



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

MINISTRY OF LABOUR, INDUSTRIAL

RELATIONS AND EMPLOYMENT

CREATION

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016

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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, Industrial Relations and Employment Creation for the financial year ended 31 March 2016 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991, (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, April 2017

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

DEFINITIONS

Treasury:	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
Vote:	Represents an Office/Ministry/Agency.
Appropriation Act:	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
Appropriation Account:	Government Income and Expenditure statement, showing on receipt side the estimated budgeted amounts and on expenditure side the actual expenditure amounts and the difference thereof.
Standard sub-division:	Government Balance account, showing balances incurred on each account/activity.
Suspension:	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
Virement:	Moving of budgeted funds from one account to another account within the same budget of the same office/ministry/agency. The utilization of a saving under one main division/sub division of a vote to defray an excess under another existing division of the same vote.
Unauthorised Expenditure:	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
Underexpenditure:	Saving on the budget.
Miscellaneous Revenue:	All revenue collected and not having a specified revenue code.
Tender Board Exemptions:	To free from an obligation (Tender Board Regulations) to which others are subjected.
Commitments:	Funds reserved to acquire goods or services from a supplier.
Suspense accounts:	Is an account opened in the books of Government that records movement of transactions of a temporarily nature, for example salary deductions of housing instalments.
S&T Advance Suspense Account:	A suspense account reflecting the outstanding subsistence and travel advances.
Rejection Account:	A suspense account reflecting names and balances of all persons/companies that owe the money to the State.
Budget:	Is an estimation of the revenue and expenses over a specified future period of time.
Subsistence Advance:	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
Performance Information:	Measurement of an individual, group, organization, system or component which is collected, analysed and reported. (Includes Strategic plans, annual plans, performance agreements and personal development plans).

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF LABOUR, INDUSTRIAL RELATIONS AND EMPLOYMENT CREATION
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016**

1. REPORT ON THE FINANCIAL STATEMENTS

1.1 INTRODUCTION

This report on the accounts of the Ministry of Labour, Industrial Relations and Employment Creation for the financial year ended 31 March 2016 is presented to the National Assembly in accordance with 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 Labour, Industrial Relations and Employment Creation for the financial year ended 31 March 2016. These financial statements comprise the following statements submitted for the year then ended:

- Appropriation account;
- Standard subdivisions;
- Departmental revenue;
- Notes to 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 provided 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, Act 31 of 1991 and relevant 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

1.4.1 Underexpenditure

The total budget was underspent with an amount of N\$ 42 491 951.61 (13.07%).

It is recommended that the Accounting Officer should explain if all programs were implemented and why funds were not suspended to avoid such huge under spending.

Management comment

In his response on the draft report, the Accounting Officer indicated that some positions are specialised and are difficult to immediately fill.

1.4.2 Unauthorized expenditure

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

- (i) One main division was exceeded with an amount of N\$ 27 011 306.87. This amount is unauthorized in terms of Section 6 (a)(ii) of the State Finance Act, 1991.
- (ii) Although Treasury approval was obtained to utilize certain expected savings for the defrayal of expenditure by way of virement during the year, seven (7) subdivisions were exceeded by an amount totaling N\$ 41 639 422.82, according to the main ledger. This amount is unauthorized in terms of Section 6(a)(iii) of the State Finance Act, 1991 (Act 31 of 1991).

It is recommended that the Accounting Officer should put measures in place to monitor the financial position and take appropriate action timely to avoid exceeding appropriated funds.

Management comment

In his response on the draft report, the Accounting Officer indicated that the Ministry will strengthen its control measures to ensure that it does not exceed the budgeted allocation.

1.4.3 Cash Deficit

Treasury Instruction GC 1202 states that where possible all collections should be banked on the date of receipt or if not possible shall be banked on the next official working day. However the audit found that an amount of N\$ 5 464 collected since March 2014 till October 2016 was not banked at the time of the audit.

Furthermore Treasury Instruction GC 1101 stipulates that any deficit discovered in cash should be rectified by the responsible person. Furthermore, it requires that all deficits should be reported to the Auditor-General.

