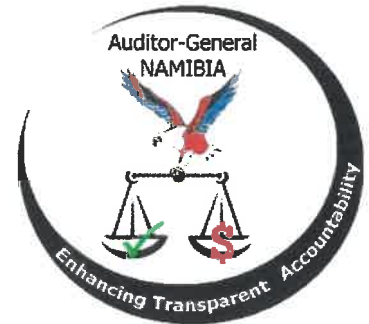




REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
OFFICE OF THE PRESIDENT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017**

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REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Office of the President for the financial year ended 31 March 2017 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991 (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK April 2018

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

DEFINITIONS

<p>Types of Audit Opinions:</p>	<p>Unqualified Opinion. In an unqualified report, the auditors conclude that the financial statements of your O/M/A's present fairly its affairs in all material aspects.</p> <p>Qualified Opinion. An auditor's report is qualified when there is either a limitation of scope in the auditor's work, or when there is a disagreement with management regarding application, acceptability or adequacy of accounting policies.</p> <p>Disclaimer Opinion. Auditor's do not express an opinion on the financial position of a firm because they have not completed an examination of its accounts or the examination is not broad enough in scope to enable them to form an opinion.</p> <p>Adverse Opinion. The Financial statements of an O/M/A's do not fairly present its actual financial position and the required information was either not disclosed, or (if disclosed) was inadequately disclosed or was inaccurate.</p>
<p>Treasury:</p>	<p>Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).</p>
<p>Vote:</p>	<p>Represents an Office/Ministry/Agency.</p>
<p>Appropriation Act:</p>	<p>Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.</p>
<p>Appropriation Account:</p>	<p>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.</p>
<p>Standard sub-division:</p>	<p>Government Balance account, showing balances incurred on each account/activity.</p>
<p>Suspension:</p>	<p>Reduction on budget (Treasury may from time without or suspend any amount in an estimate of expenditure).</p>
<p>Virement:</p>	<p>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.</p>
<p>Unauthorised Expenditure:</p>	<p>Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.</p>
<p>Underexpenditure:</p>	<p>Saving on the budget.</p>
<p>Miscellaneous Revenue:</p>	<p>All revenue collected and not having a specified revenue code.</p>
<p>Tender Board Exemptions:</p>	<p>To free from an obligation (Tender Board Regulations) to which others are subjected.</p>
<p>Commitments:</p>	<p>Funds reserved to acquire goods or services from a supplier.</p>
<p>Suspense accounts:</p>	<p>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.</p>
<p>S&T Advance Suspense Account:</p>	<p>A suspense account reflecting the outstanding subsistence and travel advances.</p>

Rejection Account:	A suspense account reflecting names and balances of all persons/companies that owe money to the State.
Budget:	Is an estimation of the revenue and expenses over a specified future period of time specified.
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)
Materiality:	Is a concept or convention relating to the importance or significance of an amount, transaction, or discrepancy that effects the decision of the user.

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
OFFICE OF THE PRESIDENT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017**

1. REPORT ON THE FINANCIAL STATEMENTS

1.1 INTRODUCTION

This report on the accounts of the Office of the President for the financial year ended 31 March 2017 is presented to the National Assembly in accordance with the terms of Article 127(2) of the Constitution of the Republic of Namibia and provisions set out in the State Finance Act, 1991(Act 31 of 1991), as amended.

I have audited the accompanying financial statements of the Office of the President for the financial year ended 31 March 2017. These financial statements comprise of the following statements submitted for the year then ended:

- Appropriation account;
- Standard subdivisions;
- Departmental revenue;
- Notes to financial statements; and
- General information.

The appropriation account was submitted by the Accounting Officer to the Auditor-General in terms of Section 13 of the State Finance Act, 1991 (Act 31 of 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 Expenditure

1.4.1.1 Underexpenditure

The total budget of the Office was underspent with an amount of N\$ 15 123 815.22 which is 2.35% of the total budget. The explanation provided for the underexpenditure was repeated for the three main divisions.

The Accounting Officer should put measures in place to prevent underexpenditure and ensures that planned projects are implemented and should provide proper explanations for the real reasons why underexpenditure occurred.

1.4.1.2 Unauthorized expenditure

The following unauthorised expenditure occurred during the financial year and is hereby reported as such in terms of Section 27(6)(a) of the State finance, Act, 1991:

- (i) One (1) main division was exceeded with a total amount N\$ 2 846 888.76. This amount is unauthorised in terms of Section 6 (a)(ii) of the State Finance Act, 1991; and

- (ii) Although Treasury approvals were obtained to utilise certain expected savings for the defrayal of excess expenditure through virements during the year, three (3) operational subdivisions were exceeded by an amount totalling N\$ 5 211 903.81 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 prevent unauthorised expenditure in future.

