



REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF ENVIRONMENT AND
TOURISM**

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015

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 Environment and Tourism 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, May 2016

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF ENVIRONMENT AND TOURISM
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 Environment and Tourism for the financial year ended 31 March 2015 is presented to the National Assembly in accordance with the terms of Article 127(2) of the Constitution of the Republic of Namibia and provisions set out in the State Finance Act, 1991 (Act 31 of 1991), as amended.

I have audited the accompanying financial statements of the Ministry of Environment and Tourism for the financial year ended 31 March 2015. These financial statements comprise the following statements submitted for the year then ended:

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

The appropriation account was submitted by the Accounting Officer to the Auditor-General on 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 Unauthorized expenditure

One (1) main division was exceeded with an amount totalling N\$ 649 851.97. This amount is unauthorised in terms of Section 6 (a) (ii) of the State Finance Act.

Although Treasury approvals were obtained to utilize certain expected savings for the defrayal of excess expenditure through virements during the year, four (4) operational sub divisions were exceeded with a total amount of N\$ 32 780 773.08. This amount is unauthorized in terms of Section 6 (a) (iii) of the Act.

It is recommended that the Accounting Officer should put measures in place to prevent unauthorized expenditure.

Management Comment

In his response on the draft report, the Accounting Officer indicated that the Ministry will make sure that measures will be put in place to prevent future unauthorised expenditure.

1.4.2 Virements

Differences were noted between the virements authorised by Treasury and the virements processed on the Appropriation account as follows:

Main division	Total approved virements	Appropriation account	Variances
	N\$	N\$	N\$
01. Office of the Minister	33 478 513	31 546 430	1 932 083
02. Administration	25 943 503	27 544 178	(1 600 675)
03. Parks and Wildlife Management	(22 741 922)	(25 519 537)	2 777 615
04. Scientific Services	(9 136 440)	(7 529 440)	(1 607 000)
05. Tourism	9 843 459	9 923 525	(80 066)
06. Environmental Affairs	(3 715 419)	(2 173 475)	(1 541 944)
07. Directorate of Planning and Technical Affairs	(35 571 694)	(33 791 681)	(1 780 013)

The Accounting Officer indicated that variances occurred while waiting for Treasury authorization. The system does not have a provision for holding funds while waiting for Treasury approval. As a result some funds have been spent.

According to the approved virements, differences between the savings and excess amounts were also observed as follows:

Virement no.	Account code	Saving	Account code	Excess	Difference
		N\$		N\$	N\$
20/1/2/1/18-VR14/130	18.02.024	2 700 000	18.02.23	4 000 000	1 300 000
	18.03.001	9 000 000	18.02.23	8 000 000	1 000 000
	18.07.001	1 850 000	18.02.23	1 050 000	800 000
	18.07.002	300 000	18.02.23	200 000	100 000

The Accounting Officer should explain these differences.

Management Comment

In his response on the draft report, the Accounting Officer indicated that the viremented amounts were wrongly captured, hence the difference.

1.4.3 Tender Board exemptions

The Tender Board approved the annual exemption from normal Tender procedures to the value of N\$ 326 000 000. Three (3) subdivisions were exceeded to the amount of N\$ 90 099 509 without Tender Board approval.

The approved Tender Board exemption for the following subdivisions exceeds the total budget for these subdivisions as follows:

Subdivision	Approved budget	Approved exemption amount	Difference
	N\$	N\$	N\$
021: Travel and Subsistence	50 554 270	54 800 000	4 245 730
022: Materials and Supplies	66 627 443	12 000 000	5 372 557
024: Utilities	24 198 576	30 500 000	6 301 424
025: Maintenance	647 685	7 000 000	6 352 315

The Accounting Officer also reported actual expenditure on the following subdivisions which are more than the actual expenditure in the general ledger as follows:

Subdivision	Actual expenditure reported by Accounting Officer	Actual expenditure general ledger	Difference
	N\$	N\$	N\$
026: Property rental and related charges	2 684 044.51	2 051 842.84	632 201.67
041-043: Membership fees, Subscriptions, grants and other transfers	179 583 256.00	137 778 131.26	41 805 124.74

The Accounting Officer should explain these differences.

