



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

ELECTORAL COMMISSION OF NAMIBIA

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

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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 Electoral Commission of Namibia for the financial year ended 31 March 2019 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, FEBRUARY 2020

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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 to time withhold 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.
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. specified
Subsistence Advance:	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
Performance Information:	Measurement of an individual, group, organization, system or component which is collected, analysed and reported. (Includes Strategic plans, annual plans, performance agreements and personal development plans). performan ce agreements and personal development plans)
Key performance indicator (KPI):	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives.

International Standards of Supreme Audit Institutions (ISSAI):	Professional standards and best practice guidelines for public sector auditors, officially authorised and endorsed by the International Organisation of Supreme Audit Institutions (INTOSAI).
Types of Audit Opinions:	<p>Unqualified Opinion. In an unqualified report, the auditors conclude that the financial statements of your O/M/A's present fairly its affairs in all material aspects.</p> <p>Qualified Opinion. An auditor's report is qualified when there is either a limitation of scope in the auditor's work, or when there is a disagreement with management regarding application, acceptability or adequacy of accounting policies.</p> <p>Disclaimer Opinion. Auditors do not express an opinion on the financial position of a firm because they have not completed an examination of its accounts or the examination is not broad enough in scope to enable them to form an opinion.</p> <p>Adverse Opinion. The Financial statements of an O/M/A's do not fairly present its actual financial position and the required information was either not disclosed, or (if disclosed) was inadequately disclosed or was inaccurate.</p>
Reasonable Assurance	It is when the audit conclusion is expressed positively, conveying that, in the auditor's opinion, the subject matter is or is not compliant in all material respects or, where relevant, that the subject matter information provides a true and fair view, in accordance with the applicable criteria.
Limited Assurance	It is when the audit conclusion states that, based on the procedures performed; nothing has come to the auditor's attention to cause the auditor to believe that the subject matter is not in compliance with the criteria.
Direct reporting engagement	It is when an auditor measures or evaluates the subject matter against the criteria. The auditor is responsible for producing the subject matter information. The auditor selects the subject matter and criteria, taking into consideration risk and materiality. By measuring the subject matter evidence against the criteria, the auditor is able to form a conclusion.

Attestation engagement	It is when a responsible party (the entity) measures the subject matter against the criteria and presents the subject matter information, on which you, the auditor, then gather sufficient and appropriate audit evidence to provide a reasonable basis for forming a conclusion.
Subject matter	Refers to the information, condition or activity that is measured or evaluated against certain criteria.
Materiality	Materiality is the threshold above which misstatements, including omissions either individually or in the aggregate, could reasonably be expected to influence the economic decisions of users made on the basis of the financial statements.
OMAs	Office/Ministry/Agency

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
ELECTORAL COMMISSION OF NAMIBIA
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019**

1. SECTION A: FINANCIAL STATEMENTS

1.1 UNQUALIFIED AUDIT OPINION

I have audited the financial statements of the Electoral Commission of Namibia for the financial year ended 31 March 2019 provided by the Accounting Officer as attached in Annexure A. These financial statements comprise the Appropriation account, Standard subdivisions, Departmental revenue, notes to the financial statements and general information for the financial year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements of the Electoral Commission of Namibia as at 31 March 2019 are prepared, in all material respects, in accordance with Section 12 & 13 of the State Finance Act, 1991 (Act 31 of 1991) and relevant legislation.

1.2 BASIS FOR UNQUALIFIED AUDIT OPINION

I conducted my audit in accordance with International Standards for Supreme Audit Institutions. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to my audit of the financial statements in Namibia, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide an unqualified opinion.

1.3 KEY AUDIT MATTERS

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statement of the current period. I have determined that there were no key audit matters to communicate in my report.

1.4 OTHER INFORMATION

Management is responsible for the other information. My opinion on the financial statements does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. I have determined that there was no other information to communicate in my report.

2. SECTION B: COMPLIANCE AUDIT AND AUDIT OF PERFORMANCE INFORMATION

2.1 COMPLIANCE TO LAWS AND REGULATIONS

SUBJECT MATTER: Financial Performance and the use of Appropriated Funds

I have audited the financial performance and the use of appropriated funds of the Electoral Commission of Namibia for the financial year ended 31 March 2019.

2.2 Description of the subject matter information and audit scope

The audit aimed to determine whether the Electoral Commission of Namibia used the appropriated funds in compliance with the Appropriation Act, 2018 (Act 4 of 2018); Appropriation Amendment Act, 2018 (Act 15 of 2018); State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2018 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations during the financial year ended 31 March 2019.

2.3 Audit objective

The objective of this compliance audit is to verify and assess whether Electoral Commission of Namibia has complied with all laws and regulations that have an impact on the financial statements in accordance with the ISSAIS. This audit is an attestation engagement where the Commission presented the subject matter information on which the auditor then gathered sufficient and appropriate audit evidence to provide reasonable assurance in forming an opinion. In forming an opinion, the findings and recommendations are taken into consideration

In addition, the objective of this audit is to verify and assess whether public funds have been used appropriately and lawfully, and to report issues of non-compliance so that corrective action is taken and compliance to laws and regulations is strengthened.