Management comment

In his response on the draft report, the Accounting Officer indicated that the Office concur with the findings and will ensure proper verification is done in future.

1.4.2 Virements

The following virements as reflected in the Appropriation Account do not agree with the virements approved by Treasury. Treasury Instruction DE 0401 stipulates that the *“Accounting Officer shall keep a meticulous record of virements which were granted in respect of their votes, as, after the books have been closed for the financial year concerned they must indicate the effect on the estimated amounts on the appropriation accounts (whether an increase or decrease):*

Main division	Approved virements	Appropriation account	Variance
	N\$	N\$	N\$
01-Office of the President	(2 345 822)	(4 518 273)	(2 172 451)
02-Administration	29 578 988	30 085 787	506 799
03-Founding and Former President	(20 054 866)	19 258 583	39 313 449
04-Vice President	(7 338 000)	(7 258 714)	(79 286)
05-San Development	159 700	950 512	790 812

The Accounting Officer reported that the variances were caused by the impact of budget suspension as well as insufficient funds on some accounts due to unreliable IFMS virement process. The virement process does not allow internal virements to be processed on accounts with funds reserved with external virement. Any funds reserved with external virement process on IFMS while waiting for Treasury approval had to be cancelled to pave way for internal virements to be processed when unforeseen needs for funds exist. Due to that, the funds meant for external virement become available for spending. Once funds are available, the procurement unit of the Office commits these funds against unforeseen expenses and by the time the Office receives Treasury Approval, the funds have already been committed.

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

Management comment

In his response on the draft report, the Accounting Officer indicated the the Office takes note of the recommendation. The recommendation was implemented during the current financial year by a process of reserving funds before the request is forwarded to Treasury for approval.

1.4.3 Stock taking reports

Treasury Instruction KA 0901 stipulates that stores and equipment must be subjected to stocktaking at least once a year and the Accounting Officer shall submit the report thereon to Treasury for approval as soon as possible after the stocktaking and within 30 days after the end of the financial year concerned. The stock taking reports for the financial year 2016/2017 were not approved by Treasury at the time of writing the report.

It is recommended that the Accounting Officer should explain why incomplete stock taking reports were submitted to Treasury for approval, considering the fact that stock taking reports were submitted late during the previous financial year. The Accounting Officer should also explain what measures were put in place to prevent incomplete submission of the stock taking reports to Treasury for consideration and approval in future.

Management comment

In his comment on the draft report, the Accounting Officer indicated that he took note of the finding. However, the report was complete and it was only Ministry of Finance that required additional explanations.

1.4.4 Audit Committee and Internal Audit

The audit found that the Office has established an Audit Committee. However, this Committee has been in-active for the past three financial years (2014/2015, 2015/2016 and 2016/2017). It is further noted that the inactiveness of the Audit Committee could lead to lack of efficiency and the effectiveness of the internal audit division.

It is recommended that the Accounting Officer should ensure that the Audit Committee oversees developments and improvement of the internal audit division's mandate which will contribute to the attainment of the strategic objectives of the Office.

1.4.5 Risk Management Policy

Risk management is the process of identifying vulnerabilities and threats to the Office's resources and deciding what counter measures, if any, to take in order to reduce risk to an acceptable level. The audit noted that management has not yet come up with a documented risk management policy and how risks facing the Office will be mitigated.

It is recommended that the Accounting Officer should ensure that a risk management policy is developed and implemented to mitigate the risks.

1.5 ACKNOWLEDGEMENT

The assistance and good co-operation given by the management and the staff of the Office of the President is appreciated.

1.6 UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Office of the President for the financial year ended 31 March 2017, in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act, 1991 (Act 31 of 1991).

In my opinion, the financial statements present fairly, in all material respects the financial position of the Office of the President as at 31 March 2017, and their financial performance and its receipts and payments for the year then ended in accordance with State Finance Act, Act 31 of 1991.

WINDHOEK, April 2018



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2016/2017						2015/2016
Service	N\$	Authorised expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percentage	
	N\$	N\$	N\$	N\$	%	N\$
01. Office of the President:						
Original budget	133 267 000.00					
Less: Virement	(4 518 273.00)					
Less: Suspension	(1 709 727.00)	127 039 000.00	119 178 732.75	7 860 267.25	6.19	165 006 112.87
02. Administration:						
Original budget	389 040 000.00					
Plus: Virement	30 085 787.00					
Less: Suspension	(32 229 787.00)	386 896 000.00	383 733 827.81	3 162 172.19	0.82	434 837 025.82
03. Former President's Office:						
Original budget	52 963 000.00					
Less: Virement	(19 258 583.00)					
Less: Suspension	(180 417.00)	33 524 000.00	29 406 819.59	4 117 180.41	12.28	34 587 829.29
04. Vice President:						
Original budget	23 515 000.00					
Less: Virement	(7 258 714.00)					
Less: Suspension	(1 976 286.00)	14 280 000.00	11 448 915.87	2 831 084.13	19.83	1 834 309.33
05. San Development Programme:						
Original budget	80 344 000.00					
Plus: Virement	950 512.00					
Less: Suspension	(155 512.00)	81 139 000.00	83 985 888.76	(2 846 888.76)	(3.51)	50 087 239.54
Total		642 878 000.00	627 754 184.78	15 123 815.22	2.35	686 352 516.85