Management Comment

In his response on the draft report, the Accounting Officer explained that the budget amounts of all concerned subdivisions were higher than exempted amounts but were changed due to external virement.

1.4.4 EMPHASIS OF MATTERS

Without qualifying my audit opinion on the basis of this paragraph, I draw attention to the following matter(s) that relate to my responsibility in the audit of the financial statements, as disclosed in the financial statements:

14.5 Subsistence advances

The suspense account indicates a debit balance of N\$ 1 504 957.04 at 31 March 2015 whereas the Daily Subsistence Allowance debit balance list indicates an amount of N\$ 1 106 914.81 leaving a difference of N\$ 398 042.23.

The Accounting Officer explained that the difference is as a result of balances that migrated from the previous system.

From the outstanding balance of N\$ 1 106 914.81 an amount of N\$ 886 754.86 is in respect of advances taken during March 2015 leaving the amount outstanding as N\$ 220 159.95. At the time of writing this report, only an amount of N\$ 10 972.00 remained outstanding.

It is therefore recommended that the Accounting Officer should clear the difference of N\$ 398 042.23.

Management Comment

In his response on the draft report, the Accounting Officer indicated that corrective measures will be taken to ensure that thorough reconciliations are done to clear the balance on the account.

1.4.6 Stock (Depots)

The Accounting Officer failed to submit supporting documents that would enable the auditors to verify the correctness of stock on hand to the amount of N\$ 11 746 685.92. It was also observed that the opening balance of N\$ 19 030 000 at 1 April 2014 does not agree with the closing balance of N\$ 29 337 846.38 at 31 March 2014. The Accounting Officer failed to explain why there is a difference of N\$ 10 307 846.38

It is recommended that the Accounting Officer should explain the difference and in future should ensure that all supporting documents are submitted to this Office for audit purposes.

1.4.7 Difference between standard Subdivision and General Ledger

The approved appropriation for the development projects in the General Ledger amounts to N\$ 123 500 000 whereas the authorised expenditure in the Standard Subdivision amounts to N\$ 105 786 737. The Accounting Officer should explain the difference of N\$ 17 712 263.

Management Comment

In his response on the draft report, the Accounting Officer indicated that the original amount for the development budget was N\$ 123 000 000 and was reduced to N\$ 105 786 737 due to external virements.

1.5 ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Ministry of Environment and Tourism during the audit is appreciated.

1.6 UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Environment and Tourism for the financial year ended 31 March 2015 in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Financial Act, 1991(Act 31 of 1991).

In my opinion, the financial statements present fairly, in all material respects the financial position of the Ministry of Environment and Tourism as at 31 March 2015, and their financial performance and its 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, May 2016

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

Service	2014/2015					2013/2014
	N\$	Authorised expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percentage	
N\$	N\$	N\$	N\$	%	N\$	
01. Office of the Minister:						
Original budget	8 427 000					
Plus: Virement	31 546 430	39 973 430	39 558 098.97	415 331.13	1.04	5 196 384.19
02. Administration:						
Original budget	112 697 000					
Plus: Virement	27 544 178	140 241 178	140 005 272.35	235 905.65	0.17	165 458 445.30
03. Parks and Wildlife Management:						
Original budget	263 586 000					
Less: Virement	(25 519 537)	238 066 463	237 071 807.89	994 655.11	0.42	200 729 855.00
04. Scientific Services:						
Original budget	46 758 000					
Less: Virement	(7 529 440)	39 228 560	38 481 234.12	747 325.88	1.91	53 929 598.36
05. Tourism:						
Original budget	100 807 000					
Plus: Virement	9 923 525	110 730 525	110 333 055.92	397 469.08	0.36	102 956 563.17
06. Environmental Affairs:						
Original budget	49 315 000					
Less: Virement	(2 173 475)	47 141 525	46 300 975.49	840 549.51	1.78	79 602 180.10
07. Directorate of Planning And Technical Affairs:						
Original Budget	143 778 000					
Less : Virement	(33 791 681)	109 986 319	110 636 170.97	(649 851.97)	(0.59)	8 686 145.62
Total		725 368 000	722 386 615.61	2 981 384.39	0.41	616 559 171.74

