



**REPUBLIC OF NAMIBIA**



REPUBLIC OF NAMIBIA

OFFICE OF THE PRIME MINISTER



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE  
OFFICE OF THE PRIME MINISTER  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

Published by authority

Price (Vat excluded) N\$ 25.00  
Report no: 2016/45

**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 Office of the Prime Minister for the financial year ended 31 March 2015 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991, (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

**WINDHOEK, May 2016**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

## 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	Expenditure .....	2
1.4.2	Appropriation account .....	3
1.4.3	Virements .....	3
1.4.4	Differences between budget book and Appropriation account .....	4
1.5	ACKNOWLEDGEMENT .....	5
1.7	UNQUALIFIED AUDIT OPINION.....	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 the authorised and ..... actual expenditure. ....	8 8
2.	GENERAL INFORMATION.....	10
2.1	Bank accounts.....	10
2.2	Operating/trade account .....	10
2.3	Commission and Special Committees .....	11
2.4	Capital/Development projects .....	11
2.5	Bursary and study assistance .....	12
2.6	Donations by the Government.....	12
2.7	Exemptions from normal Tender procedures .....	12
2.8	Suspense accounts .....	12
2.9	HIV/AIDS activities .....	12

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS  
OF THE OFFICE OF THE PRIME MINISTER  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

---

**1. REPORT ON THE FINANCIAL STATEMENTS**

**1.1 INTRODUCTION**

This report on the accounts of the Office of the Prime Minister for the financial year ended 31 March 2015 is presented to the National Assembly in accordance with the terms of Article 127(2) of the Constitution of the Republic of Namibia and provisions set out in the State Finance Act, 1991(Act 31 of 1991), as amended.

I have audited the accompanying financial statements of the Office of the Prime Minister for the financial year ended 31 March 2015. These financial statements comprise the following statements submitted for the year then ended:

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

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

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

**1.2 MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

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

**1.3 AUDITOR'S RESPONSIBILITY**

My responsibility is to express an opinion on these financial statements based on the audit. I conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). These standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

**Powers and duties**

Section 25(1) (c) of the State Finance Act, 1991, provides that the Auditor-General should satisfy himself that:

- (a) All reasonable precautions have been taken to ensure that all monies due to the State are collected, and that the laws relating to the collection of such monies have been complied with;
- (b) All reasonable precautions have been taken to safeguard the receipt, custody and issue of and accounting for, the State's assets, such as stores, equipment, securities and movable goods; and

- (c) The expenditure has taken place under proper authority and is supported by adequate vouchers or other proof.

In addition, Section 26(1) (b)(iv) of the State Finance Act, 1991, empowers the Auditor-General to investigate and report on the economy, efficiency and effectiveness of the use of the State's resources.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for the audit opinion.

## **1.4 KEY AUDIT FINDINGS**

### **1.4.1 Expenditure**

#### **1.4.1.1 Underexpenditure**

The total budget was underspent with an amount of N\$ 23 724 013.74 (3.71%).

It is recommended that the Accounting Officer should put measures in place to avoid underexpenditure and ensures that planned projects are implemented.

#### **Management comment**

In her response on the draft report, the Accounting Officer responded that the underexpenditure was mainly due to staff turnover which was unavoidable.

#### **1.4.1.2 Unauthorized 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:

Although Treasury approvals were obtained to utilize certain expected savings for the defrayal of excess expenditure through virements during the year, two (2) operational sub divisions were exceeded with a total amount of N\$ 55 165.05. This amount is unauthorized in terms of Section 6 (a)(iii) of the Act.

#### **Management comment**

In her response on the draft report, the Accounting Officer explained that these overpayments took place under payroll area and this is the areas those payments transactions do not reflect on the IFMS commitment register on time, hence this result.

