



**REPUBLIC OF NAMIBIA**



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE**

# **MINISTRY OF TRADE AND INDUSTRY**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011**

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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 Ministry of Trade and Industry for the financial year ended 31 March 2011 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act 1991 (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

**WINDHOEK, March 2012**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

**REPORT OF THE AUDITOR-GENERAL  
ON THE ACCOUNTS OF THE  
MINISTRY OF TRADE AND INDUSTRY  
FOR THE FINANCIAL YEAR ENDED  
31 MARCH 2010/2011**

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## **1. INTRODUCTION**

### **1.1 Report**

This report on the accounts of the Ministry of Trade and Industry for the financial year ended 31 March 2011 is presented to the National Assembly in accordance with the terms of Article 127(2) of the Constitution of the Republic of Namibia and Section 27(1) of the State Finance Act 1991 (Act 31 of 1991) as amended.

### **1.2. Powers and duties**

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

- (a) all reasonable precautions have been taken to ensure that all monies due to the State are collected and that the laws relating to the collection of such monies have been complied with;
- (b) all reasonable precautions have been taken to safeguard the receipt custody and issue of and accounting for the State's assets such as stores equipment securities and movable goods; and
- (c) the expenditure has taken place under proper authority and is supported by adequate vouchers or other proof.

In addition Section 26(l)(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.

## **2. FINANCIAL STATEMENTS**

The appropriation accounts were submitted 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 supplied by the Accounting Officer are attached as annexure A to this report.

## **3. SCOPE OF THE AUDIT**

**3.1** The Accounting Officer of the Ministry in co-operation with the Permanent Secretary of the Ministry of Finance is responsible for the preparation of the financial statements and for ensuring the regularity of the financial transactions therein. It is the responsibility of the Auditor-General to form an independent opinion based on the audit on those statements and on the regularity of the financial transactions included in them and to report his opinion to the National Assembly. The audit included:

- (a) examination on a test basis of evidence relevant to the amounts disclosure and regularity of financial transactions included in the financial statements; and
- (b) evaluation of the overall adequacy of the presentation of information in the financial statements.

**3.2** The audit was planned and performed so as to obtain all the information and explanations considered necessary to provide sufficient evidence to give reasonable assurance that:

- (a) the financial statements are free from material misstatement whether caused by error fraud or other irregularity;

- (b) in all material respects the expenditure and income have been applied to the purposes intended by the legislature; and
- (c) the financial transactions conform to the authorities that govern them.

**4. AUDIT OBSERVATIONS**

**4.1. MAIN ISSUES/FINDINGS IDENTIFIED BY THE AUDIT**

**4.1.1. Expenditure**

**(i) Budget Control**

The Ministry realized an underexpenditure of N\$ 34 920 791.11 (7.12%) during the financial year which is above the acceptable level of 2%. These resources could have been used for other projects in the Country.

It is recommended that the Accounting Officer should implement proper measures to control the budget. However, the under mentioned unauthorised expenditure occurred during the financial year and is reported as such in terms of Section 27(6)(a) of the State Finance Act, 1991 (Act 31 of 1991).

Although Treasury authorisation was obtained to utilize certain expected saving for the defrayal of expenditure by way of virement during the year, one (1) operational subdivision was exceeded by a total amount of N\$ 97 905.39. The excess is unauthorised in terms of Section 6(a)(iii) of the Act.

**4.1.2 Suspense Account**

The final ledger shows thirteen (13) suspense account balances at 31 March 2011. There are five (5) with debit and eight (8) credit balances. The following suspense accounts reflected balances of more than N\$ 100 000:

Account	Debit/Credit Amount
	N\$
S&T advance suspense account	717 787.33
Rejection Account	117 048.44
Bills payable	(16 273 943.44)
Electronic Fund Transfer Clearing Account (EFT	(10 647 246.00)

It is recommended that the Accounting Officer should take all necessary steps to clear suspense accounts.

