



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

MINISTRY OF HOME AFFAIRS AND IMMIGRATION

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015

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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 Home Affairs and Immigration 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, April 2016

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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**REPORT OF THE AUDITOR-GENERAL
ON THE ACCOUNTS OF THE MINISTRY OF HOME AFFAIRS AND IMMIGRATION
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 Home Affairs and Immigration 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 State Finance Act, 1991(Act 31 of 1991), as amended.

I have audited the accompanying financial statements of the Ministry of Home Affairs and Immigration for the 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 is attached as Annexure A.

1.2 MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 12 & 13 of the State Finance Act, 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) and applicable 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 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 ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Ministry of Home Affairs and Immigration during the audit is appreciated.

1.5 KEY AUDIT FINDINGS

1.5.1 Expenditure

The total budget was underspent with an amount of N\$ 31 993 242.35 (5.89%). However, the following unauthorised expenditure occurred during the financial year and is reported as such in terms of Section 27(6)(a) of the State Finance Act, 1991 (Act 31 of 1991):

Although Treasury approval was obtained to utilise certain expected savings for defrayal of excess expenditure by way of virementation during the year, eight (8) operational subdivisions were exceeded by an amount totalling N\$ 12 544 303.46. These excesses are unauthorised in terms of Section 6(a)(iii) of the Act.

It is recommended that the Accounting Officer closely monitors and reviews the financial position of the Ministry on a continuous basis to enable better financial control and take appropriate actions timeously to avoid underspending and, or unauthorised expenditure.

1.5.2 Virements

Differences were detected between the virements applied for by the Ministry and authorised by Treasury and the virements in the Appropriation account:

Main division	Virements processed as per Appropriation Account	Virements Authorised by Treasury	Difference
	N\$	N\$	N\$
01 – Office of the Minister	(204 000)	(218 000)	14 000
06 - Immigration Control	23 871 866	23 885 867	(14 001)
07 - Refugee	(2 440 000)	(2 448 000)	8 000

It is recommended that the Accounting Officer implements control measures to ensure that money applied for virementation is not utilised until the virementation is processed.

1.5.3 Differences between Original budget and Appropriation Account

The Original budget amounts for two main divisions were wrongly reflected in the appropriation account as follows:

Main Division	Amount per budget book	Amount per approved account	Difference
	N\$	N\$	N\$
03: Civil Registration	109 088 000	117 088 000	(8 000 000)
06: Immigration Control	117 047 000	109 047 000	8 000 000

The Accounting Officer should explain why the original budget amounts on the Appropriation account for these two main divisions are differently reflected as per the budget book.

1.5.4 Compensation payments

A payment of N\$ 14 113.10 in respect of a claim against the State was made during the year under review. No Treasury authorization was obtained for this compensation payment.

1.5.5 Tender Board exemptions

The Accounting Officer reported the actual expenditure for the Tender Board exemptions which are the same as the actual expenditure in the General Ledger. However, the budgeted amount as per subdivisions were not exempted. The Accounting Officer should provide the correct actual expenditure incurred under the exemption. See paragraph 2.9 under General Information.

1.5.6 Bursaries and Study assistance

The Accounting Officer reported that the Ministry paid N\$ 469 491.72 for twenty four (24) staff members in respect of bursaries and study assistance, however this amount could not be verified as the Accounting Officer did not submit all the payment vouchers for audit purposes.

1.6 EMPHASIS OF MATTER

Without qualifying my audit opinion on the basis of this paragraph, I draw attention to the following matters that relate to my responsibility in the audit of the financial statements, as disclosed in the financial statements.

1.6.1 Subsistence Advances

The S & T Advance Suspense Account shows a balance outstanding as at 31 March 2015 of N\$ 5 662 053.07 whereas the debit balance list reflects an amount of N\$ 1 985 290.50 leaving a difference of N\$ 3 676 762.57 that must be explained by the Accounting Officer.

The Accounting Officer reported a total of three hundred and forty (340) cases of outstanding subsistence advances amounting to N\$ 1 985 290.50 as at 31 March 2015. However, the S&T Advance Suspense Account reflects N\$ 5 662 053.07, leaving a difference of N\$ 3 676 762.57. The Accounting Officer could not provide the reasons for the outstanding advances.

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

Management comment

In his response on the draft report, the Accounting Officer stated that this issue emanated from the balances of 2005-2006 where N\$ 5 768 537.33 was brought forward as later reversed and the new balance as per the IFMS account analysis of 2006. A letter dated 19 March 2014 was written to Treasury in this regard and copy of the ledger and audit report was attached. Reconciliation is being done by the Ministry which started with the years of 2005-2006 where these differences were discovered. This account has a lot of duplications and omissions which has led to many figures being omitted in the S&T cashbook from previous years. However your recommendations are being implemented.

