



NIPAM

NAMIBIA INSTITUTE OF PUBLIC
ADMINISTRATION AND MANAGEMENT



ANNUAL REPORT 2016/17



NIPAM



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ADMINISTRATION AND MANAGEMENT

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MANDATE

In terms of Section 2(1) of the NIPAM Act, 2010 (Act No. 10 of 2010), NIPAM's mandate comprises the following:

Training – to provide training or cause such training to be provided, and conduct examinations or tests as a qualification for the appointment, promotion, or transfer of persons in or to the public service.

Operational Research – to carry out investigations into and offer practical and implementable solutions that inform national policies, governance practices and challenges/problems of public administration and management and other social, economic and contemporary issues affecting the Government of the Republic of Namibia.

Consultancy - to serve as the official government consultant to design and evolve new systems, procedures and methods that will prevent waste and leakages and make the public service more efficient and effective in service delivery, decision making, and formulating proposals for reforms.

Capacity Evaluation - to undertake regular surveys on capacity gaps in public service institutions for planning and determining training needs as a basis to expand training programmes and other interventions.

NIPAM was established to facilitate improved performance of a unified public service. This includes devising systems and procedures to enable the proper selection and induction of new entrants in the public service. Our institute is also tasked with implementing a culture in which people are promoted on merit. This entails the development, dissemination and coordination of performance management systems in government, and eventually managing a proper exit for those who leave government employment.

NIPAM, therefore, has the very important task of setting the framework to mould the Namibian public service into a united and coherent state machinery, capable of delivering effective and efficient service to the Namibian society, and to inculcate a sense of nationalism, patriotism, and commitment to the country and its people.



VISION

To be a premier vehicle for capacity development of the Namibian Public Service.

MISSION

To develop the capacity of the Namibian Public Service.

CORE VALUES

In transforming the Public Sector through capacity building, the NIPAM team promises to uphold the following core values:

People Centred

We put you at the heart of our business.

Empathy

We hear you, we feel you, we are here for you – we want to see the world through your eyes.

Learning and Innovation

We will continuously evaluate and assess our processes and systems in providing innovative, quality services and practical interventions, programmes and products to our clients.

Integrity

We will be professional, transparent and adhere to moral values and ethical principles by exhibiting the quality of an intuitive sense of honesty and truthfulness with regard to the motivation of our actions.

Responsiveness

We will be flexible, accurate and timely in meeting our customers' expectations

Access

We will ensure that all customers enjoy full access to services they are entitled to.



GOVERNING STRUCTURE: PORTFOLIO MINISTER



The Right Honourable Saara Kuugongelwa-Amadhila, Prime Minister of the Republic of Namibia, is Portfolio Minister of the Namibia Institute of Public Administration and Management (NIPAM).

“Democracy and successful governance is built on the foundation of a competent public service”

Africa Public Service Day 2017

”

GOVERNING STRUCTURE: GOVERNING COUNCIL (GC)



George Simataa (PhD)
Chairperson
25/03/2015 - to date



Dr Nashilongo K Shivute
Vice-Chairperson
17/03/2016 - to date



Dr Salomo Amadhila
GC Member / Vice
Chairperson
17/03/2016 - 30/11/2016



Mr Jeremia Muadinohamba
GC Member
01/10/2010 - 30/09/2016



Mr Basilius Haingura
GC Member
01/10/2010 - 30/09/2016



Ms Maureen Kambala
GC Member
01/10/2013 - 30/09/2016



Ms Damoline Muruko
GC Member
01/12/2013 - to date



Dr Martha Kandawa-Schulz
GC Member
01/07/2014- to date



Hon. Modestus Amutse
GC Member
01/03/2016 - to date



Mr Petrus Nevonga
GC Member
01/11/16 - to date



Ms Emma Kantema Gaomas
GC Member
01/11/16 - to date



Ms Mekondjo Nghipandulwa
GC Member
01/12/16 - to date



Mr Edwin Tjiramba
GC Member (ex officio)
09/12/2015 - 31/07/2016



Mr Andrew Ndishishi
GC Member (ex officio)
01/08/2016 - to date

GOVERNING STRUCTURE: TRAINING AND DEVELOPMENT BOARD (TDB)



Mr Andrew Ndishishi
Chairperson (ex officio)
01/08/2016 - to date



Mr Edwin Tjiramba
Acting Chairperson
09/12/2015 - 31/07/2016



Mr Franz Gertze
TDB Member
15/04/2011 - to date



Ms Tuyakula Haipinge
TDB Member
01/02/2013 - to date



Dr Martha Kandawa-Schulz
TDB Member
01/07/2014 - to date



Mr Richards Kakona
TDB Member
10/07/2015 - to date



Ms Rebekka Kakololo
TDB Member
10/07/2015 - to date



Prof. Charles Keyter
TDB Member (co-opted)
03/03/2011 - to date

GOVERNING STRUCTURE: EXECUTIVE MANAGEMENT COMMITTEE



Mr Andrew Ndishishi
Executive Director
01/08/2016 - to date



Mr Edwin Tjiramba
Acting Executive Director
09/12/2015 - 31/07/2016



Mr Brian Chaka
Company Secretary and
Legal Advisor
01/08/2011 - to date



Ms Birgit Hoffmann
Director: Human Capital
and Strategic Relations
Business Centre
01/03/2012 - 28/02/2017



Ms Yrika Maritz
Director: Regional Local
Government Business Centre
01/01/2015 - to date



Mr Dennis Shindume
Director: Information
Management Business
Centre
09/02/2015 - to date



Mr Richards Kakona
Director: State-Owned
Enterprises Business Centre
01/03/2015 - to date



Dr Michael Tjivikua
Director: Central
Government Business Centre
15/01/2016 - to date



Ms Zia Stellmacher
Director: Finance Business
Centre
18/01/2016 - to date



CHAIRPERSON'S REPORT

It's a pleasure and a privilege to present to you the annual report of the Namibia Institute of Public Administration and Management (NIPAM) for the 2016/2017 financial year.

NIPAM has been inspired by the national leadership. Heralding Harambee and overseeing the implementation of Vision 2030 through the National Development Plans, the Office of the President is the driving force that guides our organisational performance.

Responding to the call for results-oriented performance in Offices, Ministries and Agencies, the Office of the Prime Minister initiated the performance management system. This enables the Prime Minister to set performance agreements with executives, management and staff. NIPAM plays the double role of preparing public sector staff in meeting their targets and leading by example as an institution of public sector excellence. You will, therefore, find a focus on results in this annual report.

The period under review marks the sixth year of operations for NIPAM. During this time, we were successful in the execution of our mandate. Remarkable performance outcomes include the completion of the 2nd phase of the NIPAM campus in Olympia. However, aside from completing the building process, we also forged ahead with laying out of the soft infrastructure. I embrace the introduction of the new Information and Technology facilities such as E-learning resources and the E-library resource centres. These are an emblem of growth for our institution.

NIPAM has been proactive in the delivery of consultancy services, such as the development of strategic plans for institutions, skills audits for top executives in public enterprises and training programmes in various disciplines.

Our strategic focus will remain to take stock of public service skills needs. This process is constantly influenced by public sector staff turnover, the state of the economy, and by new best practices and innovative training methods that increase competence and boost human capital excellence.

I commend NIPAM on promoting active stakeholder participation in the building of a strong curriculum. A robust curriculum is the foundation for NIPAM's success to serve the needs of public service trainees and prepare them for their roles. A solid curriculum does not only improve the quality of training, but ultimately leads to better performance of government staff and the establishment of a citizen-centred administration.

Our hard work over the past six years has resulted in positioning NIPAM as a dynamic academic institution with unrivalled expertise in public affairs management. NIPAM is well-equipped to meet the President's appeal for renewed professionalism amongst public sector employees.

On behalf of the Governing Council I would like to recognise and embrace the support of all our stakeholders. This includes the Office of the Prime Minister, academic institutions, our clients and strategic partners in business, the EXCO, NIPAM's standing committees, the Training and Development Board and of course all the management and staff. Your participation in NIPAM's mandate will continue to build a memorable legacy for our future generation.

GEORGE SIMATAA, (Ph.D)
CHAIRPERSON OF THE GOVERNING COUNCIL

The image shows a handwritten signature in black ink over a horizontal line. To the right of the signature is a circular seal. The seal has a serrated outer edge and contains the text 'CHAIRPERSON' at the top, 'NIPAM' in the center, and 'GOVERNING COUNCIL' at the bottom. The seal is surrounded by a decorative border.



EXECUTIVE DIRECTOR'S REMARKS

It is a great honour for me to be part of the Namibia Institute of Public Administration and Management (NIPAM), which is the Government of Namibia's hub for capacity building and skills development. During its short existence, NIPAM has undergone massive changes, which paved the way for a successful fulfillment of its mandate as stipulated in the NIPAM Act, 2010.

Our focus is to implement training and development programmes to public servants, enabling them to improve service delivery to the people.

This financial year marks the culmination of the 2012-2017 Strategic Plan which was drawn from an intensive and broad-based consultative process with key stakeholders. The strategic plan linked the objectives of Namibia's long-term development plan "Vision 2030", five-year National Development Plan 4 (NDP 4), the NIPAM Act, 2010 (No. 10 of 2010), and other national policy instruments. This strategic plan has been a roadmap to success in achieving the set goals of the previous financial years including the one under review.

The overall success of this financial year is attributed to the unprecedented commitment of the institution's academic business centres and supporting departments under the guidance of NIPAM's Governing Council, the Board of Directors and the management at large. It has been through their wisdom that the institution is proud to declare itself a prosperous and excelling organisation.

During the year under review, NIPAM's strategic focus was on capacity building through trainings and consultancies for Offices, Ministries and Agencies (OMAs). Secondly, this year was vital in boosting the organisational infrastructure and build up our image. Stakeholder engagement was conducted to understand the needs of our clients, in order to deliver programmes and solutions relevant to their operations and development challenges.

We have reformed all programmes to meet the changing work demands in Offices, Ministries, and Agencies and to strategically fit these programmes into the newly introduced government-wide competency framework. Our flagship programmes focus on the appointment, promotion, or transfer of persons to, or within, the public service. The flagship programmes are: the Executive Development Programme, Senior Management Development Programme, Middle Management Development Programme, Supervisory Development Programme, and the Foundation Programme.