#### **4.1.3 Subsistence Advances**

The Accounting Officer reported outstanding subsistence advances of N\$ 276 571.43, but the suspense account has an outstanding balance of N\$ 717 787.33 as at 31 March 2011. The Accounting Officer explained that the difference emanated from the data migrated from the old fund control system to the new Integrated Management system. The amount was transferred as a lump sum making it difficult to reconcile.

According to Treasury Instruction HB 0505 to HB 0506, subsistence and travelling advances should be processed within 30 days after returning from the trip, if not, these advances should be recovered from the employee's salary immediately.

#### **4.1.4 Strategic plan**

The Ministry does not have a strategic plan in place in order to have an operational direction, realise the needs, problems and challenges of the entity.

It is strongly recommended that the Accounting Officer should put up a strategic plan in place to assist the Ministry in achieving its objectives.

### **5. ACKNOWLEDGEMENT**

The co-operation and assistance of management and staff of the Ministry of Trade and Industry during the audit is highly appreciated.

### **6. AUDIT OPINION**

In my opinion the financial statements fairly represent the receipts and payments of Vote 19 for the year ended 31 March 2011, and in all material respects the receipts and payments have been applied to the purposes intended by the National Assembly and conform to the authorities which govern them.

I certify that I have audited the financial statements of the Ministry of Trade and Industry for the year ended 31 March 2011 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).

**JUNIAS ETUNA KANDJEKE**  
**AUDITOR-GENERAL**

**OFFICE OF THE AUDITOR GENERAL**  
**269 Independence Avenue**  
**BPI Building 6<sup>th</sup> floor**  
**Private Bag 13299**  
**Windhoek**  
**Namibia**

## ANNEXURE A

## 1. FINANCIAL STATEMENTS

## 1.1 Appropriation account

Service	2010/2011				2009/2010
	Authorized expenditure	Actual expenditure	Variations		Actual expenditure
			Under-expenditure/ (Excess)	Percentage	
	N\$	N\$	N\$	%	N\$
<b>01. Office of the Minister:</b>					
Original budget	6 723 000	5 848 041.32	874 958.68	13.01	4 634 248.51
<b>02. Administration:</b>					
Original budget	97 636 000.00	89 818 525.84	7 817 474.16	8.01	37 018 393.00
<b>03. International Trade:</b>					
Original budget	62 071 000	54 214 934.75	7 856 065.25	12.66	70 394 591.07
<b>04. Industrial Development</b>					
Original budget	232 448 000	228 635 903.53	3 812 096.47	1.64	130 757 933.76
<b>05. Investment Centre:</b>					
Original Budget	30 416 000	21 008 525.31	9 407 474.69	30.93	34 793 561.76
<b>06. Internal Trade:</b>					
Original Budget	61 395 000	56 242 278.14	5 152 721.86	8.39	51 935 599.42
<b>Totals</b>	<b>490 689 000</b>	<b>455 768 208.89</b>	<b>34 920 791.11</b>	<b>7.12</b>	<b>329 534 327.52</b>

