



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

MINISTRY OF FINANCE

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 Finance 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, June 2016

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF FINANCE
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 Finance 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 Section 27(1) of the State Finance Act, 1991 (Act 31 of 1991), as amended.

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

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

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

The financial statements, notes to the financial statements and general information supplied 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 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

The assistance and co – operation of the management and staff of the Ministry of Finance during the audit is appreciated.

1.5 KEY AUDIT FINDINGS

1.5.1 Unauthorized expenditure

The following unauthorized 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 (Act 31 of 1991):

The total budget of the Ministry was exceeded with a total amount of N\$ 15 156 368.83 (0.44%), which is unauthorized in terms of Section 6(a)(i) of the Act.

Nine (09) main divisions were exceeded with a total amount of N\$ 26 490 717.96. These excesses are unauthorized in terms of Section 6(a)(ii) of the Act.

Although Treasury authorization was obtained to utilize certain expected savings for the defrayal of expenditure by way of virements during the year, thirty (30) operational subdivisions were exceeded by a total amount of N\$ 42 171 544.54. These excesses are unauthorized in terms of Section 6(a)(iii) of the Act.

Furthermore, the approved budget for the following subdivisions and main division were having negative amounts as follows:

Description	Authorized expenditure	Actual expenditure	Difference
	N\$	N\$	N\$
Other Conditions of service	(180 200)	2 262 996.98	(2 443 196.98)
Membership fees: Domestic	(20 000)	1 561.41	(21 561.41)
Public private partnership	(1 047 000)	80 232.44	(966 767.56)

It is recommended that the Accounting Officer should ensure that the approved budget is not exceeded and should explain the negative amounts reflected in the budget.

Management comment

In her response on the draft report, the Accounting Officer indicated that the main causes of the overspending is attributed to an unfortunate human error in the whole virement process not computed on time that resulted in some budget items reflecting savings after virements were viremented whilst insufficient funds occurred in those items.

1.5.2 Virements

Differences were noted between virements authorised by Treasury and the virements reflected in the Appropriation Account as follows:

Main division	Appropriation account	Authorized virements	Difference
	N\$	N\$	N\$
04: State Revenue	(58 075 762)	(58 581 762)	(506 000)
06: Customs and Excise	(9 657 200)	(9 944 200)	(287 000)
10: Budget Management and Control	104 615 000	105 371 000	756 000
12: Asset, Cash and Debt	38 046 962	(31 746 962)	(6 300 000)
13: Information Technology	(21 475 000)	(16 175 000)	5 300 000

Management comment

In her response on the draft report, the Accounting Officer indicated that the Ministry takes note of the recommendation and will devise means to correct the problem caused by adjustments caused by this variances.

1.5.3 Differences between virement recorded in the Appropriation Account and General Ledger

The following differences between the virements reflected in the appropriation account and general ledger were detected:

Main Division	Appropriation account	General ledger	Differences
	N\$	N\$	N\$
02. Administration	3 714 236	20 215 236	(16 501 000)
06. Customs and Excise	9 657 200	19 657 200	(10 000 000)

It is therefore recommended that the Accounting Officer should provide an explanation for the differences.

Management comment

In her response on the draft report, the Accounting Officer indicated that the differences are due to some budget adjustments not posted and subsequently leading to differences in the appropriation account.

1.5.4 Subsistence advances

The subsistence advance statement submitted by the Accounting Officer indicated that not all subsistence and travelling claims were submitted within thirty (30) days after the officials returned from the trip. This practice is contrary to Treasury Instruction HB 0506.

It is recommended that the Accounting Officer should ensure that claims are submitted within thirty (30) days after return from the trip as it is clearly stated in Treasury Instruction HB 0506.

Furthermore, the Subsistence advance suspense account indicates a debit balance of N\$ 2 402 074.18 whereas the list indicates an amount of N\$ 1 247 309.05 resulting in a difference of N\$ 1 154 765.13.

It is recommended that the Accounting Officer should explain the difference and take necessary steps to clear the S&T Advance Suspense Account.

Management comment

In her response on the draft report, the Accounting Officer indicated that the Ministry takes note of the recommendation and efforts are in place to ensure the requirements of the regulations are met.