The Accounting Officer submitted a nil statement for deficits, however, an asset and revenue inspection audit in the Kavango East Region, found that during a cash count only N\$ 440 of the collected amount was found in the safe, hence a cash deficit of N\$ 5 024. The issue was reported to the Accounting Officer and no response was received at the time of writing the report.

It is recommended that the Accounting Officer should ensure that monies are banked on a daily basis and the deficit amounts are recovered from the responsible person. Furthermore, the Accounting Officer should always report all deficits to the Auditor-General as required by Treasury Instructions, GC 1101.

Management comment

In his response on the draft report, the Accounting Officer indicated that the Ministry will institute an investigation which will culminate in criminal procedures.

1.4.4 Capital projects

It was observed that the total approved appropriation for capital projects differs with standard subdivision with an unexplained amount of N\$ 20 000 000.

It is recommended that the Accounting Officer should ensure that financial records of the Ministry are correct.

1.5 ACKNOWLEDGEMENT


The co-operation and assistance by the management and staff of the Ministry of Labour, Industrial Relations and Employment Creation during the audit is appreciated.

1.6 UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Labour, Industrial Relations and Employment Creation for the financial year ended 31 March 2016 in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Financial Act, 1991(Act 31 of 1991).

In my opinion, the financial statements present fairly, in all material respects the financial position of the Ministry of Labour, Industrial Relations and Employment Creation as at 31 March 2016, and their financial performance and their 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, April 2017


JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2015/2016						2014/2015
Service	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percent - age		
N\$	N\$	N\$	N\$	%	N\$	
01. Office of the Minister:						
Original budget	13 127 000					
Plus: Virement	4 552 952					
Less: Suspension	(4 827 305)	12 852 647	8 085 503.73	4 767 143.27	37.09	8 326 077.58
02. Administration:						
Original budget	127 771 000					
Less: Virement	(1 954 952)					
Less: Suspension	(12 558 699)	113 257 349	102 873 222.66	10 384 126.34	9.17	111 809 826.74
03. Labour Market Services:						
Original budget	79 926 000					
Plus: Virement	13 343 064					
Less: Suspension	(13 923 996)	79 345 068	55 831 983.01	23 513 084.99	29.63	67 410 051.65
04. Labour Services:						
Original budget	66 879 000					
Plus: Virement	3 254 000					
Less: Suspension	(8 000 000)	62 133 000	46 648 088.65	15 484 911.35	24.92	48 052 454.45
05. Office of the Labour Commissioner:						
Original budget	30 588 000					
Plus: Virement	3 983 936					
Less: Suspension	(1 910 000)	32 661 936	25 361 069.11	7 300 866.89	22.35	20 077 399.26
06. Social Assistance:						
Original budget	-	-	27 011 306.87	(27 011 306.87)	0.00	1 390 920 609.26
07. Employment Equity Commission:						
Original budget	22 310 000					
Less: Virement	(141 000)					
Less: Suspension	(7 280 000)	14 889 000	9 056 273.16	5 832 726.84	39.17	5 271 108.13
08. International Relation and Advice:						
Original budget	10 663 000					
Plus: Virement	336 000					
Less: Suspension	(1 000 000)	9 999 000	7 778 601.20	2 220 398.80	22.21	-
Total	325 138 000	282 646 048.39	42 491 951.61	13.07%	1 651 867 527.07	

