



**REPUBLIC OF NAMIBIA**



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

# **MINISTRY OF LABOUR AND SOCIAL WELFARE**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2013**

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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 Labour and Social Welfare for the financial year ended 31 March 2013 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, September 2014**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

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FOR THE FINANCIAL YEAR ENDED  
31 MARCH 2013**

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**1. INTRODUCTION**

This report on the accounts of the Ministry of Labour and Social Welfare for the financial year ended 31 March 2013 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.

**Report on the Financial Statements**

I have audited the accompanying financial statements of the Ministry of Labour and Social Welfare for the year ended 31 March 2013. These financial statements comprise the Appropriation Account, Standard Subdivisions, Departmental Revenue, Miscellaneous Revenue for the year then ended, and notes to the financial statement and general information submitted.

The Appropriation Accounts were submitted 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.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sections 12 and 13 of the State Finance Act, Act 31 of 1991 and legislation, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

My responsibility is to express an opinion on these financial statements based on our audit. I conducted our 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 our audit opinion.

**4. AUDIT FINDINGS**

I draw attention to the following matter(s) that relate to my responsibility in the audit of the financial statements.

**4.1 Underexpenditure**

The total budget of the Ministry was underspend with an amount of N\$ 89 302 085.61 (6.72%).

It is recommended that the Accounting Officer should put measures in place to avoid underexpenditure and ensures that planned projects are implemented.

**4.2 Unauthorised expenditure**

Although Treasury approval was obtained to utilise certain expected savings for the defrayal of excess expenditure through virements during the year, one (1) subdivision was exceeded by an amount totalling N\$ 3 473.85 which is unauthorised in terms of Section 6(a)(iii) of the State Finance Act.

It is recommended that the Accounting Officer should implement budgetary control measures to avoid unauthorised expenditure

**4.3 Virements**

The following virements at the respective main divisions as reflected in the Appropriation Account do not agree with the virements approved by Treasury:

<b>Main division</b>	<b>Approved Virements</b>	<b>Appropriation Account</b>	<b>Difference</b>
	N\$	N\$	N\$
1	(650 000)	(479 437)	(170 563)
2	1 400 000	1 434 804	(34 804)
3	(100 000)	(200 000)	100 000
4	1 300 000	1 150 000	150 000
5	(810 000)	(809 999)	(-1)
6	(950 000)	(805 368)	(144 632)
7	(190 000)	(290 000)	100 000

It is recommended that the Accounting Officer should ensure that the approved virements in the Appropriation Accounts agree with those approved by Treasury.

#### 4.4 Exemption from normal Tender Board procedures

The Accounting Officer reported the following approved exemptions from normal tender procedures. However, utilities and maintenance expenses exceeded the exempted amount approved by Tender Board.

Exemption number	Description	Estimated value	Actual expenditure	Difference
		N\$	N\$	N\$
E1/6-1/2012	Subsistence and travelling expenses	10 372 000	10 094 643.19	277 356.81
	Materials and supplies	4 541 000	2 551 386.82	1 989 613.18
	Transport	5 167 000	4 617 845.43	549 154.57
	Utilities	7 834 000	8 028 209.70	(194 209.70)
	Maintenance expenses	3 516 000	3 610 388.60	(94 388.60)
	Other services and expenses	37 979 000	35 632 949.06	2 346 050.94
<b>Total</b>		<b>69 409 000</b>	<b>64 535 422.80</b>	<b>4 873 577.20</b>

It is therefore recommended that the Accounting Officer should keep a register for all procured amounts under the exemptions to ensure that the approved exempted amounts are not exceeded.

#### Management comments

In his response the Accounting Officer indicated that in order to ensure that all procured amounts under the General Annual Exemption are not exceeded, the Ministry has an electronic commitment register in place to ensure that all procured amounts under the General Annual Exemption are recorded.

Also, the Ministry will ensure that Tender Board approval is acquired for additional expenditure not anticipated under the General Annual Exemption during a specific financial year.