Split by academic department, we saw several courses and programmes delivered in each business centre. The Central Government Business Centre Major trained 740 people. Our State-Owned Enterprise Business Centre (SOEBC) ran programmes on Corporate Governance (56 participants), Fraud Prevention and Ethics (36 participants), and induction trainings for Public Enterprises Board Members (59 participants). The centre also held seminars on topical issues (33 participants) and facilitated several short courses.

We are happy to announce that during this period, NIPAM was key in the establishment of the first ever Public Enterprises Directors Forum. We also assisted in the development of the Anti-Corruption Commission's Strategic Plan. NIPAM conducted a skills audit of public enterprise directors and advised on the new remuneration guidelines for public enterprise managers and directors.

The focus of the Regional and Local Government Business Centre (RLGBC), was capacity building among regional and local councilors and staff. We executed 35 training sessions in different regions of the country which resulted in a total 1225 participants undergoing specific training.

The Learning Resource Centre (LRC) and the E-Library platform are unique and innovative information and technology infrastructure developments that came to fruition this year. We currently have almost 4900 titles in our LRC collection and 713 active members of our library. This demonstrates the importance of knowledge management. Without abundant knowledge resources, it will not be easy to fulfil our mandate sustainably. NIPAM will continue to invest its capital and energy towards enhancing these resources, including a revamp of hardware and software to meet the demands of the information and technology infrastructure.

NIPAM's brand performance is key to satisfying our stakeholders and clients. Customer and stakeholder satisfaction is central in everything we do and will continue to serve as a benchmark for our brand performance. We trust that in the next financial year NIPAM will manage to conduct the envisaged customer and stakeholder satisfaction surveys. It is a tool that goes hand in hand with our Quality Assurance Services.

NIPAM's curriculum, standards and training programmes, together with our learning environment, are key to our brand performance. We have put immeasurable effort towards building a strong foundation for the curriculum and to get our courses accredited. We are positive that the development of institutional standards will help ease our operational environment.

Led by NDP5 and the Harambee Prosperity Plan, we will embark on our next strategic plan covering the period till 2022. Central to this strategy is the development of norms and standards that will function as criterion for assessment and certification of courses.

NIPAM will also build towards greater participation in training programmes that enhance digital service delivery by public servants. Currently, we are upgrading the delivery methods of this training.

In the next financial year, NIPAM's training programmes will incorporate a mix of theory and practice. We shall tap into the resource of both serving and retired public servants in the development of the curriculum and programme materials and make use of these 'experts' in the facilitation and delivery of programmes.

I am pleased to say that co-ordination and integration of our people, processes, and products has significantly strengthened and is key in sustainable progress. Capacity building should continue both internally and externally in meaningful and concrete ways and we strive to more actively engage our stakeholders in our broader range of activities. You will agree with me that this work is ongoing and that it requires sustained commitment that spans from top to bottom. Our leadership looks forward to sharing our progress with us.

Much appreciation goes to our Governing Council, Training Board Members, the NIPAM management, all the staff, our stakeholders and clients, for their tireless commitment, special support and the role they play in making NIPAM a think tank for the public service and a capacity building centre in Namibia.

Mr. Andrew Ndishishi
EXECUTIVE DIRECTOR

GOVERNANCE REPORT: CORPORATE GOVERNANCE

The Governing Council ('the Council') is the focal point and custodian of corporate governance. The Council is guided by the governance principles embedded in the NIPAM Act, 2010, the State-owned Enterprises Governance Act, 2006 (Act No. 2 of 2006) as amended, and the NamCode.



GOVERNANCE REPORT: GOVERNING COUNCIL

The governance and general control of NIPAM, including of all its affairs and assets, are vested in the Governing Council (GC). The composition of the Council changed with the expiration of terms of four members on 30 September 2016 and 30 November 2016, respectively. Except for the Executive Director, ten Non-Executive Directors are appointed by the Prime Minister and constitute the Council for a term of three (3) years. Council members are selected based on academic excellence and relevant experience.

The Council strives to be a gender-balanced reflection of society. In accordance with the NIPAM Act, the Secretary to Cabinet chairs the Council. Various bodies nominate representatives to the Council. These include the Prime Minister's Office (2 members), The Namibia Chamber of Commerce and Industry (1 member), the Public Service Commission (1 member), a trade union representative and one representative each for the Association of Regional Councils and the Association of Local Authorities. NIPAM itself nominates two people with expertise in capacity building, research or related interests important to the mandate of the institution.

The Council is responsible for appointing the Executive Director under the auspices of the Prime Minister. It also gives strategic direction and approves management, expansion and business plans for the institution. Typical tasks include appointing auditors and approving the accounts. The auditors appointed for the year under review are Grand Namibia. The Council's core function, however, is the sound governance of NIPAM and providing effective and ethical leadership. As NIPAM was founded to instil good governance in the public sector, the Council strives to uphold the highest standards in this regard and lead by example.

The Council has standing committees on Governance and Remuneration, Audit and Risk Governance, and Tendering. These assist the Council in its work and can be delegated by the Council to perform certain tasks. The committees scrutinise recommendations made by management or external stakeholders, before final approval by the entire Council. All members of the Council have access to the advice and service of the Governance Officer/Company Secretary, who guides the Council in respect of its duties, responsibilities, ethics, good governance, and statutory responsibilities. All members of the Council are entitled to seek independent professional advice about NIPAM's affairs at no cost.

During the year under review, the Council complied with all relevant legislation on good governance pertaining to the proper functioning of NIPAM. Council meetings were convened on the scheduled dates as per annual plan, with members firmly in attendance. Auditing procedures were strictly adhered to. Importantly, no cases of corruption occurred at NIPAM and no litigation was instituted. None of the members of the Council had an interest in contracts or transactions entered by NIPAM during the reporting period and, therefore, no conflicts of interest arose. No deviation was recorded in the execution of the fiduciary duties of the Council members.



GOVERNANCE REPORT: TRAINING AND DEVELOPMENT BOARD

The Governing Council appoints a Training and Development Board (TDB) for a period of three years. The Board's mandate is the safeguarding of the academic content of NIPAM's programmes and courses and the development of staff. As a technical arm of the Council, the TDB looks after the curriculum, capacity building, award of qualifications, accreditation, research and consultancies. The TDB also advises on the five-year strategic plan; annual business and financial plans; budgets and any other matter referred to it by the Council.

Those Council and TDB members who qualified for remuneration were compensated accordingly. During the period under review an amount of N\$778, 740.50 in retainer fees and sitting allowances was paid to the Council, Committees and Training and Development Board.

During this financial year the Council approved the audited 2015/16 Financial Statements and Accounts and the annual report for that year. The 2016/17 work plans for Council, TDB and committees were tabled and approved along with the business, strategic and financial plans of the organisation. In addition, the Council approved the appointment of directors responsible for the Finance unit and the Central Government Business Centres. Internal audit reports were approved and performance agreements were signed with the Executive Director and staff.



GOVERNANCE REPORT: HUMAN CAPITAL

The Public Enterprises Governance Amendment Act, 2015 provides for Governance Agreements between government and public enterprises. In line with the ambitions of the Harambee Prosperity Plan, the Prime Minister entered into a five-year governance agreement with the Council, including performance agreements with individual Council members. The Council in turn entered into a performance agreement with the Executive Director. These agreements set out the key performance areas of the Council and the Executive Director respectively. It is noteworthy that all elements of the performance agreements were fulfilled and complied with during the period of review.

The Company Secretary develops and arranges appropriate induction, training and development programmes for Council members. Council members attended a strategy and induction session covering issues related to the governance and operations of NIPAM. This training focused on the background of Management Development Institutions (MDIs) and public service training challenges in developing countries, as identified in the 28th round table conference of the African Association for Public Administration and Management (AAPAM). The Council members received a grounding in the mandate of NIPAM, roles of the GC, Executive Director and Company Secretary and value addition to the 2017-2022 Strategic Plan. The training also included a case study around the successful Singaporean model of public administration.



OVERVIEW OF OPERATIONS

The 2016/2017 annual report details NIPAM's performance during the reporting period. The report specifically covers the work of the Central Government, State-Owned Enterprises and Regional and Local Government business centres. These are supported by the Information Management and the Finance and Administration departments.

OVERVIEW OF OPERATIONS: TRAINING AND CAPACITY DEVELOPMENT ACTIVITIES

NIPAM provides competency-based training programmes characterised by theoretical and practical training. During the year under review, NIPAM trained 1,949 participants through the Central Government, Regional & Local Authorities and State-owned Enterprises business centres. The training and capacity development programmes comprise of flagship and functional training programmes specifically designed to meet the needs of institutions.

The flagship training programmes are categorised into five distinct units which are the Executive Development Programme (EDP), Senior Management Development Programme (SMDP), Middle Management Development Programme (MMDP), Supervisory Development Programme (SDP) and the Foundation Programme (FP). A total of 167 participants received training under these training programmes.

NIPAM offered the integrated flagship training programmes aimed at developing and providing common competencies across Offices, Ministries and Agencies, Regional Councils, Local Authorities and State-owned Enterprises. The flagship programmes empower public servants to be innovative, have an adaptive capacity, develop anticipatory capacity, competencies and instincts to tackle uncertainties and manage complex challenges within the public service. The flagship programmes focus on the appointment, promotion or transfer of persons in or to the public service.

Our functional training programmes are demand-driven courses based on investigations or research. Gaps or complexities may arise in the public sector that require immediate or customised training interventions. Through these programmes we enhance skills and competencies so public servants can execute their duties efficiently in a demanding environment. NIPAM, therefore, develops focused-based and tailor-made training courses that are delivered to specific target clients in the public sector. A total of 1816 public servants were trained on various functional training courses. In addition, some fifty training workshops were carried out in several regions for staff on different levels.



OVERVIEW OF OPERATIONS: CONSULTANCIES

The institute undertook consultancy projects for the Electoral Commission of Namibia (ECN), the Anti-Corruption Commission of Namibia (ACC) and the Ministry of Public Enterprises (MPE).

The consultancy for the Electoral Commission of Namibia involved the development of their five-year strategic plan for the period 2017/18 to 2021/22. The consultancy was carried out in full consultation with the ECN administrators as well as serving commissioners. A strategic plan was developed in line with the turn-key approach required by the Office of the Prime Minister.

NIPAM also carried out a review of the Anti-Corruption Commission's Strategic Plan for 2013/14 - 2016/17 and assisted with the development of the new strategic plan for the period 2017/18 - 2021/22. The report for the strategic plan for 2013/14 to 2016/17 was finalised and approved by the ACC.

