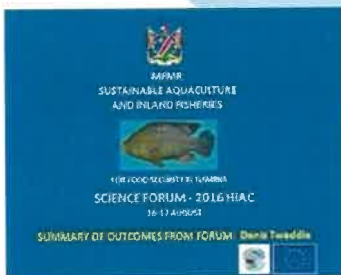




**REPUBLIC OF NAMIBIA**



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

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017**

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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 Fisheries and Marine Resources for the financial year ended 31 March 2017 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.

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

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

**WINDHOEK, April 2018**



## DEFINITIONS

<b>Types of Audit Opinions:</b>	<p><b>Unqualified Opinion.</b> 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.</p> <p><b>Qualified Opinion.</b> 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.</p> <p><b>Disclaimer Opinion.</b> 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.</p> <p><b>Adverse Opinion.</b> The financial statement 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.</p>
<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 the money to the State.
<b>Budget:</b>	Is an estimation of the revenue and expenses over a specified future period of time specified.
<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)
<b>Materiality:</b>	Is a concept or convention relating to the importance or significance of an amount, transaction, or discrepancy that effects the decision of the user.





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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 2017**

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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 2017 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 2017. 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 for 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\$ 6 769 988.21 (2.55%) which is contrary to Treasury Instruction 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.

### **Management comment**

In his response on the draft report, the Accounting Officer indicated that measures that was put in place to avoid underspending is that the Ministry is now having regular budget meetings that the Ministry is now holding about the budget execution.

#### **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\$ 1 270 860.47, 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 at the same time.

#### **Management comment**

In his response on the draft report, the Accounting Officer indicated that the Ministry will be holding regular budget meetings to inform directorates about the budget execution.

#### **1.4.3 Points of keeping stock and annual stocktaking**

Treasury Instruction KA 0901 states that stores, equipment and livestock shall be subjected to stocktaking at least once each financial year and the Accounting Officer shall submit the report thereon to treasury for approval as soon as possible after the stock-taking, but in any case within 30 days after the end of the financial year concerned. The Ministry has eight (8) stock control points, but stock-taking was only conducted at five (5) of these points. No Treasury approval was obtained not to carry out stock-taking at the other three (3) points.

It is strongly recommended that the Accounting Officer should provide an explanation why Treasury approval was not obtained to exempt the Ministry from stock taking.

#### **Management comment**

In his response on the draft report, the Accounting Officer indicated that it was an oversight from the Ministry to obtain Treasury approval for not conducting stock taking due to budget cut.

#### **1.4.4. Non-compliance to regulations**

For all overtime claims exceeding three (3) hours per day and ten (10) hours per week, Ministry of Labour's approval is needed in terms of Sections 17(4), 21(4) and 22(4) of the Labour Act, 2007 (Act 11 of 2007). The Ministry obtained overtime approval for the first quarter of the financial year which runs from April to June 2016. The Ministry did not obtain the required Ministry of Labour's approval for overtime performed during the remaining nine (9) months of the 2016/2017 financial year.

It is recommended that the Accounting Officer should ensure that overtime approval is obtained from the Ministry of Labour as required by Section 17(4), and 22(4) of the Labour Act.

## **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 2017 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 2017 and its financial performance and its receipts and payments for the year then ended in accordance with the State Finance Act, 1991.