1.2 Standard subdivisions

Subdivision	2015/2016			2014/2015
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	99 222 997	93 192 216.97	6 030 780.03	99 070 387.75
002. Employer's contribution to staff's pension fund	11 358 000	11 009 412.93	348 587.07	11 196 236.57
003. Other conditions of service	3 331 000	1 395 149.55	1 935 850.45	894 196.46
005. Employers contribution to Social Security	363 000	(511.99)	363 511.99	-
Total	114 274 997	105 596 267.46	8 678 729.54	111 160 820.78
Current expenditure: Goods and other services				
021. Travel and subsistence allowance	18 230 695	12 160 558.33	6 070 136.67	14 293 475.50
022. Materials and supplies	7 063 304	4 462 058.15	2 601 245.85	5 024 062.27
023. Transport	7 791 000	6 347 290.10	1 443 709.90	4 757 871.94
024. Utilities	12 434 000	11 210 235.37	1 223 764.63	11 487 337.93
025. Maintenance expenses	14 368 000	13 263 802.99	1 104 197.01	13 028 822.85
026. Property rental and related charges	1 715 000	1 688 837.57	26 162.43	3 074 546.82
027. Other services and expenses	32 737 000	26 776 902.52	5 960 097.48	66 984 890.68
Total	94 338 999	75 909 685.03	18 429 313.97	118 651 007.99
Current expenditure: Subsidies, grants and other Transfers				
041. Membership fees: International	820 000	750 982.95	69 017.05	-
044. Individual and non profit organizations	19 133 000	33 936 772.59	(14 803 772.59)	1 366 020 379.53
Total	19 953 000	34 687 755.54	(14 734 755.54)	1 366 020 379.53
Total: Current expenditure	228 566 996	216 193 708.03	12 373 287.97	1 595 832 208.30
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	13 085 000	5 498 963.27	7 586 036.73	3 981 385.77
102. Vehicles	-	-	-	11 757 933.00
Total: Capital expenditure	13 085 000	5 498 963.27	7 586 036.73	15 739 318.77
Total: Operational expenditure	241 651 996	221 692 671.30	19 959 324.70	1 611 571 527.07

Standard subdivisions

Subdivision	2015/2016			2014/2015
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Development:				
Development: Capital expenditure				
105. Feasibility studies. design and supervision	2 100 000	1 074 731.49	1 025 268 .51	-
107. Construction, renovation and improvements	81 386 004	59 878 645.60	21 507 358.40	40 296 000.00
Total	83 486 004	60 953 377.09	22 532 626.91	40 296 000.00
Total: Development expenditure	83 486 004	60 953 377.09	22 532 626.91	40 296 000.00
GRAND TOTAL	325 138 000	282 646 048.39	42 491 951.61	1 651 867 527.07

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate 2015/2016	Actual revenue 2015/2016	More/(Less) than estimated	Actual revenue 2014/2015
	N\$	N\$	N\$	N\$
Miscellaneous	120 000	234 839.95	114 839 95	235 254.30
Total	120 000	234 839.95	114 839.95	235 254.30

1.4 Notes to the financial statements

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

(i) Underexpenditure

Main division 01 - Office of the Minister (N\$ 4 767 143.27 – 37.09%)

- The main division underspent due to the delay by the Government garage in printing fuel and repair invoices.

Main division 02 - Administration (N\$ 10 384 126.34 – 9.17%)

- The main division underspent due to high staff turnover caused by promotions, resignations and specialized posts not filled.
- Stannic payment could not go through on time prior to the closing of the financial year.
- The approved contractor to supply computer equipment only submitted their invoices on 31 March 2016 after the closing of the financial year which closed on 30 March 2016.
- Capital project - The construction of new Labour Commissioner's Office and Extension of the Head Office were combined and budgeted together as these offices will be built on one plot but into two phases. According to the feasibility study conducted in 2012/2013, the total cost of the project was estimated to be N\$ 151 500 000 whereby the cost of the extension of the Head Office is N\$ 78 500 000 and Office of the Labour Commissioner amounted to N\$ 73 000 000.

Main division 03 – Labour Market Services (N\$ 23 513 084.99 –29.63%)