For the Ministry of Public Enterprises, our institute conducted a skills audit for directors of 25 selected public enterprises. The aim of the skills audit was to identify skills gaps in the Board of Directors of commercial public enterprises identified by MPE. We produced a skills report on individual directors and an audit report on the skills levels of the Board of each State-Owned Enterprise under review. Finally, a consolidated report was presented on overall skills needed in the 25 entities.

This consultancy is still underway and the final report will be released in the next financial year. Recommendations from the report will help NIPAM and MPE to structure interventions for future capacity building for directors.

OVERVIEW OF OPERATIONS: OTHER ACTIVITIES

NIPAM engaged in several other activities that contributed to our overall mandate. We, for instance, held a consultative meeting on the newly proposed Remuneration Guidelines for Public Enterprises (PE) Managers and Directors. In conjunction with the Ministry of Public Enterprises, NIPAM held a meeting with the directors of public enterprises on the proposed guidelines. The purpose of the meeting was to seek input from directors before tabling to Cabinet. NIPAM's role was to facilitate the process and to consolidate all the input received from public enterprises for onward transmission to the Ministry of Public Enterprises. The outcome of this consultative process is being awaited from the Ministry of Public Enterprises.

During the year under review, NIPAM also played an active role in the establishment of the Public Enterprises Directors Forum and provided administrative assistance to the steering committee tasked with its establishment. The forum was officially launched in February 2017 by the Minister of Public Enterprises.

Staying with SOEs, our institute held a seminar title: *The State-Owned Enterprises Dilemma in Namibia: Developmental Mandates versus Profit Imperatives*. The main objective of the seminar was to compare the dual role of public enterprises in creating wealth while, at the same time, having a developmental purpose.

We continued with our policy dialogues series and held a policy dialogue entitled: *Positioning NIPAM to be the Provider of Choice*. The aim was to highlight NIPAM's service offering and position the institute as a credible alternative to outside service providers.

A major activity this financial year was the overhaul of our flagship programmes that are offered to public enterprises. We worked closely with public enterprises to reform the existing programmes so that they stay ahead of developments in this sector. The reform was necessitated by the changing nature of the workplace, as well as the finalisation of the Competency Framework of the Public Service. The flagship programmes have now been redesigned to meet the needs of the unified public service in Namibia.

In addition, we focused on developing a new curriculum and updating training materials for the Board Induction Programme and for the Councillor Development Programme (CDP). In response to a request from the Ministry of Urban and Rural Development (MURD), NIPAM is also in the process of developing training materials for the training of councillors on Local Economic Development (LED) and a Governance and Legislation for Sub-National Government training. It is envisaged that all course materials for these trainings will be completed during the 2017/18 financial year.





OVERVIEW OF OPERATIONS: SUPPORT SERVICES

Our support units enhance the efficiency and smooth operation of the institute in the execution of its core functions. Under the Finance Business Centre we include Human Capital and the Procurement and Estate Management department. The Information Management Business Centre is responsible for Information Technology and Library Services. Marketing and Quality Assurance are two stand-alone support units, concerned with positioning NIPAM externally. The office of the Executive Director, the Governing Council and the Training and Development Board are supported by the Governance and Legal Services unit.

SUPPORT SERVICES: FINANCE & ADMINISTRATION

The Finance Business Centre is responsible for the optimal and cost-effective running of NIPAM. It ensures the financial integrity of The institute, while maintaining a healthy balance between income and expenses. Besides prudent financial management, budgeting and reporting, the unit also supervises the Procurement and Estate Management division that is responsible for all contracting.

Four (4) internal audits took place during the reporting period. These audits assist in strengthening the internal controls of the organisation. Moreover, the institute obtained an unqualified audit report for the 2017 financial year.

NIPAM's Human Capital department is focused on maintaining a stable and competent workforce, by providing professional support and coordination of the various human resource functions. These include recruitment, staffing, training and development, industrial relations, payroll and personnel administration, performance management, human resources policies and wellness/counselling. The institute fosters a best practice human capital policy and strives to the development of an employee-oriented, high performance culture, coupled with on-going human resources development. During the year under review the department revised the performance management policy and implemented staff performance assessments. We also appointed a manager and an operational staff member in the Human Capital department. Staff turnover was curtailed with only four (4) staff members at operational level leaving the institute. A total of five (5) staff members received scholarships to deepen their skills set for the benefit of NIPAM. In addition, 15 staff employees received internal training and skills development. The department also implemented affirmative action programmes. This has translated in a gender balanced workforce of 22 women versus 20 male employees.

The Procurement and Estate Management department is committed to ensuring responsible and sustainable development in capital project management with the purpose of maintaining a high standard of infrastructure that will provide a conducive environment for staff and clients. The institute endeavours to ensure sound management systems on infrastructure development and maintenance, procurement and logistics, assets management, risk management, transport and fleet management and tender administration.

The Estate division saw the handover of phase 2 of the campus expansion project. This constituted a single-storey lecture block and a double-storey conference hall. The project was carried out at a cost of N\$88,256,982.83. The entire Olympia campus, measuring 4.6 hectares and designated Erf 27, was transferred from the Ministry of Works to NIPAM during the reporting period. Approximately, 6,519m² of land has been used for construction, while the remaining part of the land is still available for future expansion. The Procurement division advertised nineteen (19) tenders. However, only four (4) tenders were successfully awarded while the remaining sixteen (16) were put on hold due to budget cuts affecting government.

SUPPORT SERVICES: INFORMATION MANAGEMENT

NIPAM's library services include both physical resources and e-resource platforms. The combination of the two is a strategic move with the aim to create competitiveness in providing access to information to our clients. During the 2016/17 financial year, NIPAM's major focus was to implement and enhance the library infrastructure. We embarked on establishing E-library platforms to allow the institute to reach a wider audience with electronic resources complementing the 4,900 titles currently physically available in the library. However, the project was deferred to the 2017/18 financial year due to financial constraints. In addition, we implemented the E-learning platform, which is currently fully operational. The introduction of the electronic learning platform will enable us to radically increase our reach to all 14 regions of Namibia in a cost-effective manner. Prospective students will be able to follow courses from the comfort of their home or work place. Successful implementation of the strategy will likely result in an increased participation by public sector employees in areas outside Windhoek.

Significant funds and energy were invested in the upgrading of the Learning Resource Centre (LRC). This centre provides flexible learning opportunities and platforms through the provision of authentic information and documentation. The LRC collects information that supports NIPAM activities in various formats such as books, audio-visuals, and e-resources. During the period under review, the LRC collection increased by 635 to an estimated total of 4,900. Although the collection is growing slowly, there is high demand for information services. The library membership database increased by 135 and now counts 713 registered and active members.

The resourceful Information and Technology (IT) infrastructure ensures efficient coordination of functional tasks in the organisation. The institute, therefore, developed and effectively maintains information technology resources and infrastructure to strengthen its products and processes. Because of public sector budget cuts, some IT projects were deferred to the 2017/18 year.

During the next reporting period we aspire to launch an integrated information management system (IIMS) to support the institute's core activities and to implement a solution for the automation of key processes among various business centres. The old computers in all the labs will be replaced with a cost-effective and reliable solution. The department will spearhead a revamp of the website and introduce an intra-web to improve and share information internally and externally.



SUPPORT SERVICES: MARKETING

Marketing and business development plays a vital role in positioning NIPAM's business. The Marketing unit serves as the face of the institution and is tasked with promoting NIPAM's brand. We need to expand our reach to prospective customers, maintain loyal customers and engage relevant stakeholders to create an overarching image that positively represents the institute. During the year under review NIPAM successfully conducted 87 stakeholder meetings, three (3) marketing events, two (2) client forums, two (2) social activities, and one (1) road show.

SUPPORT SERVICES: QUALITY ASSURANCE

The overall strategic objective of the Quality Assurance (QA) unit is to contribute to the creation of a conducive learning environment through the development and review of quality assurance and management related policies, compilation of documentation for institutional and programme accreditation, and review of programmes for registration on the National Qualifications Framework (NQF). One of the achievements of this unit was the development and approval of the record-keeping policy, which is vital in the accreditation process.





CONCLUSIONS

NIPAM has aligned its operational efforts to the five-year strategic plan which has been concluded and implemented by the NIPAM business plan of 2016/17. Altogether, fifty trainings were delivered and attended by 1,949 participants during the financial year. Our organisational development objectives were successfully executed through consultancy services to the Electoral Commission of Namibia (ECN) for the development of a five-year Strategic Plan for 2017-2021, Anti-Corruption Commission (ACC) (Business Plan for the year 2017/2018), and the Ministry of Public Enterprises (MPE) (Directors Skills Audit).

NIPAM effectively embarked on the enhancement of research and development activities. New curricula were developed, research services were executed, and the flagship programmes were reformed with the intention of aligning the training deliverables to the relevant public sector needs.

The library was upgraded through effective implementation of the E-Learning and E-Library platforms. Furthermore, the institute successfully updated its Library Resource Centre which is now counting 4,900 titles and 713 members.

We completed the year under review with a stable workforce and very low staff turnover. It is important to note that the majority of employees hail from previously disadvantaged backgrounds and most of them are women.

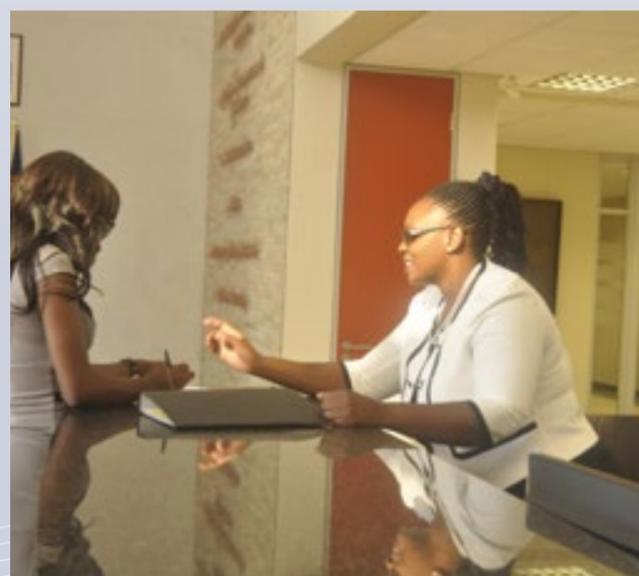
During this year, we implemented customer relationship management programmes through the development of customer feedback mechanisms and client forums. Stakeholder relationships were successfully maintained through 98 stakeholder and consultative meetings.