## ANNEXURE A (continued)

## 1.2 Standard subdivisions

Subdivision	2010/2011			2009/2010
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Operational:</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	48 885 000	36 624 986.83	12 260 013.17	31 725 648.58
002. Employer's contribution to GIPF	7 735 000	3 920 936.08	3 814 063.92	3 212 423.96
003. Other conditions of service	3 904 000	3 310 026.22	593 973.78	2 930 704.35
<b>Total</b>	<b>60 524 000</b>	<b>43 855 949.13</b>	<b>16 668 050.87</b>	<b>37 868 776.89</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence expenses	14 746 000	12 961 624.23	1 784 375.77	10 206 260.24
022. Materials and supplies	2 971 000	1 866 446.16	1 104 553.84	1 316 190.93
023. Transport	4 240 000	3 995 667.09	244 332.91	3 852 634.05
024. Utilities	6 835 000	6 414 809.10	420 190.90	5 633 681.92
025. Maintenance	2 180 000	1 409 598.17	770 401.83	2 180 656.84
026. Property Rental and Related Charges	3 165 000	2 532 127.25	632 872.75	3 922 009.10
027. Other services and expenses	53 067 000	43 198 158.65	9 868 841.35	69 677 002.68
<b>Total</b>	<b>87 204 000</b>	<b>72 378 430.65</b>	<b>14 825 569.35</b>	<b>96 788 435.76</b>
<b>Current expenditure: Membership fees and subscriptions</b>				
041. International	12 110 000	11 602 604.73	507 395.27	13 801 551 .05
042. Domestic	20 000	-	20 000.00	-
<b>Total:</b>	<b>12 130 000</b>	<b>11 602 604.73</b>	<b>527 395.27</b>	<b>13 801 551.05</b>
<b>Current expenditure: Subsidies grants and other transfers</b>				
044. Individual and non-profit organisations	400 000	400 000.00	-	-
045. Public and Departmental enterprises and private industries	68 957 000	67 668 268.37	1 288 731.63	54 853 817.67
<b>Total</b>	<b>69 357 000</b>	<b>68 068 268.37</b>	<b>1 288 731.63</b>	<b>54 853 817.67</b>
<b>Total: Current expenditure</b>	<b>229 215 000</b>	<b>195 905 252.88</b>	<b>33 309 747.12</b>	<b>203 312 581.37</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office Equipment	2 306 000	1 519 768.26	786 231.74	2 095 077.00
102. Vehicles	4 350 000	3 525 187.75	824 812.25	-
<b>Total:</b>	<b>6 656 000</b>	<b>5 044 956.01</b>	<b>1 611 043.99</b>	<b>2 095 077.00</b>
<b>Total: Operational expenditure</b>	<b>235 871 000</b>	<b>200 950 208.89</b>	<b>34 920 791.11</b>	<b>205 407 658.37</b>
<b>Development:</b>				
<b>Capital expenditure: Goods and other services</b>				
022. Materials and supplies	310 000	310 000.00	-	-
027. Other services and expenses	1 350 000	1 350 000.00	-	1 131 000.00
<b>Total</b>	<b>1 660 000</b>	<b>1 660 000.00</b>	<b>-</b>	<b>1 131 000.00</b>

**ANNEXURE A (continued)**

Subdivision	2010/2011			2009/2010
	Authorised expenditure	Actual expenditure	Under expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	400 000	400 000.00	-	400 000.00
103. Operational equipment and machinery	18 577 000	18 577 000.00	-	3 109 220.85
105. Feasibility studies design and supervision	7 906 000	7 906 000.00	-	17 098 448.30
106. Purchase of land and intangible assets	1 000 000	1 000 000.00	-	19 728 000.00
107. Construction renovation and improvements	211 275 000	211 275 000.00	-	55 973 000.00
<b>Total</b>	<b>239 158 000</b>	<b>239 158 000.00</b>	-	<b>96 308 669.15</b>
<b>Capital Transfers</b>				
131. Government and Organization	14 000 000	14 000 000.00	-	13 347 000.00
133. Public and departmental enterprises and private industries	-	-	-	3 840 000.00
134. Abroad	-	-	-	9 500 000.00
<b>Total</b>	<b>14 000 000</b>	<b>14 000 000.00</b>	-	<b>26 687 000.00</b>
<b>Total: Development expenditure</b>	<b>254 818 000</b>	<b>254 818 000.00</b>	-	<b>124 126 669.15</b>
<b>GRAND TOTAL</b>	<b>490 689 000</b>	<b>455 768 208.89</b>	<b>34 920 791.11</b>	<b>329 534 327.52</b>

**1.3 Departmental revenue**

Revenue for the year is as follows:

Revenue heading	Estimate	Actual revenue 2010/2011	More/(Less) than estimated	Actual revenue 2009/2010
	N\$	N\$	N\$	N\$
Private telephone calls	5 500	-	(5 500.00)	-
Miscellaneous	106 194	(2 156.58)	(108 350.58)	186 302.55
Assize fees	40 086	-	(40 086.00)	-
<b>TOTAL</b>	<b>151 780</b>	<b>(2 156.58)</b>	<b>(153 936.58)</b>	<b>186 302.55</b>

**1.4 Notes to the financial statements**

**1.4.1 Appropriation account: Explanations of variations exceeding 2% between the authorized and actual expenditure.**

**Underexpenditure**

**Main division 01: Office of the Minister (N\$ 874 958.68 – 13.01%)**

- Underexpenditure was due to the resignation of the Personnel Assistant to the Hon. Minister and the late appointment of Private Secretary to the Deputy Minister.



