



REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
NATIONAL PLANNING COMMISSION
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018**

Published by authority

Price (Vat excluded) N\$38.40
Report no: 18/2019

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 2018 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 2019

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.
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).
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).
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	Is a concept or convention relating to the importance or significance of an amount, transaction, or discrepancy that affects the decision of the user.
OMA	Office/Ministry/Agency
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.

Table of Contents

1.	SECTION A: FINANCIAL AUDIT	1
1.1	UNQUALIFIED AUDIT OPINION	1
1.2	KEY AUDIT MATTERS.....	1
2.	SECTION B: COMPLIANCE AUDIT AND AUDIT OF PERFORMANCE INFORMATION	1
2.1	COMPLIANCE TO LAWS AND REGULATIONS	1
2.1.1	Description of the subject matter information and audit scope	1
2.1.2	Audit objective	2
2.1.3	Audit criteria	2
2.1.4	Summary of methods applied.....	2
2.1.5	Key audit findings	2
2.1.6	Opinion on the subject matter.....	2
2.2	AUDIT OF PERFORMANCE INFORMATION	2
2.3	Reply from the audited entity	2
3.	RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS.....	3
4.	AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS.....	3
5.	POWERS AND DUTIES	4
6.	GENERAL INFORMATION	5
7.	ACKNOWLEDGEMENT	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.....	10
2.3	Compensation payments (Valid claims against the State).....	10
2.4	Donations to Government.....	10
2.5	Points of keeping stock and stock taking.....	10
2.6	Vehicles	10
2.7	Losses and damages	10
2.8	Suspense accounts	11
2.9	Outstanding subsistence advances.....	11
2.10	Debt to Government	11
2.11	Stores and depots.....	11
2.12	Internal inspections.....	11

REPORT OF THE AUDITOR-GENERAL
ON THE ACCOUNTS OF THE NATIONAL PLANNING COMMISSION
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018

1. SECTION A: FINANCIAL AUDIT

1.1 UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the National Planning Commission for the financial year ended 31 March 2018, provided by the Accounting Officer as attached in Annexure A. These financial statements comprise the; Appropriation Account, Standard Subdivisions, Departmental Revenue for the year then ended, and the notes to the financial statements and general information supplied by the Accounting Officer are attached.

In my opinion, the financial statements of the National Planning Commission as at 31 March 2018 are prepared, in all material respects, in accordance with the State Finance Act,1991 (Act 31 of 1991).

1.2 KEY AUDIT MATTERS

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

No key audit matters are reported for the financial year under review.

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

2.1 COMPLIANCE TO LAWS AND REGULATIONS

I certify that I have audited the financial performance and the use of appropriated fund of the National Planning Commission for the financial year ended 31 March 2018.

2.1.1 Description of the subject matter information and audit scope

The audit aimed to determine whether the National Planning Commission's financial performance and the use of appropriated funds is in compliance with the State Finance Act,1991(Act 31 of 1991), the Treasury Instructions, Appropriation Act, Act 1 of 2017, Public Procurement Act, 2015 (Act 10 of 2015) and Public Procurement Regulations. This audit is an attestation engagement where the National Planning 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.

2.1.2 Audit objective

The objective of this compliance audit is to verify and assess whether the National Planning Commission has complied with all laws and regulations that have an impact on the financial statements in accordance with ISSAI 1250.

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.

2.1.3 Audit criteria

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

State Finance Act, 1991(Act 31 of 1991);
Appropriation Act, 2017(Act 1 of 2017);
Public Procurement Act, 2015(Act 15 of 2015)
Treasury Instructions; and
Public Procurement Regulations.

2.1.4 Summary of methods applied

The auditors conducted interviews with management and those charged with governance and document reviews were also carried out.

2.1.5 Key audit findings

No material audit finding was observed.

2.1.6 Opinion on the subject matter

In my opinion, the National Planning Commission's financial performance and use of appropriated funds is in compliance, in all material respects, with the State Finance Act, 1991 (Act of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions, Public Procurement Regulations and Appropriation Act, 2017 (Act 1 of 2017).

2.2 AUDIT OF PERFORMANCE INFORMATION

The performance information could not be tested as the Commission did not have an approved Strategic Plan for the years 2017-2022. Thus, I cannot provide assurance to the intended users whether the Performance Management System (PMS) has been effective.

2.3 Reply from the audited entity

A management letter dated 22 November 2018 was issued and the Accounting Officer responded as follows:

“The management has agreed with the audit findings that the Strategic Plan was not approved during the period of audit. However, the Agency had an annual plan in place based on the draft strategic plan and performance agreements were signed to monitor the performance and ensure the Agency’s Strategic objectives are met.

