



REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
OFFICE OF THE PRIME MINISTER
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 Office of the Prime Minister 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.

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

WINDHOEK, April 2017

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.
Tender Board Exemptions:	To free from an obligation (Tender Board Regulations) to which others are subjected.
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).

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS
OF THE OFFICE OF THE PRIME MINISTER
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016**

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 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 Office of the Prime Minister for the financial 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 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; an

- (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 Appropriation account

For the second consecutive year, differences were noted between the estimated expenditure authorised in the budget book and estimated expenditure in the appropriation account resulting in the appropriation account being incorrectly stated. The noted differences are indicated as follows:

Main division	Revised Budget book	Appropriation account	Difference
	N\$	N\$	N\$
02. Disaster Risk Management	121 616 000	118 660 000	2 956 000
03. Administration	257 142 000	260 098 000	(2 956 000)

It is recommended that the Accounting Officer should provide an explanation on these differences.

Management comment

In her response on the draft report, the Accounting Officer indicated that the Office acknowledges the error and will ensure that in future this type of error is guarded against.

1.4.2 Miscellaneous revenue

The audit found that Miscellaneous revenue was used to clear a RD suspense account with an amount of N\$ 691 865.61 while miscellaneous revenue only amounted to N\$ 90 038.83 which left the miscellaneous account in a minus of N\$ 601 826.78.

It is recommended that the Accounting Officer should provide a factual explanation as to why revenue was used to clear the RD suspense account and also why miscellaneous revenue was in a minus.

Management comment

In her response on the draft report, the Accounting Officer indicated that there was an oversight of insufficient funds under miscellaneous revenue when passing the correction journal.

1.4.3 Suspense accounts

Treasury Instructions FD 0703 requires the Accounting Officers to keep auxiliary registers to enable them to reconcile the suspense account placed under their controls with the ledger accounts; however the Office had the following four (4) suspense accounts with balances above N\$ 100 000 at 31 March 2016:

Description	Balance as at 31/03/2016 Debit / (Credit)
	N\$
S&T Advance Suspense Account	(824 813.48)
Rejection Account	573 071.25
Bills Payable	(2 187 030.61)
Pension Fund: GIPF	(118 338.46)

Furthermore, the S&T advance suspense account and rejections account reflect balances of N\$ 824 813.48 and N\$ 573 071.25 respectively.

It is recommended that the Accounting Officer should explain the balances on these accounts.

Management comment

In her response on the draft report, the Accounting Officer indicated that the accounts are problematic to reconcile but the office is in the process to reconcile the accounts.

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.

1.6 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 2016 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 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. OTHER REPORTING RESPONSIBILITIES

2.1 OTHER MATTERS

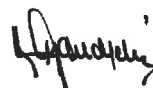
Without expressing an audit opinion on the basis of this paragraph, I draw attention to the following matter(s) that relate to my responsibility in the audit of the financial statements, excluding disclosed by the Office of the Prime Minister in the financial statements:

2.1.1 Internal controls

The following control mechanisms were found not to be working effectively thus making the office vulnerable to fraud, misappropriation of assets and undetected errors.

- (i) It was found that the Audit committee is dormant.
- (ii) During the year under review, the internal audit unit has not produced any report.
- (iii) The Office does not have an IT steering committee; this might result in the lack of IT governance.

WINDHOEK, April 2017



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

		2015/2016				2014/2015
				Variations		
Service		Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Percent-age	Actual expenditure
	N\$	N\$	N\$	N\$	%	N\$
01. Office of the Prime Minister:						
Original budget	51 909 000					
Less: Virement	(8 243 480)					
Less: Suspension	(3 100 000)	40 565 520	39 241 142.72	1 324 377.28	3.26	112 627 033.25
02. Disaster Risk Management:						
Original budget	118 660 000					
Plus: Virement	561 397 198					
Less: Suspension	(2 014 776)	678 042 422	677 510 431.65	531 990.35	0.08	86 070 337.35
03. Administration:						
Original budget	260 098 000					
Less: Virement	(21 694 618)					
Less: Suspension	(92 632 000)	145 771 382	143 383 908.36	2 387 473.64	1.64	255 864 004.61
04. Efficiency and Charter Unit:						
Original budget	10 669 000					
Less: Virement	(5 212 262)					
Less: Suspension	(1 688 000)	3 768 738	3 513 147.59	255 590.41	6.78	3 930 656.77
05. Public Service Commission Secretariat:						
Original budget	22 740 000					
Plus: Virement	6 534 000					
Less: Suspension	(2 430 000)	26 844 000	26 364 279.49	479 720.51	1.79	20 339 601.23
06. Public Service Information Technology Management:						
Original budget	76 301 000					
Plus: Virement	2 994 998					
Less: Suspension	(2 573 713)	76 722 285	76 220 342.55	501 942.45	0.65	56 947 034.06

