



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

MINISTRY OF SAFETY AND SECURITY: DEPARTMENT OF POLICE

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015

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REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Ministry of Safety and Security: Department of Police 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 SAFETY AND SECURITY: DEPARTMENT OF POLICE
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 Safety and Security: Department of Police 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 Safety and Security: Department of Police 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 statement; and
- General information.

The appropriation account was submitted 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 ACKNOWLEDGEMENT

I would like to express my appreciation for the courtesy extended and assistance rendered by the staff of the Ministry of Safety and Security: Department of Police during the audit.

1.5 KEY AUDIT FINDINGS

1.5.1 Unauthorized expenditure

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

- (i) The total budget was overspent with an amount of N\$ 2 165 215.37 (0.05%) which is unauthorised in terms of Section 6 (a)(i) of the State Finance Act, 1991(Act 31 of 1991).
- (ii) Four (4) main divisions were exceeded by a total amount of N\$ 6 504 191.65 which is unauthorised in terms of Section 6 (a)(ii) of the State Finance Act, 1991(Act 31 of 1991).
- (iii) Although Treasury approval was obtained to utilize certain expected savings for the defrayal of excess expenditure by way of virements during the year, seventeen (17) subdivisions were exceeded by a total amount of N\$ 51 018 260.84 which is unauthorised 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 avoid over-spending the budget and ensures that planned activities are implemented within the approved budget. Furthermore, if specific activities are expected to exceed the budgeted funds due to unforeseen circumstances; funds should be viremented from activities where savings are expected.

Management comment

No comments were provided by the Accounting Officer.

1.5.2 Virements

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

Main division	Approved Virements	Appropriation Account	Difference
	N\$	N\$	N\$
1 Administration	(1 090 865.37)	(1 689 865)	598 999.63
2 Combating of Crime	(237 764.35)	(1 839 410)	1 601 645.65
3 Training	(8 593 000.00)	(5 633 000)	(2 960 009.00)
4 Special Field Force	10 225 183.75	9 383 188	841 995.75
5 VIP Security Division	3 556 309.00	3 638 941	(82 632.00)

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

Management comment

In his response on the draft report, the Accounting Officer indicated that she agrees with the findings.

1.5.3 Outstanding Subsistence and travelling advances

The Accounting Officer reported outstanding Subsistence and travelling advances amounting to N\$ 2 320 544.67 at 31 March 2015 due to non-submission of claims within 30 days after staff members returned from trips. A difference was identified between the debit balance list and the Subsistence and travelling advances suspense account amounting to N\$ 2 084 646.57.

It is recommended that the Accounting Officer should recover the outstanding advances as stipulated in Treasury Instruction HB 0506 which states that claims must be submitted within thirty (30) days upon returning from trips. Differences should also be explained.

1.6 Exemption from normal tender procedures

The approved exempted amounts of the following exemptions from normal tender procedures were exceeded as follows:

Exemption no.	Description	Approved exemption	Actual expenditure	Difference
E1/23-2/2014	Purchasing of Baseball caps and t-shirts	N\$ 900 000	N\$ 1 313 550	(413 550)
E1/23-10/2014	Purchasing of t-shirts	460 000	700 208	(240 208)
E1/23-15/2014	Purchasing of pantyhose	195 500	254 150	(58 650)

It is recommended that the Accounting Officer should put measures in place to avoid the Ministry to exceed the exemptions approved by the Tender Board.