Progress was made on instilling a common understanding of our mandate, from Governing Council to work floor and among our stakeholders.

NIPAM has executed these activities within the available resources. Faced with economic realities and a tightening of the belt affecting our client base, we have postponed several activities to the next financial year.

Some of the other challenges experienced include a limited budget for marketing and high staff and programme costs. However, successes included a reduction of staff turnover and an overall strengthening of systems, policies and procedures.





PLAN OF ACTION 2017/2018

The next financial year will mark the start of the five-year Strategic Plan 2017/18 - 2021/22. NIPAM will focus on many key issues to ensure a successful turnaround strategy.

To cement appropriate training and capacity building programmes that address relevant public service needs, we will ensure that offerings are aligned to the Competency Framework of the Public Service. This framework provides the basis upon which developmental issues, faced in the workplace can be properly attended to.

We will carry out an evaluation of the previous programmes to determine the extent to which they have impacted on service delivery in the public sector, and to inform the development of new programmes. Furthermore, the implementation of quality assurance systems will help improve competitiveness in service delivery.

NIPAM will strengthen and diversify our current offerings to secure more participants for NIPAM training programmes.

We will continue to constantly engage with public sector institutions to ensure that most of the newly-appointed Board members and staff attend the scheduled induction courses, to improve governance and service delivery in the public service.

We will recommend public enterprises that they assess their directors on an annual basis and we will assist them in this process. What should be assessed, will be agreed upon by the Ministry of Public Enterprises. The outcome of these assessments with recommendations should be used by the Ministry and NIPAM in determining the intervention for each Board, and for individual Board members. We also endeavour to assist with the implementation of the skills audit report.

Finally, NIPAM will need to implement a solution that will automate key processes between various business centres to ensure a smooth operation.

We feel that the current economic crisis constitutes a 'new normal' in which government departments, local and regional authorities and public enterprises need to watch their spending, while at the same time increase service delivery, efficiency and transparency to meet the objectives of the Harambee Prosperity Plan.

This offers opportunities for NIPAM, as it strives to control costs and boost productive output, making our institution a competitive service provider of choice for public sector development.