ANNEXURE A (continued)

2015/2016					2014/2015
Service	Authorised expenditure	Actual expenditure	Variations		Actual expenditure
			Under-expenditure	Percentage	
07. Cabinet Secretariat:					
Original budget	22 577 000				
Less: Virements	(6 003 001)				
Less: Suspension	(3 255 000)	13 318 999	12 399 173.05	919 825.95	6.91
					9 231 508.28
08. Human Resources Planning and Development:					
Original budget	17 955 000				
Plus: Virements	2 210 362				
Less: Suspension	(2 537 000)	17 628 362	16 871 862.08	756 499.92	4.29
					70 701 810.71
09. Benefits and Industrial Relations:					
Original budget	13 435 000				
Less: Virements	(456 000)				
Less: Suspension	(773 000)	12 206 000	11 491 290.50	714 709.50	5.86
					-
10. Performance Improvement :					
Original budget	13 618 000				
Plus: Virements	2 783 000				
Less: Suspension	(2 614 000)	13 787 000	13 389 403.16	397 596.84	2.88
					-
11. Organisational Development and Grading:					
Original budget	8 713 000				
Plus: Virements	1 951 292				
Less: Suspension	(240 000)	10 424 292	9 980 026.66	444 265.34	4.26
					-
TOTAL:	1 039 079 000	1 030 365 007.81	8 713 992.19	0.84	615 711 986.26

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2015/2016			2014/2015
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	134 749 411	132 639 592.79	2 109 818.21	104 687 001.03
002. Employer's contribution to the G.I.P.F	16 075 000	15 295 902.65	779 097.35	11 875 307.96
003. Other conditions of service	1 625 000	1 165 622.17	459 377.83	123 538.35
005. Employer's Contribution to social security commission	331 000	-	331 000.00	-
Total	152 780 411	149 101 117.61	3 679 293.39	116 685 847.34
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	8 328 103	6 212 701.62	2 115 401.38	12 313 366.28
022. Materials and supplies	3 484 000	3 098 225.06	385 774.94	2 030 527.97
023. Transport	36 415 807	36 216 579.11	199 227.89	24 222 249.07
024. Utilities	17 108 001	16 535 297.11	572 703.89	14 626 269.74
025. Maintenance expenses	3 862 713	3 693 454.32	169 258.68	3 075 672.83
026. Property rental and related charges	3 037 000	2 969 530.72	67 469.28	2 003 402.56
027. Other services and expenses	68 677 286	67 589 938.30	1 087 347.70	79 432 320.31
Total	140 912 910	136 315 726.24	4 597 183.76	137 703 808.76
Current expenditure: Membership fees and subscriptions				
041. International	891 000	849 923.09	41 076.91	826 196.02
Total	891 000	849 923.09	41 076.91	826 196.02
Current expenditure: Subsidies, grants and other transfers				
043. Government organizations	683 027 360	683 025 772.74	1 587.26	260 324 000.00
044. Individual and non-profit organizations	5 000 000	5 000 000.00	-	894 929.44
045. Public and departmental enterprises and private industries	152 000	136 552.05	15 447.95	-
Total	688 179 360	688 162 324.79	17 035.21	261 218 929.44
Total Current expenditure	982 763 681	974 429 091.73	8 334 589.27	516 434 781.56
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	3 585 000	3 353 769.05	231 230.95	2 259 130.82
103. Operational equipment, machinery and plants	-	-	-	8 050.00
Total	3 585 000	3 353 769.05	231 230.95	2 267 180.82
Total: Operational expenditure	986 348 681	977 782 860.78	8 565 820.22	518 701 962.38
Development:				
Current Expenditure				
022. Materials and supplies	-	-	-	300 000.00
027. Other services and expenses	-	-	-	500 000.00
Total	-	-	-	800 000.00