1.7 UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Home Affairs and Immigration for the 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 Finance Act 31, 1991.

In my opinion, the financial statements present fairly in all material respects, the financial position of the Ministry of Home Affairs and Immigration as at 31 March 2015 and its financial performance and its receipts and payments for the year then ended in accordance with the State Finance Act.

WINDHOEK, April 2016

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

		2014/2015			2013/2014	
Service	N\$	Authorised expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percentage	
	N\$	N\$	N\$	N\$	%	N\$
01. Office of the Minister:						
Original budget	6 670 000					
Less: Virement	(204 000)	6 466 000	5 780 860.55	685 139.45	10.60	5 805 414.35
02. Administration:						
Original budget	225 315 000					
Less: Virement	(20 986 866)	204 328 134	187 498 096.51	16 830 037.49	8.24	79 898 610.34
03. Civil Registration:						
Original budget	117 088 000	117 088 000	114 128 761.36	2 959 238.64	2.53	122 112 406.65
04. Alien Control:						
Original budget	34 422 000					
Less: Virement	(511 000)	33 911 000	28 239 104.25	5 671 895.75	16.73	60 112 599.01
05. Information and Technology:						
Original Budget	42 824 000					
Plus: Virement	278 000	43 102 000	42 103 140.08	998 859.92	2.32	3 486 218.13
06. Immigration Control:						
Original budget	109 047 000					
Plus: Virement	23 871 866	132 918 866	129 487 425.59	3 431 440.41	2.58	95 039 322.02
07. Refugee:						
Original budget	7 967 000					
Less: Virement	(2 448 000)	5 519 000	4 102 369.31	1 416 630.69	25.67	3 357 956.94
Total		543 333 000	511 339 757.65	31 993 242.35	5.89	369 812 527.44

1.2 Standard Subdivisions

Subdivision	2014/2015			2013/2014
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	191 277 866	196 242 818.51	(4 964 952.51)	128416455.98
002. Employer's contribution to GIPF and M.P.O.O.B.P.F	19 015 000	20 143 156.37	(1 128 156.37)	12 588 427.83
003. Other conditions of service	7 935 000	5 440 723.06	2 494 276.94	1 637 393.73
004. Improvement of remuneration structure	2 845 134	2 845 133.13	0.87	1 966 849.86
Total	221 073 000	224 671 831.07	(3 598 831.07)	144 609 127.40
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	16 866 000	14 674 241.89	2 191 758.11	15 060 242.17
022. Materials and supplies	7 801 000	7 221 407.04	579 592.96	7 580 808.19
023. Transport	22 770 000	22 593 208.99	176 791.01	20 195 369.49
024. Utilities	29 890 000	29 145 620.63	744 379.37	19 738 520.11
025. Maintenance	41 596 000	41 293 558.20	302 441.80	76 055 472.66
026. Property rental and related charges	2 802 000	2 766 904.76	35 095.24	2 298 029.69
027. Other services and expenses	112 393 000	95 328 251.64	17 064 748.36	19 507 865.65
Total	234 118 000	213 023 193.15	21 094 806.85	160 436 307.96
Current expenditure: Subsidies, grants and Other transfers				
041. Membership fees and subscriptions: International	122 000	116 376.54	5 623.46	33 712.28
043. Government organisations	418 000	239 365.56	178 634.44	242 689.31
Total	540 000	355 742.10	184 257.90	276 401.59
Total: Current expenditure	455 731 000	438 050 766.32	17 680 233.68	305 321836.95
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	2 397 000	1 943 610.01	453 389.99	1 545 947.23
102. Vehicles	21 010 000	19 744 557.73	1 265 442.27	-
103. Operational equipment, machinery and plant	935 000	707 294.40	227 705.60	3 824 930.15
Total: Capital expenditure	24 342 000	22 395 462.14	1 946 537.86	5 370 877.38
Total: Operational expenditure	480 073 000	460 446 228.46	19 626 771.54	310 692714.33
Development:				
Capital expenditure: Acquisition of assets				
103. Operational equipment, machinery and plant	7 300 000	4 060 199.31	3 239 800.69	3 342 927.24
105. Feasibility studies, design and supervision	-	-	-	1 682 703.15
107. Construction, renovation & improvements	55 960 000	46 833 329.88	9 126 670.12	54 094 182.72
Total: Development expenditure	63 260 000	50 893 529.19	12 366 470.81	59 119 813.11
GRAND TOTAL	543 333 000	511 339 757.65	31 993 242.35	369 812 527.44

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
Miscellaneous	2 000 000	3 149 568.23	1 149 568.23	3 396 098.37
Passport control	12 128 000	12 054 036.77	(73 963.23)	10 919 558.46
Visa & Permit fees	54 563 250	62 645 196.71	8 081 946.71	56 043 711.34
Total	68 691 250	77 848 801.71	9 157 551.71	70 359 368.17

1.4 Notes to the financial statements

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

Underexpenditure

Main division 01 – Office of the Minister (N\$ 685 139.45 – 10.60%)

The underexpenditure under this main division was due to leave gratuity which was not paid to the support staff attached to this office. Subsistence and Travelling Allowance also contributed due to fewer trips taken than anticipated.

