



**REPUBLIC OF NAMIBIA**



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

**MINISTRY OF HEALTH AND SOCIAL**

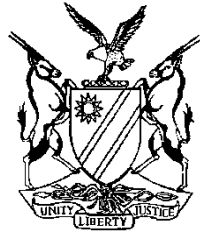
**SERVICES**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

Published by authority

Price (Vat excluded) N\$ 33.00  
Report no: 2016/46

# 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 Health and Social Services for the financial year ended 31 March 2015 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 2016**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

## TABLE OF CONTENTS

1.	REPORT ON THE FINANCIAL STATEMENTS.....	1
1.1	INTRODUCTION.....	1
1.2	MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS.....	1
1.3	AUDITOR'S RESPONSIBILITY.....	1
1.4	KEY AUDIT FINDINGS.....	2
1.4.1	Unauthorized Expenditure.....	2
1.4.2	Original budget.....	2
1.4.2.1	Revenue.....	2
1.4.2.2	Expenditure.....	3
1.4.3	Virements.....	3
1.4.4	Suspense account.....	4
1.4.5	Revenue.....	4
1.4.6	Equipment.....	4
1.4.7	Deviation from normal tenderboard procedures.....	5
1.5	EMPHASIS OF MATTERS.....	5
1.5.1	Subsistence and travelling allowance.....	5
1.5.2	Cash deficits.....	5
1.5.3	Vehicle acquisition.....	5
1.6	OTHER MATTERS.....	5
1.6.1	Asset inspection and regularity audit (Omusati region).....	6
1.6.2	Asset inspection and regularity audit (Oshana region).....	6
1.7	ACKNOWLEDGEMENT.....	6
1.8	BASIS FOR QUALIFIED AUDIT OPINION.....	6
1.9	QUALIFIED AUDIT OPINION.....	6

## ANNEXURE A

1	AUDITED FINANCIAL STATEMENTS.....	7
1.1	Appropriation account.....	7
1.2	Standard subdivisions.....	9
1.3	Departmental revenue.....	10
1.4	Micellaneous revenue.....	10
1.5	Notes to the financial statement.....	11
1.5.1	Appropriation account: Explanations of variation exceeding 2% between the authorized and actual expenditure.....	11
1.5.2	Departmental revenue: Explanations of variations of N\$ 100 000 and above.....	12
2.	GENERAL INFORMATION.....	14
2.1	Revenue outstanding.....	14
2.2	Revenue written-off.....	14
2.3	Compensation payments.....	14
2.4	Bank accounts.....	15
2.5	Capital projects.....	16
2.6	Donations.....	19
2.6.1	Donations to Government.....	19
2.7	Inspections.....	19
2.8	Tender board exemptions.....	20
2.9	Vehicles.....	21
2.9.1	Disposals.....	21
2.9.2	Vehicle accidents and Repairs.....	21
2.10	Stock (Depot).....	21
2.11	Bursary and Study assistance.....	21
2.12	Trade account: Central Medical.....	21
2.13	Outstanding commitments.....	21
2.14	HIV/AIDS activities.....	21
2.15	Suspense account.....	22

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE  
MINISTRY OF HEALTH AND SOCIAL SERVICES  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

---

**1. REPORT ON THE FINANCIAL STATEMENTS**

**1.1 INTRODUCTION**

This report on the accounts of the Ministry of Health and Social Services for the financial year ended 31 March 2015 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 Health and Social Services for the financial year ended 31 March 2015. 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 supplied 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, 1991 (Act 31 of 1991) and 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**

No comments were received from the Accounting Officer.

##### **1.4.1 Unauthorized expenditure**

- i) The total budget of the Ministry was overspent with an amount of N\$ 5 882 581.24 (0.10 %) which is unauthorized in terms of Section 6(a) (i) of the Act.
- ii) Three (3) main divisions were exceeded with a total amount of N\$ 135 837 870.45 which is unauthorised in terms of Section 6 (a) (ii) of the Act.
- iii) Although Treasury approval was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year, fifteen (15) sub-divisions were exceeded with a total amount of N\$ 268 600 538.03 which is unauthorised in terms of Section 6 (a)(iii) of the Act.

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 unauthorized expenditure.

##### **1.4.2 Original Budget**

###### **1.4.2.1 Revenue**

It was observed that in the revenue budget there was no estimate for Private Telephone calls, however the Revenue Ledger indicates an amount of N\$ 10 000 was budgeted for.

### 1.4.2.2 Expenditure

It was observed that there are differences between the approved original budget and the appropriation account in the following four (4) main divisions:

Main division	Approved budget	Appropriation account	Difference
	N\$	N\$	N\$
04 – Regional Health and Social Welfare Services	3 668 356 000	3 668 358 000	(2 000)
06 – Development Social Welfare Services	43 881 000	42 281 000	1 600 000
07 - Tertiary Health Care Services	63 229 000	53 229 000	10 000 000
08 – Policy, Planning and Human Resources Development	171 435 000	183 035 000	(11 600 000)

It is recommended that the Accounting Officer should explain the above mentioned differences and should ensure that the approved budget is correctly reflected in the appropriation account or general ledger.

### 1.4.3 Virements

The approved virements for the following main divisions as reflected in the General Ledger did not agree for the fifth consecutive year with the appropriation account as shown in the table below:

Main division	Approved virements	Appropriation account	Difference
	N\$	N\$	N\$
01 - Office of the Minister	-	310 000	310 000
02 - Human Resource Management and General Services	7 324 956	11 185 760	3 860 804
03 - Referral Hospital Services	83 692 059	76 092 059	(7 600 000)
04 - Regional Health & Social Welfare Services	(126 609 413)	(104 287 148)	22 322 265
05 - Primary Health Care Services	(1 912 320)	(8 572 320)	6 660 000
07 - Tertiary Healthcare Services	1 046 750	(1 811 984)	(2 858 734)
08 – Policy Planning and Human Resources Development	26 186 806	25 642 471	(544 335)
09 - Policy, Planning & Human Resources Development	4 453 163	(4 376 837)	(8 830 000)

It is recommended that reconciliations are carried out to ensure correctness of records and that virements in the General Ledger agree with those as approved by Treasury.