ANNEXURE A (continued)

Subdivision	2015/2016			2014/2015
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	-	-	-	16 588 608.80
105. Feasibility studies, design and supervision	2 406 000	2 405 999.54	0.46	151 560.68
107. Construction, renovation and improvements	50 324 319	50 176 147.49	148 171.51	79 469 854.40
Total	52 730 319	52 582 147.03	148 171.97	96 210 023.88
Total: Development expenditure	52 730 319	52 582 147.03	148 171.97	97 010 023.88
GRAND TOTAL	1 039 079 000	1 030 365 007.81	8 713 992.19	615 711 986.26

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\$
Private telephone calls	-	-	-	(800.00)
Miscellaneous	5 000	(601 826.78)	(606 826.78)	928 039.86
IT Services	1 000 000	796 244.00	(203 756.00)	-
Total	1 005 000	194 417.22	(810 582.78)	927 239.86

1.4 Notes to the financial statements

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

Underexpenditure

Main division 01: Office of Prime Minister (N\$ 1 324 377.28 - 3.26%)

The underexpenditure under personnel expenditure was due to vacancies and some of these vacancies were filled during the course of the financial year. The Right Honorable Prime Minister's travels are mostly State House delegated trips and need to be made available as trips are not always known in advance, therefore the funds which were not utilized contributed to the underexpenditure. The renovation of the old State House residence was delayed due to challenges experienced during the renovation and resulted in an underexpenditure.

Main Division 04: Efficiency and Charter Unit (N\$ 255 590.41 - 6.78%)

Personnel expenditure was lower than anticipated due to maternity leaves and vacancies which were filled during the course of the financial year due to the recruitment process. On the other hand, goods and services were budgeted for public service survey which did not materialize during the financial year. Due to these reasons underexpenditure was realized.

Main division 07: Cabinet Secretariat (N\$ 919 825.95 - 6.91%)

The underexpenditure under personnel expenditure was as a result of posts which were vacant and filled during the course of the financial year, which also resulted in an underexpenditure under travel and subsistence allowances; other services and expenses; and furniture and office equipment.

Main Division 08: Human Resource Planning and Development (N\$ 756 499.92 - 4.29%)

The underexpenditure under personnel expenditure was as a result of posts which were vacant and filled during the course of the financial year which also resulted in an underexpenditure under travel and subsistence allowances.

Main Division 09: Benefits and Industrial Relations (N\$ 714 709.50 - 5.86%)

The underexpenditure under personnel expenditure was as a result of posts which were vacant and filled during the course of the financial year which also resulted in an underexpenditure under travel and subsistence allowances; other services and expenses; and furniture and equipment.

Main Division 10: Performance Improvement (N\$ 397 596.54 - 2.88%)

The underexpenditure under personnel expenditure was as a result of posts which were vacant and filled during the course of the financial year which also resulted in underexpenditure under travel and subsistence allowances; other services and expenses.

Main Division 11: Organizational Development and Grading (N\$ 444 265.34 - 4.26%)

The underexpenditure under personnel expenditure was as a result of posts which were vacant and filled during the course of the financial year which also resulted in an underexpenditure under travel and subsistence allowances.

1.4.2 Departmental revenue: Explanation of variances exceeding N\$ 200 000 underestimated

Miscellaneous

There was an oversight of insufficient funds under miscellaneous revenue, hence the underestimation.

IT services

The collection is unpredictable as it is difficult to estimate the number of licenses that will be bought by OMAs or number of participants who will attend training, hence the difference.

2. GENERAL INFORMATION

2.1 Bank account

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

Account Name	Banking institution	Balance at 31/03/2016
National Independence Celebration	First National Bank	N\$ 2 091 758.59
Heroes Acre	Standard Bank	43 355.73
National Emergency Disaster Fund	Bank Windhoek	210 082.90
National Emergency Disaster Fund (FEMCO)	Bank Windhoek	359 411 803.21
National Emergency Disaster Fund	Bank Windhoek	139 299 637.94

2.2 Compensation payment

During the year under review compensation payments amounted to N\$ 67 435.19.