2.4 Audit criteria

The audit criteria of this compliance audit are derived from the following laws and regulations stated below:

- Appropriation Act, 2018 (Act 4 of 2018);
- Appropriation Amendment Act, 2018 (Act 15 of 2018);
- State Finance Act, 1991 (Act 31 of 1991);
- Procurement Act, 2015 (Act 15 of 2015);
- Treasury Instructions; and
- Public Procurement Regulations.

2.5 Summary of methods applied

I have audited the financial statements for the financial year ended 31 March 2019 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them.

2.6 Key audit findings

2.6.1 Unauthorised expenditure

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

Three (3) subdivisions were exceeded with a total amount of N\$ 110 199.98 which is unauthorised in terms of section 6(a)(iii) of the Act.

The Accounting Officer should monitor the budget regularly in order to avoid unauthorised expenditure.

Management Comment

In his comment on the draft report, the Accounting Officer indicated that the unauthorised expenditure resulted after the Ministry of Finance tried to clear S&T claims of the previous financial year.

2.7 UNQUALIFIED AUDIT OPINION ON THE SUBJECT MATTER

In my opinion, the Electoral Commission's financial performance and use of appropriated funds is in compliance, in all material respects, with the State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and the Public Procurement Regulations, Appropriation Act, 2018 (Act 1 of 2018); and Appropriation Amendment Act, 2018 (Act 15 of 2018).

3. AUDIT OF PERFORMANCE INFORMATION

The Key Performance Indicator audit could not be carried out, as the performance information (annual plan review and annual performance agreements) were not submitted for the 2018/2019 financial year. No annual plan review report was submitted for audit purpose for the financial period under review. Also, no annual performance agreement reports for the financial period under review as requested for in a letter dated 23 May 2019 was provided for audit purposes.

It is recommended that the Accounting Officer should prepare performance agreements and conduct annual reviews to ensure that objectives of the Commission are met.

Management comments

In his comment on the draft report the Accounting Officer indicated that from the legislative framework and historical context, the Commission is constitutionally an independent body. Therefore, the requested documents could not be provided.

4. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 12 & 13 of the State Finance Act, 1991, (Act 31 of 1991) and legislation, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible of overseeing the entity's financial reporting process.

The management is also responsible for ensuring adherence to the State Finance Act, 1991 (Act 31 of 1991), Procurement Act, 2015 (Act 15 of 2015), Appropriation Act, 2018 (Act 4 of 2018), Appropriation Amendment Act, 2018 (Act 15 of 2018); and Treasury Instructions and Public Procurement Regulations and to ensure that effective and efficient internal controls are implemented to enable compliance to the law that governs the performance information.

5. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs), will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

My powers and duties towards auditing and reporting on the financial statements and compliance to the subject matters are outlined under Section 25 (1) (c), Section 26 (1) and Section 27 (3) of the State Finance Act, 1991 (Act 31 of 1991).

As part of an audit in accordance with the International Standards for Supreme Audit Institutions, I exercise professional scepticism throughout the audit, I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit 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.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence, obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
- I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.
- From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.
- It is also my responsibility to express an opinion on whether the financial performance and the use of appropriated funds is, in all material respect is in compliance with the Appropriation Act, 2018 (Act 4 of 2018), Appropriation Amendment Act, 2018 (Act 15 of 2018), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and Public Procurement Regulations. I have conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the audited entity is in compliance with the authorities that govern the audited entity in the execution of its roles and responsibilities.

6. GENERAL INFORMATION

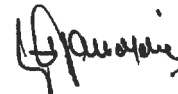
The financial statements, notes to the financial statements and general information provided by the Accounting Officer are attached as Annexure A.

The accounts were submitted timeously by the Accounting Officer to the Auditor-General on 30 October 2019 in terms of Section 13 of the State Finance Act, 1991.

7. ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Electoral Commission of Namibia during the audit is appreciated

WINDHOEK, FEBRUARY 2020



JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

Service	2018/2019				2017/2018	
	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure / (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
01. Administration:						
Original budget	29 787 000					
Plus : Virement	5 265 472	35 052 472	34 585 083.37	467 388.63	1.33	36 236 349.68
02 Planning, Registration and Voting:						
Original budget	13 623 000					
Plus : Virement	6 431 058					
Less : Suspension	(250 000)	19 804 058	19 655 492.06	148 565.94	0.75	12 784 682.37
03. Voter Education:						
Original budget	25 558 000					
Less: Virement	(1 696 530)	23 861 470	23 595 433.88	266 036.12	1.11	16 248 441.74
Total		78 718 000	77 836 009.31	881 990.69	1.12	65 269 473.79