Main division 02 – Administration (N\$ 16 830 037.49 – 8.24%)

The underexpenditure on this main division was because of the allocation for the Turnaround project which was given in the 2014/2015 budget to the amount of N\$ 126 300 000. The Turnaround Project was started in June 2014, a project which had to run for 18 months until December 2015. A virement was made from this main division to cover for shortfall in other main divisions. The funds could not be utilized, as a result a request for Suspension of N\$ 29 031 805.82 was submitted to Treasury and no reply was received until 31 March 2015.

Main division 03 – Civil Registration (N\$ 2 959 238.64 – 2.53%)

The underexpenditure on this main division is mainly on Capital projects as there were delays in the construction and appointments of Consultants for the feasibility study and documentation for the following projects.

- Construction of Omusati Regional Office;
- Construction of Oshikoto Regional Office;
- Construction of Ohangwena Regional Office;
- Construction of Okavango Regional Office;
- Construction of //Karas Regional Office;

Main division 04 – Alien Control (N\$ 5 671 895.75 – 16.73%)

The underexpenditure on this main division was mainly to the remuneration due to the fact that the staff members under this main division were translated in rank to Immigration Officers. It appears that most of these staff members are paid under the main division 06 instead of Main Division 04. This has resulted in an underexpenditure in main division 04 of N\$ 4 472 641.72. The other underexpenditure of N\$ 545 717.35 on this main division is on Employer's Contribution to GIPF. This is due to the fact that other Immigration Officers who are supposed to be paid under main division 04. Alien Control and Citizenship were still on the main division 06. The other under spending is Subsistence and Travelling Allowance; this is due to the fact that not all advances given were cleared during the financial year under review.

Main division 05 – Information and Technology (N\$ 998 859.92 – 2.32%)

Underexpenditure on this main division was mainly on the remuneration due to the fact that budget was done per head for all positions on the structure, but the vacant positions were filled late and this resulted in this under spending. Some funds were viremented from this main division to cover where there was a shortfall.

Main division 06 – Immigration Control (N\$ 3 431 440.41 – 2.58%)

The underexpenditure on this main division is mainly on Capital projects as there were delays in the construction and appointments of consultants for the feasibility study and documentation for the construction of staff accommodation at Katwitwi border post project.

Main division 07 – Refugee Administration (N\$ 1 416 630.69 – 25.67%)

The underexpenditure on this main division was mainly remuneration which was under-spent with N\$ 795 711.35 because of vacant positions which were not filled on time. Other under-spending of N\$ 194 442.69 was on Subsistence and Travelling Allowance because most of the trips taken during the last quarter were paid for by United Nation High Commission for Refugees (UNCHR).

1.4.2 Ministerial Revenue: Explanations of variations exceeding N\$ 100 000

Under-estimated

Miscellaneous

High demand for duplicates of full birth certificates, identification documents and change of particulars resulted in the increased revenue collection under this heading. The estimate was exceeded by N\$ 1 149 568.23.

Visa and Permit fees

The collection under this revenue head depends on the number of permits approved. The estimate was exceeded by N\$ 8 081 946.71 due to the increase in application of Visas and Permits.

2. GENERAL INFORMATION

2.1 Compensation payments – Valid claims against the State

A payment of N\$ 14 113.10 in respects of a claim against the State was made during the year under review.

2.2 Bursaries and study assistance

The Ministry provided twenty four (24) candidates with financial assistance to a total amount of N\$ 469 491.72 during the year under review.

2.3 Equipment

The Accounting Officer reported that thirty two (32) points were inspected by the Ministry for the year under review. During the inspections surpluses of N\$ 2 136 186, worn and damaged items of N\$ 92 265 were discovered.

2.4 Vehicles

The Ministry had two hundred and sixty five (265) vehicles as at 31 March 2015. A total of eighty one (81) vehicles were acquired during the financial year under review. Seven (7) accidents were reported during the year. Six (6) vehicles were repaired at a total cost of N\$ 55 342.80. One vehicle needed repair at 31 March 2015.

2.5 Losses and damages

The Accounting Officer reported theft of Government property resulting in a loss to a total amount of N\$ 299 793.

2.6 HIV/AIDS Activities

The Accounting Officer reported a total expenditure to the amount of N\$ 441 409.75 for the HIV/AIDS and Wellness activities during the year under review.

2.7 Commissions and Special Committees

The Accounting Officer reported a total expenditure to the amount of N\$ 568 in respect of sitting allowance for the Immigration Tribunal Committee during the year under review.