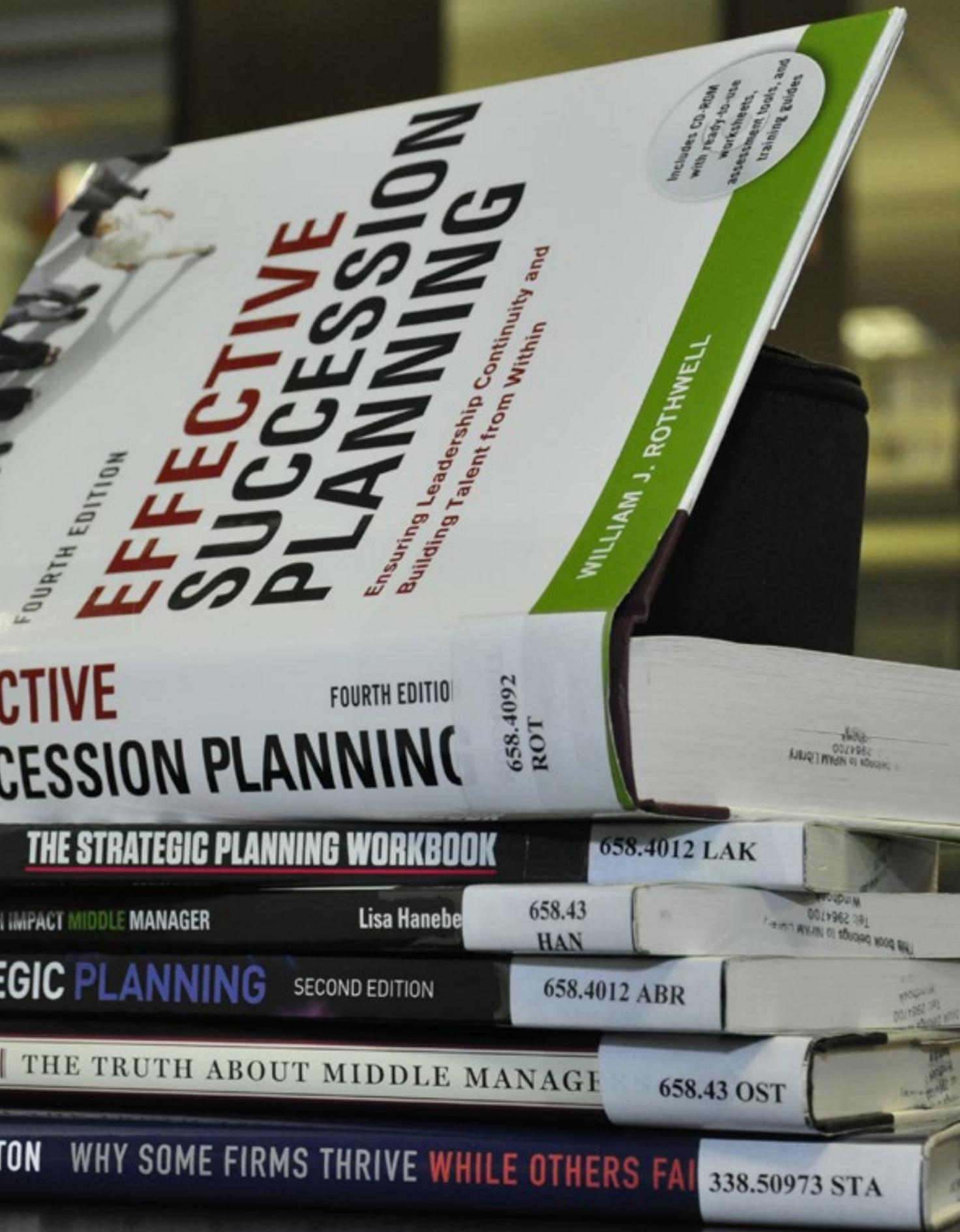


Fig 1: Information on NIPAM Flagship Trainings Executed

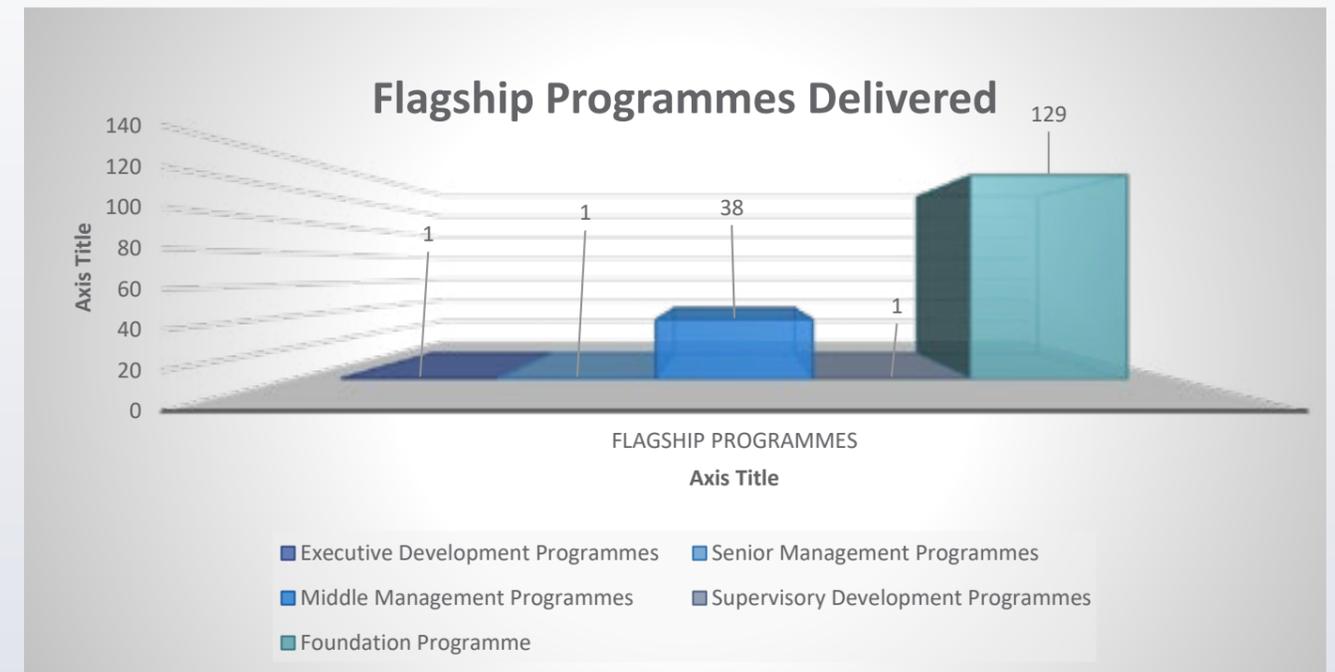


Figure 2: Information on NIPAM Functional Programmes Executed

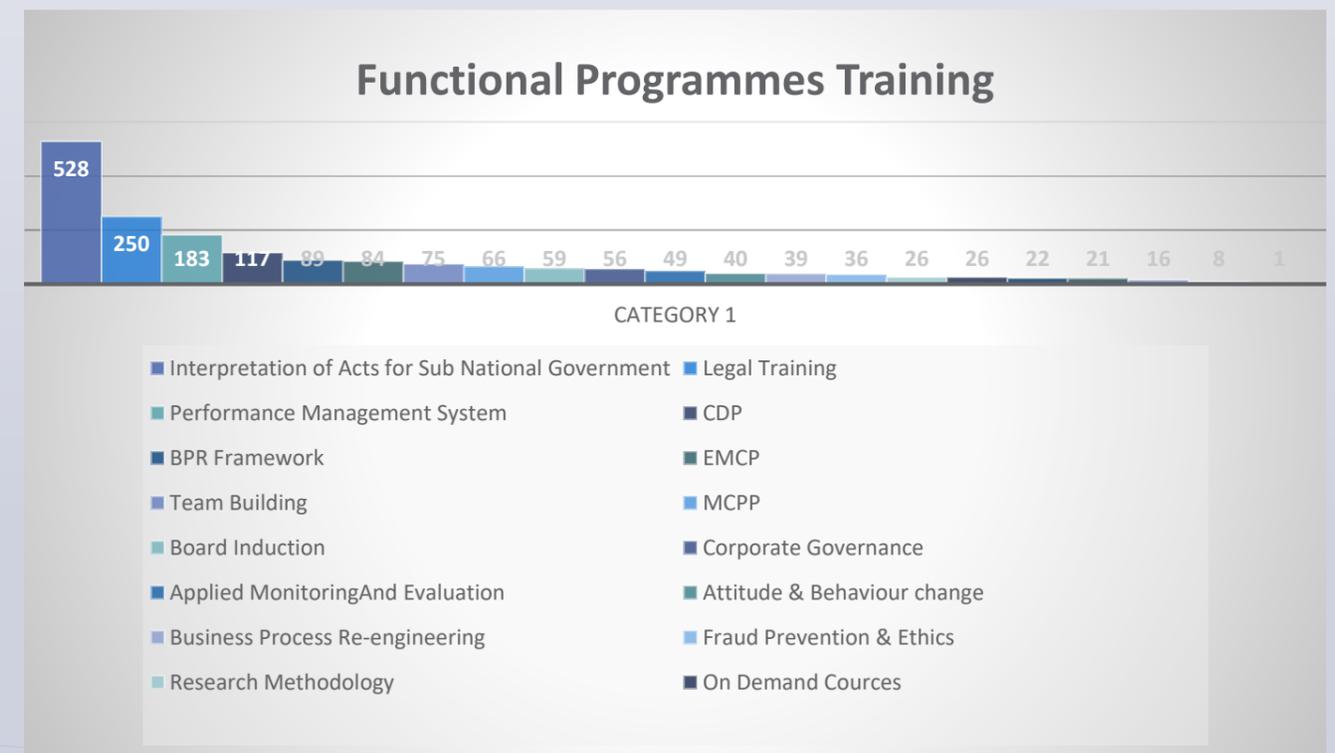




Figure 3: Information on NIPAM Workforce Profile

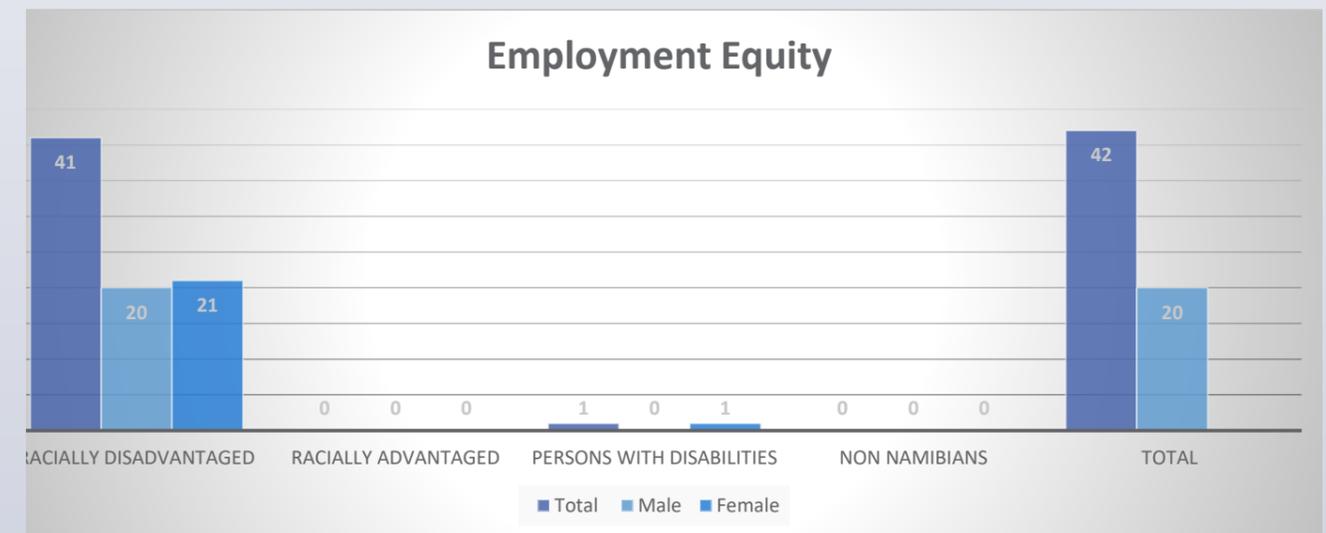
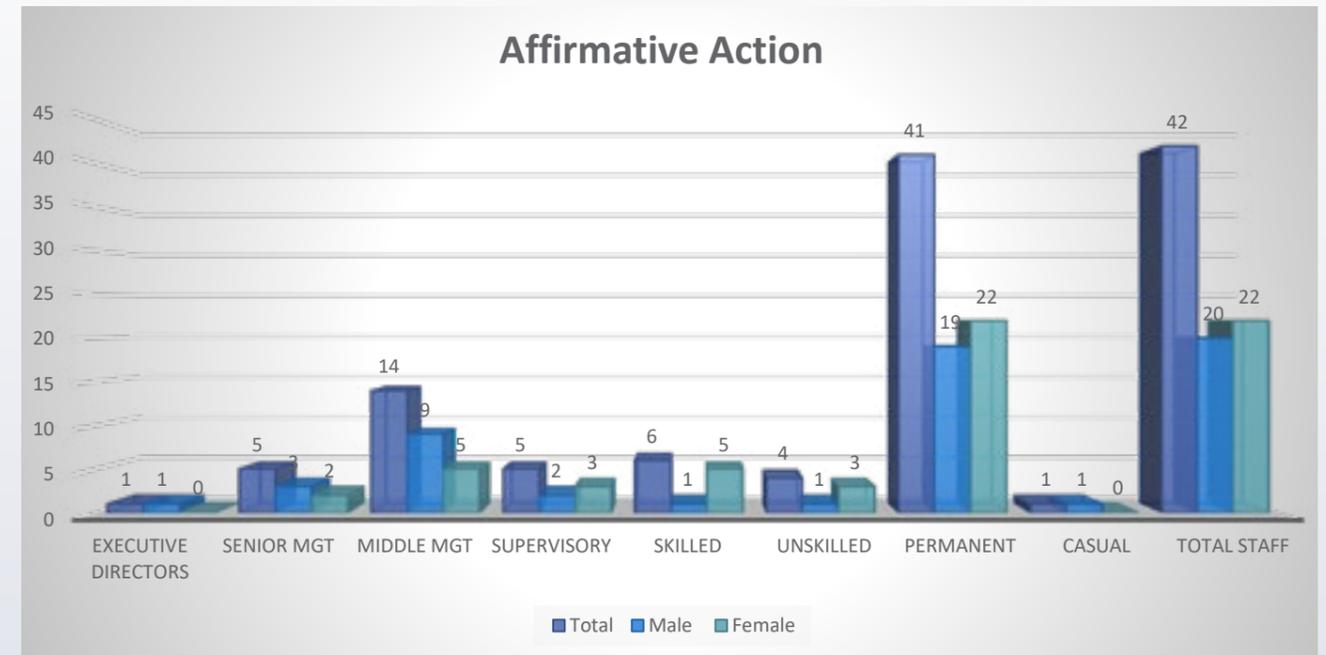
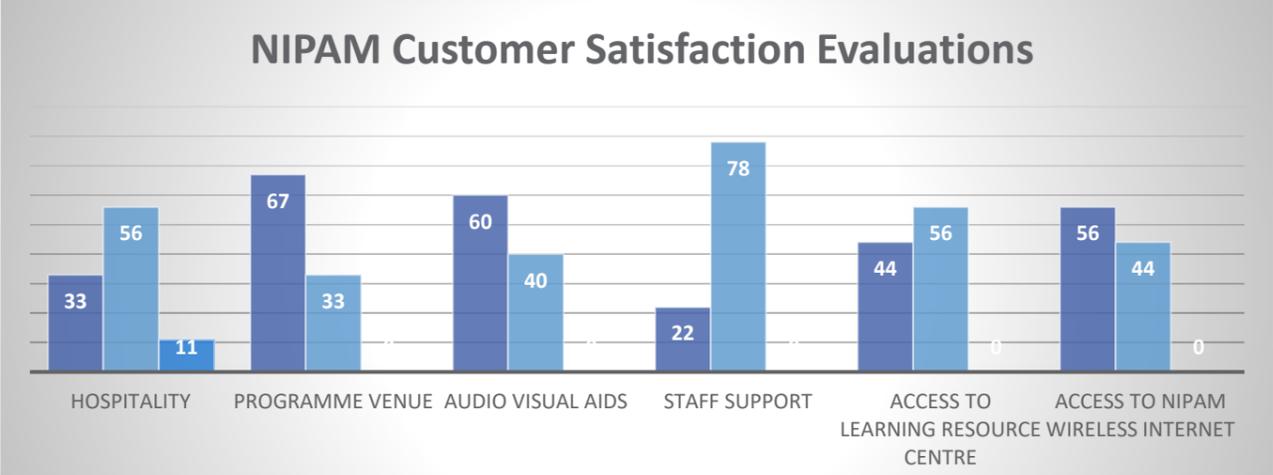




Figure 4: Data on NIPAM Customer & Stakeholder Engagements



Namibia Institute of Public Administration and Management
Annual Financial Statements
for the year ended 31 March 2017

Namibia Institute of Public Administration and Management

Annual Financial Statements for the year ended 31 March, 2017

General Information

Country of incorporation and domicile	Namibia
Nature of business and principal activities	Established as a public institute for training, operational research, capacity evaluation and consultancy.
Governing Council	Dr. G. Simataa - Chairperson Dr. S. Amadhila - Vice Chairperson Dr. N. K. Shivute- Vice Chairperson (As of 02 December 2016) Ms. D. Muruko Mr. B. Haingura Mr. J. Muadinohamba Hon. M. Amutse Dr. M. Kandawa-Schulz Ms. M. Kambala Mr. P. T. Nevonga Ms. E. Kantema-Gaomas Mr. J. Kasuto Ms. M. Nghipandulwa
Registered office	14-30 Paul Nash Street Olympia Windhoek Namibia
Postal address	Private Bag 13218 Windhoek Namibia
Bankers	First National Bank of Namibia Limited
Auditors	Grand Namibia Chartered Accountants (Namibia)
Secretary	B. Chaka

Namibia Institute of Public Administration and Management

Annual Financial Statements for the year ended 31 March, 2017

Index

The reports and statements set out below comprise the annual financial statements presented to the shareholder:

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Governing Council's Responsibilities and Approval	3
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Statement of Comprehensive Income	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
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Namibia Institute of Public Administration and Management

Annual Financial Statements for the year ended 31 March, 2017

Governing Council's Report

The Governing Council have pleasure in submitting their report on the annual financial statements of Namibia Institute of Public Administration and Management for the year ended 31 March, 2017.

