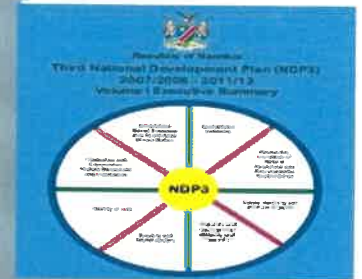




**REPUBLIC OF NAMIBIA**



REPUBLIC OF NAMIBIA  
**OFFICE OF THE PRESIDENT  
NATIONAL PLANNING COMMISSION**



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE  
NATIONAL PLANNING COMMISSION  
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 National Planning Commission 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.

**WINDHOEK, March 2017**

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

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**



## DEFINITIONS

<b>Treasury:</b>	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
<b>Vote:</b>	Represents an Office/Ministry/Agency.
<b>Appropriation Act:</b>	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
<b>Appropriation Account:</b>	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.
<b>Standard sub-division:</b>	Government Balance account, showing balances incurred on each account/activity.
<b>Suspension:</b>	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
<b>Virement:</b>	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.
<b>Unauthorised Expenditure:</b>	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
<b>Underexpenditure:</b>	Saving on the budget.
<b>Miscellaneous Revenue:</b>	All revenue collected and not having a specified revenue code.
<b>Tender Board Exemptions:</b>	To free from an obligation (Tender Board Regulations) to which others are subjected.
<b>Commitments:</b>	Funds reserved to acquire goods or services from a supplier.
<b>Suspense accounts:</b>	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.
<b>S&amp;T Advance Suspense Account:</b>	A suspense account reflecting the outstanding subsistence and travel advances.
<b>Rejection Account:</b>	A suspense account reflecting names and balances of all persons/companies that owe the money to the State.
<b>Budget:</b>	Is an estimation of the revenue and expenses over a specified future period of time.
<b>Subsistence Advance:</b>	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
<b>Performance Information:</b>	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).



## Table of Contents

1.	REPORT ON THE FINANCIAL STATEMENTS .....	1
1.1	INTRODUCTION.....	1
1.2	MANAGEMENT’S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS .....	1
1.3	AUDITOR’S RESPONSIBILITY.....	1
1.4	KEY AUDIT FINDINGS.....	2
1.4.1	Unauthorised expenditure.....	2
1.4.2	Underexpenditure .....	3
1.4.3	Miscellaneous Revenue.....	3
1.4.4	Exemption from Normal Tender Procedures.....	4
1.5	ACKNOWLEDGEMENT.....	4
1.6	BASIS FOR QUALIFIED AUDIT OPINION .....	4
1.7	QUALIFIED AUDIT OPINION.....	4
2.	ADDITIONAL REPORTING ACTIVITIES.....	5
2.1	EMPHASIS OF MATTERS.....	5
2.1.1	Performance Information.....	5
1.	AUDITED FINANCIAL STATEMENTS.....	6
1.1	Appropriation account.....	6
1.2	Standard subdivisions.....	7
1.3	Departmental revenue.....	8
1.4	Notes to the Financial Statements .....	8
1.4.1	Appropriation Account: Explanations of variations exceeding 2% between authorised and actual expenditure .	8
2.	GENERAL INFORMATION .....	9
2.1	Miscellaneous revenue .....	9
2.2	Bank accounts.....	9
2.3	Vehicles .....	10
2.4	Exemption from normal Tender Board procedures .....	10
2.5	Suspense accounts .....	10
2.6	Bursaries and Study assistance .....	11
2.7	Donations .....	11
2.8	Losses and damages .....	11





**REPORT OF THE AUDITOR-GENERAL  
ON THE ACCOUNTS OF THE NATIONAL PLANNING COMMISSION  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016**

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**1. REPORT ON THE FINANCIAL STATEMENTS**

**1.1 INTRODUCTION**

This report on the accounts of the National Planning Commission 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 the State Finance Act, 1991 (Act 31 of 1991), as amended.

I have audited the accompanying financial statements of the National Planning Commission for the 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 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 Sections 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 qualified audit opinion.