**WINDHOEK, April 2018**



**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

## 1. AUDITED FINANCIAL STATEMENTS AND NOTES

## 1.1 Appropriation account

Service	2016/2017					2015/2016
	N\$	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	4 133 000.00					
Plus: Virement	574 000.00					
Less: Suspension	(412 933.03)	4 294 066.97	4 117 320.83	176 746.14	4.12	4 629 567.85
<b>02. Administration:</b>						
Original budget	66 168 000.00					
Less : Virement	(3 460 000.00)					
Less: Suspension	(14 219 812.59)	48 488 187.41	47 454 452.04	1 033 735.37	2.13	43 164 518.41
<b>03. Resources Management:</b>						
Original budget	61 058 000.00					
Less : Virement	(11 445 000.00)					
Less: Suspension	(1 355 985.79)	48 257 014.21	46 327 059.02	1 929 955.19	4.00	76 562 007.76
<b>04. Operations and Surveillance :</b>						
Original budget	109 936 000.00					
Plus: Virement	4 217 000.00					
Less: Suspension:	(10 530 917.05)	103 622 082.95	101 468 381.20	2 153 701.75	2.08	112 540 539.11
<b>05. Aquaculture:</b>						
Original budget	39 045 000.00					
Plus : Virement	9 499 000.00					
Less: Suspension	(2 357 452.59)	46 186 547.41	44 871 348.18	1 315 199.23	2.85	48 875 894.88
<b>06. Policy Planning and Economics:</b>						
Original budget	14 700 000.00					
Plus : Virement	615 000.00					
Less: Suspension	(622 790.63)	14 692 209.37	14 531 558.84	160 650.53	1.09	15 155 881.84
<b>Total</b>		<b>265 540 108.32</b>	<b>258 770 120.11</b>	<b>6 769 988.21</b>	<b>2.55</b>	<b>300 928 409.85</b>

## 1.2 Standard subdivisions

Subdivision	2016/2017			2015/2016
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Operational:</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	155 624 537.00	156 186 517.49	(561 980.49)	149 862 496.52
002. Employer's contribution to the G.I.P.F. and M.P.O.O.B.P.F.	14 176 000.00	14 561 056.22	(385 056.22)	13 629 243.62
003. Other conditions of service	1 467 000.00	1 216 784.39	250 215.61	410 587.40
005. Employers contribution to the Social Security Commission	71 000.00	(136.51)	71 136.51	(461.98)
<b>Total</b>	<b>171 338 537.00</b>	<b>171 964 221.59</b>	<b>(625 957.61)</b>	<b>163 901 865.56</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence allowance	8 111 180.31	7 531 546.92	579 633.39	11 489 855.22
022. Materials and supplies	6 343 000.00	4 657 311.02	1 685 688.98	24 327 327.21
023. Transport	6 410 000.00	5 319 224.16	1 090 775.84	7 526 947.72
024. Utilities	17 389 000.00	16 970 455.26	418 544.74	13 281 368.62
025. Maintenance expenses	9 977 000.00	9 758 387.67	218 612.33	9 587 309.77
026. Property rental and related charges	138 000.00	137 728.31	271.69	231 736.03
027. Other services and expenses	8 921 979.83	8 336 313.60	585 666.23	13 312 675.94
<b>Total</b>	<b>57 290 160.14</b>	<b>52 710 966.94</b>	<b>4 579 193.20</b>	<b>79 757 220.51</b>
<b>Current expenditure: Membership fees and subscriptions</b>				
041. International	1 278 000.00	458 122.72	819 877.28	2 096 673.10
042. Domestic	953 000.00	952 992.00	8.00	1 767 938.00
<b>Total</b>	<b>2 231 000.00</b>	<b>1 411 114.72</b>	<b>819 885.28</b>	<b>3 864 611.10</b>
<b>Current expenditure: Subsidies, grants and other transfers</b>				
043. Government organizations	11 749 200.00	11 749 200.00	-	13 277 000.00
045. Public and departmental enterprises and private industries	-	-	-	18 782 389.78
<b>Sub-total</b>	<b>11 749 200.00</b>	<b>11 749 200.00</b>	<b>-</b>	<b>32 059 389.78</b>
<b>Total: Current expenditure</b>	<b>242 608 897.14</b>	<b>237 835 503.25</b>	<b>4 773 393.89</b>	<b>279 583 086.95</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	-	-	-	514 231.56
103. Operational equipment, machinery and plants	120 227.66	75 487.98	44 739.68	552 199.47
<b>Total:</b>	<b>120 227.66</b>	<b>75 487.98</b>	<b>44 739.68</b>	<b>1 066 431.03</b>
<b>Total: Operational expenditure</b>	<b>242 729 124.80</b>	<b>237 910 991.23</b>	<b>4 818 133.57</b>	<b>280 649 517.98</b>
<b>Development:</b>				
<b>Capital expenditure: Goods and other services</b>				
107. Construction, renovation and improvement	22 810 983.52	20 859 128.88	1 951 854.64	20 278 891.87
<b>Total</b>	<b>22 810 983.52</b>	<b>20 859 128.88</b>	<b>1 951 854.64</b>	<b>20 278 891.87</b>
<b>Grand Total</b>	<b>265 540 108.32</b>	<b>258 770 120.11</b>	<b>6 769 988.21</b>	<b>300 928 409.85</b>