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2014/2015			2013/2014
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	187 457 215	189 753 856.69	(2 296 641.69)	145 473 043.05
002. Employer's contribution to staff's pension fund	19 171 482	19 055 759.70	115 722.30	14 625 521.20
003. Other conditions of service	850 232	874 700.94	(24 468.94)	757 530.88
Total	207 478 929	209 684 317.33	(2 205 388.33)	160 856 095.13
Current expenditure: Goods and other services				
021. Travel and subsistence allowance	50 554 270	45 186 571.72	5 367 698.28	39 665 139.52
022. Materials and supplies	6 627 443	6 433 024.11	194 418.89	7 605 657.00
023. Transport	110 888 850	110 664 813.32	224 036.68	54 093 570.76
024. Utilities	24 198 576	24 085 869.46	112 706.54	25 559 836.88
025. Maintenance expenses	647 685	3 695 564.03	(3 047 879.03)	1 644 944.95
026. Property rental and related charges	2 134 500	2 051 842.84	82 657.16	2 415 995.85
027. Other services and expenses	61 061 122	61 028 397.24	32 724.76	50 664 276.98
Total	256 112 446	253 146 082.72	2 966 363.28	181 649 421.94
Current expenditure: Membership fees and subscriptions				
041. International	2 748 000	2 578 131.26	169 868.74	22 003 075.15
042. Domestic	32 200 000	32 200 000.00	-	1 900 000.00
Total	34 948 000	34 778 131.26	169 868.74	23 903 075.15
Current expenditure: Subsidies, grants and other Transfers				
043. Government organizations	103 000 000	103 000 000.00	-	100 150 000.00
Total	103 000 000	103 000 000.00	-	100 150 000.00
Total: Current expenditure	601 539 375	600 608 531.31	930 843.69	466 558 592.22
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	2 589 378	2 555 210.33	34 167.67	2 982 617.45
102. Vehicles	12 127 160	12 127 159.75	0.25	6 999 999.90
103. Operational equipment, machinery and plant	3 325 350	3 180 782.32	144 567.68	2 051 188.03
Total: Capital expenditure	18 041 888	17 863 152.40	178 735.60	12 033 805.38
Total: Operational expenditure	619 581 263	618 471 683.71	1 109 579.29	478 592 397.60

ANNEXURE A (continued)

Standard subdivisions

Subdivision	2014/2015			2013/2014
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Development:				
Recurrent expenditure				
022. Materials and supplies	42 930 812	41 310 683.45	1 620 128.55	43 369 323.51
027. Other services and expenses	1 774 040	1 774 039.48	0.52	2 500 000.00
Total	44 704 852	43 084 722.93	1 620 129.07	45 869 323.51
Development: Capital expenditure				
105. Feasibility studies, design and supervision	-	-	-	490 871.36
107. Construction, renovation and improvements	61 081 885	60 830 208.97	251 676.03	91 606 579.27
Total	61 081 885	60 830 208.97	251 676.03	92 097 450.63
Total: Development expenditure	105 786 737	103 914 931.90	1 871 805.10	137 966 774.14
GRAND TOTAL	725 368 000	722 386 615.61	2 981 384.39	616 559 171.74

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2014/2015	More/(Less) than estimated	Actual revenue 2013/2014
	N\$	N\$	N\$	N\$
Miscellaneous	850 000	780 719.10	(69 280.90)	183 733.29
Departmental fines	15 000	2 200.00	(12 800.00)	7 933.32
Park entrance fees	58 000 000	56 410 373.88	(1 589 626.12)	51 294 681.70
Registration of professional hunters	180 000	168 400.00	(11 600.00)	157 450.00
Registration of culling team	28 000	15 850.00	(12 150.00)	22 600.00
Film fees	300 000	209 360.00	(90 640.00)	214 940.00
Tourists concessions	3 500 000	1 146 443.47	(2 353 556.53)	646 745.00
Application fees for gambling licences	60 000	42 000.00	(18 000.00)	17 000.00
Wildlife registration and licences	420 000	357 050.00	(62 950.00)	284 735.00
Wildlife utilization permits	1 000 000	3 238 170.60	2 328 170.60	2 983 767.70
Total	64 353 000	62 460 567.05	1 892 432.95	55 813 586.01

1.4 Notes to the financial statements

1.4.1 Departmental revenue: Explanations of deviations of N\$ 100 000 and above

(i) Under-estimation

Park Entrance Fees (N\$ 1 589 626.12)

The income was estimated at N\$ 58 000 000 but only an amount of N\$ 56 410 374 has been collected which represents a variance of N\$ 1 589 626. The variance was due to a decreased number of tourists who visited the parks.