### **1.4 KEY AUDIT FINDINGS**

#### **1.4.1 Unauthorised expenditure**

- i. Although Treasury approval was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year, one (01) operational subdivision was exceeded with a total amount of (N\$ 36 304.75) which is unauthorised in terms of Section 6(a)(iii) of the State Finance Act, Act 31 of 1991.
- ii. No Treasury approval was obtained for a payment of N\$ 38 000, in respect of a compensation payment (Valid claims against the State), which is unauthorised in terms of Section 1 read with Section 21 (c) of the State Finance Act, Act 31 of 1991.
- iii. The Accounting Officer reported that no vehicles were purchased during the year under review, however the General ledger indicated a purchase of vehicles amounting to N\$ 3 400 000. Furthermore, the audit found that no vehicles were bought instead the amount of N\$ 3 400 000 was transferred to the Namibia Statistics Agency at the end of the financial year under review. This is unauthorised in terms of Section 1 of the State Finance Act, Act 31 of 1991. As a result, the financial statements do not give a true reflection of the vehicles bought.

- iv. The General ledger also reflects an amount of N\$ 2 145 845.43 in respect of Furniture and Office equipment for the year under review. However, the audit found that from the amount of N\$ 2 145 845.43 an amount of N\$ 1 600 000 was transferred to the Namibia Statistics Agency at the end of the financial year under review. This is also unauthorised in terms of Section 1 of the State Finance Act, Act 31 of 1991.

It is recommended that the Accounting Officer should put measures in place to avoid over-spending 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. It is further recommended that the Accounting Officer should ensure that the necessary Treasury approval is obtained before payments are made. In addition, the Accounting Officer should also explain why transfers to the Namibia Statistics Agency were affected but reflected as purchase of vehicles and furniture and office equipment respectively in the general ledger.

#### **Management comment**

In his comment on the draft report, the Accounting Officer indicated that Management has taken note of the audit recommendation and will closely monitor and review the financial position of the agency on the continuous basis to enable better financial control and take appropriate action timeously to avoid unauthorised expenditure in future.

In addition the Accounting officer indicated that the virementation was approved late and the agency was unable to process the virementation to avoid unauthorised expenditure.

#### **1.4.2 Underexpenditure**

The Accounting Officer reported underexpenditure of N\$ 16 976 500.52, which is 7.31% of the total appropriated budget. However, no explanation was provided whether all objectives of the Commission were met as per the requirement of Circular D12/2016 of the Auditor - General.

The Accounting Officer should indicate whether all objectives of the Commission were met in relation to the underexpenditure incurred.

#### **Management comment**

In his comment on the draft report, the Accounting Officer indicated that management has agreed with audit findings and will put measures in place to avoid underexpenditure and ensure that planned projects are fully implemented.

#### **1.4.3 Miscellaneous Revenue**

The Accounting Officer reported Miscellaneous Revenue of N\$ 51 705.51, for the year under review, however, the revenue ledger indicated a total of N\$ 69 455.95, leaving a difference of N\$ 17 750.44 unexplained. This is a contravention of Treasury Instruction BB 0101(i).

The Accounting Officer should explain the difference. Furthermore, the Accounting Officer should comply with Treasury Instruction BB 0101 which stipulates that an Accounting Officer who, under Section 8 of the Act, is charged with the general financial administration of a vote and state moneys under his control, shall be responsible for the accuracy of the accounting records, accounts and other financial documents under his control.

### **Management comment**

In his comment on the draft report, the Accounting Officer indicated that a thorough reconciliation will be done during 2016/2017 financial year and will ensure that corrections journals are made.

#### **1.4.4 Exemption from Normal Tender Procedures**

The Accounting Officer reported approved Tender Board Exemptions amounting to N\$ 185 249 000 for various goods and services for the period under review.

Although Tender Board exemption was granted for acquiring goods and services which could not reasonably be procured through Tender procedures, the Commission exceeded the approved exemption amount on membership fees and subscription with N\$ 117 594.

The actual expenditure reported under this exemption could also not be verified as no payment vouchers and exemption register were provided for audit purposes.

The Accounting Officer should explain this difference and also indicate how the actual expenditure is controlled in the absence of the exemption register.

### **Management comment**

In his comment on the draft report, the Accounting Officer indicated that management has taken note of the recommendation and will implement proper budgetary control measures to avoid over-expenditure on Tender Board exemptions.