#### 4.5 Suspense Accounts

The final ledger shows two (2) debit suspense account balances of the Ministry as at 31 March 2013 of which both were in excess of N\$ 100 000:

Suspense Account	Debit/(Credit)
	N\$
Rejection Account	5 000 000.00
Bills Payables	1 408 193.88

It is recommended that the Accounting Officer should take the necessary steps to reconcile all suspense accounts at all times in order to clear or reduce the balances of suspense accounts and reconcile its records on a regular basis and an explanation should be provided as to why the Bills Payable is having a debit balance and the rejection account has such a high debit balance.

#### Management comments

In his response the Accounting Officer explained that those discrepancies could be explained as duties not have been carried out regarding the effective reconciliation of books. Those internal shortcomings are being addressed and such discrepancies will be avoided in future.

The Ministry in future will ensure that reconciliation of Suspense Accounts will be done monthly/annually to clear or reduce the balances of suspense accounts.

#### 4.6 Matters arising from Management Letter

During the audit, the Accounting Officer failed to submit the following vouchers requested for audit purposes. This matter was also raised in the management letter. However, these documents were still not submitted for audit purposes.

Account Area/Component	Number of vouchers not submitted	Amount
		N\$
Travel and Subsistence Allowance	39	51 850.00
Goods and Other Services	26	3 646 691.28
Acquisition of Assets	12	538 244.61

The Accounting Officer should ensure that all requested financial information including vouchers, are submitted to the auditors for audit purposes and reporting.

#### Management comments

In his response the Accounting Officer acknowledges that the Ministry encountered some difficulties, in particular, discrepancies such as vouchers, general expense forms and DSA forms that were not available and could not be provided at that time.

The Ministry ensures to render its full support and assistance to auditors and proper supervision will be in place to ensure that auditors are provided with the necessary information and documentation as requested.

#### 4.7 Bank Accounts

The Accounting Officer did not submit the Cashbook and Bank reconciliation statements for the Ministry's bank accounts as required by Circular D12/2010 of the Auditor-General. The reconciliation statements of the accounts were also not provided for audit purposes.

It is recommended that the Accounting Officer should submit the required information as per Circular D12/2010 of the Auditor-General.

#### 4.8 Fixed Property bought

The Accounting Officer reported that no fixed property was bought. However, the financial statements reflect the purchase of a building to the value of N\$ 550 000.

It is recommended that the Accounting Officer should submit the correct information as required by Circular D12/2010 of the Auditor-General.

### 5. ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Ministry of Labour and Social Welfare during the audit is appreciated.

### 6. BASIS FOR QUALIFIED AUDIT

The Ministry failed to carry out reconciliations on the following accounts:

- i) Suspense Accounts: Paragraph 4.5
- ii) Bank Accounts: Paragraph 4.7

Non-submission of vouchers: Paragraph 4.6

## **7. QUALIFIED AUDIT OPINION**

I certify that I have audited the financial statements of the Ministry of Labour and Social Welfare for the year ended 31 March 2013 in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act, No 31 of 1991.

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements fairly represent the receipts and payments of Vote 14 for the year ended 31 March 2013, and in all material respects the receipts and payments have been applied for the purposes intended by the National Assembly and conform to the authorities which govern them.

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

**OFFICE OF THE AUDITOR-GENERAL  
123 Robert Mugabe Avenue  
Private Bag 13299  
WINDHOEK  
NAMIBIA**



## 8. FINANCIAL STATEMENTS

## 8.1 Appropriation Account

2012/2013						2011/2012
Service	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percent-age		
N\$	N\$	N\$	N\$	%	N\$	
<b>01. Office of the Minister:</b>						
Original budget	8 366 000					
Less: Virement	(479 437)	7 886 563	6 715 569.07	1 170 993.93	14.85	6 030 439.12
<b>02. Administration:</b>						
Original budget	36 024 000					
Plus: Virement	1 434 804	37 458 804	34 342 529.42	3 116 274.58	8.32	37 288 996.44
<b>03. Labour Market Services:</b>						
Original budget	47 189 000					
Less: Virement	(200 000)	46 989 000	40 762 495.73	6 226 504.27	13.25	36 874 883.88
<b>04. Labour Services:</b>						
Original budget	29 176 000					
Plus: Virement	1 150 000	30 326 000	28 970 195.23	1 355 804.77	4.47	24 241 100.42
<b>05. Office of the Labour Commissioner:</b>						
Original budget	21 816 000					
Less: Virement	(809 999)	21 006 001	14 162 096.19	6 843 904.81	32.58	12 867 219.36
<b>06. Social Assistance:</b>						
Original budget	1 180 593 000					
Less: Virement	(805 368)	1 179 787 632	1 110 002 913.22	69 784 718.78	5.92	1 031 492 162.50
<b>07. Employment Equity Commission</b>						
Original budget	5 700 000					
Less: Virement	(290 000)	5 410 000	4 606 115.53	803 884.47	14.86	3 253 509.88
<b>Total:</b>		<b>1 328 864 000</b>	<b>1 239 561 914.39</b>	<b>89 302 085.61</b>	<b>6.72</b>	<b>1 152 048 311.60</b>