1. Incorporation

The Institution was incorporated on 1 October, 2010.

2. Main business and operations

The Institute was established as a public institution to provide training, operational research, capacity evaluation and consultancy and operate principally in Namibia. The Operating results and state of affairs of the institution are fully set out in the attached annual financial statements and do not in our opinion require any further comment.

3. Directors

The Governing Council of the Institute during the year and to the date of this report are as follows:

Directors

Dr. G. Simataa - Chairperson
Dr. S. Amadhila - Vice Chairperson
Dr. N. K. Shivute- Vice
Chairperson (As of 02 December
2016)
Ms. D. Muruko
Mr. B. Haingura
Mr. J. Muadinohamba
Hon. M. Amutse
Dr. M. Kandawa-Schulz
Ms. M. Kambala
Mr. P. T. Nevonga
Ms. E. Kantema-Gaomas
Mr. J. Kasuto
Ms. M. Nghipandulwa

4. Events after the reporting period

The Governing Council is not aware of any material event which occurred after the reporting date and up to the date of this report.

5. Auditors

Grand Namibia Registered Accountants and Auditors.

6. Secretary

The company secretary is Mr B. Chaka.

Business address

14-30 Paul Nash Street
Olympia
Windhoek
Namibia

Namibia Institute of Public Administration and Management

Annual Financial Statements for the year ended 31 March, 2017

Governing Council's Responsibilities and Approval

The Council members are required in terms of the Namibia Institute of Public Administration and Management Act (Act no.10 of 2010) to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is their responsibility to ensure that the annual financial statements fairly present the state of affairs of the Institute as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with International Financial Reporting Standards. The external auditors are engaged to express an independent opinion on the annual financial statements.

The annual financial statements are prepared in accordance with International Financial Reporting Standards and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The Council members acknowledge that they are ultimately responsible for the system of internal financial control established by the Institute and place considerable importance on maintaining a strong control environment. To enable the Council to meet these responsibilities, it sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the Institute and all employees are required to maintain the highest ethical standards in ensuring the Institute's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the Institute is on identifying, assessing, managing and monitoring all known forms of risk across the Institute. While operating risk cannot be fully eliminated, the Institute endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The Council members are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

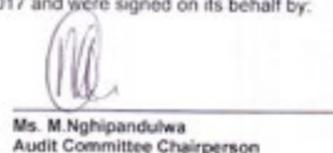
The Council members have reviewed the Institute's cash flow forecast for the year to 31 March, 2018 and, in the light of this review and the current financial position, they are satisfied that the Institution has or has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently auditing and reporting on the Institute's annual financial statements. The annual financial statements have been examined by the Institute's external auditors and their report is presented on page 4.

The annual financial statements set out on pages 5 to 26, which have been prepared on the going concern basis, were approved by the Council on 21 September, 2017 and were signed on its behalf by:



Dr. G. Simatba - Chairperson



Ms. M. Nghipanduiwa
Audit Committee Chairperson

Independent Auditors' Report

To the Members of Namibia Institute of Public Administration and Management

We have audited the annual financial statements of Namibia Institute of Public Administration and Management, as set out on pages 6 to 26, which comprise the statement of financial position as at 31 March, 2017, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes, comprising a summary of significant accounting policies and other explanatory information.

Council's Responsibility for the Annual Financial Statements

The Institute's Governing Council are responsible for the preparation and fair presentation of these annual financial statements in accordance with International Financial Reporting Standards, and requirements of the Namibia Institute of Public Administration and Management Act (Act no.10 of 2010), and for such internal control as the Governing Council determine is necessary to enable the preparation of annual financial statements that are free from material misstatements, whether due to fraud or error.

Auditors' Responsibility

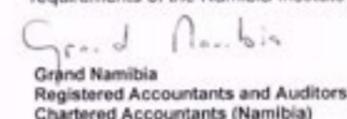
Our responsibility is to express an opinion on these annual financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the annual financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the annual financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the annual 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 annual 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 annual financial statements.

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

Opinion

In our opinion, the annual financial statements present fairly, in all material respects, the financial position of Namibia Institute of Public Administration and Management as at 31 March, 2017, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards, and the requirements of the Namibia Institute of Public Administration and Management Act (Act no.10 of 2010).



Grand Namibia
Registered Accountants and Auditors
Chartered Accountants (Namibia)

Per: R. Beukes
Windhoek
21 September 2017
09 Axali Doeseb Street
Windhoek
NAMIBIA

Namibia Institute of Public Administration and Management

Annual Financial Statements for the year ended 31 March, 2017

Statement of Financial Position as at 31 March, 2017

	Notes	2017 N\$	2016 N\$
Assets			
Non-Current Assets			
Property, plant and equipment	2	189,859,563	192,516,873
Intangible assets	3	1,089,452	1,211,358
		190,949,015	193,728,231
Current Assets			
Trade and other receivables	4	13,924,785	14,020,015
Cash and cash equivalents	5	55,974,450	77,345,180
		69,899,235	91,365,195
Total Assets		260,848,250	285,093,426
Equity and Liabilities			
Equity			
Retained income		27,798,332	41,608,784
Liabilities			
Non-Current Liabilities			
Deferred income	6	221,063,169	225,232,666
Current Liabilities			
Trade and other payables	8	8,469,260	18,251,976
Provisions	7	3,517,489	-
		11,986,749	18,251,976
Total Liabilities		233,049,918	243,484,642
Total Equity and Liabilities		260,848,250	285,093,426

Namibia Institute of Public Administration and Management

Annual Financial Statements for the year ended 31 March, 2017

Statement of Comprehensive Income

	Notes	2017 N\$	2016 N\$
Cafeteria		3,491,860	985,790
Hire of facilities		695,057	204,624
Consulting		2,597,826	31,200
Interest Received		3,302,235	5,329,400
Profit on Disposal		685,414	59,073
Training fees	9	7,385,302	11,823,659
		18,157,694	18,433,746
Cost of services			
Conferencing fees	10	(4,381,501)	(2,538,340)
Depreciation, amortisation, and impairment	12	(5,292,298)	(4,204,452)
Employee costs	11	(31,932,110)	(28,210,859)
Governing Council Fees	19	(821,819)	(1,387,249)
Supplies and services	14	(15,094,436)	(15,448,955)
Accreditation		(129,611)	-
Training costs	13	(2,673,091)	(5,041,952)
Total cost of services		(60,324,866)	(56,831,807)
Net cost of services		(42,167,172)	(38,398,061)
Income from Government			
Deferred income released		5,168,720	3,601,611
Government grants	17	23,188,000	-
Total Grant Income		28,356,720	3,601,611
(Deficit)/Surplus for the year		(13,810,452)	(34,796,450)

Namibia Institute of Public Administration and Management

Annual Financial Statements for the year ended 31 March, 2017

Statement of Changes in Equity

	Retained income N\$	Total equity N\$
Balance at 1 April, 2015	76,405,234	76,405,234
Total deficit for the year	(34,796,450)	(34,796,450)
Total comprehensive Loss for the year	(34,796,450)	(34,796,450)
Balance at 1 April, 2016	41,608,784	41,608,784
Total deficit for the year	(13,810,452)	(13,810,452)
Balance at 31 March, 2017	27,798,332	27,798,332

Namibia Institute of Public Administration and Management

Annual Financial Statements for the year ended 31 March, 2017

Statement of Cash Flows

	Note(s)	2017 N\$	2016 N\$
Cash flows from operating activities			
Office of the Prime Minister (operational subsidy)		23,188,000	-
Cash receipts from customers and banks			
Interest income		3,302,235	5,329,400
Cafeteria		3,491,860	985,790
Hire of facilities		695,057	204,624
Training fees		3,743,036	8,089,036
Consulting		2,597,826	400,537
Cash payments to suppliers and employees			
Supply and services		(20,104,773)	(10,640,098)
Employee costs		(29,144,797)	(26,482,028)
Governing Council fees		(821,819)	(1,387,249)
Training costs		(2,979,537)	(4,797,616)
Accreditation		(129,611)	-
Conferencing services		(4,381,501)	(2,538,340)
Net cash from operating activities	15	(20,544,024)	(30,835,944)
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(2,436,832)	(17,702,109)
Sale of property, plant and equipment	2	782,000	135,106
Purchase of other intangible assets	3	(172,835)	(1,172,219)
Net cash from investing activities		(1,827,667)	(18,739,222)
Cash flows from financing activities			
Funds Received for Phase 2 construction		1,000,961	-
Total cash movement for the year		(21,370,730)	(49,575,166)
Cash at the beginning of the year		77,345,180	126,920,346
Total cash at end of the year	5	55,974,450	77,345,180



Namibia Institute of Public Administration and Management

Annual Financial Statements for the year ended 31 March, 2017

Accounting Policies

1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with International Financial Reporting Standards, and the Namibia Institute of Public Administration and Management Act (Act no.10 of 2010). The annual financial statements have been prepared on the historical cost basis, except for certain financial instruments which are stated at fair value, and incorporate the principal accounting policies set out below. They are presented in Namibia Dollars.

1.1 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

Trade receivables, Held to maturity investments and Loans and receivables

The Institution assesses its trade receivables, held to maturity investments and loans and receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in profit or loss, the Institution makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade receivables, held to maturity investments and loans and receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

Impairment testing

The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions. It is reasonably possible that the assumption may change which may then impact our estimations and may then require a material adjustment to the carrying value of goodwill and tangible assets.

The Institute reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable.

Provisions

Provisions were raised and management determined an estimate based on the information available.

1.2 Property, plant and equipment

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits associated with the item will flow to the Institution; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount.

Accounting Policies

1.2 Property, plant and equipment (continued)

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Average useful life
Buildings	50 years
Furniture and fixtures	10 years
Office equipment	5 years
Computer equipment	5 years
Cafeteria equipment	5 years
Audio visual equipment	5 years
Motor vehicles	5 years

The residual value, useful life and depreciation method of each asset are reviewed at the end of each reporting period. If the expectations differ from previous estimates, the change is accounted for as a change in accounting estimate.