## 1.4.2 Appropriation account

Different names for the following main divisions are used in the appropriation account and the budget book:

Main division	Budget Book	Appropriation account
02	Disaster Risk Management	Governance of State Owned Enterprises, Anti-corruption and Disaster Management
04	Efficiency and Charter Unit	Public Service Management
07	State Owned Enterprise Governing Council Secretariat	Cabinet Secretariat
08	Public Service Management	Human Resources Planning and Development

It is recommended that the Accounting Officer should ensure that the correct names of the main divisions are used in the Appropriation account as approved by Parliament in the budget book.

### Management comment

In her response on the draft report, the Accounting Officer indicated that the names for main divisions 02 and 04 were corrected in the 2015/2016 financial year. For main divisions 07 and 08, the names were changed since the previous financial years. This error was confirmed by reprinting the same 2014/2015 Appropriation Account on 15 April 2016

## 1.4.3 Virements

Differences were noted between the virements authorised by Treasury and also reported by the Accounting Officer as well as the virements processed on the Appropriation account as follows:

Main division	Approved virements	Appropriation account	Difference
	N\$	N\$	N\$
01: Office of the Prime Minister	31 288 799	29 388 799	1 900 000
03: Administration	(48 817 799)	(48 667 799)	(150 000)
04: Efficiency and Charter Unit	(850 000)	(450 000)	(400 000)
05: Public Service Commission Secretariat	530 000	30 000	500 000
06: Public Service Information Technology Management	4 596 000	5 096 000	(500 000)
07: State Owned Enterprise Governing Council Secretariat	(3 000 000)	(2 400 000)	(600 000)
08: Public Service Management	(13 927 000)	(13 177 000)	(750 000)

Despite the comments given by the Accounting Officer to improve the situation during the previous financial year, the situation did not change.

It is recommended that the Accounting Officer should ensure that the approved virements in the appropriation account agree with those approved by Treasury.

### Management comment

In her response on the draft report, the Accounting Officer responded that this is a recurring challenge which the Office has been trying to minimize yearly. The root of this challenge is that both manual and computerized commitment registers which are updated so they have the same amounts. In 2016/2017 the office will try to ensure that virement amounts are immediately committed on the system, after the Accounting Officer has approved the request to Treasury for virementation.

#### 1.4.4 Differences between budget book and Appropriation account

The Original budget amount for main division 02 and main division 03 as per the appropriation account differs from the original budget amount in the budget book as approved by Parliament as follows:

Main division	Budget original	Appropriation account	Difference
	N\$	N\$	N\$
02: Disaster Risk Management	62 065 000	59 326 000	2 739 000
03: Administration	307 858 000	310 597 000	(2 739 000)

It is recommended that the Accounting Officer should perform regular reconciliations to detect any errors and correct them in time.

#### Management comment

In her response on the draft report, the Accounting Officer responded that according to the development budget book these projects were budgeted for main division: Administration, but during allocating of Development funds to main divisions in the Estimates of Revenue, Income and Expenditure Budget book, it was allocated under Disaster Risk Management. This resulted in amounts being uploaded to incorrect main divisions which at the end affected the Appropriation Account.

#### 1.4.5 Tender Board Exemption

Tender Board approved exemptions from normal Tender procedures to the value of N\$ 222 987 993.44. Two (2) exemptions were exceeded without Tender Board approval as follows:

Exemption number	Description	Estimated value	Actual expenditure	Difference less/(more)
E1/2 -1/14	General annual exemption	N\$ 214 797 500.00	N\$ 226 662 747.57	N\$ (11 865 247.57)
E1/2 -3/14	Appointment of consultants for the implementation of the E-Government strategic plan action	4 400 000.00	1 488 246.62	2 911 753.38
E1/2 -4/14	Acquisition of an Oracle WebLogic and service oriented architecture (SOA) middleware suite license	1 590 493.44	1 628 370.05	(37 876.61)
E1/2 -5/14	To procure the services of consultants for OPM (SOEGC)	2 200 000.00	2 164 574.56	35 425.44
	<b>Total</b>	<b>222 987 993.44</b>	<b>231 943 938.80</b>	<b>(8 955 945.36)</b>

#### Management comment

No comments were provided.

