



REPUBLIC OF NAMIBIA



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

WINDHOEK, MARCH 2020

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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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.
Appropriation act:	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
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.
Budget:	An estimation of the revenue and expenses over a specified future period of time. specified
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.
GIPF:	Government Institution Pension Fund.
IFMS:	Integrated Financial Management System.
International Standards of Supreme Audit Institutions (ISSAI):	Professional standards and best practice guidelines for public sector auditors, officially authorized and endorsed by the International Organization of Supreme Audit Institutions (INTOSAI).
Key Performance Indicator (KPI):	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives.
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.
Miscellaneous revenue:	All revenue collected and not having a specified revenue code.
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 performance agreements and personal development plans)
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.
Rejection account:	A suspense account reflecting names and balances of all persons/companies that owe money to the State.

S&T Advance Suspense Account:	A suspense account reflecting the outstanding subsistence and travel advances.
Standard sub-division:	Government Balance account, showing balances incurred on each account/activity.
Subsistence advance:	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
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.
Suspension:	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
Treasury:	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
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>
Unauthorised expenditure:	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
Under expenditure:	Saving on the budget.
Virement:	Moving of budgeted funds from one account to another account within the same budget of the same office/Office of the Attorney-General/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.
Vote:	Represents an Office/Office of the Attorney-General/Agency.

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

1. SECTION A :FINANCIAL AUDIT

1.1 UNQUALIFIED OPINION

I have audited the financial statements of the National Planning Commission 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 year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the National Planning Commission as at 31 March 2019 are prepared, in all material respects, in accordance with 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 a basis for my opinion.

1.3 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. No key audit matter is reported for the year under review.

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 or 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 nothing to report in this regard.

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 National Planning Commission for the financial year ended 31 March 2019.

2.2 DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE

The audit is aimed to determine whether the National Planning Commission 's financial performance and use of its appropriated funds 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 during the financial year 31 March 2019.

2.3 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 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 is derived from the following regulations and laws 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);
- Public 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. The

audit team conducted interviews with management and those charged with governance and document reviews were also carried out.

2.6 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 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015) Treasury Instructions, Public Procurement Regulations and Appropriation Act, 2018 (Act 4 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 (strategic plan and annual plans) submitted by the Agency were not approved during the 2018/2019 financial year. Consequently, it could not be determined whether the subject matter information was prepared, in all material respects, in accordance with the applicable criteria.

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 State Finance Act, (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 for overseeing the entity's financial reporting process. The management is also responsible for ensuring adherence to the Appropriation Act, 2018 (Act 4 of 2018), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), 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 AND COMPLIANCE AUDIT

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 matter 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 is 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, (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

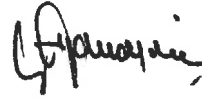
The financial statements, notes to the financial statements and general information provided by the Accounting Officer are attached as Annexure A.

The accounts were submitted timeously by the Accounting Officer to the Auditor-General on 23 October 2019 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, MARCH 2020



JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

1. AUDITED FINANCIAL STATEMENTS

ANNEXURE A

1.1 Appropriation account

Service	2018/2019					2017/2018
	N\$	Authorized expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percentage	
	N\$	N\$	N\$	N\$	%	N\$
01. Office of the Minister:						
Original budget	4 303 000					
Plus: Virement	952 486	5 255 486	5 118 787.39	136 698.61	2.60	4 694 071.77
02. Administration:						
Original budget	114 555 000					
Plus: Virement	1 935 492	116 490 492	115 858 509.51	631 982.49	0.54	125 783 349.11
03. Macro-Economic Planning:						
Original budget	9 458 000					
Less: Virement	(1 120 000)	8 338 000	8 230 775.77	107 224.23	1.29	9 332 101.78
04. Regional, Sectoral Planning and Policy Coordination:						
Original budget	13 081 000					
Plus: Virement	55 000	13 136 000	13 092 886.45	43 113.55	0.33	13 151 139.64
05. Monitoring & Evaluation and Development Partners Coordination:						
Original budget	13 957 000					
Less: Virement	(733 372)					
Less: Suspension	(300 000)	12 923 628	12 757 076.78	166 551.22	1.29	12 522 066.98
06. Information System Centre:						
Original budget	5 641 000					
Less: Virement	(1 089 606)					
Less: Suspension	(300 000)	4 251 394	3 809 527.17	441 866.83	10.39	6 991 082.69
Total		160 395 000	158 867 563.07	1 527 436.93	0.95	172 473 811.97