1.2 Standard subdivisions

Subdivision	2016/2017			2015/2016
	Authorised expenditure	Actual expenditure	Under-expenditure/ (excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	93 156 622	90 038 008.73	3 118 613.27	74 547 836.39
002. Employer's contribution to staff's pension fund and M P O O B P F	10 592 000	8 568 428.47	2 023 571.53	6 969 329.29
003. Other conditions of service	1 590 000	414 950.70	1 175 049.30	1 935 256.65
005. Employers contribution to social security	887 110	-	887 110.00	-
Total	106 225 732	99 021 387.90	7 204 344.10	83 452 422.33
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	53 448 569	44 920 007.25	8 528 561.75	21 013 216.55
022. Materials and supplies	3 347 000	2 514 699.27	832 300.73	3 050 993.87
023. Transport	47 607 553	47 269 948.17	337 604.83	41 598 473.98
024. Utilities	21 591 000	20 762 112.70	828 887.30	15 247 565.93
025. Maintenance expenses	2 006 029	1 803 289.01	202 739.99	1 304 402.71
027. Other services and expenses	24 570 381	23 126 040.39	1 444 340.61	111 761 287.46
Total	152 570 532	140 396 096.79	12 174 435.21	193 975 940.50
Current expenditure: Subsidies, grants and other transfers				
043. Government organisations	235 562 000	240 062 001.00	(4 500 001.00)	230 780 550.00
044. Individuals and non-profit organisations	-	-	-	266 495.16
Total	235 562 000	240 062 001.00	(4 500 001.00)	231 047 045.16
Total: Current expenditure	494 358 264	479 479 485.69	14 878 778.31	508 475 407.99
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	7 072 271	7 122 572.39	(50 301.39)	6 645 569.82
103. Operational equipment, machinery and plant	361 000	298 999.98	62 000.02	4 960 863.00
Total: Capital expenditure	7 433 271	7 421 572.37	11 698.63	11 606 432.82
Total: Operational expenditure	501 791 535	486 901 058.06	14 890 476.94	520 081 840.81
Development:				
Capital expenditure: Acquisitions of assets				
101. Furniture and office equipment	6 480 000	6 480 000.00	-	10 000 000.00
103. Operational equipment, machinery and plant	30 600 000	30 600 000.00	-	45 000 000.00
104. Purchase of buildings	3 600 000	3 600 000.00	-	-
105. Feasibility studies, design and supervision	11 557 000	11 551 479.03	5 520.97	15 000 000.00
106. Purchase of land and intangible assets	2 160 000	2 160 000.00	-	-
107. Construction, renovation and improvements	86 689 465	86 461 647.69	227 817.31	78 566 676.04
134. Abroad	-	-	-	17 704 000.00
Total: Development expenditure	141 086 465	140 853 126.72	233 338.28	166 270 676.04
GRAND TOTAL	642 878 000	627 754 184.78	15 123 815.22	686 352 516.85

1.3 Departmental revenue

Revenue for the year is reported as follows:

Revenue head	Estimate	Actual revenue 2016/2017	More/(Less) than estimated	Actual revenue 2015/2016
	N\$	N\$	N\$	N\$
Miscellaneous	50 000	481 508.75	431 508.75	90 698.87
Total	50 000	481 508.75	431 508.75	90 698.87

1.4 Notes to the financial statements

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

(i) Over-expenditure

Main division 05: San Development Programme (N\$ 2 846 888.76 – 3.51%)

The excess is as a result from a system error, which has generated a credit commitment ledger that resulted in more funds available. The last funds transfer of N\$ 10 0485 526 was made based on funds available on 27 March 2017.

(ii) Underexpenditure

Main division 01: Office of the President (N\$ 7 860 267.25 – 6.19%)

The main division realized underexpenditure because funds could not be executed as planned and the reason being the implementation of the TAW 2016/2017 ceiling. The Ministry of Finance on the other hand released the remaining funds for the financial year under review during February and March which then made it impossible to execute the funds.