## **1.5 ACKNOWLEDGEMENT**

I would like to express my appreciation for the courtesy extended and assistance rendered by the staff of the Office of the Prime Minister during the audit.

## **1.7 UNQUALIFIED AUDIT OPINION**

I certify that I have audited the financial statements of the Office of the Prime Minister for the financial year ended 31 March 2015 in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act, 1991 (Act 31 of 1991).

In my opinion, the financial statements present fairly in all material respects, the financial position of the Office of the Prime Minister as at 31 March 2015, and their financial performance and receipts and payments for the year then ended in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act, 1991 (Act 31 of 1991).

**WINDHOEK, May 2016**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**



## 1. AUDITED FINANCIAL STATEMENTS

## 1.1 Appropriation account

2014/2015						2013/2014
Service		Authorised expenditure	Actual expenditure	Variations		Actual expenditure
				Under- expenditure/ (Excess)	Percent age	
	N\$	N\$	N\$	N\$	%	N\$
<b>01. Office of the Prime Minister:</b>						
Original budget	90 624 000					
Plus: Virement	29 388 799	120 012 799	112 627 033.25	7 385 765.75	6.15	45 022 009.41
<b>02. Disaster Risk Management:</b>						
Original budget	59 326 000					
Plus: Virement	30 180 000	89 506 000	86 070 337.35	3 435 662.65	3.84	56 440 725.80
<b>03. Administration:</b>						
Original budget	310 597 000					
Less: Virement	(48 667 799)	261 929 201	255 864 004.61	6 065 196.39	2.32	93 116 184.07
<b>04. Efficiency and Charter Unit:</b>						
Original budget	5 277 000					
Less: Virement	(450 000)	4 827 000	3 930 656.77	896 342.23	18.57	65 323 646.21
<b>05. Public Service Commission</b>						
<b>Secretariat:</b>						
Original budget	21 545 000					
Plus: Virement	30 000	21 575 000	20 339 601.23	1 235 398.77	5.73	17 566 139.79
<b>06. Public Service Information</b>						
<b>Technology Management:</b>						
Original budget	53 618 000					
Plus: Virement	5 096 000	58 714 000	56 947 034.06	1 766 965.94	3.01	22 882 911.97
<b>07. State Owned Enterprise :</b>						
<b>Governing council secretariat:</b>						
Original budget	12 627 000					
Less: Virement	(2 400 000)	10 227 000	9 231 508.28	995 491.72	9.73	6 911 250.59
<b>08. Public Service Management:</b>						
Original budget	85 822 000					
Less: Virement	(13 177 000)	72 645 000	70 701 810.71	1 943 189.29	2.67	29 493 094.78
<b>TOTAL:</b>		<b>639 436 000</b>	<b>615 711 986.26</b>	<b>23 724 013.74</b>	<b>3.71</b>	<b>336 755 962.62</b>

