



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 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 Safety and Security: Department of Police 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.

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

WINDHOEK, April 2017

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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 without 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)

**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 2016**

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 2016 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 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 2016. These financial statements comprise 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.

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

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

Although Treasury approvals were obtained to utilise certain expected savings for the defrayal of excess expenditure through virements during the year, four (4) subdivisions were exceeded by an amount of N\$ 447 056.13, which is unauthorised in terms of Section 6(a)(iii) of the State Finance Act, 1991.

It is recommended that the Accounting Officer should put measures in place to avoid overspending 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.

1.4.2 Exemptions from normal Tender procedures

The following approved exemption was exceeded as follows:

Exemption number	Description	Approved exemption	Actual expenditure	Difference
E1/23-1/2015	Annual exemption for purchasing of goods and services	N\$ 457 120 126.00	N\$ 542 332 131.80	N\$ (85 212 005.80)

It is recommended that the Accounting Officer should put control mechanisms in place to ensure that approved exemptions are not exceeded. Furthermore, in the case of unforeseen circumstances which may lead to exceeding approved exemption amount (e.g. inflation, increase in demand etc) additional exemption should be requested from the Tender Board.

The Accounting Officer should explain the above difference.

Management comment

In her response on the draft report, the Accounting Officer indicated that the actual expenditure for the said Tender included expenditure for A-Tenders and F-Tenders. The Department is still busy compiling the amounts spend on each expenditure authorised and will be submitted as soon as it is ready.

1.5 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.

1.6 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 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 Safety and Security: Department of Police as at 31 March 2016, 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, April 2017



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

Service	2015/2016				2014/2015	
	Authorized expenditure	Actual expenditure	Under expenditure / (excess)	Percentage	Actual expenditure	
N\$	N\$	N\$	N\$	%	N\$	
01. Administration:						
Original budget	246 689 000					
Less: Virement	(46 616 000)	200 073 000	186 433 145.59	13 639 854.41	6.82	152 922 886.35
02. Combating of Crime:						
Original budget	3 310 390 000					
Plus: Virement	97 843 600	3 408 233 600	3 379 099 400.15	29 134 199.85	0.85	2 978 740 431.71
03. Training:						
Original budget	133 946 000					
Less: Virement	(3 437 500)	130 508 500	116 481 777.19	14 026 722.81	10.75	169 933 791.46
04. Special Field Force:						
Original budget	461 739 000					
Plus: Virement	39 253 800	500 992 800	490 980 468.03	10 012 331.97	2.00	445 505 803.55
05. VIP Security Division:						
Original budget	376 695 000					
Plus: Virement	86 964 900	463 659 900	435 224 664.38	28 435 235.62	6.13	359 609 924.04
06. Signal Unit:						
Original budget	189 343 000					
Less: Virement	(28 511 000)	160 832 000	142 617 844.65	18 214 155.35	11.32	160 076 734.45
07. National Forensic Science institute:						
Original budget	27 824 000					
Plus: Virement	7 439 100	35 263 100	25 656 536.76	9 606 563.24	27.24	23 470 643.81
08. VIP Security/ Police and Attache:						
Original budget	26 053 000					
Less: Virement:	(9 780 900)	16 272 100	12 113 619.10	4 158 480.90	25.56	-
Total		4 915 835 000	4 788 607 455.85	127 227 544.15	2.59	4 290 260 215.37