## **1.5 ACKNOWLEDGEMENT**

The co-operation and assistance by the management and staff of the National Planning Commission during the audit is appreciated.

## **1.6 BASIS FOR QUALIFIED AUDIT OPINION**

My opinion has been qualified due to the following:

- Unauthorised expenditure – Paragraph 1.4.1
- Exemption from normal Tender procedures- Paragraph 1.4.4

## **1.7 QUALIFIED AUDIT OPINION**

I certify that I have audited the financial statements of the National Planning Commission for the 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 Finance Act, Act 31 of 1991.

In my opinion, except for the possible effects of the matters described in the Basis for the Qualified Audit Opinion paragraph, the financial statements present fairly in all material respects, the financial position of the National Planning Commission as at 31 March 2016 and its financial performance and its receipts and payments for the year then ended in accordance with the State Finance Act, Act 31 of 1991.

## **2. ADDITIONAL REPORTING RESPONSIBILITIES**

### **2.1 EMPHASIS OF MATTERS**

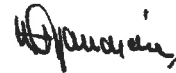
Attention is drawn to the management on the following matter(s) that relate to my responsibility in the audit of the financial statements, as disclosed by the National Planning Commission in the financial statements:

#### **2.1.1 Performance Information**

The Accounting Officer reported that except for the Accounting Officer, no performance agreements were in place during the year under review.

It is emphasised that the Accounting Officer should ensure that the performance management system is fully implemented.

**WINDHOEK, March 2017**



**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

## ANNEXURE A

## 1. AUDITED FINANCIAL STATEMENTS

## 1.1 Appropriation account

2015/2016						2014/2015
Services	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
<b>01. Administration:</b>						
Original budget	189 120 000					
Less: Virement	(4 385 912)					
Less: Suspension	(8 074 000)	176 660 088	166 911 183.05	9 748 904.95	5.52	155 038 749.54
<b>02. Macroeconomic Planning Department :</b>						
Original budget	15 060 000					
Plus: Virement	1 879 024					
Less: Suspension	(2 400 000)	14 539 024	12 283 631.33	2 255 392.67	15.51	8 978 052.36
<b>03. Regional Sectoral &amp; Co-ordination:</b>						
Original budget	13 338 000					
Plus: Virement	3 781 000					
Less: Suspension	(900 000)	16 219 000	15 344 231.25	874 768.75	5.39	12 754 607.08
<b>04. Monitoring and Evaluation and Development Partners Coordination:</b>						
Original budget	22 877 000					
Plus: Virement	919 862					
Less: Suspension	(4 466 000)	19 330 862	16 061 472.89	3 269 389.11	16.91	26 073 039.43
<b>05. Information System Centre:</b>						
Original budget	7 564 000					
Less: Virement	(784 896)					
Less: Suspension	(1 400 078)	5 379 026	4 550 980.96	828 045.04	15.39	5 566 593.35
	<b>232 128 000</b>	<b>215 151 499.48</b>	<b>16 976 500.52</b>	<b>7.31</b>	<b>208 411 041.76</b>	