1.7 UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Safety And Security: Department of Police, 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 Safety And Security: Department of Police as at 31 March 2015, and their financial performance and 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	
	Authorized expenditure	Actual expenditure	Under expenditure / (excess)	Percentage	Actual expenditure	
N\$	N\$	N\$		%	N\$	
01. Administration:						
Original budget	1 152 556 000					
Less: Virement	(1 689 865)	150 866 135	152 922 886.35	(2 056 751.35)	(1.36)	81 111 655.59
02. Combating of Crime:						
Original budget	2 980 141 000					
Less: Virement	(1 839 410)	2 978 301 590	2 978 740 431.71	(438 841.71)	(0.01)	2 243 919 755.76
03. Training:						
Original budget	177 641 000					
Less: Virement	(5 633 000)	172 008 000	169 933 791.46	2 074 208 .54	1.21	92 657 091.91
04. Special Field Force:						
Original budget	434 059 000					
Plus: Virement	9 383 188	443 442 188	445 505 803.55	(2 063 615.55)	(0.47)	393 539 495.80
05. VIP Security						
Divison:						
Original budget	354 026 000					
Plus: Virement	3 638 941	357 664 941	359 609 924.04	(1 944 983.04)	(0.54)	324 724 410.25
06. Signal Unit:						
Original budget	164 130 000					
Less: Virement	(1 859 854)	162 270 146	160 076 734.45	2 193 411.55	1.35	127 189 719.97
07. National Forensic						
Science Institute:						
Original budget	25 542 000					
Less: Virement	(2 000 000)	23 542 000	23 470 643.81	71 356.19	0.30	17 530 123.02
Total		4 288 095 000	4 290 260 215.37	(2 165 215.37)	(0.05)	3 280 672 252.30

1.2 Standard subdivisions

Subdivision	2014/2015			2013/2014
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	2 316 166 872	2 319 912 190.07	(3 745 318.07)	2 000 385 107.02
002. Employer's contribution to staff's pension fund	287 925 312	293 419 611.72	(5 494 299.72)	242 660 837.09
003. Other conditions of service	15 698 324	17 701 407.98	(2 003 083.98)	13 064 611.17
Total	2 619 790 508	2 631 033 209.77	(11 242 701.77)	2 256 110 555.28
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	98 729 130	90 633 871.21	8 095 258.79	76 872 169.73
022. Materials and supplies	194 798 984	194 502 981.78	296 002.22	97 310 120.16
023. Transport	172 000 000	171 817 236.99	182 763.01	130 041 175.97
024. Utilities	99 090 489	99 087 811.37	2 677.63	82 173 119.06
025. Maintenance expenses	5 286 869	5 637 007.86	(350 138.86)	3 538 193.51
026. Property rental and related charges	886 000	886 000.00	-	1 496 180.31
027. Other services and expenses	59 256 554	59 200 353.33	56 200.67	63 087 929.52
Total	630 048 026	621 765 262.54	8 282 763.46	454 518 888.26
Current expenditure: Subsidies, grants and other transfers				
041. Membership fees and subscriptions: International	20 368 480	20 368 479.63	0.37	6 206 979.72
044. Individual and non-profit organisations	5 000 000	4 980 525.72	19 474.28	5 140 124.15
Total	25 368 480	25 349 005.35	19 474.65	11 347 103.87
Total: Current expenditure	3 275 207 014	3 278 147 477.66	(2 940 463.66)	2 721 976 547.41
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	36 297 681	35 731 622.65	566 058.35	19 813 270.46
102. Vehicles	276 765 000	276 762 492.84	2 507.16	47 373 596.01
103. Operational equipment, machinery and plants	131 910 305	131 769 442.05	140 862.95	35 281 859.94
Total	444 972 986	444 263 557.54	709 428.46	102 468 726.41
Total: Operational expenditure	3 720 180 000	3 722 411 035.20	(2 231 035.20)	2 824 445 273.82
Development:				
Capital expenditure: Acquisition of assets				
103. Operational equipment, machinery and plants	9 000 000	7 000 000.00	2 000 000.00	-
107. Construction, renovation and improvement	551 915 000	560 849 180.17	(8 934 180.17)	456 226 978.48
134. Abroad	7 000 000	-	7 000 000.00	-
Total: Development expenditure	567 915 000	567 849 180.17	65 819.83	456 226 978.48
GRAND TOTAL	4 288 095 000	4 290 260 215.37	2 165 215.37	3 280 672 252.30

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\$
Private telephone calls	685 000	1 067 384.18	382 384.18	976 459.50
Miscellaneous	350 000	1 227 734.15	877 734.15	1 751 127.45
Departmental fines	3 000	100 759.89	97 759.89	43 726.90
Lost equipment and stores	82 000	81 654.23	(345.77)	138 470.79
Copies of Plans	71 000	8 120.00	(62 880.00)	8 290.00
Traffic control	6 000 000	6 948 375.00	948 375.00	6 957 220.00
Mortuary fees	20 000	13 750.00	(6 250.00)	16 640.00
Total	7 211 000	9 447 777.45	2 236 777.45	9 891 934.64

1.4 Notes to the financial statements

1.4.1 Revenue: Explanations of variations exceeding N 100 000 between estimated and actual revenue

Private telephone calls

This revenue is generated from charging copies of statements, post moterm reports, accident reports and charging fares for private use. The demand of these services was high hence more revenue collected than budgeted.