1.2 Standard subdivisions

Subdivision	2015/2016			2014/2015
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	2 796 927 700	2 737 292 974.87	59 634 725.13	2 319 912 190.07
002. Employer's contribution to staff's pension fund	347 807 000	342 087 204.98	5 719 795.02	293 419 611.72
003. Other conditions of service	52 388 000	29 042 071.77	23 345 928.23	17 701 407.98
005. Employers' contribution to social security commission	4 445 300	(241.22)	4 445 541.22	-
Total	3 201 568 000	3 108 422 010.40	93 145 989.60	2 631 033 209.77
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	121 320 000	108 536 233.54	12 783 766.46	90 633 871.21
022. Materials and supplies	164 158 000	161 681 606.91	2 476 393.09	194 502 981.78
023. Transport	186 152 500	179 891 103.23	6 261 396.77	171 817 236.99
024. Utilities	118 314 000	113 936 508.46	4 377 491.54	99 087 811.37
025. Maintenance expenses	10 041 800	9 842 098.17	199 701.83	5 637 007.86
026. Property rental and related charges	1 020 800	1 020 758.77	41.23	886 000.00
027. Other services and expenses	66 350 000	63 323 283.74	3 026 716.26	59 200 353.33
Total	667 357 100	638 231 592.82	29 125 507.18	621 765 262.54
Current expenditure: Subsidies, grants and other transfers				
041. Membership fees and subscriptions:International	24 179 900	24 142 372.04	37 527.96	20 368 479.63
044. Individual and non-profit organisations	5 000 000	4 863 306.77	136 693.23	4 980 525.72
Total	29 179 900	29 005 678.81	174 221.19	25 349 005.35
Total: Current expenditure	3 898 105 000	3 775 659 282.03	122 445 717.97	3 278 147 477.66
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	42 882 000	42 322 588.31	559 411.69	35 731 622.65
102. Vehicles	255 603 000	253 166 640.28	2 436 359.72	276 762 492.84
103. Operational equipment, machinery and plants	71 597 000	69 862 693.69	1 734 306.31	131 769 442.05
Total	370 082 000	365 351 922.28	4 730 077.72	444 263 557.54
Total: Operational expenditure	4 268 187 000	4 141 011 204.31	127 175 795.69	3 722 411 035.20
Development:				
Capital expenditure: Acquisition of assets				
103. Operational equipment, machinery and plants	22 000 000	22 000 000.00	-	7 000 000.00
107. Construction, renovation and improvement	625 648 000	625 596 251.54	51 748.46	560 849 180.17
Total: Development expenditure	647 648 000	647 596 251.54	51 748.46	567 849 180.17
GRAND TOTAL	4 915 835 000	4 788 607 455.85	127 227 544.15	4 290 260 215.37

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2015/2016	More/(Less) than estimated	Actual revenue 2014/2015
	N\$	N\$	N\$	N\$
Private telephone calls	-	-	-	1 067 384 .18
Miscellaneous	360 000	1 601 178.42	1 241 178.42	1 227 734.15
Departmental fines	4 000	172 651.87	168 651.87	100 759.89
Lost equipment and stores	85 000	75 998.55	(9 001.45)	81 654.23
Copies of plans	755 000	1 154 784.25	399 784.25	8 120.00
Traffic control	6 100 000	7 039 905.00	939 905.00	6 948 375.00
Mortuary fees	20 500	17 780.00	(2 720.00)	13 750.00
Total	7 324 500	10 062 298.09	2 737 798.09	9 447 777.45

1.4 Notes to the financial statements**1.4.1 Appropriation account: Explanations of variations exceeding 2% between the authorized and actual expenditure****Underexpenditure****Main Division 01 - Administration: (N\$ 13 639 854.41- 6.82%)**

The underexpenditure is caused by the implementation of promotion which was late due to the vetting process.

Main Division 03 -Training: (N\$ 14 026 722.81- 10.75%)

It is caused by some DSA claims and invoices which were processed on 30 and 31 March 2016 but were cancelled.

Main division 05 - VIPS Security: (N\$ 28 435 235.62- 6.13%)

The underexpenditure is prompted by DSA claims and some invoices which were processed on 30 and 31 March but were cancelled. Some members who qualified for remoteness/ hardship allowances were not paid due to duty stations which are not yet defined on the payroll system.

Main division 06 – Signal Unit: (N\$ 18 214 155.35- 11.32%)

The underexpenditure is due to the unavailability of qualified candidates and high staff turnover.

Main division 07 – Forensic Science Institute: (N\$ 9 606 563.24 - 27.24%)

The underexpenditure is due to the unavailability of qualified candidates.

Main division 08 – Attaché: (N\$ 4 158 480.90 - 25.56%)

Some members who were supposed to be deployed on Police Attaché mission could not go due to letters of agreement which were not yet finalized.

1.4.2 Revenue: Explanations of variations exceeding N\$ 200 000 between estimated and actual revenue

Miscellaneous revenue (N\$ 1 241 178.42)

An amount of miscellaneous revenue was collected from funds recovered from payroll transactions, repayment of debts belonging to the previous financial years, replacement of police certificate and uniform ribbons, services rendered by the Namibian Police Helicopter, renting of Nampol training college hall and shooting range, and payment of certificates of second hand goods.