2.3 Commission and Special Committees

During the financial year under review, the Office made payments amounting to N\$ 497 522.65 for Public Office Bearers Commission (POBC) activities.

2.4 Relief and Distress

During the year under review the Office spent an amount of N\$ 251 419 237.96 on relief and distress in terms of the national draught program.

2.5 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 cost	Total expenditure as at 31/03/2015	Adjusted appropriation 2015/2016	Actual expenditure 2015/2016	Total expenditure as at 31/03/2016	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Renovation of Old State House	40 528 000	2 688 818.09	8 104 000	7 955 828.49	10 644 646.58	31/03/2017
Construction of Second Office of the Prime Minister	647 220 000	86 413 745.88	42 220 319	42 220 319.00	128 634 064.88	31/03/2020
Oshikoto Warehouse Construction	29 000 000	151 560.68	2 406 000	2 405 999.54	2 557 560.22	31/03/2018
Total	716 748 000	89 254 124.65	52 730 319	52 582 147.03	141 836 271.68	

2.6 Bursary and study assistance

The Office provided bursaries and study assistance to forty (40) employees to a total amount of N\$ 484 957.00.

2.7 Donations by the Government

During the financial year under review, the Honourable Prime Minister made Ex Gratia contributions amounting to N\$ 136 552.05 to various institutions and persons furthermore, the Office has paid N\$ 5 000 000 to the Namibia Red Cross Society.

2.8 Exemptions from normal Tender procedures

The Office obtained exemptions from normal Tender Board procedures for acquiring goods and services valued at N\$ 317 245 937.61.

Exemption number	Description	Approved exemption	Actual expenditure	Difference
		N\$	N\$	N\$
E1/2 -1/2015	General annual exemption	304 300 420.00	162 322 748.52	141 977 671.48
E1/2 -2/2015	Exemption for direct procurement of Salary Survey.	100 000.00	84 844.00	15 156.00
E1/2 -3/2015	Purchase of furniture for Rt. Hon Prime Minister, Deputy Prime Minister & Office Staff.	400 000.00	487 462.44	(87 462.44)
E1/2 -5/2015	Purchase of furniture for the Prime Minister and Deputy Minister (household)	150 000.00	75 645.35	74 354.65
E1/2-7/2015	For the implementation, maintenance and support for the existing HCMC for the GRN.	1 100 000.00	-	1 100 000.00
E1/2-8/2015	Purchase of backup equipment and related software for the disaster recovery site for DPSITN, Office of the Prime Minister.	8 000 000.00	7 201 945.00	798 055.00
E1/2-3/2014	Purchasing of Computer Equipment for the X-Road Project (PSITM)	3 195 517.61	2 119 180.48	1 076 337.13
	Total	317 245 937.61	172 291 825.79	144 954 111.82

2.9 Vehicles

2.9.1 Vehicles on hand

The Accounting Officer reported the total number of sixty-three (63) sedans, sixty-nine (69) Pick-ups and combies and eight (8) Heavy Vehicles (lorries, Tractors, Busses and Trailers) on hand at 31 March 2016.

2.9.2 Vehicle accidents

The Accounting Officer reported four (4) vehicle accidents of which two (2) were written off at a cost of N\$ 68 000 and two (2) were repaired at a cost of N\$ 93 660.99.

2.10 Wellness

The Accounting Officer reported payments in respect of Wellness activities amounting to N\$ 43 297.50.

2.11 Suspense Accounts

The following suspense accounts had balances as at 31 March 2016:

Description	Balance as at 31/03/2016
	Debit / (Credit)
	N\$
Receipt suspense	(60 599.22)
RD Cheques	17 496.38
S&T advance suspense account	(824 813.48)
Rejection account	573 071.25
NIPAM	(2 432.08)
French support NIPAM training programme	5 111.50
Bills payable	(2 187 030.61)
Electronic fund transfer clearing	(4 081.31)
Social security	(1 522.63)
Tax code	3 467.71
Pension Fund: GIPF	(118 338.46)
Pension Fund: Political Office Bearers	(5 093.78)
Debt establishment	5 424.09

WINDHOEK, 2016-10-21

ADV. N MBAKO
ACCOUNTING OFFICER