- The main division underspent due to variances on the budget execution were caused by resignations of some staff members and vacant positions that were not filled. This had affected the spending on salaries, subsistence allowance and other operational costs.
- The major underspending was observed under productivity promotion. This underspending came as a result of the consultant appointed to assist the Ministry and the consultant could not finish her work during the period hence no invoices were received for payment.
- The approved contractor to supply computer equipment only submitted their invoices on 31 March 2016, while the Ministry of Finance decided to close for all the purchases on 30 March 2016. As a result the invoices could not be processed, hence the underexpenditure.
- The Ministry of Finance and National Planning Commission on request allocated additional amount of N\$ 20 000 000 for the construction of the Office of the Labour Commissioner. Also, an extra virement of N\$ 15 000 000 was approved by the Ministry of Finance.
- Due to the fact that the Principal agent and the Ministry of Works and Transport did not submit all the invoices on time for the documentation for the extension of Head Office and also some payment that spill over to the new financial year contributed to the underexpenditure. The Ministry did not virement the funds where it had an excess under main division 02 on time which caused an underspending on main division 03.
- The documentation for the extension of Keetmanshoop, Otjiwarongo and Mariental regional offices was done by staff members of the Ministry of Works and Transport and not assigned to private architects. The Ministry as a result only paid for the staff Travel Allowances, resulting in under spending.

Main division 04 – Labour Services: (N\$ 15 484 911.35 – 24.92%)

- During the financial year, there were fifteen (15) vacant posts to be filled due to high staff turnover, inability to attract suitable candidates and slow recruitment process.
- It is difficult to predict as to how many Government employees would be injured while on duty.
- The volume of the claims processed during the last quarter was unfortunately part of the workload that exceeded the cut-off date. These were only debited from 2016/2017 financial year budget.
- Funds budgeted for stationery and office supplies could not be fully utilised due to failure to fill some vacant post.
- Due to hectic program throughout the year, many staff member managed to attend training only during the last quarter and the training invoices were unfortunately part of the workload that exceeded the cut-off date. These were only debited from 2016/2017 financial year.
- The implementation of the Electronic Labour Information Management System (ELIMS) was delayed due to technical reasons. Since the budgetary provision was made for the planned phases, the funds have to remain not fully utilised.
- Funds budgeted for furniture and Office equipment could not be fully utilised due to failure to fill some vacant positions. Also, the approved contractor to supply computer equipment to the Ministry submitted their invoices late (On 30 March 2016, closing of the financial year). As a result, those invoices did not go through, hence the underexpenditure.

Main division 05 – Office of the Labour Commissioner (NS 7 300 866.89 – 22.35%)

- The underexpenditure came as a result of vacant positions unfilled and the Ministry's inability to attract and retain qualified staff members.
- Suppliers did not submit invoices on time to effect payment prior to the end of the financial year.
- The submission to purchase mobile phones for Arbitrators and Conciliators has not been finalised and the expenditure could not be effected.
- The funds budgeted are generally for maintaining and backing up the current Case Management System in case of emergency. However, no emergency occurred.
- The Ministry of Labour is required by law to make use of the services of freelance interpreters, part time arbitrators as well as private transcribers to fulfil its mandate. However, the Office has no control over as to when their service would be required as this depends on the arbitrator/ labour court processes. It is therefore difficult to ensure that the budget allocated is successfully executed. However, the Office made sure that there are always funds available in the event such as service became necessary.
- The supplier of office furniture for the new building only submitted the invoices on 31 March 2016 after Ministry of Finance closes the financial year on 30 March 2016.

Main division 07 – Employment Equity Commission: (NS 5 832 726.84 - 39.17%)

- No staff member resigned therefore the budget item could not be utilized.
- Due to the workload of review officers, not all planned workplace visit and training programs could be carried out.
- Not all application for training was approved resulting in underspending on the budget item.
- Over budgeting on this budget item, the office therefore could not spend all the money.
- The Office had credit with some service providers resulting in the office not paying for some months.
- The office is in the process of acquiring a new building, because the Office is currently operating from the old Government houses, therefore maintenance did not take place as it was not prudent to spend money on a building which would be demolished.
- The underspending is mainly due to the fact that staff members could not attend training programs as planned because they were either not approved or the training providers did not have sufficient number of trainees to justify the cost and training workshop were postponed indefinitely.
- The Case Management System which budgeted for was not installed as planned because the service provider did not meet the Employment Equity Commission specifications.