Copies of plans (N\$ 399 784.25)

This revenue generated from charging the copies of statement of witnesses, copies of accident report, copies of sketch plan and copies of post mortem report. The department has also introduced the control measures by charging private photo copies and sending private faxes, therefore, more revenue was collected.

Traffic Control (N\$ 939 905)

More applications for road worthy and certificates of competency were received and thus more revenue was generated.

2. GENERAL INFORMATION

2.1 Bank Accounts

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

Name of account	Banking Institution	Balance at 31 March 2016
Namibia High Commission – Pretoria, RSA	FNB	R 395 236.65
Namibian Police Petty Cash Main Account	Standard Bank	N\$ 892 648.09
Traffic Law Enforcement Support Account	Standard Bank	N\$ 5 906 017.86
Namibian Police Forensic Account	Nedbank	N\$ 200 026.77
Namibia High Commission: Harare, Zimbabwe	Stanbic Bank	USD 110 566.93
Consulado Da Rep. Da Namabia-Ondjiva	BFA	USD 53 587.36

2.2 Capital projects

During the financial year under review, the Department operated the following development projects:

Name of project	Approved total budget N\$	Total expenditure as at 31/03/2015 N\$	Approved appropriation 2015/2016 N\$	Actual expenditure 2015/2016 N\$	Total expenditure as at 31/03/2016 N\$	Expected year of completion
Police Station Upgrading	980 996 000	547 269 873.00	104 432 800	104 432 679.52	651 702 552.52	31 March 2018
Construction of Police Accommodation (Housing Various Centre)	851 125 000	491 681 702.96	84 545 900	84 541 468.69	576 223 171.65	31 March 2018
Rehabilitation and Renovation of Police Facilities	106 215 000	78 311 064.09	10 000 000	9 996 038.59	88 307 102.68	31 March 2018
Construction P. J. Kaundu Training Centre	104 219 000	46 208 688.86	3 024 100	3 024 064.83	49 232 753.69	31 March 2018
Upgrading of Ruben Danger Ashipala Training Centre Ondangwa	51 874 000	14 707 802.84	3 750 000	3 750 000.00	18 457 802.84	31 March 2018
Construction of Eiseb Block Sub-Police Station	-	18 324 164.55	1 074 000	1 073 997.60	19 398 162.15	31 March 2018
Construction of Aminus Class C Police Station	83 697 000	2 956 000.00	500 000.00	500 000.00	3 456 000.00	31 March 2018
Installation of Fuel Tanks and Pumps	4 398 900	24 737 029.82	4 550 000	4 550 000.00	29 287 029.82	31 March 2018
Construction of Oshikuku Class C Police Station	93 809 000	6 160 200.00	251 000	250 959.91	6 411 159.91	31 March 2018
Construction of Omusati Regional Headquarters	55 034 000	20 303 610.62	13 608 000	13 608 000.00	33 911 610.62	31 March 2018
Construction of Zambezi Regional Headquarters	48 432 000	21 304 900.58	22 975 000	22 961 423.40	44 266 323.98	31 March 2018
Construction of Hardap Regional Headquarters	56 267 000	15 104 999.40	25 973 800	25 972 263.12	41 077 262.52	31 March 2018
Construction of Oshikoto Regional Headquarters	186 705 000	62 470 779.82	59 279 500	59 275 861.37	121 746 641.19	31 March 2018
Construction - Karasburg Police Station	34 066 000	20 050 393.42	5 592 000	5 592 000.00	25 642 393.42	31 March 2016
Construction of Ojjomuise Class B Police Station	64 490 000	22 879 373.08	20 625 000	20 625 000.00	43 504 373.08	31 March 2018
Purchase of Farms	-	2 800 000.00	9 750 000	9 750 000.00	12 550 000.00	31 March 2018
Construction of Etayi Police Station	62 491 000	19 529 022.43	20 625 000	20 618 360.30	40 147 382.73	31 March 2018
Construction of Neaute Police Station	51 506 000	20 930 000.00	19 225 000	19 225 000.00	40 155 000.00	31 March 2018
Construction of Kuisebmond Police Station	-	2 672 199.55	150 000	148 248.39	2 820 447.94	31 March 2018
Construction and Upgrade of Police Cells Countrywide	70 000 000	25 675 642.81	4 000 000	4 000 000.00	29 675 642.81	31 March 2018
Construction of Oshana Regional Headquarters	77 471 000	5 412 211.39	47 300	47 233.81	5 459 445.20	31 March 2018
Construction of Israel Patrick Iyambo College	93 583 000	16 868 992.01	3 250 000	3 240 271.06	20 109 263.07	31 March 2018
Construction of Additional Offices within the National Headquarters	389 132 000	64 999 999.98	40 642 000	40 642 000.00	105 641 999.98	31 March 2018
Construction of Omega Class C Police Station	50 603 000	20 425 989.52	27 602 200	27 600 795.61	48 026 785.13	31 March 2018