3. 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, Act 31 of 1991, Procurement Act, Act 15 of 2015 and Treasury Instructions and to ensure that effective and efficient internal controls are implemented to enable compliance to the law that governs the performance information.

4. 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.

As part of an audit in accordance with the International Standards for Supreme Audit Institutions, I exercise professional skepticism 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.

5. 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.

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 23 October 2018 in terms of Section 25 (1) of the State Finance Act, 1991 (Act.31 of 1991).

7. ACKNOWLEDGEMENT

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

WINDHOEK, February 2019



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

Services	2017/2018					2016/2017
	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
01. Office of the Minister:						
Original budget	5 127 000					
Plus: Virement	217 221	5 344 221	4 694 071.77	650 149.23	12.17	157 800 654.05
02. Administration:						
Original budget	127 717 000					
Less: Virement	(876 556)					
Less: Suspension	(236 000)	126 604 444	125 783 349.11	821 094.89	0.65	9 968 078.35
03. Microeconomic Planning:						
Original budget	10 416 000					
Less: Virement	(126 004)	10 289 996	9 332 101.78	957 894.22	9.31	12 322 498.04
04. Regional, Sectoral Planning & Policy Co-ordination:						
Original budget	13 761 000					
Less: Virement	(162 368)					
Less: Suspension	(200 000)	13 398 632	13 151 139.64	247 492.36	1.85	13 074 603.56
05. Monitoring and Evaluation and Development Partner Coordination:						
Original budget	13 758 000					
Less: Virement	(189 169)					
Less: Suspension	(328 000)	13 240 831	12 522 066.98	718 764.02	5.43	4 826 930.51
06. Information System Centre:						
Original budget	6 205 000					
Plus: Virement	1 136 876	7 341 876	6 991 082.69	350 793.31	4.78	-
Total		176 220 000	172 473 811.97	3 746 188.03	2.13	197 992 764.51

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2017/2018			2016/2017
	Variations			Actual expenditure
	Authorized expenditure	Actual expenditure	Under expenditure/Excess	
Operational:	N\$	N\$	N\$	N\$
Current expenditure: Personnel				
001. Remuneration	48 292 920	46 129 891.57	2 163 028.43	45 257 318.71
002. Employer's contribution to staff's pension fund	6 108 000	5 759 205.72	348 794.28	5 449 831.61
003. Other conditions of service	958 965	790 321.27	168 643.73	490 308.75
005. Employer's contribution to SSC	119 000	91 469.80	27 530.20	-
Total	55 478 885	52 770 888.36	2 707 996.64	51 197 459.07
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	3 017 454	2 566 259.53	451 194.47	3 007 857.96
022. Materials and supplies	929 000	928 597.44	402.56	775 208.69
023. Transport	1 936 080	1 704 859.07	231 220.93	2 509 466.30
024. Utilities	3 902 526	3 902 522.27	3.73	2 741 469.69
025. Maintenance	2 450 872	2 383 022.86	67 849.14	357 493.34
027. Other services and expenses	2 086 000	1 822 479.48	263 520.52	4 063 816.58
Total	14 321 932	13 307 740.65	1 014 191.35	13 455 312.56
Subsidies and current transfers				
041. Membership fees and subscriptions: International	345 183	321 182.96	24 000.04	335 524.80
043. Government organizations	105 984 000	105 984 000.00	-	131 930 811.00
044. Individuals and Non-Profit Organizations	90 000	90 000.00	-	-
Total	106 419 183	106 395 182.96	24 000.04	132 266 335.80
Total: Current expenditure	176 220 000	172 473 811.97	3 746 188.03	196 919 107.43
Operational Capital expenditure: Acquisition of capital assets				
101. Furniture and office equipment	-	-	-	1 073 657.08
Total: Capital expenditure	-	-	-	1 073 657.08
Total: Operational capital expenditure	-	-	3 746 188.03	1 073 657.08
Grand Total	176 220 000	172 473 811.97	3 746 188.03	197 992 764.51

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2017/2018	More/(Less) than estimated	Actual revenue 2016/2017
	N\$	N\$	N\$	N\$
Sale of Planning reports	5 000	100.00	(4 900.00)	1 200.00
Miscellaneous	20 000	94 487.74	74 487.74	69 159.32
Unclaimed Cheques	-	174 923.23	174 923.23	
Sale Statistical document	-	345.00	345.00	
Total	25 000	269 855.97	244 855.97	70 359.32

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 – Office of the Minister (N\$ 650 149.23 – 12.17%)

The underexpenditure was due to the position of the Private Secretary that was budgeted for but could not be filled timely, as well as the position of the Personal Assistant that became vacant during the financial year and other expenditure related to the appointment of the staff member such as Employers contribution to GIPF and the Social Security. The other contributing factor to underexpenditure, is attributed to non-payment of leave gratuity as the office did not experience resignations as anticipated. Furthermore, only few entertainment activities were undertaken from the Political Office Bearer's entertainment allowance during the period under review.