Main division 08 – International Relations and Advice: (N\$2 220 398.80 – 22.21%)

- The variances on the budget execution were caused by vacant positions that were not filled. This had affected the spending on salaries, subsistence allowances and other operational costs.
- Staff members were sent for training in March 2016, and the invoices were received after the closing of the financial year. Also, the Ministry budgeted for air tickets and accommodation for the social partners to attend to Geneva June Conference for in 2015/2016 financial year. Foreign advance transfer payment is not allowed in accordance with the State Finance Act and Treasury Instructions. The payment thus could not be effected within the 2015/2016 financial year, thus the underexpenditure.
- The approved contractor to supply computer equipment only submitted their invoices on 31 March 2016, while Ministry of Finance decided to close for all the purchases on 30 March 2016. As a result the invoices could not be processed, hence the underexpenditure.

(ii) Over-expenditure

Main division 06:- Social Welfare (N\$ 27 011 306.87 – 100%)

The main division over spent with N\$ 27 011 306.87 the Directorate Social Welfare has been shifted to the Ministry of Poverty Eradication and Social Welfare.

2. GENERAL INFORMATION

2.1 Suspension

Treasury suspended an amount totalling N\$ 49 500 000 as a result of economic slump during the year under review.

2.2 Capital projects

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

Project name	Approved total cost	Total expenditure as at 31/03/2015	Approved appropriation 2015/2016	Actual expenditure 2015/2016	Total expenditure as at 31/03/2016	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Extension of Keetmanshoop Labour Office	12 057 000	91 913.64	400 000	-	91 913.64	31 March 2020
Renovations and improvement	17 570 000	3 586 677.74	1 086 004	-	3 586 677.74	31 March 2030
Extension of Mariental Labour Office	10 451 000	42 180.21	400 000	29 783.10	71 963.31	31 March 2019
Construction of the Ministry of Labour Head Office	394 716 199	19 435 368.58	30 000 000	14 835 348.59	29 780 569.30	31 March 2019
Extension of Otjiwarongo Labour Office	8 376 000	7 358.28	400 000	378 077.79	385 436.07	31 March 2019
Construction of Labour Commissioners Office	122 410 870	31 700 000.00	31 200 000	45 710 167.61	74 195 797.39	31 March 2017
TOTAL	565 581 069	54 863 498.45	63 486 004	60 953 377.09	108 112 357.45	

2.3 Tender Board exemption

The Ministry obtained exemption from normal Tender procedures amounting to N\$ 114 872 200 for the procurement of goods and services.

Exemption number	Description	Approved exemption	Actual expenditure	Variance
		N\$	N\$	N\$
E1/6-1/2015	Travel and subsistence expenses	18 389 000	5 500 124.47	12 888 875.53
	Materials and supplies	5 000 000	3 529 608.65	1 470 391.35
	Transport	11 750 000	9 192 669.49	2 557 330.51
	Utilities	14 863 200	8 493 797.25	6 369 402.75
	Maintenance expenses	15 600 000	13 224 408.91	2 375 591.09
	Property rental	1 715 000	872 723.32	842 276.68
	Other services and expenses	16 120 000	23 222 399.16	(7 102 399.16)
	Membership fees	140 000	785 982.85	(645 982.85)
	Individual and non-profit organizations	31 133 000	12 482 834.45	18 650 165.55
	Office furniture and equipment	162 000	245 359.58	(83 359.58)
Total		114 872 200	77 549 908.13	37 322 291.87

2.4 Points keeping stock and stock taking

Stock taking was conducted at twenty three (23) stock control points and the outcomes were reported as follows:

Items	Amount
	N\$
Deficiencies	44 452.24
Worn and damaged items	271 575.37

2.5 Wellness

During the financial year under review the Ministry spent N\$ 26 800 on wellness related activities.

2.6 Suspense Accounts

Five (5) suspense accounts had outstanding balances at the end of the financial year, two (2) with debit and three (3) with credit balances.

Description	Balance as at 31 March 2016 Debit/(Credit)
	N\$
Receipt suspense account	(179 853.94)
S&T advance suspense account	484 281.76
Rejection account	(59 606.70)
Bills payable	(23 558.59)
Pension Funds: GIPF	2 589.42

WINDHOEK, 27-10-2016

BM SHINGUANDJA
ACCOUNTING OFFICER