## 8.2 Standard subdivisions

Subdivision	2012/2013			2011/2012
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Operational:</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	84 863 000	68 603 934.32	16 259 065.68	54 143 708.13
002. Employer's contribution to G.I.P.F	9 489 000	7 798 915.29	1 690 084.71	6 561 471.57
003. Other conditions of service	1 198 000	819 171.09	378 828.91	315 348.44
<b>Total</b>	<b>95 550 000</b>	<b>77 222 020.70</b>	<b>18 327 979.30</b>	<b>61 020 528.14</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence expenses	10 207 454	10 094 643.19	112 810.81	8 369 708.52
022. Materials and supplies	3 611 000	2 551 386.82	1 059 613.18	1 624 343.41
023. Transport	4 757 000	4 617 845.43	139 154.57	4 527 730.96
024. Utilities	8 394 000	8 028 209.70	365 790.30	6 669 125.64
025. Maintenance	3 916 000	3 610 388.60	305 611.40	3 761 724.48
027. Other services and expenses	38 542 983	35 632 949.06	2 910 033.94	33 512 838.58
<b>Total</b>	<b>69 428 437</b>	<b>64 535 422.80</b>	<b>4 893 014.20</b>	<b>58 465 471.59</b>
<b>Current expenditure: Subsidies, grants and other transfers</b>				
044. Individuals and non-profit organisations	1 136 851 000	1 073 131 192.73	63 719 807.27	1 003 066 507.39
<b>Total</b>	<b>1 136 851 000</b>	<b>1 073 131 192.73</b>	<b>63 719 807.27</b>	<b>1 003 066 507.39</b>
<b>Total: Current expenditure</b>	<b>1 301 829 437</b>	<b>1 214 888 636.23</b>	<b>86 940 800.77</b>	<b>1 122 552 507.12</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	1 543 563	1 257 402.78	286 160.22	2 319 121.55
102. Vehicles	1 700 000	1 604 680.85	95 319.15	7 859 807.96
<b>Total: Capital expenditure</b>	<b>3 243 563</b>	<b>2 862 083.63</b>	<b>381 479.37</b>	<b>10 178 929.51</b>
<b>Total: Operational expenditure</b>	<b>1 305 073 000</b>	<b>1 217 750 719.86</b>	<b>87 322 280.14</b>	<b>1 132 731 436.63</b>
<b>Development:</b>				
<b>Capital expenditure: Goods and other services</b>				
022. Materials and supplies	-	-	-	2 618 236.03
027. Other services and expenses	7 000 000	6 322 274.21	677 725.79	88 048.92
<b>Total:</b>	<b>7 000 000</b>	<b>6 322 274.21</b>	<b>677 725.79</b>	<b>2 706 284.95</b>
<b>Capital expenditure: Acquisitions of assets</b>				
104. Purchase of building	550 000	550 000.00	-	-
105. Feasibility studies, design and supervision	1 510 351	1 177 623.64	332 727.36	224 048.05
107. Construction, renovation and improvement	14 730 649	13 761 296.68	969 352.32	16 386 541.97
<b>Total</b>	<b>16 791 000</b>	<b>15 488 920.32</b>	<b>1 302 079.68</b>	<b>16 610 590.02</b>
<b>Total: Development expenditure</b>	<b>23 791 000</b>	<b>21 811 194.53</b>	<b>1 979 805.47</b>	<b>19 316 874.97</b>
<b>GRAND TOTAL</b>	<b>1 328 864 000</b>	<b>1 239 561 914.39</b>	<b>89 302 085.61</b>	<b>1 152 048 311.60</b>