Main division 03: Former President's Office (N\$ 4 117 180.41 – 12.28%)

The main division realized underexpenditure because funds could not be executed as planned and the reason being the implementation of the TAW 2016/2017 ceiling. The Ministry of Finance on the other hand released the remaining funds for the financial year under review during February and March which then made it impossible to execute all the funds.

Main Division 04: Vice President (N\$ 2 831 084.13 – 19.83%)

The main division realized underexpenditure because funds could not be executed as planned and the reason being the implementation of the TAW 2016/2017 ceiling. The Ministry of Finance on the other hand released the remaining funds for the financial year under review during February and March which then made it impossible to execute the funds.

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

(i) Under-estimated

Miscellaneous (N\$ 431 508.75)

The variance was a result of the following cases:

- Correction of allocation and accounting of overpayments on remuneration and travel subsistence expenses;
- Proceeds from sale of Furniture to a staff member;
- Proceeds from sale of items, at the Office, Ongediva Trade Fair and Windhoek Show Grounds;
- Proceeds from vehicle accident claims of the last financial year; and
- Revenue generated from Board and Lodging of staff members from disability affairs.

2. GENERAL INFORMATION

2.1 Bank Account

Account Name	Bank	Balance as at 31 March 2017
San Development Programme	Standard Bank	N\$ 11 274 829.92

2.2 Capital projects

The following expenditure was incurred on the development projects of the Office during the financial year under review:

Name of project	Approved total cost	Approved appropriation 2016/2017	Total expenditure as at 31/03/2016	Actual expenditure 2016/2017	Total expenditure as at 31/03/2017	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Upgrading and renovation of State House	-	-	10 000 000.00	-	10 000 000.00	N/A
Construction of Residence State Security Infrastructure	49 960 000	40 782 565	35 733 676.04	40 549 226.72	76 282 902.76	3/03/2018
	1 584 360 000	100 303 900	1 282 492 054.37	100 303 900.00	1 382 795 954.37	31/03/2019
Total	1 634 320 000	141 086 465	1 328 225 730.41	140 853 126.72	1 469 078 857.13	

2.3 Bursaries and study assistance

During the financial year under review, the Office provided bursaries and study assistance to twenty three (23) staff members to a total amount of N\$ 388 695.

2.4 Exemption from normal Tender Board procedures

Tender Board approved the following annual exemption from normal Tender Board procedures:

Exemption number	Description	Approved exemption 2016/2017	Actual expenditure 2016/2017	Difference
		N\$	N\$	N\$
E1/1-/2016	DSA - Air tickets	10 850 000	10 825 991.99	24 008.01
	Materials and supplies	3 221 000	2 276 873.60	944 126.40
	Transport	85 676 000	6 191 167.20	79 484 832.80
	Utilities	19 470 402	10 360 223.46	9 110 178.54
	Repairs maintenance services	3 642 000	1 174 033.30	2 467 966.70
	Other services	79 997 800	52 445 953.84	27 551 846.16
	Furniture and office equipment	6 394 000	5 560 446.35	833 553.65
	Operational equipment	1 962 000	-	1 962 000.00
	Construction, renovation and improvement	139 145 000	7 427 550.73	131 717 449.27
Total		350 358 202	96 262 240.47	254 095 961.53

2.5 Vehicle accidents

The Accounting Officer reported five (5) vehicle accidents during the financial year under review. The vehicles were repaired at a cost of N\$ 527 062.87.

2.6 Contributions/Donations by the Government

(i) Contributions by the Government

The Accounting Officer reported that the Office purchased items presented as gifts to visiting Heads of States and dignitaries within and outside Namibia, to a total amount of N\$ 90 990.50.

(ii) Donations by the Government

The Accounting Officer reported that a total amount of N\$ 20 000 was donated as sponsorship to the Lutheran World Federation Assembly (LWFA) of Namibia and N\$ 10 000 as sponsorship to the National Youth Council of Namibia.

2.7 Suspense accounts

The following suspense accounts had balances as at 31 March 2017:

Description	Balance as at 31/03/2017 Debit/(Credit)
	N\$
Receipt Suspense	(11 958.00)
S&T advance suspense account	803 890.59
Rejection account	1 334 249.85
Bills payable	(485 818.12)
Electronic Fund Transfer Clearing	(72 590.11)
Social Security	(36.78)
Pension Fund: GIPF	34 689.10
Eenhana Town Council Build Together	(502.14)
First National Bank (Windhoek)	5 190.00
Debt Establishment	(15 621.46)

2.8 Points keeping stock and stock taking

The Accounting Officer reported fifteen (15) points keeping stock, and no internal inspections were conducted during the financial year under review and the previous financial year.

WINDHOEK, 30-10-2017

**S. H. /GOAGOSEB
ACCOUNTING OFFICER**