Name of project	Approved total budget	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
Generators to all Police Stations	N\$ 25 000 000	N\$ 17 291 676.72	N\$ 1 250 000	N\$ 1 249 833.96	N\$ 18 541 510.68	31 March 2018
Construction of Okangwati Police Station	59 384 000	21 429 950.00	21 864 960	21 864 902.55	43 294 852.55	31 March 2018
Epako Class B Police Station	-	5 357 000.00	2 670 000	2 670 000.00	8 027 000.00	31 March 2018
Noordoewer Class C Police Station	-	1 979 517.48	1 100 000	1 100 000.00	3 079 517.48	31 March 2018
Greenwell Matango Class C Police Station- Caprivi	-	4 899 976.83	3 000 000	3 000 000.00	7 899 976.83	31 March 2018
Construction of Ongha Class C Police Station	-	10 076 507.45	2 050 000	2 045 627.37	12 122 134.82	31 March 2018
Construction of Nkurenkuru Class C Police Station	118 466 000	11 497 882.19	4 950 000	4 950 000.00	16 447 882.19	31 March 2018
Construction of Babylon Class C Police Station	73 869 000	3 402 127.92	2 732 900	2 732 849.00	6 134 976.92	31 March 2018
Construction of Mpungu Class C Police Station	-	5 319 773.65	3 430 520	3 430 510.66	8 750 284.31	31 March 2018
Construction of Kavango West Regional Headquarters	-	2 620 000.00	500 000	499 946.29	3 119 946.29	31 March 2018
Construction of Kunene Regional Headquarters	-	-	4 010 400	4 010 400.00	4 010 400.00	31 March 2018
Acquisition of Police Patrol Boat	84 000 000	7 000 000.00	22 000 000	22 000 000.00	29 000 000.00	31 March 2017
Construction of Chinchimane Class C Police Station	-	-	495 820	495 820.00	495 820.00	31 March 2018
Construction of Forensic Laboratory	281 664 000	6 239 947.07	12 120 800	12 120 795.51	18 360 742.58	31 March 2018
Construction of Housing Accommodation at Border Post and Oupost	390 000 000	-	80 000 000	79 999 900.00	79 999 900.00	31 March 2018
Total	4 588 087 000	1 668 899 000.04	647 648 000	647 596 251.54	2 316 495 251.58	

2.3 Compensation Payments (Valid Claims against the State)

The Accounting Officer reported that a total amount of N\$ 2 327 939.15 was spent for compensation payments to third parties due to civil claims against the State.

2.4 Miscellaneous Revenue

The following miscellaneous revenue was collected during the financial year under review:

Description	Amount
	N\$
Police Helicopter	717 992.55
Duplicate of police certificates	500.00
Medal ribbons	80.00
Government Institution Pension Fund	147 016.72
Salary refunds for previous financial year	20 024.65
Hiring of police shooting ranges	630.00
Post-mortem report for previous financial year	80.00
Surplus	761.45
Refund for unused S& T cash from regions	9 551.60
Renewal of second-hand good certificates	12 765.45
Traffic escort	87 800.00
Sales of found items	67.00
Payroll transactions	461 751.20
Debit acceptance	134 458.30
DSA reverse	4 244.00
Build together	2 533.58
Manual cheques	921.92
Total	1 601 178.42

2.5 Bursary and study assistance

During the financial year under review, the Department provided study assistance amounting to N\$ 6 171 012.82 for staff members to pursue their studies at various institutions of higher learning.

2.6 Aircraft

The Accounting Officer reported the following expenditure on various aircrafts as follows:

Description	Amount
	N\$
Fuel	1 007 827.01
Maintenance	2 506 097.96
Others (repair etc)	326 593.09
Total	3 840 518.06

An income to the amount of N\$ 1 014 815.44 was received in respect of the renting/hiring of the aircraft.