Traffic control

Road worthy certificate of competency were in demand.

Miscellaneous revenue

This revenue was mainly generated from services rendered by the Namibian Police Helicopters.

2. GENERAL INFORMATION

2.1 Bank Accounts

The Accounting Officer reported six (6) bank accounts with the following closing balances:

Name of the account	Banking Institution	Balance at 01 April 2014 (Debit)/Credit	Balance at 31 March 2015 (Debit)/Credit
Namibia High Commission – Pretoria, RSA	FNB	R 189 297.59	R 453 957.85
Namibian Police Petty Cash Main Account	Standard Bank	N\$ 397 247.31	N\$ 854 281.32
Traffic Law Enforcement Support Account	Standard Bank	N\$ 5 098 445.56	N\$ 6 884 499.30
Namibian Police Forensic Account	Nedbank	N\$ 87 067.64	N\$ 99 290.17
Namibia High Commission: Harare, Zimbabwe	Stanbic Bank	USD 76 510.82	USD 124 011.04
Consulado Da Rep. Da Namabia-Ondjiva	BFA	USD 55 472.77	*

*Closing balance not provided

2.2 Capital projects

During the financial year under review the Department operated the following Development Projects:

Name of project	Approved total budget	Actual expenditure as at 31/03/2014	Approved budget 2014/2015	Actual expenditure 2014/2015	Total expenditure up to 31/03/2015	Expected year of completion
Police Station Upgrading	550 817 000	422 191 872.94	100 979 000	125 078 000.06	547 269 873.00	31/03/2017
Construction of Police Accomodations (Housing Various Centre)	491 104 000	377 267 773.18	111 456 000	114 413 929.78	491 681 702.96	31/03/2016
Rehabilitation and Renovation of Police Facilities	91 215 000	69 311 064.11	9 000 000	8 999 999.98	78 311 064.09	31/03/2017
Construction P. J. Kaundu Training Centre	62 665 000	40 884 988.86	6 000 000	5 323 700.00	46 208 688.86	31/03/2017
Construction of Kongola Police Station	22 100 000	19 598 155.68	500 000	500 000.00	20 098 155.68	31/03/2014
Construction of Divundu Police Station	21 100 000	17 314 520.70	500 000	500 000.00	17 814 520.70	31/03/2014
Construction of Oshifo Police Station Class C	27 830 000	18 823 107.36	2 825 000	2 824 999.77	21 648 107.13	31/03/2014
Construction of Onaandjaba Class C Police Station	30 814 000	18 508 781.39	1 400 000	1 400 000.00	20 223 107.36	31/03/2014
Construction of Coblenz Police Station	20 173 000	13 470 833.07	500 000	500 000.00	13 970 833.07	31/03/2014
Construction of Okamatapati Class C Police Station	20 658 000	13 278 879.96	500 000	500 000.01	13 778 879.97	31/03/2017
Upgrading of Ondangwa Training Centre	46 273 000	9 207 802.85	5 500 000	5 499 999.99	14 707 802.84	31/03/2017
Construction of Otjituuo Class C Police Station	17 700 000	13 691 692.78	500 000	452 000.00	14 143 692.78	31/03/2014
Construction of Eiseb Block Sub-Police Station	25 226 000	13 016 164.55	5 308 000	5 308 000.00	18 324 164.55	31/03/2016
Construction of Aminus Class C Police Station	104 400	1 000 000.00	2 047 000	1 956 000.00	2 956 000.00	31/03/2017
Installation of Fuel Tanks and Pumps	33 989 000	15 737 029.82	9 000 000	9 000 000.00	24 737 029.82	31/03/2017
Construction of Oshikuku Class C Police Station	36 400 000	2 000 000.00	5 500 000	4 160 200.00	6 160 200.00	31/03/2017