### 1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2016/2017	More/(Less) than estimated	Actual revenue 2015/2016
	N\$	N\$	N\$	N\$
Fishing Boats and Factory Licences	150 000	119 208.00	(30 792.00)	-
Hunting and Fishing Licences	1 225 000	1 413 830.00	188 830.00	-
Fishing Quota Levies	122 875 000	108 422 745.56	(14 452 254.44)	-
Private telephone calls	2 000	2 018.70	18.70	6 994.95
Miscellaneous	200 000	86 820.64	(113 179.36)	155 772.01
<b>Total</b>	<b>124 452 000</b>	<b>110 044 622.90</b>	<b>(14 407 377.10)</b>	<b>162 766.96</b>

### 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 (176 746.14 -4.12%)

The underexpenditure can mainly, be attributed to the Travel and Subsistence Allowances (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 of N\$ 78 306.65. Due to the cancellation of these trips there was an underexpenditure of N\$ 47 696.00 on Transport for this main division. Other services and expenses, an amount of N\$ 24 910.77 was realized as an underexpenditure.

##### Main division 02 – Administration (N\$ 1 033 735.37-2.13%)

On this main division an underexpenditure of 2.13% was realized and can be attributed to the funds that were earmarked for DSA that were not fully utilized, and due to the cancellation of local and foreign trips which resulted in underexpenditure of N\$ 83 741.70.

Transport, an underexpenditure of N\$ 260 150.35 was realized due to the re-prioritisation of some activities which resulted in several trips being cancelled. An underexpenditure of N\$ 400 519.89 on Utilities was realized, which can be attributed to the fact that more funds were viremented to this main division as required. The funds that were earmarked for maintenance of the Ministry's buildings in all the regions were not fully utilized as no maintenance was carried out for the year under review hence the underexpenditure of N\$ 100 145.22.

Under the development budget on this main division an amount of N\$ 20 400 000 was allocated for the construction of the Ministry's Head Office. During the Mid-Term Budget review an amount of N\$ 12 000 000.00 was suspended, however the contractors could not utilize the full amount, hence an underexpenditure of N\$ 216 515.64 was realized on this project.

### **Main division 03 – Resource Management (N\$ 1 929 955.19- 4.00%)**

The underspending on this main division of 4% can be attributed to the fact that, funds earmarked for DSA were not fully utilized due to the fact that less sea trips were undertaken resulting in an underexpenditure of N\$ 81 546.28. The reduced number of trips had a spill over effect and impacted on the spending of materials and supplies, which resulted in an underexpenditure of N\$ 845 165.98.

Due to the reduced sea voyages, less maintenance were done on the research vessels, resulting in an underexpenditure of N\$ 203 423.51 on maintenance and expenses.

The Ministry of Fisheries and Marine Resources is a member of different International Organisation and hence had to pay membership fees to these organisations. However, for the year under review the funds earmarked for these organisations was insufficient as a result no membership fees were paid and resulted in an underexpenditure of N\$ 817 000.

### **Main division 04 – Operations and Surveillance (N\$ 2 153 701.75-2.08%)**

This main division underspent with 2.08% and can be attributed to the reprioritization of activities; less sea trips were undertaken resulting in an underexpenditure of N\$ 153 821.66 on daily subsistence and travelling allowance. The reduction in sea voyages resulted that less fuel, oil and lubrications were required and it resulted in an underexpenditure of N\$ 733 204.03 on materials and supplies. Due to the reprioritization of activities less beach and river patrols were conducted, hence the underexpenditure of N\$ 247 182.36 on transport.

On the development budget an amount of N\$ 11 067 000 was allocated however, during the Mid Term Budget Review process an amount of N\$ 5 000 000 was suspended from this project. Out of this amount a total of N\$ 4 959 548.18 was spent resulting in an underexpenditure of N\$ 1 107 451.82. This was due to the fact that the construction of the Ministry's regional office in the Kavango region did not progress as planned, as the contractor that was awarded the contract could not fulfill the obligations.