## ANNEXURE A (continued)

## 1.2 Standard subdivisions

Subdivision	2015/2016			2014/2015
	Authorized expenditure	Actual expenditure	Under expenditure	Actual expenditure
<b>Operational:</b>	N\$	N\$	N\$	N\$
<b>Current expenditure: Personnel</b>				
001. Remuneration	51 693 000	50 895 714.16	797 285.84	39 230 112.90
002. Employer's contribution to staff's pension fund	5 981 000	5 776 272.63	204 727.37	4 244 408.54
003. Other conditions of service	642 000	300 224.98	341 775.02	163 909.86
005. Employer's contribution to SSC	74 000	-	74 000.00	-
<b>Total</b>	<b>58 390 000</b>	<b>56 972 211.77</b>	<b>1 417 788.23</b>	<b>43 638 431.30</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence expenses	8 587 478	5 779 553.32	2 807 924.68	6 906 113.06
022. Materials and supplies	1 594 000	1 533 913.17	60 086.83	2 446 175.11
023. Transport	2 585 000	2 582 387.15	2 612.85	2 419 872.30
024. Utilities	2 863 000	2 467 406.76	395 593.24	2 778 115.54
025. Maintenance	1 215 000	588 733.65	626 266.35	1 218 802.24
027. Other services and expenses	8 626 434	4 571 854.23	4 054 579.77	17 816 343.81
<b>Total</b>	<b>25 470 912</b>	<b>17 523 848.28</b>	<b>7 947 063.72</b>	<b>33 585 422.06</b>
<b>Subsidies and current transfers</b>				
041. Membership fees and subscriptions: International	740 000	717 594.00	22 406.00	258 188.40
043. Government organizations	134 392 000	134 392 000.00	-	125 923 000.00
<b>Total</b>	<b>135 132 000</b>	<b>135 109 594.00</b>	<b>22 406.00</b>	<b>126 181 188.40</b>
<b>Total: Current expenditure</b>	<b>218 992 912</b>	<b>209 605 654.05</b>	<b>9 387 257.95</b>	<b>203 405 041.76</b>
<b>Operational Capital expenditure: Acquisition of capital assets</b>				
101. Furniture and office equipment	9 735 088	2 145 845.43	7 589 242.57	5 006 000.00
102. Vehicles	3 400 000	3 400 000.00	-	-
<b>Total: Capital expenditure</b>	<b>13 135 088</b>	<b>5 545 845.43</b>	<b>7 589 242.57</b>	<b>5 006 000.00</b>
<b>Total: Operational capital expenditure</b>	<b>13 135 088</b>	<b>5 545 845.43</b>	<b>7 589 242.57</b>	<b>5 006 000.00</b>
<b>Grand Total</b>	<b>232 128 000</b>	<b>215 151 499.48</b>	<b>16 976 500.52</b>	<b>208 411 041.76</b>

### 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\$
Miscellaneous	230 000	69 455.95	(160 544.05)	445 872.50
Sales of Planning Reports	15 000	5 075.00	(9 925.00)	11 900.00
Private Telephone Calls	-	-	-	1 812.00
<b>Total</b>	<b>245 000</b>	<b>74 530.95</b>	<b>(170 469.05)</b>	<b>459 584.50</b>

### 1.4 Notes to the Financial Statements

#### 1.4.1 Appropriation Account: Explanations of variations exceeding 2% between authorised and actual expenditure

##### Underexpenditure

##### **Main Division 01 - Administration (N\$ 9 748 904.95 - 5.52%)**

The underexpenditure of N\$ 9 748 904.95 represents a variance of 5.52% less than appropriated, was due to the non-filling of vacancies and other related cost that goes with the appointment of staff members, non-payment of municipal accounts, as the Ministry of Agriculture, Water and Forestry paid on behalf of all the ministries at the Government Office Park. Servicing/replacement of air conditioners could not be done due to the delay in obtaining inspection reports from the Department of Works. Furthermore, the Department could not purchase computers and other related equipment due to the delay in obtaining specifications from the Office of the Prime Minister.

##### **Main Division 02 – Macroeconomic Planning Department (N\$ 2 255 392 .67 – 15.51%)**

The under expenditure of N\$ 2 255 392.67 represents a variance of 15.51% less than appropriated, was attributed by delay in signing of the Memorandum of Understanding for the Threshold 21 (T21) model. This has resulted in training and travelling activities that could not take place as planned.

##### **Main Division 03 – Regional, Sectoral Planning and Policy Co-ordination (N\$ 874 768.67 – 5.39%)**

The underexpenditure of N\$ 874 768.67 represents a variance of 5.39% less than appropriated. The underexpenditure was mainly attributed to vacancies in the department that could not be filled in the financial year under review and related cost that goes with the appointment of staff members.

##### **Main Division 04 – Monitoring and Evaluation and Development Partners Coordination (N\$ 3 269 389.11 – 16.91%)**

The under expenditure of N\$ 3 269 389.11 represents a variance of 16.91% less than appropriated, was due to non-filling of vacancies and related cost that goes with the appointment of staff members. International study tours embarked to enhance the knowledge base of the Monitoring & Evaluation officials, benchmarking missions to Botswana, Canada and Mauritius to inform the formulation of the resource mobilization strategy in



response to dwindling Official Donor Assistance (ODA) as a result of Namibia's upper Middle Income Country (MIC) status could not be undertaken due to other prior commitments. Furthermore, the Millennium Development Goals Report, Logistic Hub Report and Monitoring & Evaluation framework manual could not be printed due to lengthy tendering process.