### 8.3 Departmental Revenue

Revenue for the year is as follows:

Revenue heading	Estimate 2012/2013	Actual revenue 2012/2013	More/(Less) than estimated	Actual revenue 2011/2012
	N\$	N\$	N\$	N\$
Unclaimed cheque	-	-	-	2 339.58
Miscellaneous	150 000	265 103.66	115 103.66	305 754.56
<b>Total</b>	<b>150 000</b>	<b>265 103.66</b>	<b>115 103.66</b>	<b>308 094.14</b>

### 8.4 Notes to the financial statements

#### 8.4.1 Appropriation Account: Explanations of variations exceeding 2% between authorized and actual expenditure.

##### (i) Underexpenditure

##### **Main division 01: Office of the Minister (N\$ 1 170 993 – 14.85%)**

The underexpenditure was due to the fact that no leave gratuity or death benefits were processed from this main division. No death or resignation occurred during the period under review.

##### **Main division 02: Administration (N\$ 3 116 274.58 – 8.32%)**

The reason for underspending was due to the high staff turnover and retirement. The under spending on Remuneration, thus also had an impact on other subdivisions, such as Subsistence and Travel Allowance, Utilities and Other Services.

##### **Main division 03: Labour Market Services (N\$ 6 226 504.27 – 13.25%)**

The reason for under spending was due to the high staff turnover. The expenditure was mainly on Remuneration which also had an effect on the overheads of other subdivisions, such as Subsistence and Travel Allowance, Material and Supplies, and Other Services.

##### **Main division 04: Labour Services (N\$ 1 355 804.77 – 4.47%)**

The reasons for under spending on Remuneration were that positions could not be filled due to a lack of suitable candidates, as well as adequate transport. Also, unpredictable accidents and death trends in the public service which led to over estimation of compensation costs. Other expenditures related to the vacant positions such as Daily Subsistence Allowance, Material and Supplies, Utilities and Other Services were affected as well.

##### **Main division 05: Office of the Labour Commissioner (N\$ 6 843 904.81 – 32.58%)**

The Directorate budgeted for all posts on its establishment but, regional offices were not ready to accommodate the new staff. Unfilled vacancies also led to under spending of other subdivisions, such as Subsistence and Travel, Overtime, Material and Supplies, Utilities and Other Services.

### **Main division 06: Social Welfare (N\$ 69 784 718.78 – 5.92%)**

The under spending was due to the fact that positions that became vacant could not be filled in the 2012/13 financial year, hence, under spending on remuneration and other conditions of service.

### **Main division 07: Employment Equity (N\$ 803 84.47 – 14.86%)**

The reason for under spending on Remuneration was because of the post of Employment (Review) Officer became vacant which had impact on the overheads of Materials and Supplies.

Also, the under expenditure on Subsistence and Travel Allowance was due to verification of Affirmative Action Reports which is a time sensitive action that is done before the Employment Equity Commission approval or recommendation is made.

The Office noticed that a large portion of Relevant Employees submitted Reports during the period of February to March each year. Hence, thereafter the Office embarked on verification process which spills to the continuation budget making the availability of funds a constraint and also a reason for expected variances in future.

### **8.4.2 Departmental revenue: Explanations for revenue exceeding N\$ 100 000**

#### **Miscellaneous Revenue**

The estimated revenue for the 2012/2013 financial year was N\$ 150 000. However, the Ministry collected N\$ 265 103.66. The Ministry underestimated revenue collection for the financial year under review. The explanation for the increase in revenue was due to the fact that the Ministry participated in all trade fairs, motivational talks, testing at vocational training centres. Also, the Ministry had regular campaigns to educate the public on occupational health and safety that lead to more registration of factories, approval of factory plans, the selling of career guidance at shows/trade fairs of which levies are charged

## **9. GENERAL INFORMATION**

### **9.1 Bank Accounts**

Three (3) bank accounts were operated by the Ministry which had the following positive closing balances as at 31 March 2013:

<b>Name of the account</b>	<b>Banking Institution</b>	<b>Balance at 31 March 2013</b>
		N\$
Donations	Bank Windhoek	541 297.17
Labour Complaint Account	Bank Windhoek	45 916.79
Transport (Fleet)	Standard Bank	431 505.81

### **9.2 Compensation Payments**

The Accounting Officer reported that an amount of N\$ 18 369.66 was paid in respect of compensation payments.