### **Main division 05 – Aquaculture (N\$ 1 315 199.23-2.85%)**

The main division underspent with 2.85% and can be attributed to the fact that on daily subsistence and travelling allowance an amount of N\$ 81 558.22 was not spent. This was due to the fact that less river surveys were conducted. Another factor that also contributed to the underexpenditure was that extension services to fish farmers were also reduced.

The reduced number of trips and surveys had a spill over effect and impacted on the spending of Vote 023 Transport, which resulted in an underexpenditure of N\$ 313 415.37. Other services and expenses underspent with an amount of N\$ 222 154.32.

On the development budget this main division underspent with an amount of N\$ 627 987.18, and can be attributed to the fact that the contractor on Keetmanshoop Fish Farm Project was struggling with concrete works which were sub-standard and had to be demolished several times. The demolishing of the concrete works caused further delay in the construction of the fish farm.

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

##### Over-estimated

##### **Fishing Quota Levies (N\$ 14 452 254.44)**

An amount of N\$ 122 875 000 was estimated to be collected during the 2016/2017 financial year. However, the Ministry only managed to collect an amount of N\$ 108 422 745.56, 11.76% less than what was anticipated. The under collection can be attributed to the following factors:

- Estimation on one rate (highest rate) versus actual which involve more than one rate contributes to the variances between estimated and actual amounts.
- Overlapping of the financial year versus fishing seasons contributes to the shortfall in revenue.
- Fees payable by Rock Lobster fisheries takes into account the rebate margins. This implies that no quota fees are payable for the first four tonnes, resulting in a reduced revenue.

## 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\$ 114 045.64 was paid to members of the Marine Resources Advisory Council (MRAC).

### 2.2 Fund Account

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

Account Name	Financial Institutions	Closing Balance as at 31 March 2017
Marine Resources Fund	Bank Windhoek	N\$ 2 599 936.71

### 2.3 Operating/Trade Account – Omahenene

The profit and loss account for the Omahenene Trade Account for the year ended 31 March 2017 is as follows:

Expenditure		Income	
	N\$		N\$
Operating expenditure	112 694.30	Opening Balance (01/04/2016)	-
Surplus/Transferred to State account	-	Operating Income	112 694.30
<b>Total</b>	<b>112 694.30</b>		<b>112 694.30</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 2016/2017	Total expenditure as at 31/03/2016	Actual expenditure 2016/2017	Total expenditure as at 31/03/2017	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Extension and Renovation of MFMR Head Office in Windhoek	63 286 000	8 400 000.00	26 226 156.49	8 183 584.36	34 409 740.85	31/03/2020
MFMR Regional Offices in Kavango East Region	35 205 000	6 067 000.00	6 263 306.17	4 959 548.18	11 222 854.35	31/03/2018
Construction and Renovation of Arandis Airwing Hanger	1 000 000	145 105.99	105 401.63	145 105.99	250 507.62	31/03/2025
Renovation and Upgrading of Aquaculture Development Project in Kavango East and West	31 999 000	798 877.53	19 804 852.49	798 877.53	20 603 730.02	31/03/2020
Construction of Leonardville Fish Farming Project	37 144 000	600 000.00	41 831 647.26	361 965.21	42 193 612.47	31/03/2017
Renovation and Upgrading of Keetmanshoop Fonteintjie Fish Farm Community Project	35 536 000	6 800 000.00	20 843 886.11	6 410 047.61	27 253 933.72	31/03/2017
<b>Total</b>	<b>204 170 000</b>	<b>22 810 983.52</b>	<b>115 075 250.15</b>	<b>20 859 128.88</b>	<b>135 934 379.03</b>	

## 2.5 Bursaries and study assistance

During the financial year under review, the Ministry provided study assistance to twelve (12) staff members amounting to N\$ 379 374.30.

## 2.6 Vehicles

### 2.6.1 Vehicle accidents

The Accounting Officer reported three (3) vehicle accidents for the year under review. One (1) vehicle was written-off at a cost of N\$ 200 000, while the remaining two (2) vehicles were repaired at a cost of N\$ 4 398.05.