1.6 UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Finance for the 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 Finance 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 Finance as at 31 March 2015 and its 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, June 2016

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1 AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2014/2015						2013/2014
Service	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
01. Office of the Minister:						
Original budget	6 660 000					
Less: Virement	(5 542 000)	1 118 000	1 064 298.68	53 701.32	4.80	2 042 812.71
02. Administration:						
Original budget	148 767 000					
Less: Virement	(3 714 236)	145 052 764	143 855 733.78	1 197 030.22	0.83	138 672 980.84
03. Internal Audit:						
Original budget	7 581 000					
Less: Virement	(2 852 000)	4 729 000	5 109 260.51	(380 260.51)	(8.04)	5 942 356.93
04. State Revenue:						
Original budget	250 986 000					
Less: Virement	(58 075 762.70)	192 910 238	200 736 038.89	(7 825 800.89)	(4.06)	181 416 012.10
05. Economic Policy Advisory Services:						
Original budget	9 487 000					
Less: Virement	(1 867 764)	7 619 236	8 389 507.14	(770 271.14)	(10.11)	6 749 043.06
06. Customs and Excise:						
Original budget	293 842 000					
Less: Virement	(9 657 200)	284 184 800	277 834 663.91	6 350 136.09	2.23	292 120 450.58
07. Public Private Partnership:						
Original budget	2 000 000					
Less: Virement	(3 047 000)	(1 047 000)	(80 232.44)	(966 767.56)	(92.34)	4 657 236.90
08. Medical Aid Scheme:						
Original budget	1 817 702 000					
Less: Virement	(16 667 000)	1 801 035 000	1 804 787 854.96	(3 752 854.96)	(0.21)	1 595 878 109.22
09. Tender Board:						
Original budget	9 178 000					
Less: Virement	(2 321 000)	6 857 000	7 106 544.00	(249 544.00)	(3.64)	7 014 069.56

ANNEXURE A (continued)

2014/2015						2013/2014
Service	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
10. Budget Management and Control:						
Original budget	326 599 000					
Plus: Virement	104 615 000	431 214 000	427 480 518.50	3 733 481.50	0.87	396 494 160.29
11. Expenditure and Financial Management:						
Original budget	43 489 000					
Less: Virement	(17 443 000)	26 046 000	32 705 256.80	(6 659 256.80)	(25.57)	26 392 551.33
12. Asset, Cash and Debt Management:						
Original budget	450 002 000					
Plus: Virement	38 046 962	488 048 962	488 316 436.04	(267 474.04)	(0.05)	501 686 647.87
13. Information Technology:						
Original budget	99 935 000					
Less: Virement	(21 475 000)	78 460 000	84 078 488.06	(5 618 488.06)	(7.16)	92 157 766.91
GRAND TOTAL	3 466 228 000	3 481 384 368.83	(15 156 368.83)	(0.44)	3 251 224 198.30	

ANNEXURE A (continued)

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	358 445 961	378 976 350.80	(20 530 389.80)	347 275 950.67
002. Employer's contribution to G.I.P.F	41 555 080	42 378 970.19	(823 890.19)	35 671 566.80
003. Other conditions of service	(180 200)	2 262 996.98	(2 443 196.98)	732 228.80
Total	399 820 841	423 618 317.97	(23 797 476.97)	383 679 746.27
Current expenditure: Goods and other services				
021. Travel and subsistence allowances	25 502 000	21 221 001.16	4 280 998.84	20 054 873.72
022. Materials and supplies	10 674 000	15 748 337.32	(5 074 337.32)	11 878 313.68
023. Transport	11 170 000	11 427 087.07	(257 087.07)	6 546 583.31
024. Utilities	55 494 764	55 814 119.37	(319 355.37)	51 567 037.05
025. Maintenance expenses	53 159 000	52 287 364.88	871 635.12	50 177 505.82
026. Property rental and related charges	2 618 000	2 899 039.37	(281 039.37)	5 142 780.12
027. Other services and expenses	161 019 020	166 393 064.25	(5 374 044.25)	174 722 902.89
Total	319 636 784	325 790 013.42	(6 153 229.42)	320 089 996.59
Current expenditure: Membership fees and subscriptions				
041. International	7 696 000	7 514 608.70	181 391.30	7 511 866.59
042. Domestic	(20 000)	1 561.41	(21 561.41)	1 600.00
Total	7 676 000	7 516 170.11	159 829.89	7 513 466.59
Current expenditure: Subsidies, grants and other transfers				
043. Contingency provision	875 732 456	868 302 549.60	7 429 906.40	855 618 189.24
044. Individuals and non-profit organisations	1 762 414 000	1 758 572 709.40	3 841 290.60	1 540 986 347.00
045. Public and departmental enterprises	-	-	-	330 115.54
Total	2 638 146 456	2 626 875 259.00	11 271 197.00	2 396 934 651.78
Total: Current expenditure	3 365 280 081	3 383 799 760.50	(18 519 679.50)	3 108 217 861.23
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	17 791 197	18 514 222.74	(723 025.74)	4 662 949.32
102. Vehicles	-	-	-	1 385 215.01
103. Operational equipment	10 187 000	8 895 449.99	1 291 550.01	59 751 758.42
Total	27 978 197	27 409 672.73	568 524.27	65 799 922.75
Lending and equity participation				
176. Equity participation: Nampower and others	17 217 722	17 217 721.07	0.93	15 266 423.17
Total	17 217 722	17 217 721.07	0.93	15 266 423.17
Total: Operational expenditure	3 410 476 000	3 428 427 154.30	(17 951 154.30)	81 066 345.92