Capital projects

Name of project	Approved total budget	Actual expenditure as at 31/03/2014	Approved budget 2014/2015	Actual expenditure 2014/2015	Total expenditure up to 31/03/2015	Expected year of completion
Construction of Omusati Regional Headquarters	43 305 000	5 303 611.23	15 000 000	14 999 999.39	20 303 610.62	31/03/2016
Construction of Caprivi Regional Headquarters	43 305 000	6 304 900.58	15 000 000	15 000 000.00	21 304 900.58	31/03/2017
Construction of Hardap Regional Headquarters	43 305 000	6 304 999.40	8 800 000	8 800 000.00	15 104 999.40	31/03/2017
Construction of Oshikoto Regional Headquarters	164 000 000	9 570 779.82	45 000 000	52 900 000.00	62 470 779.82	31/03/2017
Construction - Karasburg Police Station	34 066 000	10 050 393.42	10 000 000	10 000 000.00	20 050 393.42	31/03/2016
Construction of Otjomuise Class B Police Station	42 431 000	9 879 373.08	13 000 000	13 000 000.00	22 879 373.08	31/03/2017
Purchase of Farms	45 000 000	2 800 000.00	10 500 000	-	2 800 000.00	31/03/2017
Construction of Etayi Police Station	44 430 000	5 429 022.43	14 100 000	14 100 000.00	19 529 022.43	31/03/2017
Construction of Ncaute Police Station	44 860 000	5 430 000.00	15 500 000	15 500 000.00	20 930 000.00	31/03/2017
Construction of Kuisebmond Police Station	39 889 000	2 529 999.55	1 000 000	142 200.00	2 672 199.55	31/03/2017
Construction and Upgrade of Police Cells Countrywide	47 000 000	15 675 642.80	10 000 000	10 000 000.01	25 675 642.81	31/03/2017
Construction of Oshana Regional Headquarters	41 800 000	1 800 000.00	4 100 000	3 612 211.39	5 412 211.39	31/03/2017
Construction of Israel Patrick Iyambo College	39 656 000	11 368 992.01	5 500 000	5 500 000.00	16 868 992.01	31/03/2017
Construction of Additional Offices within the National Headquarters	252 439 000	24 999 999.98	40 000 000	40 000 000.00	64 999 999.98	31/03/2016
Construction of Omega Class C Police Station	44 430 000	5 425 989.52	15 000 000	15 000 000.00	20 425 989.52	31/03/2017
Generators to all Police Stations	25 000 000	12 291 676.72	5 000 000	5 000 000.00	17 291 676.72	31/03/2016
Construction of Okangwati Police Station	44 430 000	6 429 950.00	15 000 000	15 000 000.00	21 429 950.00	31/03/2016
Epako Class B Police Station	41 000 000	2 500 000.00	3 000 000	2 857 000.00	5 357 000.00	31/03/2017
Noordoewer Class C Police Station	39 500 000	499 417.48	2 000 000	1 480 100.00	1 979 517.48	31/03/2016