## 9.3 Capital Projects

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

Nature of Project	Approved total budget	Total expenditure as at 31/03/2012	Approved appropriation 2012/2013	Actual expenditure 2012/2013	Total expenditure as at 31/03/2013	Expected year of completion
Manpower Survey and LMIS	N\$ 138 366 000	N\$ 64 962 410.90	N\$ 7 000 000	N\$ 6 322 274.21	N\$ 71 186 581.16	31 March 2030
Regional Office: Eenhana	9 652 000	6 389 456.63	1 829 486	1 263 035.25	7 652 492.63	31 March 2013
Satellite Office: Ondangwa	12 660 000	1 525 570.47	6 088 000	5 902 167.91	7 427 739.13	31 March 2014
Satellite Office: Walvis Bay	12 178 000	1 600 683.00	522 234	7 124 135.17	8 724 818.17	31 March 2014
Satellite Office: Rehoboth	8 637 000	5 718 439.89	262 000	244 940.06	5 965 133.06	31 March 2014
Extension of Ministry of Labour Head Office	50 600 000	42 849.12	486 000	401 362.57	444 211.57	31 March 2016
Extension of Labour Office at Otjiwarongo	1 750 000	7 358.28	-	-	7 358.00	31 March 2014
Minor Renovation and Improvement	10 039 000	3 586 677.74	-	-	3 586 677.40	31 March 2014
Extension of Outjo Labour Office	824 000	43 026.16	550 000	550 000.00	593 026.00	31 March 2014
Extension of Keetmanshoop Labour Office	1 750 000	88 634.28	3 280	3 279.36	91 914.36	31 March 2014
Extension of Mariental Labour Office	750 000	42 180.21	-	-	42 180.21	31 March 2014
Construction of Luderitz Labour Office	150 000	-	-	-	-	31 March 2015
Construction of Oshakati Labour Office	50 000	-	50 000	-	-	31 March 2016
<b>Total</b>	<b>247 406 000</b>	<b>84 007 280.00</b>	<b>23 790 000</b>	<b>21 811 194.53</b>	<b>105 722 132.08</b>	

#### 9.4 Deviation from Normal Tender Procedures

The Tender Board approved the following exemptions from normal tender procedures:

Exemption No.	Description	Estimated value	Actual expenditure	Difference less/(more)
		N\$	N\$	N\$
E1/6 – 1/2012	Subsistence and Travelling Expenses	10 372 000	10 094 643.19	277 356.81
	Materials and Supplies	4 541 000	2 551 386.82	1 989 613.18
	Transport	5 167 000	4 617 845.43	549 154.57
	Utilities	7 834 000	8 028 209.70	(194 209.70)
	Maintenance Expenses	3 516 000	3 610 388.60	(94 388.60)
	Other Services and Expenses	37 979 000	35 632 949.06	2 346 050.94
<b>Total</b>		<b>69 409 000</b>	<b>64 535 422.80</b>	<b>4 873 577.20</b>

#### 9.5 Stock

The Accounting Officer reported that twenty-one (21) stock points were inspected by the Ministry for the year under review. During the inspections the following were found:

Description	Value
	N\$
Surpluses	42 248.00
Deficiencies	33 033.74
Worn and damaged items	455 531.17
Obsolete and redundant items	10 171.00

#### 9.6 Vehicle accidents

The Accounting Officer reported eighteen (18) motor vehicle accidents during the financial year under review with damages estimated at N\$ 190 605. Five (5) vehicles were repaired at a cost of N\$ 134 479.24 and thirteen (13) were still to be repaired.

WINDHOEK, 2013-12-16

**GEORGE SIMATAA**  
ACCOUNTING OFFICER