#### 1.4.4 Suspense accounts

The main ledger showed balances on thirty four (34) suspense accounts at 31 March 2015, of which fifteen (15) had debit and nineteen (19) with credit balances.

The following eight (8) suspense accounts closed with balances of more than N\$ 100 000 at year end:

Description of account	Debit/(Credit)
	N\$
Medical Stores Trade Account	75 311 775.65
RD Cheques	385 666.99
S&T Advance Suspense Account	2 458 650.08
Rejection Account	5 130 680.62
Bills Payable	(46 261 031.36)
Electronic Fund Transfer Clearing Account (EFT)	(297 163.39)
Pension Funds:GIPF	(273 484.00)
Debt Establishment	1 038 624.47

Analysing and clearing of the suspense accounts are highly recommended. It was also observed with grave concern that the Medical Stores Trade Account and Rejection Account had high balances.

#### 1.4.5 Revenue

The following eight (8) differences in revenue heads between the electronic cash-book and the revenue ledger were discovered:

Revenue Head	Cash-Book	Revenue Ledger	Difference
	N\$	N\$	N\$
Miscellaneous	4 197 527.72	15 053 027.11	(10 855 499.39)
Health Services	46 442 702.78	39 837 574.06	6 605 128.72
Boarding and Lodging	1 149 899.01	5 401 891.67	(4 251 992.66)
Inspection fees	663 221.79	664 001.79	(780.00)
Mortuary fees	199 512.00	200 882.00	(1 370.00)
Ambulance fees	72 412.60	72 678.60	(266.00)
Incineration	1 282 949.45	1 283 499.45	(550.00)
Medical Reports	659 136.72	667 910.34	8 773.62

It is recommended that the Accounting Officer should explain the above mentioned differences.

#### 1.4.6 Equipment

The Accounting Officer reported that sixty two (62) stock points were inspected for the year under review. During the inspections, stocktaking was conducted and surpluses of N\$ 10 321 757.74, deficiencies of N\$ 201 949.67, obsolete and redundant items of N\$ 6 119 159.55 and worn and damaged items of N\$ 467 961.13 were discovered. However, the audit revealed deficiencies of N\$ 24 603 351.61; worn and damaged items of N\$ 418 669.13. In addition, seven (7) stock taking reports were not submitted for audit purposes.

It is highly recommended that the Accounting Officer should explain these differences and provide an explanation as to why the above mentioned stock taking reports were not submitted for audit purposes.

#### 1.4.7 Deviation from normal Tender procedures

It was observed that the following tender exemption was exceeded:

Exemption	Description	Approved exemption	Actual expenditure	Difference
E1/13-4/2014		N\$	N\$	N\$
	Increase of exemption amount for the procurement of pharmaceutical and related supplies	681 797 200	871 247 832	(189 450 632)
	<b>Total</b>	<b>681 797 200</b>	<b>871 247 832</b>	<b>(189 450 632)</b>

It is recommended that the Accounting Officer should put measures in place to avoid exceeding the exemptions and the excess expenditure should be explained.

#### 1.5 EMPHASIS OF MATTERS

Attention is drawn to the management on the following matters that relate to my responsibility in the audit of financial statements, as disclosed by the Ministry of Health and Social Services in the financial statements.

##### 1.5.1 Subsistence and travelling allowance

The Accounting Officer reported a total of four hundred and eighty six (486) cases of outstanding subsistence advances amounting to N\$ 1 794 052.18 as at 31 March 2015. The S&T Advance suspense account however, reflects a balance of N\$ 2 458 650.08 which gives an unexplained difference of N\$ 664 597.90.

It is recommended that the Accounting Officer explains the difference.

##### 1.5.2 Cash deficits

The Accounting Officer reported cash deficits of N\$ 134 689.31, whereas the audit revealed an amount of N\$ 223 349: The difference of N\$ 88 659.69 should be explained by the Accounting Officer.

##### 1.5.3 Vehicle acquisition

The Accounting Officer reported an amount of N\$ 113 528 112.32 in respect of vehicles purchased for the year, whereas the General Ledger indicates an amount of N\$ 145 017 734.07 which gives an unexplained difference of N\$ 31 489 628.75. Furthermore, the Accounting Officer reported three hundred and fifty nine (359) vehicles acquired, but the supporting documents provided for audit purposes reflected that only three hundred and three (303) vehicles were bought. The Accounting Officer should explain these differences.

#### 1.6 OTHER MATTERS

Attention is drawn to the management on the following matters that relate to my responsibility in the audit of financial statements, as disclosed by the Ministry of Health and Social Services in the financial statements:



### **1.6.1 Asset inspection and regularity audit (Omusati region)**

An asset audit inspection and regularity audit for Payroll, Subsistence & Travelling Allowance and Bank Accounts were carried out at Omusati region during the period of 20-28 July 2015 and 03-07 August 2015 respectively. A Management letter, dated 17 December 2015 (reference no. 4/3/2/3/A13), containing findings that were observed during the audit was sent to the Ministry of Health and Social Services but at the time of writing this report, there was no response received from the Accounting Officer.

### **1.6.2 Asset inspection and regularity audit (Oshana region)**

An asset audit inspection and regularity audit for Payroll, Subsistence & Travelling Allowance and Bank Accounts were carried out at Oshana region during the period of 24 August – 04 September 2015 and 07-11 September 2015 respectively. A Management letter, dated 17 December 2015 (reference no. 4/3/2/3/A13), containing findings that were observed during the audit, was sent to the Ministry of Health and Social Services but at the time of writing this report, there was no response received from the Accounting Officer.