2.7 Livestock

The Accounting Officer reported the following livestock as at 31 March 2016:

Description	Balance on hand as at 31/03/2016	Market value
		N\$
Goats	43	21 500
Dogs	43	247 500
Horses	34	17 000
Cattle	75	600 000

2.8 Vehicle Accidents

The Accounting Officer reported a total of nine hundred and seven (907) motor vehicle accidents during the financial year under review with an estimated cost of N\$ 9 146 028.82. One hundred and eighty nine (189) vehicles were repaired at a total cost of N\$ 1 886 222.89 while seven hundred and four (704) are still to be repaired and fourteen (14) were written off at an amount of N\$ 429 009.70.

2.9 Losses: Irregularities by persons employed by the Government

The Accounting Officer reported thirty-eight (38) cases of losses through irregularities by persons employed by the Government during the financial year under review to the amount of N\$ 290 501.18. A total amount of N\$ 13 843.54 for ten (10) cases was recovered during the financial year under review and a total amount of N\$ 276 657.64 for twenty eight (28) cases were still pending.

2.10 Donations 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	Amount
		N\$
United Nations Offices on Drugs and Crime (UNODC)	DVD, Carry Bags, USB and Flash Drives	23 420.63
Ministry of Environment and Tourism	2x Double Cab Land Cruiser (4X4)	1 028 770.10
Rauco Auto Manufactures (Pty)Ltd	1 x Canon Printer 3 in 1	740.00
Swakopmund Municipality	10 x Torches	1 590.00
Omukwetu Investment CC	1 x LG Television	10 000.00
Ruben Danger Ashipala Police TC Canteen Club.	2 x Laptop Acer	14 599.80
	3 x PC Acer	14 999.70
	2 x Projector Acer	11 399.80
	1 x HDD Seagate Backup	1 699.90
	3 x Monitor Acer	4 499.70
	1 x MFP- Samsung Scanner	5 299.90
Diamond Manfutures Association	1 x Acer spire	7 499.81
Pupkewitz Toyota Windhoek	1 x Single Cab 2.4 Land Cruiser	472 501.35
Ohorongo Cement	6 x Bicycles	10 995.00
Out of Afrika Art Gallery	60 x Reflex Jackets	7 200.00
Exus Civils (PTY)	Water pipe line, tap, and connection	9 240.12
Total		1 624 455.81

2.11 Tender Board exemptions

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

Exemption number	Description	Approved exemption	Actual expenditure	Difference
		N\$	N\$	N\$
E1/23-1/2015	Annual exemption for purchases of goods and services	457 120 126.00	542 332 131.80	(85 212 005.80)
E1/23-4/2015	Service for cut, make and trim of police uniform pieces	5 000 000.00	3 219 310.01	1 780 689.99
E1/23-2/2015	Purchasing of pantyhose	1 035 000.00	651 000.00	384 000.00
E1/23-12/2015	Consultant to develop, draft and implement a national integrated crime combating strategy	2 400 000.00	-	2 400 000.00
E1/23-5/2015	Purchase of various police vehicle	251 051 884.66	250 976 241.01	75 643.65
Total		716 607 010.66	797 178 682.82	(80 571 672.16)

2.12 Wellness

During the financial year under review, the Department incurred expenditure towards wellness activities amounting N\$ 219 128.

2.13 Suspense accounts

Sixteen (16) suspense accounts had outstanding balances at the end of the financial year, seven (7) with debit and nine (9) with credit balances.

Details	Balance Debit/(Credit)
	N\$
Receipt suspense	7 756.37
RD Cheques	156.25
S&T Advance Suspense Account	3 380 747.64
Rejection Account	(2 112 905.45)
Bills payable	(3 273 032.35)
Social Security	(17 556.05)
Taxcode	(75 639.97)
Electronic Fund Transfer Clearing Account	1 145 895.08
Namibian Police Assistance Fund	(28 749.53)
Pension funds	(55 056.98)
Ondangwa Council Build Together	179.76
Standard Bank (Windhoek)	(3 640.22)
First National Bank (Windhoek)	4 095.00
Bank Windhoek	4 300.00
Debt Establishment	(32 811.61)
Special Field Force	(415 975.89)

WINDHOEK 21-10-2016

COMMISSIONER (RTD) TP KAMATI
ACCOUNTING OFFICER