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2018/2019			2017/2018
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	45 496 764	45 227 220.97	269 543.03	46 129 891.57
002. Employer's contribution to GIPF	5 593 200	5 555 204.31	37 995.69	5 759 205.72
003. Other conditions of service	862 155	857 767.48	4 387.52	790 321.27
005. Employer's Contribution to Social Security	110 000	107 636.89	2 363.11	91 469.80
Total	52 062 119	51 747 829.65	314 289.35	52 770 888.36
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	2 926 364	2 841 079.16	85 284.84	2 566 259.53
022. Materials and supplies	585 000	577 549.57	7 450.43	928 597.44
023. Transport	3 812 500	3 471 574.83	340 925.17	1 704 859.07
024. Utilities	3 766 606	3 766 602.29	3.71	3 902 522.27
025. Maintenance expenses	1 301 372	839 870.34	461 501.66	2 383 022.86
027. Other services and expenses	162 352	103 046.95	59 305.05	1 822 479.48
028. Training course, symposiums and workshops	367 683	157 912.65	209 770.35	-
029. Printing and advertisements	377 811	336 634.56	41 176.44	-
031. Entertainment politicians	2 000	2 000.00	-	-
033. Office refreshment	103 000	95 270.43	7 729.57	-
040. Security contracts	363 000	363 000.00	-	-
Total	13 767 688	12 554 540.78	1 213 147.22	13 307 740.65
Current expenditure: Membership fees and subscriptions				
041. International	307 693	307 692.64	0.36	321 182.96
043. Government organizations	-	-	-	105 984 000.00
044. Individuals and non-profit Organizations	-	-	-	90 000.00
053. Subsidies for state owned enterprises	94 145 000	94 145 000.00	-	-
Total	94 452 693	94 452 692.64	0.36	106 395 182.96
Total: Current expenditure	160 282 500	158 755 063.07	1 527 436.93	172 473 811.97
Capital Expenditure:				
Operational: Acquisition of assets				
101. Furniture and office equipment	112 500	112 500.00	-	-
Total	112 500	112 500.00	-	-
Total: Operational expenditure	160 395 000	158 867 563.07	1 527 436.93	172 473 811.97
GRAND TOTAL	160 395 000	158 867 563.07	1 527 436.93	172 473 811.97

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2018/2019	More/(Less) than estimated	Actual revenue 2017/2018
	N\$	N\$	N\$	N\$
Sale of planning reports	1 000	-	(1 000.00)	100.00
Miscellaneous	50 000	101 051.87	51 051.87	94 487.74
Unclaimed cheques	-	-	-	174 923.23
Sale statistical documents	-	-	-	345.00
Total	51 000	101 051.87	50 051.87	269 855.97

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\$ 136 698.61– 2.60%)

The underexpenditure was due to the position of the Personal Assistant to the Minister that was budgeted but could not be filled during the financial year. The other contributing factor to the underexpenditure is attributed by a delay in the approval of the external virement, which lead to some travelling activities not to take place as planned.

Main division 06: Information System Centre (N\$ 441 866.83 – 10.39%)

The underexpenditure was attributed by the Microsoft Exchange Server 2016 and Designing and Deploying Microsoft Exchange Server training activities that could not take place due to the delay in approval of the external virement.

2. GENERAL INFORMATION

2.1 Miscellaneous revenue

Miscellaneous revenue comprised of the following:

Description	Amount
	N\$
Namibia Vision 2030 documents	90.00
Utilisation of auditorium	4 100.00
Salary Recall	23 090.14
Replacement of access cards	134.56
Refund study fee	540.00
Refund: Overpayment in pro-rata bonus and leave gratuity	3 956.09
Medical aid	360.00
Salary reversal	59 790.08
Reversal: housing allowance	1 090.00
Reversal: housing subsidy	5 665.00
Reversal: transport allowance	1 280.00
Cellphone top-up	956.00
Total	101 051.87

2.2 Bank accounts

The Accounting Officer reported the following bank account with a closing balance as at 31 March 2019:

Account name	Financial institution	Credit balance as at 31 March 2019
		N\$
Global Fund-Fighting HIV/AIDS, Malaria and Tuberculosis	Bank Windhoek	420 603.04

2.3 Points of keeping stock and annual stock taking

The Accounting Officer reported stock items to the value of N\$ 14 949 317.57 and obsolete stock amounting to N\$ 23 540.00 for the financial year under review.

2.4 Vehicles

The Accounting Officer reported twenty eight (28) vehicles on hand to the value of N\$ 6 850 957.57 used by the Commission during the year under review.

Furthermore, the Accounting Officer further reported seven (7) vehicle accidents during the year under review, with a total estimated repair cost of N\$ 181 000.00.

2.5 Losses and damages

The Accounting Officer reported losses and damages amounting to N\$ 92 598.25 due to theft and N\$ 181 000.00 for vehicle accidents for the year under review.

2.6 Suspense accounts

The final ledger shows the following three (3) suspense accounts with balances of the Commission as at 31 March 2019 as follows:

Description	Balance as at 31 March 2019 Debit/(Credit)
	N\$
S&T advance suspense account	(29 947.00)
Rejection account	58 383.73
Bills payable	284 289.13

2.7 Outstanding subsistence advances

The Accounting Officer reported outstanding subsistence advances in respect of two (2) staff members amounting to N\$ 3 571.94 for the year under review.

2.8 Debt to Government

The Accounting Officer reported an amount of N\$ 25 529.05 for debt owed by staff members to the Government.

2.9 Stores and depots

The Accounting Officer reported closing stock amounting to N\$ 8 203 174.06 at its stores and depots for the period under review.

2.10 Internal inspections

The Accounting Officer reported that four (4) internal inspections were carried out for the year under review.

WINDHOEK, 15 OCTOBER 2019

ANNELY HAIPHENE
ACCOUNTING OFFICER