## **1.7 ACKNOWLEDGEMENT**

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

## **1.8 BASIS FOR QUALIFIED AUDIT OPINION**

My opinion has been qualified due to the following:

- Unauthorised expenditure – Paragraph 1.4.1
- Budget- Paragraph 1.4.2
- Virements - Paragraph 1.4.3
- Suspense accounts - Paragraph 1.4.4
- Revenue- Paragraph 1.4.5
- Equipment – Paragraph 1.4.6
- Exceeding the Tender Board Exemption – paragraph 1.4.7

## **1.9 QUALIFIED AUDIT OPINION**

I certify that I have audited the financial statements of the Ministry of Health and Social Services, for the financial year ended 31 March 2015 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, except for the possible effects of the matters described in the Basis for Qualified Audit opinion paragraph, the financial statements present fairly, in all material respects the financial position of the Ministry of Health and Social Services as at 31 March 2015, and their financial performance and receipts and payments for the year then ended 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).

**WINDHOEK, March 2016**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

## 1. AUDITED FINANCIAL STATEMENTS

## 1.1 Appropriation Account

2014/2015						2013/2014
Service	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	12 520 000					
Plus: Virement	310 000	12 830 000	8 644 198.10	4 185 801.90	32.63	7 367 577.45
<b>02. Human Resource Management and General Services:</b>						
Original budget	176 987 000					
Plus: Virement	11 185 760	188 172 760	169 618 079.06	18 554 680.94	9.86	139 350 384.19
<b>03. Referral Hospital Services:</b>						
Original budget	1 570 568 000					
Plus: Virement	76 092 059	1 646 660 059	1 778 701 558.93	(132 041 499.93)	(8.02)	1 405 925 012.07
<b>04. Regional Health and Social Welfare Services:</b>						
Original budget	3 668 358 000					
Less: Virement	(104 287 148)	3 564 070 852	3 518 204 270.65	45 866 581.35	1.29	3 102 545 988.89
<b>05. Primary Health Care Services:</b>						
Original budget	81 406 000					
Less: Virement	(8 572 320)	72 833 680	69 453 592.94	3 380 087.06	4.64	33 576 089.96
<b>06. Developmental Social Welfare Services:</b>						
Original budget	42 281 000					
Plus: Virement	2 038 773	44 319 773	39 610 523.22	4 709 249.78	10.63	33 567 626.76
<b>07. Tertiary Health Care Services:</b>						
Original budget	53 229 000					
Less: Virement	(1 811 984)	51 417 016	54 870 726.68	(3 453 710.68)	(6.72)	34 648 373.20
<b>08. Policy Planning and Human Resources Development:</b>						
Original budget	183 035 000					
Plus: Virement	25 642 471	208 677 471	165 439 359.88	43 238 111.12	20.72	84 077 745.71

## Appropriation account

2014/2015						2013/2014
Service	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
<b>09. Finance and Logistics:</b>						
Original budget	193 145 000					
Less: Virement	(4 376 837)	188 768 163	181 649 182.17	7 118 980.83	3.77	80 876 326.29
<b>10. Special Disease Programmes:</b>						
Original budget	77 838 000					
Plus: Virement	3 520 221	81 358 221	78 456 424.77	2 901 796.23	3.57	96 886 980.71
<b>11. Automatic Energy and Radiation Protection Regulator:</b>						
Original budget	7 436 000					
Plus: Virement	259 005	7 695 005	8 037 664.84	(342 659.84)	(4.45)	5 383 354.00
<b>Total</b>	<b>6 066 803 000</b>	<b>6 072 685 581.24</b>	<b>(5 882 581.24)</b>	<b>(0.10)</b>	<b>5 024 205 459.23</b>	

