquaculture:</b>						
Original budget	49 891 000					
Plus : Virement	4 200 000	54 091 000	48 875 894.88	5 215 105.12	9.64	47 350 719.65
<b>06. Policy Planning and Economics:</b>						
Original budget	16 488 000					
Plus : Virement	887 000					
Less: Suspension	(1 840 195)	15 534 805	15 155 881.84	378 923 .16	2.44	14 720 027.36
<b>Total</b>		<b>316 052 000</b>	<b>300 928 409.85</b>	<b>15 123 590.15</b>	<b>4.79</b>	<b>325 231 383.59</b>

## 1.2 Standard subdivisions

Subdivision	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	134 863 000	149 862 496.52	(14 999 496.52)	139 958 400.10
002. Employer's contribution to the G.I.P.F. and M.P.O.O.B.P.F.	13 544 000	13 629 243.62	(85 243.62)	12 586 027.12
003. Other conditions of service	874 450	410 587.40	463 862.60	2 068 710.87
005. Employers contribution to the Social Security Commission	67 000	(461.98)	67 461.98	-
<b>Total</b>	<b>149 348 450</b>	<b>163 901 865.56</b>	<b>(14 553 415.56)</b>	<b>154 613 138.09</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence allowance	13 729 552	11 489 855.22	2 239 696.78	12 823 428.30
022. Materials and supplies	25 971 040	24 327 327.21	1 643 712.79	22 208 525.89
023. Transport	7 719 780	7 526 947.72	192 832.28	13 168 260.77
024. Utilities	13 413 465	13 281 368.62	132 096.38	14 166 182.33
025. Maintenance expenses	11 601 795	9 587 309.77	2 014 485.23	24 395 912.87
026. Property rental and related charges	272 000	231 736.03	40 263.97	693 885.79
027. Other services and expenses	14 519 396	13 312 675.94	1 206 720.06	9 655 963.77
<b>Total</b>	<b>87 227 028</b>	<b>79 757 220.51</b>	<b>7 469 807.49</b>	<b>97 112 159.72</b>
<b>Current expenditure: Membership fees and subscriptions</b>				
041. International	2 367 000	2 096 673.10	270 326.90	844 322.83
042. Domestic	1 768 000	1 767 938.00	62.00	367 478.08
<b>Total</b>	<b>4 135 000</b>	<b>3 864 611.10</b>	<b>270 388.90</b>	<b>1 211 800.91</b>
<b>Current expenditure: Subsidies, grants and other transfers</b>				
043. Government organizations	13 277 000	13 277 000.00	-	17 126 750.76
044. Individual and non-profit organizations	47 000	-	47 000.00	75 577.49
045. Public and departmental enterprises and private industries	18 828 000	18 782 389.78	45 610.22	27 219 000.00
<b>Sub-total</b>	<b>32 152 000</b>	<b>32 059 389.78</b>	<b>92 610.22</b>	<b>44 421 328.25</b>
<b>Total: Current expenditure</b>	<b>272 862 478</b>	<b>279 583 086.95</b>	<b>(6 720 608.95)</b>	<b>297 358 426.97</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	708 185	514 231.56	193 953.44	629 036.28
102. Vehicles	5 224	-	5 224.00	4 546 000.00
103. Operational equipment, machinery and plants	726 113	552 199.47	173 913.53	1 658 547.60
<b>Total:</b>	<b>1 439 522</b>	<b>1 066 431.03</b>	<b>373 090.97</b>	<b>6 833 583.88</b>
	<b>274 302 000</b>	<b>280 649 517.98</b>	<b>(6 347 517.98)</b>	<b>304 192 010.90</b>
<b>Total: Operational expenditure</b>				
<b>Development:</b>				
<b>Capital expenditure: Goods and other services</b>				
105. Feasibility studies, design and supervision	-	-	-	34 655.48
107. Construction, renovation and improvement	41 750 000	20 278 891.87	21 471 108.13	21 004 717.26
<b>Total</b>	<b>41 750 000</b>	<b>20 278 891.87</b>	<b>21 471 108.13</b>	<b>21 039 372.74</b>
<b>Grand Total</b>	<b>316 052 000</b>	<b>300 928 409.85</b>	<b>15 123 590.15</b>	<b>325 231 383.59</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\$
Private telephone calls	10 000	6 994.95	(3 005.05)	4 299.00
Miscellaneous	120 000	155 772.01	35 772.01	339 982.16
<b>Total</b>	<b>130 000</b>	<b>162 766.96</b>	<b>32 766.96</b>	<b>344 281.16</b>