Capital projects

Name of project	Approved total budget	Actual expenditure as at 31/03/2014	Approved budget 2014/2015	Actual expenditure 2014/2015	Total expenditure up to 31/03/2015	Expected year of completion
Greenwell Matango Class C Police Station- Caprivi	44 000 000	2 499 976.83	2 400 000	2 400 000.00	4 899 976.83	31/03/2018
Construction of Ongha Class C Police Station	40 000 000	6 716 507.45	6 000 000	3 360 000.00	10 076 507.45	31/03/2016
Construction of Nkurenkuru Class C Police Station	42 500 000	1 497 882.19	10 000 000	10 000 000.00	11 497 882.19	31/03/2017
Construction of Babylon Class C Police Station	41 000 000	2 496 127.92	3 500 000	906 000.00	3 402 127.92	31/03/2016
Windhoek Regional HQ - Additional Offices	43 500 000	10 499 838.89	4 500 000	3 229 900.02	13 729 738.91	31/03/2017
Construction of Mpungu Class C Police Station	35 000 000	2 499 773.65	3 000 000	2 820 000.00	5 319 773.65	31/03/2017
Construction of Kavango West Regional Regional Headquarters	52 000 000	-	3 000 000	2 620 000.00	2 620 000.00	31/03/2018
Construction of Onesi Class C Police Station	25 800 000	-	1 500 000	-	-	31/03/2017
Construction of Kunene Regional Headquarters	43 000 000	-	1 000 000	-	-	31/03/2016
Acquisition of Police Patrol Boat	14 000 000	-	9 000 000	7 000 000.00	7 000 000.00	31/03/2017
Construction of Chinchimane Class C Police Station	38 000 000	-	1 000 000	-	-	31/03/2018
Maintenance of property abroad	9 360 000	-	7 000 000	-	-	31/03/2017
Construction of Forensic Laboratory	130 000 000	-	7 000 000	6 239 947.07	6 239 947.07	31/03/2018
Total	3 176 814 400	1 236 107 522.20	567 915 000	567 884 187.47	1 803 991 709.67	

2.3 Compensation Payments (Valid Claims against the State)

The Accounting Officer reported that a total amount of N\$ 2 389 615.01 was spent for compensation payments to third parties due to unlawfull arrests or search, damage and motor vehicle accidents. Furthermore, the Accounting Officer reported that there are pending registered Civil claims against the Government with a total amount of N\$ 61 358 697.53.

2.4 Bursary and study assistance

During the financial year under review, the Department paid bursaries and study assistances for staff members to various institutions as follows:

Institution	Amount
	N\$
Polytechnic of Namibia	919 429.00
Southern Business School	396 865.00
University of Namibia	336 707.80
Institute of Open Learning	11 550.00
International University of Management	484 368.12
Monitoronic Success College	216 700.00
Total	2 365 619.92

2.5 Aircraft

The Department incurred expenditure on various aircrafts as follow:

Expenditure	Amount
	N\$
Fuel	1 132 254.55
Maintenance	1 727 294.79
Others (repair etc)	713 4.16
Total	2 866 683.50

2.6 Lifestock

The Ministry had the following livestock on hand as at 31 March 2015:

List of live stock	Total on hand as at 31/03/2015	Market Value
		N\$
Goat	7	3 500
Dogs	52	614 945
Horses	17	42 590
Cattle	42	1 260

2.7 Vehicle Accidents

The Accounting Officer reported a total of six hundred and seven teen (617) motor vehicle accidents during the financial year under review with estimated damages of N\$ 9 857 957.36, whereby one hundred and forty nine (149) were repaired at a total cost of N\$ 1 548 789.53 and four hundred and sixty eight (468) still to be repaired at an estimated cost of N\$ 8 252 218.96.

2.8 Losses through irregularities by persons employed by the Government

The Accounting Officer reported fifty seven (57) cases of losses through irregularities by persons employed by the Government during the financial year under review involving a total amount of N\$ 170 688.83. A total amount of N\$ 2 090.01 for sixteen (16) cases was recovered during the financial year under review and a total amount of N\$ 168 598.82 for forty one (41) cases still pending. Furthermore, the Accounting Officer reported ten (10) other losses through irregularities with a total amount of N\$ 50 388.76.

2.9 Donation to Government

During the financial year under review, the Department received the following donations from various donors with the necessary Treasury approval:

Name of donor	Nature of donation	Value
		N\$
Mr. Dewaldt Lambertus Swartz	1 X Subaru Legacy, Model 2006	70 000.00
Erongo RED	1 X Laptop Acer, 1 X Projector	12 332.31
Anglo Gold Ashanti Namibia	3 X Computer Desktops Acer	15 000.00
Swakopmund Municipality	1 X Computer set	8 000.00
Mr. Laurence Theron	1 X Digital camera	1 500.00
Kapps Farm Neighbourhood Watch	Installation of Flood Light at Kapps Farm Police Station	1 850.00
Mrs. Ingelore Powell	1 X Scanner/Copier	800.00
Mr. Aubrey Oosthuizen	5 X Cellur Phone Nokia	2 360.00
Mr. F. Uiseb	1 X Canon Digital Camera	1 500.00
Ministry of Environment and Tourism	8 X Air conditioners	47 120.00
Office of the Prime Minister	16 X Drums of fuel	56 160.00
Northland Medical Practice	1 X Water Cooler/ Dispenser	1 215.00
Mr. Lukas Nguhange	5X Chairs, 2X Tables, 1 X High Back Chair	3 680.00
First National Bank – Kavango Region	2X HP Laptop, 2X Fuji Films Camera	19 999.65
Namdeb Diamond Corporation (Pty)	15 X Bicycles, 15 X Helmets (Adult)	38 970.00
Family Garden Investment Group	1X Computer Desktop Monitor, 1X Printer/Fax/Copier, 2X Mega Phones, 25xTag Bags, 4 X LCD 3 Cell and Cash N\$ 1 000	6 646.00
Nicci Theron	1X Digital Camera, 1X Carry Bag, 1X Memory Stick, 1X 4 in 1 Printer Canon, 1XPrinter Cable	4 179.00
Total		291 311.96

2.10 Tender Board exemptions (See paragraph 1.5.4)

The Accounting Officer reported the following exemptions from normal Tender procedures:

Exemption No	Description	Approved exemption	Actual expenditure	Difference
		N\$	N\$	N\$
E1/23-1/2014	Annual exemption	382 793 760.00	382 793 760.00	-
E1/23-2/2014	Purchasing of Baseball caps and t-shirts	900 000.00	1 313 550.00	(413 550.00)
E1/23-4/2014	SARPCCO Annual general meeting. Accommodation and meals for hosting SADC Chiefs of Police meeting	1 414 313.94	354 545.00	1 059 768.94
E1/23-5/2014	Purchasing of tents	4 002 000.00	4 002 000.00	-
E1/23-8/2014	Purchasing of operational and office wear uniform fabric	11 139 000.00	10 056 800.00	1 082 200.00
E1/23-9/2014	Purchasing of winter coats	1 050 000.00	1 050 000.00	-
E1/23-10/2014	Purchasing of t-shirts	460 000.00	700 208.00	(240 208.00)
E1/23-15/2014	Purchasing of pantyhose	195 500.00	254 150.00	(58 650.00)
E1/23-17/2014	Purchasing of camouflage materials	4 000 000.00	3 101 750.00	898 250.00
E1/23-18/2014	Purchasing of executive off road vehicle for Office of the Inspector-General	1 300 000.00	1 112 458.00	187 542.00
E1/23-19/2014	Purchasing and revamp of office of the Inspector- General, Human Resources, Board room and Interpol office	650 000.00	328 026.99	321 973.01
E1/23-20/2014	Hosting of Namibian Police Day- February 2015	2 500 000.00	1 501 358.00	998 642.00
Total		410 404 573.94	406 568 605.99	3 835 967.95

2.11 HIV/AIDS

During the financial year under review, the Department incurred expenditure in respect of HIV/AIDS related activities as follows:

Expenditure description	Amount
	N\$
Materials designed and printed for the sport championship and distributed to sport participants	166 295.00
Materials for the commemoration of World AIDS day	178 710.00
Condoms for distribution to members of the force in all fourteen (14) regions	39 295.50
Total	384 300.50

2.12 Suspense Accounts

Fifteen (15) suspense accounts had outstanding balances at the end of the financial year, seven (7) with debit and eight (8) with credit balances.

Details	Balance Debit/(Credit)
	N\$
Receipt suspense	129 639.66
S&T Advance Suspense Account	6 886 060.92
Rejection Account	(387 768.34)
Bills payable	(4 665 353.23)
Electronic Fund Transfer Clearing Account	830 806.32
Taxcode	(371 858.63)
Debt Establishment	(343 812.77)
Special Field Force	(433 091.45)
Social Security	1 100.00
Namibian Police Assistance Fund	(28 245.25)
Pension funds	(12 377.75)
Ondangwa Council Build Together	(2 533.58)
National Housing Enterprise	9 902.15
Standard Bank (Windhoek)	2 526.93
Agri Bank	300.00

WINDHOEK, 21-10-2015

**TP KAMATI
ACCOUNTING OFFICER**