## 1.2 Standard subdivisions

Subdivision	2014/2015			2013/2014
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Operational:</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	2 030 979 887	2 273 858 413.84	(242 878 526.84)	1 945 524 605.43
002. Employer's contribution to staff's pension fund	196 438 243	201 627 114.96	(5 188 871.96)	174 204 881.42
003. Other conditions of service	76 374 372	82 534 429.35	(6 160 057.35)	65 746 787.24
<b>Subtotal – Personnel expenditure</b>	<b>2 303 792 502</b>	<b>2 558 019 958.15</b>	<b>(254 227 456.15)</b>	<b>2 185 476 274.09</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence expenses	68 352 735	60 685 468.58	7 667 266.42	48 654 108.30
022. Materials and supplies	1 301 683 307	1 283 462 071.72	18 221 235.28	1 035 638 505.96
023. Transport	114 054 615	92 631 906.70	21 422 708.30	78 349 938.55
024. Utilities	226 732 234	213 898 851.48	12 833 382.52	189 156 198.05
025. Maintenance expenses	56 132 000	45 574 970.48	10 557 029.52	30 503 224.23
026. Property rental and related charges	1 888 000	633 392.20	1 254 607.80	440 709.47
027. Other services and expenses	780 666 985	757 375 308.38	23 291 676.62	590 501 184.34
<b>Subtotal – Goods and other services</b>	<b>2 549 509 876</b>	<b>2 454 261 969.54</b>	<b>95 247 906.46</b>	<b>1 973 243 868.90</b>
<b>Current expenditure: Membership fees and subscriptions</b>				
041. International	13 520 000	11 192 969.49	2 327 030.51	2 325 008.94
042. Domestic	5 000	4 000.00	1 000.00	-
<b>Subtotal – Membership fees and subscriptions</b>	<b>13 525 000</b>	<b>11 196 969.49</b>	<b>2 328 030.51</b>	<b>2 325 008.94</b>
<b>Current expenditure: Subsidies, grants and other transfers</b>				
043. Government organizations	9 923 000	9 922 473.25	526.75	8 974 999.98
044. Individual and non-profit organizations	368 434 147	364 179 456.85	4 254 690.15	318 018 847.89
045. Public and departmental enterprises and private Industries	2 000	-	2 000.00	-
<b>Subtotal-Subsidies and other current transfers</b>	<b>378 359 147</b>	<b>374 101 930.10</b>	<b>4 257 216.90</b>	<b>326 993 847.87</b>
<b>Total: Current expenditure</b>	<b>5 245 186 525</b>	<b>5 397 580 827.28</b>	<b>152 394 302.28</b>	<b>4 488 038 999.80</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	18 427 691	10 616 916.27	7 810 774.73	8 616 147.18
102. Vehicles	150 200 000	145 017 734.07	5 182 265.93	47 488 552.18
103. Operational equipment, machinery and plant	78 808 812	73 989 648.88	4 819 163.12	33 765 409.45
<b>Subtotal – Acquisition of assets</b>	<b>247 436 503</b>	<b>229 624 299.22</b>	<b>17 812 203.78</b>	<b>89 870 108.81</b>
<b>Total: Operational expenditure</b>	<b>5 492 623 028</b>	<b>5 627 205 126.50</b>	<b>(134 582 098.50)</b>	<b>4 577 909 108.61</b>
<b>Development:</b>				
<b>Capital expenditure: Goods and other services</b>				
022. Materials and supplies	2 000 000	1 993 202.17	6 797.83	22 124 996.65
027. Other services and expenses	-	-	-	5 304 027.69
<b>Subtotal – Goods and other services</b>	<b>2 000 000</b>	<b>1 993 202.17</b>	<b>6 797.83</b>	<b>27 429 024.34</b>
<b>Capital expenditure: Acquisition of capital assets</b>				
101. Furniture and office equipment	18 354 379	9 304 110.79	9 050 268.21	13 298 820.94
105. Feasibility studies, design and supervision	138 309 518	98 427 629.49	39 881 888.51	84 718 317.46
107. Construction, renovation and improvements	415 516 075	335 755 512.29	79 760 562.71	320 850 187.88
<b>Subtotal - Acquisition of capital assets</b>	<b>572 179 972</b>	<b>443 487 252.57</b>	<b>128 692 719.43</b>	<b>418 867 326.28</b>
<b>Total: Development expenditure</b>	<b>574 179 972</b>	<b>445 480 454.74</b>	<b>128 699 517.26</b>	<b>446 296 350.62</b>
<b>GRAND TOTAL</b>	<b>6 066 803 000</b>	<b>6 072 685 581.24</b>	<b>(5 882 581.24)</b>	<b>5 024 205 459.23</b>

### 1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2014/2015	More/(less) than estimated	Actual revenue 2013/2014
	N\$	N\$	N\$	N\$
Private telephone calls	10 000	4 175.50	(5 824.50)	9 678.33
Miscellaneous	15 783 000	15 053 027.11	(729 972.89)	19 102 086.17
Health services	35 700 000	39 837 574.06	4 137 574.06	41 395 666.21
Boarding and lodging: Health	5 300 000	5 401 891.67	101 891.67	5 601 800.38
Inspection fees	318 000	664 001.79	346 001.79	656 436.01
Mortuary fees	267 000	200 882.00	(66 118.00)	205 895.00
Sale of electricity	95 000	295 752.05	200 752.05	621 638.66
Ambulance fees	102 000	72 678.60	(29 321.40)	60 903.45
Vehicle sales	900 000	-	(900 000.00)	-
Incineration	1 090 000	1 283 499.45	193 499.45	1 094 478.98
Medical reports	500 000	667 910.34	167 910.34	418 303.32
Registration of Medicine	655 000	816 540.75	161 540.75	637 758.32
Retention	3 562 000	3 142 357.14	(419 642.86)	3 263 430.23
	<b>64 282 000</b>	<b>67 440 290.46</b>	<b>3 158 290.46</b>	<b>73 068 075.06</b>

### 1.4 Miscellaneous revenue

Miscellaneous revenue was computed as follows:

Description	Amount
	N\$
Amendment	40 202.00
Application fees	154 227.40
Empty container	2 150.00
Generic product	73 050.00
Emolument order	3 319.35
Compensation Clearance	344 516.20
Deduction from Salaries	291 388.80
Hepatitis	6 837.30
Health Certificates	13 220.00
Health Passports	81 842.00
Import & Export	48 922.00
Left over Food	12 642.70
License	20 088.00
Orthosis	10 250.00
Private Photocopy	977.41
Spectacles	31 150.00
Stethoscope	17 758.20
Surplus	13 481 735.73
Tender Documents	324 022.00
Thermometer	6 328.80
Tuition fees	74 500.00
Damage of property	13 900.00
<b>Total</b>	<b>15 053 027.89</b>

## 1.5 Notes to the financial statements

### 1.5.1 Appropriation account: Explanations of variations exceeding 2% between the authorised and actual expenditure.

#### i) Underexpenditure

##### **Main division 01: Office of the Minister (N\$ 4 185 801.90 – 32.63%)**

The underexpenditure of N\$ 4 185 801.90 represents a variance of 32.63% and was as a result of unpaid invoices of Government Garage. The vehicles for the Honorable Minister and that of the Deputy Minister are hired from the Government Garage and Government Garage was to invoice the Ministry on a monthly basis both for the rental and the fuel cost of these vehicles. Invoices were not received on time, hence the Ministry was unable to settle the amounts due.

##### **Main division 02: Human Resource Management and General Services (N\$ 18 554 680.94 -9.86%)**

Funds budgeted for payment of court orders resulting from litigation cases are budgeted for under this main division. These funds could not be utilized as most cases were not finalized by the closing of the financial year. It is very difficult to budget for this as it is unpredictable as to how much would be needed. In addition, the number of Cuban Experts reduced from 109 to 90 which has resulted in the underutilization of funds.