## 1.2 Standard subdivisions

Subdivision	2014/2015			2013/2014
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Operational:</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	110 979 000	104 687 001.03	6 291 998.97	85 169 390.89
002. Employer's contribution to the G.I.P.F	13 786 000	11 875 307.96	1 910 692.04	9 658 381.91
003. Other conditions of service	234 000	123 538.35	110 461.65	789 483.74
<b>Total</b>	<b>124 999 000</b>	<b>116 685 847.34</b>	<b>8 313 152.66</b>	<b>95 617 256.54</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence expenses	14 314 799	12 313 366.28	2 001 432.72	10 645 768.12
022. Materials and supplies	2 406 000	2 030 527.97	375 472.03	1 891 979.79
023. Transport	29 388 660	24 222 249.07	5 166 410.93	17 566 293.21
024. Utilities	14 928 000	14 626 269.74	301 730.26	16 069 940.51
025. Maintenance expenses	3 312 000	3 075 672.83	236 327.17	1 788 409.39
026. Property rental and related charges	2 380 000	2 003 402.56	376 597.44	1 677 683.36
027. Other services and expenses	81 407 340	79 432 320.31	1 975 019.69	22 333 414.84
<b>Total</b>	<b>148 136 799</b>	<b>137 703 808.76</b>	<b>10 432 990.24</b>	<b>71 973 489.22</b>
<b>Current expenditure: Membership fees and subscriptions</b>				
041. International	904 000	826 196.02	77 803.98	648 250.78
<b>Total</b>	<b>904 000</b>	<b>826 196.02</b>	<b>77 803.98</b>	<b>648 250.78</b>
<b>Current expenditure: Subsidies, grants and other transfers</b>				
043. Government organizations	260 324 000	260 324 000.00	-	118 534 000.00
044. Individual and non-profit organizations	950 000	894 929.44	55 070.56	623 311.82
<b>Total</b>	<b>261 274 000</b>	<b>261 218 929.44</b>	<b>55 070.56</b>	<b>119 157 311.82</b>
<b>Total Current expenditure</b>	<b>535 313 799</b>	<b>516 434 781.56</b>	<b>18 879 017.44</b>	<b>287 396 308.36</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	3 274 000	2 259 130.82	1 014 869.18	1 181 168.90
103. Operational equipment, machinery and plants	35 000	8 050.00	26 950.00	-
<b>Total</b>	<b>3 309 000</b>	<b>2 267 180.82</b>	<b>1 041 819.18</b>	<b>1 181 168.90</b>
<b>Total: Operational expenditure</b>	<b>538 622 799</b>	<b>518 701 962.38</b>	<b>19 920 836.62</b>	<b>288 577 477.26</b>
<b>Development:</b>				
<b>Current expenditure:</b>				
022. Material and supplies	300 000	300 000.00	-	300 000.00
027. Other services and expenses	500 000	500 000.00	-	500 000.00
<b>Total</b>	<b>800 000</b>	<b>800 000.00</b>	<b>-</b>	<b>800 000.00</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	16 589 000	16 588 608.80	391.20	4 200 000.00
105. Feasibility studies, design and supervision	400 000	151 560.68	248 439.32	-
107. Construction, renovation and improvements	83 024 201	79 469 854.40	3 554 346.60	43 178 485.36
<b>Total</b>	<b>100 013 201</b>	<b>96 210 023.88</b>	<b>3 803 177.12</b>	<b>47 378 485.36</b>
<b>Total: Development expenditure</b>	<b>100 813 201</b>	<b>97 010 023.88</b>	<b>3 803 177.12</b>	<b>48 178 485.36</b>
<b>GRAND TOTAL</b>	<b>639 436 000</b>	<b>615 711 986.26</b>	<b>23 724 013.74</b>	<b>336 755 962.62</b>

### 1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2014/2015	More/(Less) than estimated	Actual revenue 2013/2014
	N\$	N\$	N\$	N\$
Private telephone calls	1 000	(800.00)	(1 800.00)	4 310.00
Miscellaneous	5 000	928 039.86	923 039.86	378 378.19
IT Services	13 506 000	-	(13 506 000.00)	-
<b>Total</b>	<b>13 512 000</b>	<b>927 239.86</b>	<b>(12 584 760.14)</b>	<b>382 688.19</b>

### 1.4 Notes to the financial statements

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

##### (i) Underexpenditure

##### **Main division 01: Office of the Prime Minister (N\$ 7 385 765.75 – 6.15%)**

The underexpenditure under personnel expenditure was due to vacancies for the Prime Minister's Office which were not filled. The expenditure on travel and subsistence, transport, other services and expenses and furniture and office equipment were lower than estimated due to savings measures and limitations on projects and the late submission of invoices from the Government Garage.

##### **Main division 02: Disaster Risk Management (N\$ 3 435 662.65 – 3.84%)**

Personnel expenditure was lower due to resignation of staff members. The expenditure on travel and subsistence allowance, material and supplies, transport, utilities, other services and expenses and furniture and office equipment were lower than estimated due to savings measures and limitations on projects.