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

#### Underexpenditure

##### Main division 01 – Office of the Minister (N\$ 811 004.15-14.91%)

The underexpenditure can mainly, be attributed to the Travel and Subsistence Allowences (DSA). The Office of the Minister and Deputy Minister had cancelled a number of trips, which resulted in funds earmarked for DSA not being fully utilized hence, the underexpenditure.

##### Main division 02 – Administration (N\$ 5 581 359.59 -11.45%)

Under the development budget an amount of N\$ 10 600 000 was allocated for the construction of the Ministry's Head Office. The Ministry experienced problems on this project, as the contractor on site erected columns and retaining walls without the approval of the civil/structure engineers. The engineers then ran concrete tests on the completed work. The tests result revealed that the work was sub-standard and the engineers recommended that all the columns and remaining walls be demolished at the contractors' own cost. These events caused further delay in the construction of the building, hence underexpenditure of N\$ 5 581 359. 59 was realized.

##### Main division 03 – Resource Management (N\$ 1 822 441.24- 2.33%)

The underexpenditure of 2.33% or N\$ 1 822 441.24 can be attributed to the fact that, funds earmarked for DSA were not fully utilized due to the fact that less trips were undertaken. The number of trips undertaken had a spill over effect and impacted spending on the materials and supplies which caters for vessel fuel and oil lubrications and resulted in an amount of N\$ 738 704.05 not being spent.

##### Main division 05 – Aquaculture (N\$ 5 215 105.12-9.64%)

This main division recorded an underexpenditure of 9.64% for the year on the development budget and was caused by the fact that the directorate budgeted an amount of N\$ 22 150 000 of which only N\$ 11 868 143.86 was spent during the year under review resulting in a balance of N\$ 10 281 856.14.

An amount of N\$ 12 000 000 was allocated to Fonteintjie Fish Farm, of which the contractor managed to utilize N\$ 7 602 594.53 out of the N\$ 12 000 000. The contractor was struggling with concrete works which were sub-standard and had to be demolished several times. The demolishing of the concrete works caused further delays in the construction of the fish farm. The Leonardville Fish Farm project also experienced some challenges related to the lining of the fishponds as well as the roof cover for the fishponds. These delays resulted in an underexpenditure of N\$ 3 793 518.04 as only N\$ 1 406 481.96 was utilized.

## **Main division 06 – Policy, Planning and Economics (N\$ 378 923.16 - 2.44%)**

The main division underspent with 2.44% due to reprioritizing of some activities. Travelling and Subsistence Allowances realized an underexpenditure of N\$ 290 550.85. Provision was made for the maintenance of the IFMS systems as well as for computers, laptops, and other labour saving devices. However, not all the funds were utilized which resulted in an underexpenditure of N\$ 195 586. 83.

### **2. GENERAL INFORMATION**

#### **2.1 Commissions and Special Committees**

The Accounting Officer reported that during the financial year under review, a total amount of N\$ 29 585 was paid to members of the Marine Resources Advisory Council.

#### **2.2 Fund Account**

The Accounting Officer reported that the following Fund Account was kept and operated during the financial year under review:

<b>Account Name</b>	<b>Financial Institutions</b>	<b>Closing Balance as at 31 March 2016</b>
Marine Resources Fund	Bank Windhoek	N\$ 7 051 146.49

#### **2.3 Operating/Trade Account – Omahenene**

The profit and loss account for the Omahenene Trade Account for the year ended 31 March 2016 is as follows:

<b>Expenditure</b>		<b>Income</b>	
	<b>N\$</b>		<b>N\$</b>
Operating expenditure	715 469.28	Opening Balance (31/10/2015)	664 235.03
Surplus/Transferred to State account	52 438.05	Operating Income	103 672.30
<b>Total</b>	<b>767 907.33</b>		<b>767 907.33</b>