Main Division 03 – Macro-economic Planning (N\$ 957 894.22 – 9.31%)

The underexpenditure was due to positions (Deputy chief: National Development Advice, National Development Advisor's and Private Secretary) that became vacant during the financial year and could not be filled on time and other related expenditure to the appointment of the staff members such as Employers contribution to GIPF and to Social Security. The other contributing factor is that the Economic Development forum training was conducted at NIPAM as part of implementing the administrative directive measures from the Office of the Prime Minister, leading to underexpenditure at the end of the financial year.

**Main Division 05 – Monitoring, Evaluation and Development Partners Coordination
(N\$ 718 764.02 – 5.43%)**

The underexpenditure was due to positions (Chief National Development Advisor and National Development Advisor's) that became vacant during the financial year and could not be filled on time and other expenditure related to the appointment of the staff members such as Employers contribution to GIPF and to Social Security. The other contributing factor was on DSA and training on data analytics for Monitoring and Evaluation that could not take place as planned due to the consultant fee that was higher than the budgeted amount leading to the cancellation of the bid.

Main Division 06 – Information System Centre (N\$ 350 793.31 – 4.78%)

The underexpenditure was due to positions of (Chief System Analyst, System Programmer and Public Relation Officer) that became vacant during the financial year and could not be filled on time and other expenditure related to the appointment of the staff members such as Employers contribution to GIPF and the Social Security. The other contributing factor is the subscription fee for computer based training that could not be paid due to the invoice that was not received on time.

2. GENERAL INFORMATION

2.1 Miscellaneous revenue

Miscellaneous revenue comprised of the following:

Description	Amount
	N\$
Namibia Vision 2030 documents	190.00
Utilisation of auditorium	7 900.00
Parking fees	120.00
Replacement of access cards	336.40
Cell phone contract top up	4 343.35
Revenue received and not allocated from previous financial years	365.45
Refund of salary overpayment	500.00
Remissible Debt to Government	80 732.54
Total	94 487.74

2.2 Bank accounts

The Accounting Officer reported the following closing balances as at 31 March 2018:

Name of bank account	Financial institution	Credit balance as at 31/03/2018
Global Fund-Fighting HIV/AIDS, Malaria and Tuberculosis	Bank Windhoek	N\$ 430 870.98
National Planning Commission Secretariat - National Human Resource Plan	Bank Windhoek	704 210.60

2.3 Compensation payments (Valid claims against the State)

The Accounting Officer reported a total of N\$ 90 000 for compensation payments for the year under review.

2.4 Donations to Government

The Accounting Officer reported that the Commission received donations from the Namibia-German Special Initiative Programme (NGSIP) for a vehicle valued at N\$ 250 000 and N\$ 422 067.06 for furniture and computer equipment.

2.5 Points of keeping stock and stock taking

The Accounting Officer reported stock items to the value of N\$ 14 473 917.06 and obsolete stock amounting to N\$ 17 710 for the financial year under review.

2.6 Vehicles

The Accounting Officer reported twenty eight (28) vehicles on hand to the value of N\$ 6 616 349 used by the Commission during the year under review.

2.7 Losses and damages

The Accounting Officer reported losses and damages amounting to N\$ 33 119 due to theft and damages and N\$ 37 000 for three (3) vehicle accidents amounting to a total of N\$ 70 119 for the year under review.

2.8 Suspense accounts

The final ledger reflects the following three (3) suspense account balances of the Commission as at 31 March 2018 of which all was debit balances:

Description	Balance as at 31 March 2018	
	Debit/(Credit)	
	N\$	
S & T advance suspense account		23 119.21
Rejection account		49 288.59
Bills Payable		284 289.13

2.9 Outstanding subsistence advances

The Accounting Officer reported outstanding subsistence advances in respect of four (4) staff members amounting to N\$ 30 379 for the year under review.

2.10 Debt to Government

The Accounting Officer reported an amount of N\$ 61 443.68 for debt owed by staff members to the Government.

2.11 Stores and depots

The Accounting Officer reported closing stock amounting to N\$ 8 112 354.06 at its stores and depots for the period under review.

2.12 Internal inspections

The Accounting Officer reported that five (5) financial inspections and one (1) stocking taking was carried out for the year under review.

WINDHOEK, 23 October 2018

ANNELY HAIPHENE
ACCOUNTING OFFICER