##### **Main division 05: Primary Health Care Services (N\$ 3 380 087.06 – 4.64%)**

Long term training for some staff members did not take place due to late approval from the Universities. This resulted in underexpenditure being realized under this main division. In addition, some of the activities budgeted for such as venues for workshops as well as travelling allowances were covered by donor agencies (United Nations Population Fund (UNPFA), World Health Organisation (WHO), United Nations Children's Fund (UNICEF), Centres for Disease Control and Prevention (CDC) and Global Fund co-funding some activities like National Immunization days.

##### **Main division 06: Developmental Social Welfare Services (N\$ 4 709 249.78 – 10.63%)**

An underexpenditure under this main division was realized due to vehicles still on service plan and no major repairs were required since no accidents occurred. In addition, some training could not be conducted because some guidelines could not be developed due to non-compliance with Tender Board requirements.

##### **Main division 08: Policy, Planning and Human Resource Development (N\$ 43 238 111.12 – 20.72%)**

A high number of resignations under this main division was experienced during the period under review. The turnover rate was mainly realized for Health Program Administrators (Tutors) in the Training Network (TN). Training Network budgeted for 36 Human Program Administrators of which eleven (11) resigned during the course of the reporting year.

##### **Main division 09: Finance and Logistics (N\$ 7 118 980.83 – 3.77%)**

Although the orders for the procurement of vehicles were placed on time, the suppliers could not deliver before the closing of the financial year, hence the underexpenditure. In addition, invoices for membership fees from international organisations such as the World Health Organisation (WHO) were not presented on time.

**Main division 10: Special Disease Programmes (N\$ 2 901 796.23 – 3.57%)**

Some activities budgeted for were co-funded by donor agencies and resulted in a reduction of the number of participants. Hence, the underexpenditure was realized.

**ii) Over-expenditure****Main division 03: Referral Hospital Services: (N\$ 132 041 499.93 – 8.02%)**

The over-expenditure under this main division can mainly be attributed to the 10% salary increment of which the allocated funds were insufficient to cover the expenditure. The overtime performed also contributed to the overspending under this main division. The vacancy rate is very high resulting in staff members performing overtime to fill the gap as the existing staff establishment is not responsive to the current health service needs.

**Main division 07: Tertiary Health Care Services: (N\$ 3 453 710.68 – 6.72%)**

The over-expenditure under this main division can mainly be attributed to the 10% salary increment of which the allocated funds were insufficient to cover the expenditure.

**Main division 11: Atomic Energy and Radiation Protection Regulator: (N\$ 342 659.84 – 4.45%)**

The over-expenditure under this main division can mainly be attributed to the 10% salary increment of which the allocated funds were insufficient to cover the expenditure.

**1.5.2 Departmental revenue: Explanations of variations of N\$ 100 000 and above****(i) Over-estimated**

- **Miscellaneous**

The shortage in collection was due to the fact that some companies have paid directly into the State Account. Many of the payments made were allocated to the correct account code. Companies were informed to specify their payment.

- **Vehicle Sales**

The Ministry during the 2014/2015 did not sell any vehicle, therefore no revenue was collected.

- **Retention**

Few companies operating in the country have failed to maintain their products, than anticipated.

**(ii) Underestimated**

- **Health services**

The Ministry has during the reporting period commissioned new facilities, which has resulted in more patients being treated and hence more revenue collected than anticipated.

Many vehicle accidents happened in all regions and all the cases were referred to state facilities and the Motor Vehicle Accident Fund has paid the services rendered.

- **Boarding and lodging**

This was due to the effectiveness of the collection system introduced in the Ministry. More accommodation facilities were also created for health staff members.

- **Inspection Fees**

More businesses operating in rural areas than anticipated were inspected.

- **Sale of electricity**

Cost sharing has been introduced to share electricity cost to all private institutions operating within hospitals premises.

- **Incineration**

More health facilities in the country were informed to use the incineration facilities to avoid health hazard in the community.

- **Medical Reports**

The Ministry collects minimal revenue by charging patients when requesting any medical reports resulting from consultations with the Medical Officers. It is very difficult to make projections for revenue collectable from the issuing of medical reports.

- **Registration of Medicines**

More companies operating in the country have registered their products, than anticipated.



## 2. GENERAL INFORMATION

### 2.1 Revenue outstanding

The Accounting Officer reported the following revenue in respect of Health services as outstanding at 31 March 2015:

Region/Hospital	No. of cases	Amount
		N\$
Erongo	7 411	433 977.34
Hardap	11 145	102 074.00
//Karas	23 796	2 056 773.06
Kavango	21 851	195 705.00
Khomas	10 128	58 649.00
Kunene	1 911	22 750.00
Ohangwena	12 384	952 488.10
Omaheke	1 891	34 275.00
Omusati	36 554	204 081.00
Oshana	1 800	16 570.00
Oshikoto	13 683	93 448.00
Otjozondjupa	19 830	191 410.00
Zambezi	1 187	56 517.00
Oshakati Intermediate Hospital	1 561	2 221 648.95
Rundu Intermediate Hospital	1 945	36 035.00
Windhoek Central Hospital	22	44 275.00
<b>TOTAL</b>	<b>167 099</b>	<b>6 720 676.45</b>

### 2.2 Revenue written-off

Treasury approved an amount of N\$ 2 236 104 to be written-off as a result of non-payment by patients from neighbouring countries.

### 2.3 Compensation payments

Treasury approved payments of N\$ 218 473.25 in respects of five (5) claims against the State during the financial year under review.