## 2.4 Capital projects

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

Nature of Project	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
	N\$	N\$	N\$	N\$	N\$	
Extension and Renovation of MFMR Head Office in Windhoek	60 286 000	10 600 000	21 217 726.06	5 008 430.43	26 226 156.49	31/03/2017
MFMR Regional Offices in Kavango Region	35 438 000	8 000 000	3 458 332.21	2 804 973.96	6 263 306.17	31/03/2018
Renovation of Luderitz Inspectorate Offices	2 650 000	500 000	34 655.48	491 941.96	526 597.44	31/03/2018
Construction and Renovation of Arandis Airwing Hanger	500 000	500 000	-	105 401.63	105 401.63	31/03/2018
Renovation and Upgrading of Aquaculture Development Project in Kavango East and West	29 642 000	3 300 000	18 274 757.03	1 530 095.46	19 804 852.49	31/03/2018
Upgrading of Hardap Facilities	8 768 000	150 000	3 617 833.01	90 933.78	3 708 766.79	31/03/2015
Construction of Leonardville Fish Farming Project	38 144 000	1 300 000	40 425 165.31	1 406 481.95	41 831 647.26	31/03/2016
Renovation and Upgrading of Keetmanshoop Fonteintjie Fish Farm Community Project	34 736 000	1 500 000	13 241 291.58	7 602 594.53	20 843 886.11	31/03/2017
Construction of Onakalunga Fish Farm	60 800 000	1 000 000	4 689 999.00	807 848.75	5 497 847.75	31/03/2018
Kamutiongwa Inland Fisheries Institute	-	500 000	82 561 033.41	430 129.38	82 991 162.79	31/03/2013
<b>Total</b>	<b>273 758 000</b>	<b>41 750 000</b>	<b>187 520 793.09</b>	<b>20 278 831.83</b>	<b>207 799 624.92</b>	



## 2.5 Bursaries and study assistance

During the financial year under review, the Ministry provided study assistance to seventeen (17) staff members amounting to N\$ 507 904.54.

## 2.6 Cost of damages to Government properties

The Accounting Officer reported fourteen (14) vehicle accidents for the year under review and brought forward two (2) vehicles that were still to be repaired from the previous financial year. Eight (8) vehicles were written-off at a cost of N\$ 703 500. Six (6) vehicles were repaired at a cost of N\$ 40 000 leaving two (2) vehicles still to be repaired.

## 2.7 Aircraft

The Ministry incurred an amount of N\$ 6 330 769.19 relating to the operation of its Aircraft during the financial year under review. Expenses incurred were as follows:

Item description	Amount
	N\$
Fuel	492 625.80
Navigation	1 186.03
Spares and maintenance	1 015 346.12
Insurance	1 778 686.81
Rental of hangar	37 950.00
Landing and parking fees	56 992.00
Subsistence and travel allowance	69 136.50
Other expenses (Remuneration)	2 878 845.93
<b>Total</b>	<b>6 330 769.19</b>

## 2.8 Exemption from Normal Tender Board procedures

The following exemptions were approved by Tender Board:

Exemption number	Description	Approved exemption	Actual expenditure	Difference
		N\$	N\$	N\$
E1/19-01/2015	Good and services	34 870 000	27 861 094.62	7 008 905.38
E1/19-04/2015	Maintenance	1 760 000	1 023 301.77	736 698.23
E1/19-05/2015	Switchboard and telephone budget control systems	850 000	983 745.53	(133 745.53)
E1/19-06/2015	Protective clothes	400 000	248 707.02	151 292.98
<b>Total</b>		<b>37 880 000</b>	<b>30 116 848.94</b>	<b>7 763 151.06</b>

## 2.9 Suspense accounts

The final ledger shows five (5) suspense account balances of which two (2) had credit and three (3) debit balances as at 31 March 2016:

Suspense account	Debit/(Credit)
	N\$
Receipts suspense	19 252.67
S&T advance suspense account	348 774.50
Bills payable	(1 244 098.91)
Rejection account	(1 358.97)
RD Cheques	18 900.00

## **2.10 Points keeping stock and annual stocktaking**

The Accounting Officer reported that six (6) stock control points were inspected during the year under review. The Ministry however did not carry out stocktaking at two (2) stock control points.

**WINDHOEK, 25-10-2016**

**DR. MOSES MAURIHUNGIRIRE  
ACCOUNTING OFFICER**