The depreciation charge for each period is recognised in profit or loss unless it is included in the carrying amount of another asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in profit or loss when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

1.3 Financial instruments

Classification

The Institution classifies financial assets and financial liabilities into the following categories:

- Loans and receivables
- Financial liabilities measured at amortised cost

Classification depends on the purpose for which the financial instruments were obtained / incurred and takes place at initial recognition. Classification is re-assessed on an annual basis, except for derivatives and financial assets designated as at fair value through profit or loss, which shall not be classified out of the fair value through profit or loss category.

Initial recognition and measurement

Financial instruments are recognised initially when the Institute becomes a party to the contractual provisions of the instruments.

The Institute classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement.

Financial instruments are measured initially at fair value, except for equity investments for which a fair value is not determinable, which are measured at cost and are classified as available-for-sale financial assets.

For financial instruments which are not at fair value through profit or loss, transaction costs are included in the initial measurement of the instrument.

Accounting Policies

1.3 Financial instruments (continued)

Subsequent measurement

Loans and receivables are subsequently measured at amortised cost, using the effective interest method, less accumulated impairment losses.

Financial liabilities at amortised cost are subsequently measured at amortised cost, using the effective interest method.

Derecognition

Financial assets are derecognised when the rights to receive cash flows from the investments have expired or have been transferred and the Institute has transferred substantially all risks and rewards of ownership.

Trade and other receivables

Trade receivables are measured at initial recognition at fair value, and are subsequently measured at amortised cost using the effective interest rate method. Appropriate allowances for estimated irrecoverable amounts are recognised in profit or loss when there is objective evidence that the asset is impaired. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments are considered indicators that the trade receivable is impaired. The allowance recognised is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate computed at initial recognition.

The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in profit or loss within operating expenses. When a trade receivable is uncollectable, it is written off against the allowance account for trade receivables. Subsequent recoveries of amounts previously written off are credited against operating expenses in profit or loss.

Trade and other receivables are classified as loans and receivables.

Trade and other payables

Trade payables are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest rate method.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value. These are initially and subsequently recorded at fair value.

Accounting Policies

1.4 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

Operating leases – lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset. This liability is not discounted.

Any contingent rents are expensed in the period they are incurred.

1.5 Impairment of assets

The Institute assesses at each end of the reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the Institute estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the Institute also:

- tests intangible assets with an indefinite useful life or intangible assets not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed during the annual period and at the same time every period.

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the recoverable amount of the cash-generating unit to which the asset belongs is determined.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss.

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in profit or loss. Any impairment loss of a revalued asset is treated as a revaluation decrease.

An entity assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets other than goodwill may no longer exist or may have decreased. If any such indication exists, the recoverable amounts of those assets are estimated.

The increased carrying amount of an asset other than goodwill attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortisation other than goodwill is recognised immediately in profit or loss. Any reversal of an impairment loss of a revalued asset is treated as a revaluation increase.

1.6 Employee benefits

Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs.

The expected cost of profit sharing and bonus payments is recognised as an expense when there is a legal or constructive obligation to make such payments as a result of past performance.

Accounting Policies

1.7 Provisions and contingencies

Provisions are recognised when:

- the Institution has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the present value of the expenditure expected to be required to settle the obligation.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement shall be recognised when, and only when, it is virtually certain that reimbursement will be received if the entity settles the obligation. The reimbursement shall be treated as a separate asset. The amount recognised for the reimbursement shall not exceed the amount of the provision.

Provisions are not recognised for future operating losses.

If an entity has a contract that is onerous, the present obligation under the contract shall be recognised and measured as a provision.

A constructive obligation to restructure arises only when an entity:

- has a detailed formal plan for the restructuring, identifying at least:
 - the business or part of a business concerned;
 - the principal locations affected;
 - the location, function, and approximate number of employees who will be compensated for terminating their services;
 - the expenditures that will be undertaken; and
 - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

After their initial recognition contingent liabilities recognised in business combinations that are recognised separately are subsequently measured at the higher of:

- the amount that would be recognised as a provision; and
- the amount initially recognised less cumulative amortisation.

Contingent assets and contingent liabilities are not recognised.

1.8 Government grants

Government grants are recognised when there is reasonable assurance that:

- the Institute will comply with the conditions attaching to them; and
- the grants will be received.

Government grants are recognised as income over the periods necessary to match them with the related costs that they are intended to compensate.

A government grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs is recognised as income of the period in which it becomes receivable.

Government grants related to assets, including non-monetary grants at fair value, are presented in the statement of financial position by setting up the grant as deferred income.

Grants related to income are presented as a credit in the statement of comprehensive income..

Accounting Policies

1.8 Government grants (continued)

Repayment of a grant related to income is applied first against any un-amortised deferred credit set up in respect of the grant. To the extent that the repayment exceeds any such deferred credit, or where no deferred credit exists, the repayment is recognised immediately as an expense.

Repayment of a grant related to an asset is recorded by increasing the carrying amount of the asset or reducing the deferred income balance by the amount repayable. The cumulative additional depreciation that would have been recognised to date as an expense in the absence of the grant is recognised immediately as an expense.

1.9 Revenue

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the Institute has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Institute retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Institute; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the end of the reporting period. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Institute;
- the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue shall be recognised only to the extent of the expenses recognised that are recoverable.

Revenue is measured at the fair value of the consideration received or receivable and represents the amounts receivable for goods and services provided in the normal course of business, net of trade discounts and volume rebates, and value added tax.

Interest is recognised, in profit or loss, using the effective interest rate method.

1.10 Borrowing costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset until such time as the asset is ready for its intended use. The amount of borrowing costs eligible for capitalisation is determined as follows:

- Actual borrowing costs on funds specifically borrowed for the purpose of obtaining a qualifying asset less any temporary investment of those borrowings.
- Weighted average of the borrowing costs applicable to the entity on funds generally borrowed for the purpose of obtaining a qualifying asset. The borrowing costs capitalised do not exceed the total borrowing costs incurred.

The capitalisation of borrowing costs commences when:

- expenditures for the asset have occurred;
- borrowing costs have been incurred, and
- activities that are necessary to prepare the asset for its intended use or sale are in progress.

Capitalisation is suspended during extended periods in which active development is interrupted.

Capitalisation ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

Accounting Policies

1.10 Borrowing costs (continued)

All other borrowing costs are recognised as an expense in the period in which they are incurred.

1.11 Taxation

The Institution is exempt from income tax in terms of the NIPAM Act no. 10 of 2010 section 36.

Namibia Institute of Public Administration and Management

Annual Financial Statements for the year ended 31 March, 2017

Notes to the Annual Financial Statements

2. Property, plant and equipment

	2017			2016		
	Cost / Valuation	Accumulated depreciation	Carrying value	Cost / Valuation	Accumulated depreciation	Carrying value
Land	12,572,000	-	12,572,000	12,572,000	-	12,572,000
Buildings	188,553,941	(14,853,556)	173,700,385	113,228,000	(11,021,885)	102,206,115
Furniture and fixtures	3,597,794	(1,502,896)	2,094,898	3,574,894	(1,144,534)	2,430,360
Motor vehicles	730,493	(394,205)	336,288	1,410,493	(996,121)	414,372
Office equipment	208,352	(164,193)	44,159	178,164	(143,553)	34,611
IT equipment	3,040,307	(1,957,146)	1,083,161	2,633,798	(1,683,950)	949,848
Cafeteria equipment	1,318,474	(1,318,474)	-	1,318,474	(1,313,223)	5,251
Audio visual equipment	2,616,292	(2,587,620)	28,672	2,545,043	(2,060,681)	484,362
Capital Work In Progress	-	-	-	73,419,954	-	73,419,954
Total	212,637,653	(22,778,090)	189,859,563	210,880,820	(18,363,947)	192,516,873

Reconciliation of property, plant and equipment - 2017

	Opening balance	Additions	Disposals	Transfers	Depreciation	Total
Land	12,572,000	-	-	-	-	12,572,000
Buildings	102,206,115	1,647,319	-	73,678,621	(3,831,670)	173,700,385
Furniture and fixtures	2,430,360	22,900	-	-	(358,362)	2,094,898
Motor vehicles	414,372	-	(96,585)	-	18,501	336,288
Office equipment	34,611	30,187	-	-	(20,639)	44,159
IT equipment	949,848	406,510	-	-	(273,197)	1,083,161
Cafeteria equipment	5,251	-	-	-	(5,251)	-
Audio visual equipment	484,362	71,249	-	-	(526,939)	28,672
Capital Work In Progress	73,419,954	258,667	-	(73,678,621)	-	-
	192,516,873	2,436,832	(96,585)	-	(4,997,557)	189,859,563

Reconciliation of property, plant and equipment - 2016

	Opening balance	Additions	Disposals	Depreciation	Total
Land	12,572,000	-	-	-	12,572,000
Buildings	104,470,675	-	-	(2,264,560)	102,206,115
Furniture and fixtures	1,379,557	1,335,658	-	(284,855)	2,430,360
Motor vehicles	808,352	199,549	(135,107)	(458,422)	414,372
Office equipment	63,222	-	-	(28,611)	34,611
IT equipment	905,870	421,926	-	(377,948)	949,848
Cafeteria equipment	144,202	-	-	(138,951)	5,251
Audio visual equipment	993,350	-	-	(508,988)	484,362
Capital Work In Progress	57,674,978	15,744,976	-	-	73,419,954
	179,012,206	17,702,109	(135,107)	(4,062,335)	192,516,873

Land and buildings comprise of ERF 14-30 Paul Nash Street Olympia. The value of land and buildings was determined by the Government of Namibia through the Ministry of Lands and Resettlement.

Namibia Institute of Public Administration and Management

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Notes to the Annual Financial Statements

3. Intangible assets

	2017			2016		
	Cost / Valuation	Accumulated amortisation	Carrying value	Cost / Valuation	Accumulated amortisation	Carrying value
Computer software	1,716,154	(626,702)	1,089,452	1,543,319	(331,961)	1,211,358

Reconciliation of intangible assets - 2017

	Opening balance	Additions	Amortisation	Total
Computer software	1,211,358	172,835	(294,741)	1,089,452

Reconciliation of intangible assets - 2016

	Opening balance	Additions	Amortisation	Total
Computer software	181,256	1,172,219	(142,117)	1,211,358

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Notes to the Annual Financial Statements

	2017 N\$	2016 N\$
4. Trade and other receivables		
Trade receivables	1,736,638	3,481,959
Deposits	(6,500)	-
Value Added Tax	12,160,232	10,503,641
Staff loans	34,415	34,415
	13,924,785	14,020,015

Trade and other receivables which would have been past due and impaired,

90 days +	3,737,495	-
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Trade and other receivables past due but not impaired

Trade and other receivables which are less than 30 days past due are not considered to be impaired. At 31 March, 2017, N\$ 4,150,325 (2016: 2 250 994) were past due but not impaired.