Tourist Concessions (N\$ 2 353 556.53)

A decrease in revenue collected for tourism concessions was experienced because two concessions contracts which were awarded by the Government to Wildness Safaris has lapsed. The two concessions have now been awarded to Conservancies and as a result Government only gets 25% of the concession fees and 75% goes directly to the Conservancies.

(ii) Over-estimation

Wildlife Utilization Permit (N\$ 2 328 170.60)

Revenue is collected from permits issued for various types of wildlife utilization, such as shoot and sell, shoot for own use, capture of game, etc. The permits are applied and issued mostly to private farmers. They are demand driven and only issued when approved by the Ministry. It is therefore difficult to accurately estimate the number of permits which will be applied for and issued in the end, hence the variance.

2. GENERAL INFORMATION

2.1 Miscellaneous revenue

Miscellaneous revenue was compiled as follows:

Description	Amount
	N\$
Surplus	322.10
Subsistence and Travelling Allowance Repayment	5 180.00
Repayment of Financial Assistance	2 320.00
Housing Subsidy	27 463.16
Debts	268 019.92
Overpayment on Salary	11 732.30
Overpayment on Overtime	3 000.00
EE Centre (Accommodation)	44 010.00
Interest Received	418 671.62
Total	780 719.10

2.2 Bank accounts

The Accounting Officer reported the following closing balances as at 31 March 2015:

Account name	Balance as at 31 March 2015
	N\$
Cape Cross Account	1 288 170.21
Game Product Trust Fund (Current Account)	8 492 917.10
Game Product Trust Fund (Call Deposit Account)	1 228 079.39
Game Product Trust Fund (Fixed Maturity Account)	10 877 834.39
Game Products Trust Fund (Notice Deposit Account)	24 083 640.00
NAMPLACE Project (MET)	1 209 866.34
ICEMA Operational Account	679 516.96
NACOMA Project Special Account Counterpart	73 265.65
NACOMA Project Operational Account	235 229.47
NACOMA Project Special Account	1 010 924.98
National Lottery Trust Fund (Cheque Account)	2 055.21
National Lottery Trust Fund (Call Deposit Account)	967 642.81
KFW BMM Parks Project (FCA)	1 121 883.54
North Eastern Park Program (NEPP)	659 900.49
PASS Project (MET)	662 317.31

2.3 Capital projects

The following are the development projects of the Ministry as reflected in the General Ledger and the Development Budget:

Nature of Project	Approved total budget	Total expenditure as at 31/03/2014	Approved appropriation 2014/2015	Actual expenditure 2014/2015	Total expenditure as at 31/03/2015	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	N\$
Construction and renovation of MET headquarters (Philip Troskie Building)	274 400 000	104 948 919.64	22 000 000	22 000 000.00	126 948 919.64	31/03/2018
Construction and extension of regional offices and houses for staff	173 862 000	107 481 274.57	14 000 000	13 800 902.63	121 282 177.20	31/03/2018
Water provision for game	36 244 000	12 011 497.82	5 000 000	4 976 008.00	16 987 505.82	31/03/2018
Fencing of conservation areas	252 774 000	150 737 884.28	55 000 000	36 334 675.45	187 072 559.73	31/03/2018
Wildlife Loan Scheme – Re-introduction of game to communal conservancies	53 300 000	21 818 359.32	2 000 000	1 774 039.48	23 592 398.80	31/03/2017
Upgrading of tourist roads	226 471 000	85 404 174.65	20 500 000	20 081 884.19	105 486 058.84	31/03/2018
Upgrade of sewerage and water supply systems	122 172 000	15 171 744.84	5 000 000	4 947 422.15	20 119 166.99	31/03/2018
Total	1 139 223 000	497 573 855.12	123 500 000	103 914 931.90	601 488 787.02	

2.4 Suspense accounts

The Accounting Officer reported twelve (12) suspense accounts with outstanding balances at the end of the financial year, of which nine (9) with debit and three (3) with credit balances.