## 2.4 Bank accounts

The following were the bank accounts of the Ministry held at commercial banks:

Account name	Institution/ bank name	Credit Balance as at 31/03/2015
		N\$
Global Fund PR Malaria	Standard Bank	9 382.79
Global Fund PR	Standard Bank	725 274.63
MoHSS – Windhoek Central Hospital	Bank Windhoek	469 890.67
Global Fund Principal Recipient HIV CFC	Standard Bank	1 561 457.84
Global Fund Principal Recipient TB CFC	Standard Bank	1 233 141.46
UNFPA/Otjondjupa	First National Bank	2 395.85
UNHCR – OSIRE/Otjondjupa	First National Bank	166 061.60
Oshikoto Regional Health Directorate	Standard Bank	5 727.65
Gobabis UNICEF	Standard Bank	821.08
Caprivi UNFPA	First National Bank	1 492.63
Caprivi Regional Health Directorate Account	Bank Windhoek	1 515 943.67
Eenhana EMOC Project	Standard Bank	730.71
Oshakati Medical Seminar	Standard Bank	44 567.27
Global Fund Public Recipient Management	Standard Bank	9 465.43
Global Fund Principal Recipient Call	Standard Bank	9 746 775.43
Global Fund Principal Recipient TB	Standard Bank	75 054.77
Global Fund Namibia Aids Trust	Standard Bank	36 194.58
North East Aids Project Fund	First National Bank	21 545.56
Directorate Omusati Region	Bank Windhoek	40 552.10
Khomas Regional Health Promoters	Standard Bank	145 925.45
MoHSS – WHO PROJECTS	Nedbank	111 036.67
MoHSS – WHO PROJECTS	Nedbank	1 340 704.33
MoHSS – NTLP SSF GLOBAL FUND	Standard Bank	4 419 178.92
MoHSS – GLOBAL FUND NUT HIV/AIDS	Standard Bank	1 688 388.29
MoHSS – GLOBAL FUND CASE MANAGEMENT	Standard Bank	262 488.31
MoHSS – GLOBAL FUND GFVCTTIR HIV/AIDS	Standard Bank	482 696.01
MoHSS – GLOBAL FUND PMTCT HIV/AIDS	Standard Bank	1 802 245.22
MoHSS – GLOBAL FUND HBC HIV/AIDS	Standard Bank	1 608 011.95
MoHSS – GLOBAL FUND CONDOMS	Standard Bank	3 721 842.49
MoHSS – GLOBAL FUND MALARIA	Standard Bank	4 852 844.57
CDC MoHSS – SP	Standard Bank	2 661 451.79
Treatment for State Patients	Standard Bank	2 128 107.91
Global Fund Principal Recipient HIV	Standard Bank	9 920.95
Petty Cash Bank Account	Bank Windhoek	447 733.25
Oshikoto Adolocent Friendly	Standard Bank	13 280.80

## 2.5 Capital projects

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

Nature of project	Approved total budget	Adjusted appropriation 2014/2015	Total expenditure at 31/03/2014	Actual expenditure 2014/2015	Total expenditure at 31/03/2015	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Development and Strengthening of Network Infrastructures	33 600 000	4 000 000	39 393 285.74	3 993 202.17	43 386 487.91	31/03/2018
Renovation of MOHSS Head Office (Phase 3)	96 899 000	14 100 000	32 097 069.86	5 474 502.76	37 571 572.62	31/03/2018
Rundu Hospital Upgrading/Renovation	108 290 000	22 400 000	76 550 740.80	18 585 228.42	95 135 969.22	31/03/2020
Katutura Hospital Renovation	311 946 000	29 700 000	173 105 401.17	29 096 959.35	202 202 360.52	31/03/2018
Windhoek Central Hospital	253 008 000	19 600 000	159 725 723.07	18 063 681.12	177 789 404.19	31/03/2018
Maternity Hospital Upgrading-WCH	57 246 000	880 000	47 427 119.48	-	47 427 119.48	31/03/2017
Omuthiya District Hospital	25 603 000	3 400 000	17 320 681.24	2 454 405.07	19 775 086.31	30/03/2018
Nationwide Mortuaries Upgrading	-	700 000	1 077 852.49	-	1 077 852.49	31/03/2017
Walvisbay Hospital Upgrading	30 000 000	1 200 000	53 744.58	-	53 744.58	30/03/2018
Oshakati Hospital Extension	569 607 000	27 611 417	404 620 141.26	26 754 460.54	431 374 601.80	30/04/2018
Onandjokwe Hospital Upgrading	210 756 000	13 061 183	32 014 089.06	12 821 181.89	44 835 270.95	31/03/2018
Khorixas Hospital Upgrading	-	730 000	33 942 664.84	43 179.19	33 985 844.03	31/03/2016
Tsandi District Hospital	61 536 000	6 500 000	51 999 817.62	5 070 252.21	57 070 069.83	30/03/2018
Outjo Hospital extension & Renovation	42 048 000	7 000 000	42 884 736.49	5 807 999.46	48 692 735.95	31/03/2018
Tsumeb Hospital Upgrading	-	755 000	128 038.24	538 052.96	666 091.20	31/03/2015
Omaruru Hospital Extension	-	-	30 150 913.03	-	30 150 913.03	31/08/2016
Nationwide PHC Clinic Upgrading and Construction	904 756 000	93 851 233	481 207 708.20	92 545 476.86	573 753 185.06	31/03/2018
Nationwide PHC Centre Construction and Upgrading	647 495 000	47 085 322	238 304 689.15	46 355 190.95	284 659 880.10	31/03/2018
Okakarara Hospital Upgrading	65 982 000	6 000 000	34 913 767.26	3 911 129.98	38 824 897.24	31/03/2018
Otjiwarongo Hospital Upgrading	107 909 000	14 000 000	15 273 961.49	12 171 502.47	27 445 463.96	31/03/2018
Swakopmund Hospital Upgrading	36 043 000	1 000 000	33 536 181.01	241 999.49	33 778 180.50	31/03/2018
Keetmanshoop Hospital Upgrading	109 338 000	10 774 438	43 885 153.94	10 749 600.88	54 634 754.82	31/08/2018