ANNEXURE A (continued)

Subdivision	2014/2015			2013/2014
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual Expenditure
	N\$	N\$	N\$	N\$
Development:				
Capital expenditure: Acquisition of assets				
105. Feasibility studies, design and supervision	-	-	-	5 058 760.50
107. Construction, renovation and improvement	55 752 000	52 955 364.74	2 796 635.26	56 881 230.65
Total: Development expenditure	55 752 000	52 955 364.74	2 796 635.26	61 939 991.15
GRAND TOTAL	3 466 228 000	3 481 382 519.04	(15 154 519.04)	3 251 224 198.30

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2014/2015	More/(Less) than estimate	Actual revenue 2013/2014
	N\$	N\$	N\$	N\$
Members' contribution to Government				
Employees Medical Aid Scheme	278 214 691.52	309 279 452.89	31 064 761.37	261 455 895.19
Re-deposit of unclaimed cheques	-	-	-	7 282 860.76
Sale of tender documents	1 631 073.00	3 808 960.00	2 177 887.00	2 355 285.00
Unclaimed Cheques	-	8 489 550.63	8 489 550.63	8 959 251.07
Auction sales (Customs)	23 519.00	488 285.85	464 766.85	5 299 756.80
Warehouse rent (Customs)	105 652.00	199 138.22	93 486.22	81 043.24
Collateral losses	1 000.00	96 450.00	95 450.00	293 671.02
Special attendance	714 340.00	794 692.60	80 352.60	717 301.60
Miscellaneous	51 528 865.50	450 708.96	(51 078 156.54)	79 169 956.45
Export Levy (Customs)	7 043 924.00	8 595 443.75	1 551 519.75	7 050 559.67
Additional Duty (Customs)	8 075 545.00	2 032 403.53	(6 043 141.47)	2 966 071.53
Licence Fees (Customs)	22 957.00	13 100.00	(9 857.00)	(131 032.60)
Guarantee Levy Payments	2 000 000.00	-	(2 000 000.00)	-
TOTAL	349 361 567.02	334 248 186.43	15 113 380.59	375 500 619.73

1.4 Notes to the financial statements

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

(i) Underexpenditure

Main division 01 – Office of the Minister (N\$ 53 701.32 – 4.80%)

The underexpenditure in this main division is mainly due to fewer trips being undertaken by the Minister as anticipated and fewer entertainment expenses being used during the year under review.

Main division 06 - Customs and Excise (N\$ 6 350 136.09 – 2.23%)

The planned consultancies on secondary legislation were sponsored by the World Trade Organization and World Customs Organization. In addition the planned SACU meeting did not take place; hence less travels were undertaken and fewer materials were acquired than anticipated result. The Directorate planned to have teambuilding and retreats towards the end of the financial year, due to the nature of the customs activities that require manpower, some of the anticipated teambuilding exercises or retreats by some divisions did not materialize. The under spending is due to the expected increase in membership fees which did not happen as well as favorable exchange rate fluctuation.