Description	Balance as at 31 March 2015	
	Debit/(Credit)	
	N\$	
RD Cheques		961 948.19
Namibia Wildlife and Resorts		3 422 334.43
Receipt Suspense		1 225 678.48
Rejection Account		(138 376.88)
S&T Advance Suspense Account		1 504 957.04
Bills Payable		(17 808 343.11)
Electronic Fund Transfer Clearing Account		313 432.12
Social Security		476.25
Pension Funds: GIPF		3 828.11
National Housing Enterprise (10%)		1 438.99
Debt Establishment		(1 450.00)
SWA Building Society (Other)		2 040.59

The Ministry is commended for reconciling and analysing their suspense accounts.

2.5 Bursaries and study assistance

During the financial year under review, the Ministry awarded bursaries and study assistance to forty one (41) employees to a total amount of N\$ 624 238.21.

2.6 Aircraft

During the financial year under review, the Ministry spent N\$ 3 511 373.58 on aircrafts for wildlife survey, game capture, surveillance and patrols. The expenditure was compiled as follows:

Description	Amount
	N\$
Fuel	884 166.00
Maintenance	511 518.16
Other (hangars, etc.)	114 632.63
Flight personnel	2 001 056.79
Total	3 511 373.04

2.7 Donations to the Government by foreign Governments

The Ministry received donations in the form of computer equipment, vehicles and other assets from the following donors. Treasury approval was obtained.

Donor	Description	Value
		N\$
Pass	Assets	3 989 841.30
Millenium Challenge Account Namibia	Computer Equipment and other various assets	4 256 618.78

2.8 Tender Board exemptions

Tender Board approved the following annual exemption from normal Tender procedures to the value of N\$ 326 000 000 for the procurements of the following commodities and services:

Exemption number	Description	Approved amount	Actual expenditure	Variance
		N\$	N\$	N\$
E1/11-1/2014	Travel and subsistence expenses	54 800 000	3 986 723.39	50 813 276.61
	Materials and supplies	12 000 000	44 932 208.52	(32 932 208.52)
	Transport	71 000 000	49 031 136.03	21 968 863.97
	Utilities	30 500 000	13 907 783.70	16 592 216.30
	Maintenance expenses	7 000 000	945 249.01	6 054 750.99
	Property rental	2 100 000	2 684 044.51	(584 044.51)
	Other services and expenses	25 600 000	24 716 335.60	883 664.40
	Membership fees and Subscription: International, Domestic and Government organizations	123 000 000	179 583 256.00	(56 583 256.00)
Total		326 000 000	319 786 737.00	6 213 263.24

(see paragraph 1.4.3)

2.9 Equipment and stock taking

Stock taking was conducted at thirteen (13) points keeping equipment and stock. Surpluses of N\$ 370 913, deficiencies of N\$ 460 783 and worn and damaged items of N\$ 85 568 were reported.

2.10 Stock (Depots)

The Accounting Officer reported stock at depots as follows:

Description	Amount
	N\$
Stock on hand as at 01 April 2014	19 030 000.00
Received during the year	13 095 835.92
Surpluses taken into stock during the year	33 870.00
Issued during the year	(21 000 000.00)
Written off during the year	(85 020.00)
Stock on hand as at 31 March 2015	11 746 685.92

(See paragraph 2.2 under Emphasis of matters)

2.11 Vehicle accidents

The Accounting Officer reported ten (10) vehicle accidents. Three (3) vehicles were repaired at a total cost of N\$ 117 091.55. Seven (7) vehicles still had to be repaired by 31 March 2015.

2.12 HIV/AIDS

A total amount of N\$ 456 555.74 was spent to purchase items for the commemoration of World AIDS day.

2.13 Losses/Damages (Losses through irregularities) – Persons employed by the Government

The Accounting Officer reported losses arising through theft amounting to N\$ 7 720.

2.14 Losses/ Damages (Losses through irregularities) - Persons outside the Government

The Accounting Officer reported that an amount of N\$ 89 000 was stolen from Sesriem Revenue Office during October 2014. The case was reported to the Namibian police and is still under investigation.

WINDHOEK, 19-10-2015

M. LINDEQUE
ACCOUNTING OFFICER