## Capital projects

Nature of project	Approved total budget	Adjusted appropriation 2014/2015	Total expenditure at 31/03/2014	Actual expenditure 2014/2015	Total expenditure at 31/03/2015	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Katima Mulilo Hospital Upgrading	95 149 000	3 000 000	74 687 453.17	2 495 579.75	77 183 032.92	31/03/2018
Eenhana Hospital Extension	-	2 500 000	17 819 018.02	36 379.06	17 855 397.08	31/03/2016
Mariental Hospital Renovation	56 889 000	1 700 000	17 599 866.23	185 649.94	17 785 516.17	31/03/2018
Gobabis Hospital Upgrading	40 537 000	3 000 000	12 056 403.62	150 935.46	12 207 339.08	31/03/2018
Usakos Hospital Renovation	21 225 000	3 200 000	9 226 897.38	806 056.73	10 032 954.11	31/03/2018
Okahao Hospital Renovation	56 024 000	8 900 000	22 471 165.52	6 084 252.07	28 555 417.59	31/03/2018
Okahandja Hospital Upgrading	39 033 000	9 500 000	14 709 055.09	3 211 784.44	17 920 839.53	31/03/2015
Engela Hospital Upgrading	-	400 000	2 489 907.04	-	2 489 907.04	31/03/2015
Grootfontein Hospital Upgrading	-	1 880 000	13 226 359.21	141 889.73	13 368 248.94	31/03/2015
Opuwo District Hospital	39 069 000	4 600 000	4 654 437.15	1 656 848.16	6 311 285.31	31/03/2018
Okongo District Hospital	-	2 000 000	1 110 549.25	-	1 110 549.25	31/03/2015
Nkurenkuru District Hospital	410 853 000	26 000 000	4 152 515.07	14 246 829.32	18 399 344.39	31/03/2018
Outapi District Hospital	38 750 000	2 500 000	1 364 471.25	1 746 314.62	3 110 785.87	31/03/2018
Renovation of St Mary's Hospital	36 355 000	7 500 000	18 086 606.60	463 383.51	18 549 990.11	30/03/2018
Construction & Equipment of the new Central Medical Store	102 027 000	7 000 000	2 676 515.03	5 620 257.49	8 296 772.52	31/03/2018
Andara Hospital Upgrading	21 772 000	4 000 000	698 233.07	581 987.50	1 280 220.57	31/03/2018
Establishment of the National Public Health Laboratory	365 711 000	7 000 000	1 310 269.10	6 423 910.47	7 734 179.57	31/03/2018
Etegameno Rehabilitation and Resource Centre Upgrading	40 119 000	8 500 000	11 833 103.08	5 496 263.79	17 329 366.87	01/04/2018

## ANNEXURE A (continued)

## Capital projects

Nature of project	Approved total budget	Adjusted appropriation 2014/2015	Total expenditure at 31/03/2014	Actual expenditure	Total expenditure at 31/03/2015	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
DHS and Follow Up Research	-	-	8 906 193.20	-	8 906 193.20	-
Renovation of Rundu Regional Training Centres	111 963 000	23 000 000	9 766 628.18	17 331 390.70	27 098 018.88	31/03/2018
Minor capital works - Maintenance and repairs	296 863 000	64 000 000	119 987 106.20	58 526 649.26	178 513 755.46	01/04/2030
Construction of Oshikoto RMT Office and Staff Accomodation	61 997 000	6 500 000	41 197 395.84	4 051 805.25	45 249 201.09	31/03/2018
Renovation of Senior Park: Housing Unit for Low Income Independent Older People	26 740 000	1 600 000	197 518.04	1 373 772.51	1 571 290.55	30/03/2018
Regional Management Team Offices	52 325 000	23 051 379	32 481 445.04	8 617 155.45	41 098 600.49	31/03/2018
Construction of Mental Health Centres	92 880 000	16 000 000	-	5 973 963.13	5 973 963.13	30/03/2018
Khomas District Hospital	125 504 000	5 000 000	-	2 628 358.83	2 628 358.83	31/03/2018
Luderitz Hospital Upgrading	29 920 000	2 500 000	-	1 295 372.20	1 295 372.20	30/03/2018
Ondangwa District Hospital	100 400 000	5 000 000	-	1 655 659.60	1 655 659.60	30/03/2018
<b>Total</b>	<b>5 934 167 000</b>	<b>574 179 972</b>	<b>2 432 322 591.40</b>	<b>445 480 454.74</b>	<b>2 877 803 046.14</b>	

**ANNEXURE A (continued)**

**2.6 Donations**

**2.6.1 Donations to Government**

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

**(i) Foreign instances and other Governments**

<b>Name of donor</b>	<b>Nature of donation</b>	<b>Value</b>
		N\$
International Training and Education	50 Height Boards (Nutrition Equipment)	191 250.10
	Hospital Equipment for Rundu Intermediate Hospital (Kavango Region)	
Ohorongo Cement	Surgical equipment and materials	85 809.60
Surgical Eye Expedition	Eye Medical Equipment	3 237 658.08
Family Health International (FHI)	Office Equipment	211 950.72
United Nations Children and Educational Fund (UNICEF)	Computer Equipment	40 375.85
United Nations Population Fund (UNFPA)	Medical Equipment	434 562.50
Global Fund	2 vehicles (cooling Hino trucks)	4 952 800.00
International Atomic Energy Agency	Medical Equipment	150 465.62
International Atomic Energy Agency	Medical Equipment	146 501.96
Namibia Red Cross Society	Medical Equipment	212 000.17
See International, Supplies and Equipment	Medical Equipment	6 405.00
The Church of Christ of the Latte day-Saint	Medical Equipment	927 752.00
The Church of Christ of the Latte day-Saint	Medical Equipment	933 676.39
<b>Total</b>		<b>11 531 207.99</b>

**(ii) Local instances and persons**

<b>Name of Donor</b>	<b>Description</b>	<b>Value</b>
		N\$
Dr. Goody Nwagboso	Two (2) television sets	11 527.90
Michelle Mclean	One (1) 16kg Samsung top loader washing machine	7 499.00
<b>Total</b>		<b>19 026.90</b>

**2.7 Inspections**

The Accounting Officer reported that fifteen (15) inspections were conducted by the Ministry during the financial year under review.