(ii) Overexpenditure

Main division 03 – Internal Audit (N\$ 380 260 151 – 8.04 %)

The main cause of the overspending is attributed to an unfortunate internal control that was not observed that resulted in some budget items having savings after virements occurred on those items.

Main division 04 – Inland Revenue (N\$ 7 825 800.89 – 4.06%)

The main cause of the overspending is attributed to an unfortunate internal control that was not observed that resulted in some budget items having saving after virements occurred on those items.

Main division 05 – Economic Policy Advisory Services (N\$ 77014 – 10.11%)

The main cause of the overspending is attributed to an unfortunate internal control that was not observed that resulted in some budget items having savings after virements occurred on those items.

Trips and training undertaken by the directorate were fully sponsored during the year under review and one is not able to make good projections as sponsored training programs by donors are at times not predictable.

Main division 07 – Public Private Partnership (N\$ 966 767.57 – 92.34%)

The main cause of the overspending is attributed to an unfortunate internal control that was not observed that resulted in some budget items having savings after virements occurred on those items.

Main division 09 – Tender Board (N\$ 249 544.00 – 3.64)

The main cause of the overspending is attributed to an unfortunate internal control that was not observed that resulted in some budget items having savings after virements occurred on those items.

The Public Procurement Act was to be enacted in this financial year, but it could not and hence planned sessions / workshops and training that could not materialize resulted in realised underexpenditure.

Main division 11 – Expenditure and Financial Management (N\$ 6 659 256.80 – 25.57%)

The main cause of the overspending is attributed to an unfortunate internal control that was not observed that resulted in some budget items having saving after virements occurred on those items.

Main division 13 – Information Technology (N\$ 5 618 488.06 – 7.16%)

The main cause of the overspending is attributed to an unfortunate internal control that was not observed that resulted in some budget items having savings after virements occurred on those items.

1.4.2 Departmental Revenue: Explanations of variances exceeding N\$ 100 000

(i) Under-estimated

Members' contribution to Medical Aid

The Public Service Employees Medical Aid Scheme is a voluntarily scheme and an increase in the number of members is not estimated with accuracy. During 2014/2015 financial year, the contribution on membership fees did not increase but significant increases were observed between the two newly introduced options, mainly members moving to the high option because of the benefits structure and this had a significant variance factors on the original revenue estimates.

Sale of Tender documents

The variance is largely due to an increase in prospective tenderers than expected that is as a result of the education campaigns that Tender Board had undertaken. This education campaigns can now be seen to have borne fruits as many (SME) small and medium sized enterprises and the previously disadvantaged have started to take part in the mainstream procurement of goods and services process of Government:

Auction sales

The auction sales collections depend on the number of detained goods and the price value upon auction. In the financial year under review, no auctions took place for the reasons that most of the detained goods' legal status are under investigation.

Export Levy

An export levy was introduced to discourage the exportation of some specified locally produced commodities for the purpose of promoting value addition. Increase in demand, due to hides and skins, exported to the overseas market and there is significant increase in the demand for the Namibian hides and skins. Thus, the actual revenue collected during the year under review, exceeded the estimated revenue with 22%.

Unclaimed cheque

This account contains all O/M/A unclaimed cheques. Treasury has records of all these cheques as proof to this statement.

Miscellaneous revenue

Collection on overdue revenue improved significantly because of intensive efforts embarked upon by the division which included country wide education campaigns.

(ii) Overestimated

Additional Duty (Customs)

Additional duty is levied on some specified items such as Pasta for the protection of the local infant industry. The ban of some additional duties on some items such as milk reduced the total revenue collected from the original estimate by 75%.

Guarantee Levy Payments

Government guarantees were issued by Government to (SOEs) State Owned Enterprises and other government institutions to enable those institutions to borrow from the financial institutions. Government no longer issue guarantees and therefore this item of revenue had no collection. For this reason the item will be removed from the next year's estimates.