The ageing of amounts past due but not impaired is as follows:

31-60 past due	3,179	-
61-90 days	225,771	36,109
over 90 days	183,880	2,214,885

Trade receivables carrying amount age analysis

Current	1,280,159	770,889
30 days	43,647	460,076
30 days +	3,179	-
60 days +	225,771	36,109
90 days +	3,921,375	2,214,885
	5,474,131	3,481,959

5. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	55,974,450	77,345,180
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Namibia Institute of Public Administration and Management

Annual Financial Statements for the year ended 31 March, 2017

Notes to the Annual Financial Statements

	2017 N\$	2016 N\$
6. Deferred income		
Land	12,572,000	12,572,000
Buildings	113,228,000	113,228,000
Furniture and fittings	1,792,093	1,792,093
Computer Equipment	1,253,568	1,253,568
Cafeteria Equipment	1,318,474	1,318,474
Office Equipment	108,129	108,129
Audio visual	1,853,315	1,853,315
	132,125,579	132,125,579
Deferred Income Released	(21,178,249)	(17,366,752)
Total asset donated	110,947,330	114,758,927
Phase 2 construction	111,474,800	110,473,839
Deferred Income released	(1,358,961)	-
Total Phase 2 Construction	110,115,839	110,473,839
	221,063,169	225,232,666

The balance of the deferred income is comprised of the net carrying value of the items of property, plant and equipment transferred to NIPAM upon its establishment by the Government of the Republic of Namibia. It also comprises of capital developmental grants received from the Government.

7. Provisions

Reconciliation of provisions - 2017

	Opening balance	Additions	Total
Provision- SME Bank account	-	3,517,489	3,517,489

The provision relates to remaining balance in SME bank account.

8. Trade and other payables

Trade payables	3,875,378	13,340,799
Amounts received in advance	27,500	27,500
Other payables	1,955,401	390,000
Leave pay provision	2,583,418	1,664,722
Other salary accruals	27,563	2,828,955
	8,469,260	18,251,976

9. Training fees

Foundation courses	522,609	-
Middle Management Development Programme(MMDP)	1,403,675	2,146,086
Senior Management Deveopement Programme(SMDP)	221,739	1,219,308
Other Professional skills courses	5,237,279	8,458,265
	7,385,302	11,823,659

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	2017 N\$	2016 N\$
10. Conferencing fees		
Central Government Business Centre	2,077,859	1,075
Regional and Local Business Centre	874,358	53,489
Finance and Human Resources	1,380,194	2,467,903
Executive Director	49,090	15,873
	4,381,501	2,538,340
11. Employee costs		
Remuneration Administration	7,031,023	5,455,270
Remuneration: Central Government Business Centre	2,263,114	1,740,198
Remuneration: Human Capital	4,773,406	3,584,586
Remuneration: Information Systems	4,157,678	3,643,960
Remuneration: Regional and Local Government Business Centre	3,197,102	2,644,696
Remuneration-Executive Director	4,538,539	6,965,765
Leave Expenses	918,696	174,053
Allowances	-	3,333
Bonus	1,888,433	1,469,649
Overtime	-	522
Employer Contribution: GIPF	1,795,717	1,418,878
Medical Aid	1,330,578	1,075,212
Social Security	37,824	34,737
	31,932,110	28,210,859
12. Depreciation, amortisation and impairment		
Buildings	3,831,671	2,264,560
Furniture and fittings	358,362	284,855
Office equipment	20,639	28,611
IT Equipment	273,197	377,948
Cafeteria equipment	5,251	138,951
Audio visual equipment	526,939	508,988
Computer software	294,741	142,117
Motor vehicles	(18,502)	458,422
	5,292,298	4,204,452
13. Training costs		
Books and periodicals	166,144	700,315
Generic courses	-	106,261
Middle Management Development Programme	196,539	449,717
Resource pool	2,311,296	2,623,184
Senior Management Development Programme	(2,875)	1,148,725
Work visas and permits	1,987	13,750
	2,673,091	5,041,952

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Notes to the Annual Financial Statements

	2017 N\$	2016 N\$
14. Auditors' remuneration		
Fees	119,000	102,000
15. Supplies and services		
Advertising	370,197	587,851
Cleaning materials	45,500	38,314
Computer expenses	328,689	571,210
Consulting fees	1,496,330	2,457,586
Courier and postage	7,694	13,229
Flowers and gifts	54,575	123,529
Library tools and others	-	1,842,423
Membership and subscription fees	8,105	102,462
Printing and stationery	70,556	963,513
Rental expenses	491,606	686,173
Repairs and maintenance	434,810	218,831
Security costs	11,439	4,211
Staff training	(203,699)	(12,585)
Staff Welfare	145,483	293,105
Telecommunication costs	1,086,265	361,813
Transport Costs	4,954	9,242
Travel and accommodation	431,389	1,211,486
Utilities	1,936,178	1,584,839
Subsistence and travelling allowances	305,835	1,068,329
Motor vehicle expenses	56,758	230,847
Bank charges	22,772	31,589
Bad debts	7,254,984	(22,080)
Insurance	374,290	1,425,305
Corporate image	359,424	522,757
IAT and PIA Programme costs	302	1,134,976
	15,094,436	15,448,955
16. Cash generated from operating activities		
(Deficit)/Surplus for the year	(13,810,452)	(34,796,450)
Adjustments for:		
Depreciation and amortisation	5,292,298	4,204,452
Provision-SME Bank account	3,517,489	-
Provision- Bad debts	3,737,495	-
Profit on sale of fixed asset	(685,414)	-
Deferred income released to income statement	(5,168,720)	(3,601,611)
Movement in leave pay provision	(918,696)	174,053
Trade and other receivables	(3,642,264)	(3,424,360)
Trade and other payables	(8,865,760)	6,607,972
	(20,544,024)	(30,835,944)
17. Government grants		
Government Subsidy (Operational)	23,188,000	-
	23,188,000	-

Namibia Institute of Public Administration and Management

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Notes to the Annual Financial Statements

	2017 N\$	2016 N\$
18. Commitments		
Authorised capital expenditure		
Already contracted for but not provided for		
• Property, plant and equipment	-	16,971,404
This committed expenditure relates to property and will be financed by the Government through capital grants.		
19. Related parties		
Relationships		
Government Council Members		Refer to Governing Council report
Shareholder		Government of the Republic of Namibia
Related party balances		
Deferred Income- Donated Assets		
Grants received	(221,063,169)	(225,232,666)
Related party transactions		
Grants received	23,188,000	-
20. Governing Council's Fees		
Non-executive		
2017		
	Directors' fees	Total
Governing Council fees	821,819	821,819
2016		
	Directors' fees	Total
Governing Council fees	1,387,249	1,387,249

21. Risk management

Capital risk management

The company's objectives when managing capital are to safeguard the company's ability to continue as a going concern in order to provide returns for shareholder and benefits for other stakeholders and to maintain an optimal capital structure to reduce the cost of capital.

There are no externally imposed capital requirements.

Financial risk management

The company's activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk.

Namibia Institute of Public Administration and Management

Annual Financial Statements for the year ended 31 March, 2017

Notes to the Annual Financial Statements

	2017 N\$	2016 N\$
21. Risk management (continued)		
Liquidity risk		
The company's risk to liquidity is a result of the funds available to cover future commitments. The company manages liquidity risk through an ongoing review of future commitments and credit facilities.		
At 31 March, 2017		Less than 1 year
Trade and other payables		5,615,842
At 31 March, 2016		Less than 1 year
Trade and other payables		16,587,282
Interest rate risk		
As the company has no significant interest-bearing assets, the company's income and operating cash flows are substantially independent of changes in market interest rates.		
Credit risk		
Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The company only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.		
	2017	2016
Financial instrument		
Trade and other receivables	5,502,048	3,516,374
Cash and Cash equivalents with external rating	13,380,457	17,742,945
Cash and Cash equivalents without external credit rating	42,593,992	59,602,235

Namibia Institute of Public Administration and Management

Annual Financial Statements for the year ended 31 March, 2017

Notes to the Annual Financial Statements

	2017	2016
	N\$	N\$

22. Financial assets by category

The accounting policies for financial instruments have been applied to the line items below:

2017

	Loans and receivables	Total
Trade and other receivables	5,502,048	5,502,048
Cash and cash equivalents	55,974,450	55,974,450
	61,476,498	61,476,498

2016

	Loans and receivables	Total
Trade and other receivables	3,516,374	3,516,374
Cash and cash equivalents	77,345,180	77,345,180
	80,861,554	80,861,554

23. Financial liabilities by category

The accounting policies for financial instruments have been applied to the line items below:

2017

	Financial liabilities at amortised cost	Total
Trade and other payables	5,615,842	5,615,842

2016

	Financial liabilities at amortised cost	Total
Trade and other payables	16,587,282	16,587,282

Namibia Institute of Public Administration and Management

Annual Financial Statements for the year ended 31 March, 2017

Notes to the Annual Financial Statements

24. New and Revised Standards

24.1 Amendments in International Accounting Standards (IAS) and IFRS

Standard	Details of Amendment	Annual periods beginning on or after
IFRS 15 Revenue from Contracts from Customers	New standard that requires entities to recognise revenue to depict the transfer of promised goods and services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services	01 January 2018
IFRS 16 Leases	New standard that introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value.	01 January 2019
IFRS 9 Financial Instruments	Classification and measurement of financial assets. Incorporating revised requirements for the classification and measurement of financial liabilities, and carrying over the existing derecognition requirements from the IAS 39 Financial Instruments: Recognition and Measurement	01 January 2018
IFRS 7 Statement of Cashflows	Amendments requiring entities to disclose information about changes in their financial liabilities. The additional disclosures will help investors to evaluate changes in liabilities arising from the financing activities, including changes from the cash flows and non-cash changes (such as foreign exchange gains or losses.)	01 January 2017



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