**ANNEXURE A (continued)**

**2.8 Tender Board exemptions**

The Tender Board approved the following exemptions from normal tender procedures to the value of N\$ 2 378 161 631.84 for the following goods and services:

<b>Exemption No.</b>	<b>Description</b>	<b>Approved exemption</b>	<b>Actual expenditure</b>	<b>Difference</b>
		N\$	N\$	N\$
E1/13-1/2014	Annual exemption for essential purchases	1 539 286 000.00	1 319 733 502.48	219 552 497.52
E1/13-2/2014	National health training network-registered nurses: Diploma project	50 000 000.00	46 655 107.69	3 344 892.31
E1/13-3/2014	Supply and delivery of surgical sundries and bandages to CMS	30 000 000.00	27 812 742.32	2 187 257.68
E1/13-4/2014	Increase of exemption amount for the procurement of pharmaceutical and related supplies	681 797 200.00	871 247 832.00	(189 450 632.00)
E1/13-5/2014	Water reticulation and other emergency services	12 000 000.00	1 430 466.08	10 569 533.92
E1/13-6/2014	Procurement of textiles for uniforms	13 930 000.00	13 929 637.55	362.49
E1/13-7/2014	Supply and delivery of fuel cards to the Ministry of Health and Social Services until 31 March 2015	39 648 431.84	26 910 945.57	12 737 486.27
E1/13-8/2014	To procure official uniforms for various staff job categories for the Ministry of Health and Social Services	5 500 000.00	-	5 500 000.00
E1/13-9/2014	Supply and delivery of administrative and hospital forms	6 000 000.00	4 355 258.00	1 644 742.00
	<b>Total</b>	<b>2 378 161 631.84</b>	<b>2 312 075 491.69</b>	<b>66 086 140.14</b>

## 2.9 Vehicles

### 2.9.1 Disposals

The Accounting Officer reported that fifty (50) vehicles at an estimated value of N\$ 1 067 378.50 were disposed off.

### 2.9.2 Vehicle accident and Repairs

The Accounting Officer reported sixty three (63) accidents at an estimated amount of N\$ 1 484 861.17 and twenty seven (27) repairs at an amount of N\$ 529 319.86 during the financial year.

## 2.10 Stock (Depots)

The Accounting Officer reported the following stock for the year under review:

Description	Value
	N\$
Cleaning Materials	34 328.85
Hospital Forms	11 836 962.42
Stationery	394 704.57
<b>Total</b>	<b>12 265 995.84</b>

## 2.11 Bursary and Study Assistance

The Accounting Officer reported financial assistance with a total amount of N\$ 43 191 091.45 to three hundred and twenty one (321) students and N\$ 5 574 177.01 to two hundred and two (202) staff members.

## 2.12 Trade Account: Central Medical Store

The Accounting Officer reported a closing balance of N\$ 75 311 775.65 on the Trade Account.

## 2.13 Outstanding Commitments

The Accounting Officer reported outstanding commitments at an amount of N\$ 5 671 348.96.

## 2.14 HIV/AIDS activities

The Accounting Officer reported an expenditure amounting to N\$ 366 229 903.74 in respect of HIV/AIDS and wellness activities of which N\$ 51 608 060.90 was donor funded and N\$ 314 621 842.84 was paid by the Ministry.



## 2.15 Suspense account

The Ministry reported the following balances on thirty four (34) suspense accounts of which fifteen (15) had debit and nineteen (19) credit balances:

Description of account	Debit/(Credit)
	N\$
Medical Stores Trade Account	75 311 775.65
Stores Trade Account	9 909.00
Government Garage Trade Account	2 925.60
Receipt Suspense	(33 827.99)
Revenue Suspense Account	41 517.59
RD Cheques	385 666.99
S&T Advance Suspense Account	2 458 650.08
Rejection Account	5 130 680.62
Bills Payable	(46 261 031.36)
Electronic Fund Transfer Clearing	(297 163.39)
Social Security	(41 271.60)
Taxcode	(98 396.96)
Pension Fund: gifp	273 484.00
Pension Fund: Political Office Bearers	(14 648.63)
Ondangwa Town Council: Build Together	(1 020.00)
Eenhana Town Council: Build Together	(60 664.33)
Ohangwena Regional Town Council: Build Together	(43.49)
Gobabis Town Council: Build Together	(7 77.60)
Windhoek Town Council: Build Together	2 155.01
Luderitz Town Council: Build Together	600.00
National Housing Enterprise (10%)	(2 176.87)
SWA Building Society (other)	(76 890.44)
Standard Bank (Windhoek)	35 858.72
First National Bank (Windhoek)	8 424.05
Bank Windhoek Main Branch	(41 346.41)
Commercial Bank Of Namibia	(2 869.34)
Namibia Public Workers Union (Napwu)	(1 189.96)
Namibia Nurses Union	(3 540.00)
Nampost Savings Bank	1 300.00
Debt Establishment	1 038 624.47
Agri-Bank	(791.37)
FNB Build Together	(707.47)
Helao Nafidi Town Council	(2 200.00)
Deposit Account Aids	60 453.80

WINDHOEK, 2015-10-15

ANDREAS MWOOMBOLA  
ACCOUNTING OFFICER