**Main division 05 – Information System Centre (N\$ 828 045.04 – 15.39%)**

The underexpenditure of N\$ 828 045.04 represents a variance of 15.39% less than appropriated. Vacant positions not filled during the year on this main division, affected expenditure on personnel. Most of the training courses identified by the staff were not attended as a result of postponement and cancellations by stakeholders.

**2. GENERAL INFORMATION**

**2.1 Miscellaneous revenue**

Miscellaneous Revenue comprised of the following:

Description	Amount
	N\$
Namibia Vision 2030 documents	4 790.00
Utilisation of auditorium	3 750.00
Overtime refund	1 273.20
Study fees refund	15 000.00
Access card	87.28
Access card	67.28
Furniture for the Honourable. Minister	17 947.91
MacBook Pro 13 for Honourable Minister	6 673.46
Cell phone top up	345.00
Cell phone top up	345.00
Access card	67.28
Access card	67.28
Petty cash refund	352.70
Cell phone top up	670.00
Access card	134.56
Access card	134.56
<b>Total</b>	<b>51 705.51</b>

**2.2 Bank accounts**

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

Name of Bank Account	Financial Institution	Credit Balance at 31/03/2016
		N\$
Global Fund-Fighting HIV/AIDS, Malaria and Tuberculosis	Bank Windhoek	587 189.26
National Planning Commission Secretariat - National Human Resource Plan	Bank Windhoek	632 453.94

### 2.3 Vehicles

The Accounting Officer reported a total of forty (40) vehicles used by the Commission during the year as follows:

- Own fleet - ten (10) Sedans, twenty (20) Pick-ups/Combis.
- Government Garage fleet - seven (7) Sedans and three (3) Pick-ups/ Combis.

The Accounting Officer further reported two (2) vehicle accidents during the year under review at a total estimated cost of N\$ 34 789.08 and only one (1) vehicle was repaired at a total cost of N\$ 24 845.36.

### 2.4 Exemption from normal Tender Board procedures

The Tender Board approved deviations from normal Tender Board procedures for acquiring goods and services valued at N\$ 185 249 000 comprising of the following:

Exemption Number	Description	Approved exemption	Actual expenditure	Variance
		N\$	N\$	N\$
E 1/22-01/2015	Travel & subsistence expenses	14 444 000	5 779 553.32	8 664 446.68
	Materials and supplies	5 126 000	1 533 913.17	3 592 086.83
	Transport	3 685 000	2 582 387.15	1 102 612.85
	Utilities	3 482 000	2 467 406.76	1 014 593.24
	Maintenance expense	2 565 000	588 733.65	1 976 266.35
	Other services and expenses	17 981 000	4 571 854.23	13 409 145.77
	Membership fees & subscription	600 000	717 594.00	(117 594.00)
	Government organisation	136 566 000	134 392 000.00	2 174 000.00
	Furniture and office equipment	800 000	533 077.79	266 922.21
	<b>TOTAL</b>	<b>185 249 000</b>	<b>153 166 520.07</b>	<b>32 082 479.93</b>

### 2.5 Suspense accounts

The final ledger shows the following four (4) suspense account balances of the Commission as at 31 March 2016 of which two (2) had credit balances and two (2) had debit balances:

Description	Debit/(Credit)
	N\$
Receipt Suspense	(365.45)
S & T Advance Suspense Account	50 988.64
Rejection Account	91 931.74
Bills Payable	(186 992.13)

## **2.6 Bursaries and Study assistance**

The Accounting Officer reported that one staff member was provided with study assistance amounting to N\$ 1 977.91 during the year under review.

## **2.7 Donations**

The Commission received a donation of three (3) vehicles and computer equipment amounting to N\$ 1 340 800 and N\$ 1 125 498.20 respectively with the necessary Treasury approvals.

## **2.8 Losses and damages**

The Accounting Officer reported losses and damages with a total amount of N\$ 53 387.08.

**WINDHOEK, 21 October 2016**

**ANDRIES LEEVI HUNGAMO  
ACCOUNTING OFFICER**