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2018/2019			2017/2018
	Authorized expenditure N\$	Actual expenditure N\$	Under-expenditure/ (Excess) N\$	Actual expenditure N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	37 548 361	37 260 025.73	288 335.27	36 774 075.26
002. Employer's contribution to the G.I.P.F. and M.P.O.O.B.P.F.	1 710 293	1 705 479.87	4 813.13	1 761 620.60
003. Other conditions of service	6 967 420	6 950 428.13	16 991.87	1 183 368.53
005. Employers contribution to the Social Security Commission	167 171	166 236.67	934.33	138 709.07
Total	46 393 245	46 082 170.40	311 074.60	39 857 773.46
Current expenditure: Goods and other services				
021. Travel and subsistence allowance	2 029 719	2 139 918.98	(110 199.98)	1 603 940.11
022. Materials and supplies	1 666 540	1 523 226.53	143 313.47	772 679.79
023. Transport	2 753 403	2 753 403.00	-	3 978 060.97
024. Utilities	4 567 500	4 566 225.23	1 274.77	4 997 059.48
025. Maintenance expenses	6 411 903	6 338 912.30	72 990.70	655 846.41
026. Property rental and related charges	1 152 312	1 069 331.33	82 980.67	1 261 928.99
027. Other services and expenses	4 701 635	4 686 509.96	15 125.04	6 458 731.48
028. Training courses, symposiums and workshops	281 650	277 784.98	3 865.02	-
029. Printing and advertising	3 150 318	3 091 896.44	58 421.56	-
033. Office refreshment	14 898	14 412.12	485.88	-
034. Official entertainment/Corporate gifts	18 500	18 321.13	178.87	-
Total	26 748 378	26 479 942.00	268 436.00	19 728 247.23
Subsidies and current transfers				
041. Membership fees and subscriptions: International	390 532	384 160.16	6 371.84	323 779.82
Total	390 532	384 160.16	6 371.84	323 779.82
Total: Current expenditure	73 532 155	72 946 272.56	585 882.44	59 909 800.51
Operational Capital expenditure: Acquisition of Capital Assets				
101. Furniture and office equipment	881 000	586 097.32	294 902.68	2 879 881.91
103. Operation plant and equipment	3 343 603	3 342 397.50	1 205.50	-
Total: Capital expenditure	4 224 603	3 928 494.82	296 108.18	2 879 881.91
Total: Operational expenditure	77 756 758	76 874 767.38	881 990.62	62 789 682.42
Development:				
Capital expenditure: Acquisition of capital assets				
105. Feasibility studies, design and supervision	961 242	961 241.93	0.07	1 489 021.37
106. Purchase of land and intangible assets	-	-	-	990 770.00
Total: Development expenditure	961 242	961 241.93	0.07	2 479 791.37
Grand Total	78 718 000	77 836 009.31	881 990.69	65 269 473.79

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate 2018/2019	Actual revenue 2018/2019	More/(Less) than estimated	Actual revenue 2017/2018
	N\$	N\$	N\$	N\$
Unclaimed cheques	-	336.00	336.00	857 654.73
Miscellaneous	2 000	19 788.15	17 788.15	96 216.83
Deposits made by political parties	3 000	25 000.00	22 000.00	7 500.00
Total	5 000	45 124.15	40 124.15	961 371.56

2. GENERAL INFORMATION

2.1 Capital projects

The following was the development project of the Commission for the year under review:

Nature of project	Approved total budget	Total expenditure as at 31/03/2018	Approved Appropriation 2018/2019	Actual expenditure as per ledger 2018/2019	Total expenditure as at 31/03/2019	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Construction of the Electoral Commission of Namibia regional offices	111 976 000	16 617 565.29	961 242	961 241.93	17 578 807.22	31/03/2022
Total	111 976 000	16 617 565.29	961 242	961 241.93	17 578 807.22	

2.2 Bursaries and study assistance

The Accounting Officer reported that the Commission provided seven (7) staff members with financial assistance for studies at various local and international institutions to a total amount of N\$ 56 373.50.

2.3 Wellness

The Accounting Officer reported expenditure amounting to N\$ 35 167.34 in respect of wellness activities during the year under review.

2.4 Miscellaneous revenue

The Accounting Officer reported miscellaneous revenue amounting to N\$ 19 788.15 as at 31 March 2019.

2.5 Vehicles on hand (Government Garage Fleet)

The Accounting Officer reported a total number of one hundred and twenty-four (124) vehicles on hand as at 31 March 2019.

2.6 Outstanding subsistence advances

The Accounting Officer reported six (6) cases amounting to N\$ 53 519.50 as at 31 March 2019 as per the IFMS daily subsistence and travelling debit balance list.

2.7 Points keeping stock and annual stocktaking

The Accounting Officer reported that two (2) points were inspected by the Commission for the year under review. During the inspections, obsolete/worn-out items amounted to N\$ 466 500.00 and worn/damaged items amounted to N\$ 434 858.00 and closing stock was valued at N\$ 76 000 000.

2.8 Suspense accounts

The final ledger shows four (4) suspense account balances of which three (3) had credit balance and one (1) had a debit balance the Commission as at 31 March 2019 as follows:

Description	Balance as at 31 March 2019	
	Debit/(Credit)	
	N\$	
S&T advance suspense account		(61 181.50)
Rejection account		(39 558.50)
Bills payable		5 260 906.30
Electronic fund transfer clearing account		(10 466.84)

WINDHOEK, 2019-10-15

MR. THEO MUJORO
ACCOUNTING OFFICER