##### **Main division 03: Administration (N\$ 6 065 196.39 – 2.32%)**

The execution of the capital projects for the Hardap Disaster Risk Management and second office of the Prime Minister were delayed. The underexpenditure under personnel expenditure was due to retirement of a staff member. The expenditure on travel and subsistence, utilities, other services and expenses and furniture and office equipment were lower than estimated due to savings measures and limitations on projects. The underexpenditure on transport is because of the late receiving of invoices from the Government Garage, therefore payments were not done on time.

##### **Main division 04: Efficiency Charter Unit (N\$ 896 343.23 – 18.57%)**

The underexpenditure under personnel expenditure was due to a vacancy of a Deputy Director which was not filled. Travel and subsistence were lower due to fewer foreign trips that were undertaken.

##### **Main division 05: Public Service Commission Secretariat (N\$ 1 235 398.77 – 5.73%)**

The underexpenditure under personnel expenditure was due to over estimation of virements for employer's contribution to the G.I.P.F and M.P.O.O.B.P.F which was lesser than expected. Travel and subsistence were lower due to fewer foreign trips that were undertaken. The underexpenditure on transport is because of the late receiving of invoices from the Government Garage, therefore payments were not done on time.

**Main division 06: Public Service Information Technology Management (N\$ 1 766 965.94 – 3.01%)**

Due to the specialized nature of posts in the Department and the fact that salaries do not match those in the private sectors, problems are yearly encountered in finding suitable candidates for vacancies. This resulted in the underexpenditure on personnel expenditure. Travel and subsistence were lower due to fewer foreign trips that were undertaken. Limited expenses were incurred under other services and expenses and this resulted in an underexpenditure.

**Main division 07: State Owned Enterprise Governing Council Secretariat (N\$ 995 491.72 – 9.73%)**

Personnel expenditure was lower due to vacancies that could not be filled. Travel and subsistence, material and supplies, transport, other services and expenses and furniture and office equipment costs were limited which minimized the expenditure.

**Main division 08: Public Service Management (N\$ 1 943 189.29 – 2.67%)**

Personnel expenditure was lower due to vacancy that could not be filled. Travel and subsistence were lower due to fewer foreign trips that were undertaken. The underexpenditure on transport is because of the late receiving of invoices from the Government Garage, therefore payments were not done on time. Training courses and symposiums and workshops costs were limited which minimized the expenditure.

## 2. GENERAL INFORMATION

### 2.1 Bank accounts

During the financial year under review, the Office kept and operated the following bank accounts:

Account Name	Banking institution	Purpose of the account	Balance at 31/03/2015
National Independence Celebration	First National Bank	For depositing money and paying out expenses related to annual Independence celebrations.	N\$ 30 032 789.83
Heroes Acre	Standard Bank	For depositing money and paying out expenses related to Heroes Acre.	3 267 632.39
San Development Programme	Standard Bank	For depositing money and paying out expenses related to San Development Programme.	4 320 274.52
National Emergency Disaster Fund	Bank Windhoek	For depositing money and paying out expenses related to national emergency disaster	10 952 336.74
National Emergency Disaster Fund (FEMCO)	Bank Windhoek	For depositing money and paying out expenses related to national emergency disaster	204 403.75
National Emergency Disaster Fund (Call Account)	Bank Windhoek	Emergency related activities	92 132 472.72

### 2.2 Operating/trade account

The profit and loss account for the Computer Trade Account for the year ended 31 March 2015 is as follows:

Expenditure		Income	
	N\$		N\$
<b>Opening Balance 01/04/2014</b>	<b>13 954 728.52</b>	Ministry of Agriculture	157 866.43
		Ministry of Basic Education	43 752.74
		Ministry of Defence	115 295.69
		Ministry of Environment & Tourism	100 513.56
		Ministry of Foreign Affairs	185 132.78
		Ministry of Fisheries & Marine Resources	115 295.79
		Ministry of Home Affairs and Immigration	187 684.74
<b>Total</b>	<b>(9 208 617.74)</b>	Ministry of Health	1 269 447.01
		Ministry of Justice	128 196.30
		Ministry of Labour	286 033.88
		Ministry of Mines and Energy	442 700.23
		National Planning Commission	130 078.84
		Ministry of Safety and Security	289 113.68
		Namibian Police	198 138.94
		Office of the President	191 947.31
		Ministry of Trade and Industry	101 240.26
		Ministry of Works and Transport	157 866.43
		Ministry of Information & Communication	465 218.56
		Ministry of Gender Equality	180 587.61
	<b>4 746 110.78</b>		<b>4 746 110.78</b>

### 2.3 Commission and Special Committees

During the financial year under review, the Office made payments amounting to N\$ 1 023 408.75 for Public Office Bearers Commission (POBC) activities.

### 2.4 Capital/Development projects

The following were the development projects of the Office as reflected in the General Ledger and the development budget:

Nature of project	Approved total budget	Total expenditure as at 31/03/2014	Adjusted appropriation 2014/2015	Actual expenditure 2014/2015	Total expenditure as at 31/03/2015	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Expansion of GRN Intranet to the Regions (Phase II)	15 500 000	10 500 000.00	17 389 000	17 388 608.80	27 888 608.80	31/03/2016
Renovation of Old State House	20 908 000	828 863.04	1 910 000	1 859 955.05	2 688 818.09	31/03/2016
Construction of Second Office of the Prime Minister	610 772 000	19 640 262.32	69 863 229	66 773 483.56	86 413 745.88	31/03/2017
Oshana Disaster Risk Management Warehouse	28 099 000	24 526 637.72	4 918 000	4 908 867.10	29 435 504.82	31/03/2015
Hardap Disaster Risk Management Warehouse	27 972 000	5 416 365.41	6 332 972	5 927 548.69	11 343 914.10	31/03/2015
Oshikoto Warehouse	10 971 000	-	400 000	151 560.68	151 560.68	31/03/2017
<b>Total</b>	<b>714 222 000</b>	<b>60 912 128.49</b>	<b>100 813 201</b>	<b>97 010 023.88</b>	<b>157 922 152.37</b>	

## 2.5 Bursary and study assistance

During the financial year under review, the Office awarded bursaries and study assistance to its employees to a total amount of N\$ 366 412.35.

## 2.6 Donations by the Government

During the financial year under review, the Honourable Prime Minister made Ex Gratia contributions amounting to N\$ 894 929.44 to various institutions and persons.

## 2.7 Exemptions from normal Tender procedures

The Office obtained exemptions from normal Tender Board procedures for acquiring goods and services valued at N\$ 222 987 993.44. See paragraph 1.4.5

## 2.8 Suspense accounts

Fourteen (14) Suspense Accounts and Suspense Control Accounts had outstanding balances at the end of the financial year, of which six (6) had debit and eight (8) had credit balances:

Description	Balance as at 31/03/2014 Debit / (Credit)
	N\$
Computer Trade Account	9 208 617.74
Receipt suspense	(4 463.92)
RD Cheques	709 361.99
S&T Advance Suspense Account	(44 939.88)
Rejection Account	4 954 975.50
NIPAM	(2 432.08)
French support NIPAM Training Programme	5 111.50
Bills Payable	(4 067 580.64)
Electronic Fund Transfer Clearing	(3 120.31)
Social Security	(901.48)
Tax Code	3 467.71
Pension Fund: GIPF	(90 371.05)
Pension Fund: Political Office Bearers	(535.42)
Debt Establishment	1 324.09

## 2.9 HIV/AIDS activities

The Accounting Officer reported payments in respect of HIV/AIDS activities amounting to N\$ 349 239.66.

WINDHOEK, 2015-10-16

ADV. N. MBAKO  
ACCOUNTING OFFICER