ANNEXURE A (continued)

2. GENERAL INFORMATION

2.1 Capital projects

The following were the development projects of the Ministry:

Nature of the project	Approved total budget	Total expenditure at 31/03/2014	Approved appropriation 2014/2015	Actual expenditure 2014/2015	Total expenditure at 31/03/2015	Expected Year of completion
	N\$	N\$	N\$	N\$	N\$	
Katwitwi Border Post Housing	14 627 000	47 016 507.71	1 000 000	999 999.24	48 016 506.95	31/03/2016
Rundu Regional Revenue Office	80 640 000	3 764 336.69	1 000 000	1 000 000.00	4 764 336.69	31/03/2016
Omahenene Border Post Housing	68 321 000	9 681 565.67	6 000 000	5 910 515.24	15 529 080.91	31/03/2016
TransKalahari Border Post Housing	33 932 000	5 180 013.28	4 756 000	4 755 999.60	9 936 012.88	31/03/2016
Nationwide Renovation of MOF Facility	22 433 000	8 200 163.13	9 400 000	7 479 926.08	15 680 089.21	31/03/2016
Ariamsvlei Border Post: New Admin Facilities	6 414 000	6 086 363.53	703 000	702 999.02	6 789 362.55	31/03/2016
Office Accommodation for MOF	90 986 000	100 586 787.74	27 358 000	26 578 937.27	127 165 725.01	31/03/2016
Noordoewer Border Post: New Admin Facility	20 150 000	20 302 304.15	5 300 000	5 299 999.33	25 602 303.48	31/03/2015
Walvisbay Regional Revenue Office Additions	3 750 000	604 671.25	235 000	226 988.96	831 660.21	31/03/2014
Total	571 782 000	201 422 713.15	55 752 000	52 955 364.74	254 315 077.89	

2.2 Inspections

The Accounting Officer reported surpluses to the value of N\$ 2 118 196 and deficiencies amounting to N\$ 817 130.

2.3 HIV/AIDS activities

The Accounting Officer reported expenditure amounting to N\$ 543 375 on HIV/AIDS activities during the financial year under review.

2.4 Exemption from normal Tender Board procedures

Various Tender Board exemptions to the total amount of N\$ 271 452 557 were granted by Tender Board for the following goods and services for the financial under review:

Exemption number	Description	Exempted amount	Actual expenditure	Difference
		N\$	N\$	N\$
E1/17-05/2013	IFMS Maintenance agreement	10 140 684	5 070 342.00	5 070 342.00
E1/17-1/2014	Increase in annual tender for goods & services	250 000	-	250 000.00
E1/17-03/2014	Monitoring and evaluating integrated tax administration system.	747 500	-	747 500.00
E1/17-4/2014	Printing and delivering of mail services for IRD.	2 500 000	2 433 191.51	66 808.40
E1/17-1/2015	Annual exemption	262 110 000	115 234 584.02	146 875 415.98
E1/17-6/2014	Event Management services for customs	2 500 000	-	2 500 000.00
E1/17-1/2015	Increase in annual tender for goods & services	2 500 000	-	2 500 000.00
Total		280 748 184	122 738 117.53	158 010 066.38

2.5 Suspense accounts

The final ledger shows eighteen (18) suspense accounts with balances at the end of the financial year of which, ten (10) had debit balances and eight (8) with credit balances.

Description	Debit/(Credit)
	N\$
Receipt suspense	(1 090 691.69)
S&T advance suspense account	2 402 074.18
Bills Payable	(106 799 855.39)
Electronic fund transfer clearing account	(515 837.74)
Electronic Banking	(298 394 105.80)
Receipt suspense customs	14 201 045.05
Receipt suspense IRD	629 582 882.80
RD suspense IRD	(457 508.85)
RD cheques	44 572.04
Social Security	(1 310.04)
Salary Interface control account	46 136.13
Pension Fund: GIPF	(15 120.74)
First National Bank Windhoek	2 030.00
Debt Establishment	7.11
Customs and Excise Awards Fund	(1 000.00)
Rejection Account	1 069 788.00
SWA Building Society	3 273.94
Standard Bank Windhoek	10 322.80

2.6 Bursaries and study assistance

The Accounting Officer reported an amount of N\$ 2 441 173.66 for bursaries and study assistance for staff members during the financial year under review.

2.7 Vehicles accidents

The Accounting Officer reported seven (7) vehicle accidents with an estimated value of N\$ 246 370.19 for the year under review.

WINDHOEK, 2015-11-06

**MS. E. SHAFUDA
ACCOUNTING OFFICER**