ANNEXURE A (Continued)

2.8 Bank accounts

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

Account Name	Bank Name	Balance as at 31/03/2015
		N\$
MHAI Birth Registration Project	Nedbank Namibia	389.57
Home Affairs Immigration Account	Standard Bank Namibia	109 272.97
MHAI Refugee Project Account	Standard Bank Namibia	14 459.78
MHAI Passport Account	Standard Bank Namibia	1 774 510.40

2.9 Tender Board exemptions

The Tender Board approved the following deviations from normal tender procedures to the value of N\$ 375 814 000, for the procurement of goods and services. The exemption comprise of the following:

Category	Approved exemption	Actual expenditure	Difference
	N\$	N\$	N\$
Turnaround Strategy	126 300	75 345 988.81	(75 219 688.81)
Subsistence and traveling expenses	14 684 000	14 674 241.89	9 758.11
Materials and Supplies	3 801 000	7 221 407.04	(3 420 407.04)
Transport	6 770 000	22 593 208.99	(15 823 208.99)
Utilities	12 890 000	29 145 620.63	(16 255 620.63)
Maintenance expenses	37 986 000	41 293 558.20	(3 307 558.20)
Property Rental and Related Charges	18 410 000	2 766 904.76	15 643 095.24
Other Services and Expenses	147 273 000	19 982 262.83	127 290 737.17
Membership fees and Subscription	540 000	116 376.54	423 623.46
Claims against the State	1 000 000	239 365.56	760 634.44
Furniture and Office Equipment	150 000	1 943 610.01	(1 793 610.01)
Vehicle	6 010 000	19 744 557.73	(13 734 557.73)
Total	375 814 000	235 067 102.99	140 746 897.01

See paragraph 1.5.6

ANNEXURE A (Continued)

2.10 Capital Projects

The following are the estimates and actual expenditure on development projects for the year under review:

Nature of Project	Approved total budget	Total expenditure at 31/03/2014	Approved appropriation 2014/2015	Actual expenditure 2014/2015	Total expenditure at 31/03/2015	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Construction of Karas Regional Office	26 411 000	11 308 808.70	9 048 000	9 047 129.04	20 355 937.74	31-Mar-2015
Extension of Kunene Regional Registration Office	14 350 000	1 895 690.07	3 900 000	2 380 698.92	4 276 388.99	31-Mar-2016
Extension of Ohangwena Regional Registration Office	40 890 000	916 488.91	1 000 000	38 527.65	955 016.56	31-Mar-2015
Construction of Zambezi Regional Office	19 061 000	2 670 873.80	1 150 000	998 248.76	3 669 122.56	31-Mar-2015
Extension of Outapi Regional Registration Office	25 452 000	3 081 088.33	500 000	105 697.20	3 186 785.53	31-Mar-2015
Renovation to Ministerial Head Office	122 010 000	29 332 413.57	14 900 000	12 425 816.04	41 758 229.61	31-Mar-2016
Construction of Oshana Regional Office	30 223 000	14 562 560.54	16 762 000	16 468 949.88	31 031 510.42	31-Mar-2014
Construction of Kavango West Regional Office	2 000 000	-	500 000	58 062.63	58 062.63	31-Mar-2018
Construction of Oshikoto Regional Office	2 000 000	-	500 000	41 223.19	41 223.19	31-Mar-2018
Construction of Kashamane Border Post	60 405 000	41 306 045.23	11 100 000	6 590 457.55	47 896 502.78	01-Mar-2016
Construction of Dobe Border Post	39 642 000	8 616 702.35	900 000	716 872.84	9 333 575.19	31-Mar-2017
Construction of staff housing at Katwitwi Border Post	10 385 000	897 883.85	1 500 000	768 906.68	1 666 790.53	31-Mar-2017
Establishment of the Asylum Seekers Protection Centre	20 121 000	432 454.01	1 500 000	1 252 938.81	1 685 392.82	31-Mar-2016
Total	412 950 000	115 021 009.36	63 260 000	50 893 529.19	165 914 538.55	

2.11 Suspense Accounts

The Ministry had balances on eleven (11) suspense accounts as at 31 March 2015. Eight (8) had debit balances and three (3) had credit balances.

Suspense Accounts	Amount
	N\$
Receipt suspense account	46 206.61
Rejection account	(172 315.80)
Social Security	50 177.75
Pension Fund: GIPF	32 425.25
First National Bank	4 610.10
Debt Establishment	(1 466.12)
FNB Build Together	839.37
RD Cheques	159 737.30
S & T Advance Suspense Account	5 662 053.07
Rejection Payable	(2 065 060.57)
Electronic Fund Transfer Clearing Account	207 890.99

WINDHOEK, 2015-10-16

**AMBASSADOR PATRICK NANDAGO
ACCOUNTING OFFICER**