### 2.6.2 Vehicles on hand

The Accounting Officer reported that the Ministry had ninety-one (91) vehicles on hand at the end of the financial year, of which seventy seven (77) belong to the Ministry's fleet.

## 2.7 Exemption from normal Tender procedures

Tender exemptions were granted for the procurement of goods and services amounting to N\$ 31 759 000 for the financial year under review:

Exemption number	Description	Approved exemption	Accual expenditure	Differnce
		N\$	N\$	
E1/19-01/2016	Subsistence and travel expenses	10 172 000	7 531 546.92	2 640 453.08
E1/19-01/2016	Material and office supplies	6 587 000	4 657 311.02	1 929 688.98
E1/19-01/2016	Transport expenses	6 410 000	5 319 224.16	1 090 775.84
E1/19-01/2016	Courier charges	397 000	393 659.77	3 340.23
E1/19-01/2016	Maintenance expenses	3 463 000	3 250 128.00	212 872.00
E1/19-01/2016	Other services and expenses	2 195 000	1 998 321.00	196 679.00
E1/19-01/2016	Survey Equipment	1 270 000	1 269 459.00	541.00
E1/19-01/2016	Maintenance of Computer Systems, Software and Hardware	589 000	390 346.59	198 653.41
E1/19-01/2016	Fuel for Patrol Planes	676 000	356 333.03	319 666.97
<b>Total</b>		<b>31 759 000</b>	<b>25 166 329.49</b>	<b>6 592 670.51</b>

## 2.8 Suspense accounts

The final ledger shows five (5) suspense account balances of which three (3) had credit and two (2) debit balances as at 31 March 2017:

Suspense account	Debit/(Credit)
	N\$
Receipts suspense account	(163 937.55)
RD cheques	1 000.00
S&T advance suspense account	365 603.37
Rejection account	(13 373.80)
Bills Payable	(759 542.86)

## 2.9 Stores and Depots

The Accounting Officer reported that five (5) stock control points were inspected during the year under review. The Ministry however did not carry out stock-taking at three (3) stock control points. During the inspections, obsolete and redundant stock amounting to N\$ 800.00 and worn and damaged items of N\$ 4 946.00 were discovered.

## 2.10 Points keeping stock and annual stock-taking

The Accounting Officer reported on the estimated value of Stock on hand at 31 March 2017 amounting to N\$ 1 514 616 610.00.

## 2.11 Donations

The Ministry received the following donations from/to various donors with the necessary Treasury approval:

Name of Donor	Nature of donation	Value
The Food and Agriculture Organisation of the United Nations (FAO)	2 x Honda Scooter – model 2011	N\$ 70 000
<b>TOTAL</b>		<b>70 000</b>

## 2.12 Losses and Damages

The Accounting Officer reported losses and damages of two (2) government vehicles that burnt down to the amount of N\$ 245 100.

## 2.13 Revenue Outstanding – Quota fees

The Accounting Officer reported revenue outstanding in terms of quota fees totalling N\$ 7 041 414.81, for the period under review.

## 2.14 Revenue Payable – Quota fees

The Accounting Officer reported accounts payable in terms of quota fees involving various quota holders totalling N\$ 11 408 409.54 at March 2017.

## 2.15 Outstanding subsistence and travelling allowance

The Accounting Officer reported a total of thirty two (32) cases of outstanding subsistence advances amounting to N\$ 303 167.24 as at 31 March 2017.

## 2.16 Performance information

The Accounting Officer submitted the Strategic Plan, Annual Plan, Action Plan and Performance agreements (performance information) as required by Circular D12/2016 of the Auditor-General.

## 2.17 Aircraft

The Accounting Officer reported the following expenditure in relation to the Ministry's aircraft:

<b>Expenditure Description</b>	<b>Amount</b>
	N\$
Fuel	205 436.83
Spare and maintenance	1 915 599.67
Insurance	1 554 363.19
Rental of Hangar	3 795.00
Landing & parking fees	4 779.00
S&T (Tickets and Allowances)	64 146.00
Other expenses (Remuneration)	3 519 881.66
<b>TOTAL</b>	<b>7 268 001.25</b>

WINDHOEK, 19-10-2017

**DR. MOSES MAURIHUNGIRIRE**  
**ACCOUNTING OFFICER**