- A number of the planned trips and activities were delegated to senior staff members to attend on behalf of the Hon. Minister and the Deputy Minister due to other commitments.
- Surplus material procured under SADC Chairmanship summit budget line were utilized by the office resulting in the under utilisation of funds budgeted.
- There were lower maintenance costs on vehicles resulted in an underexpenditure.
- The acquisition of new photocopier machines and the introduction of credit limit on telephones reduced maintenance costs resulted in these underexpenditure.
- The Hon. Minister hosted fewer foreign delegations than initially anticipated.
- Problems were experienced in hiring furniture for the SADC Summit and a decision was taken to purchase furniture for the setting of the Office of the Chairman of the Council of Ministers, the Executive Secretary and SADC Secretariat such furniture was utilized in offices instead of acquiring additional furniture.

**Main division 02: Administration (N\$ 7 817 474.16 – 8.01%)**

- The underexpenditure was as a result of vacant posts especially for the Editor and Deputy Director IT that could not to be filled due to shortage of skills in the market. The resignation of the Chief Information officer also contributed to this amount.
- Due to travel reprioritisation some trips were cancelled such that only important local and international trips were undertaken.
- The underexpenditure was due to strict control measures put in place on the utilisation of cleaning material and stationery.
- The underexpenditure was due to strict control measures put in place on the utilisation of vehicles and lesser maintenance costs.
- The Ministry introduced a credit limit system on telephones allocated to each staff member. The system has proven to be cost effective in reducing monthly telephone bills considerably.
- There was no major maintenance carried out during the period under review.
- Budgetary provision was made towards staff development programme but only few staff members were admitted to various training institutions resulting in this underexpenditure. Discussions with other training organisations were still underway for tailor made programmes.
- Tendering for computers and software could not be finalised within the financial year due to the long process of getting specifications from OPM.
- The Ministry made budgetary provision to purchase a vehicle for the Commercial office in Dubai United Arab Emirates but the office was not opened.

**Main division 03: International Trade (N\$ 7 856 065.25 – 12.66%)**

- Underexpenditure arose from the vacant positions which could not be filled on time due to the long recruitment process. Most of the vacant posts are for Trade Offices at foreign missions as decisions could not be made on the opening of such Offices.

- The underexpenditure was due to the result of strict control measures on travelling as only mandatory trips were undertaken during the year.
- The underexpenditure was due to strict control measures put in place on the utilization of stationery and other consumables and the non-opening of the anticipated Trade Offices abroad.
- The non-opening of the anticipated Trade Offices abroad and the introduction of credit limit system on telephones allocated to each staff members resulted in this underexpenditure.
- Underexpenditure was as the result of low maintenance cost on labour saving devices and the non-opening of the anticipated Trade Offices abroad.
- The purchase of a residency in Geneva and the non-opening of the anticipated Trade Offices abroad resulted in the underexpenditure.
- Provision was made for the 30<sup>th</sup> SADC jubilee celebrations and it was expected to attract a number of Head of States and government beyond SADC. Some of the invited Heads of States and government cancelled at the fourth hour resulting in the underexpenditure.
- The underexpenditure was as a result of the SADC National Committee being administered in-house with limited staff and a number of events running concurrently. The Ministry could not attend some of the Committee events while some got cancelled.
- Underexpenditure arose from the non-delivery of some furniture which was ordered through Government Store as orders had to be cancelled before the closing of the financial year.

**Main division 05: Investment Centre (N\$ 9 407 474.69 – 30.93%)**

- Provision was made for the positions of Commercial Counsellors in Paris, China, Cape Town and Kuala Lumpur which were not filled during the reporting period.
- Funds budgeted for Commercial Offices in Paris, Kuala Lumpur and China earmarked for DSA expenses could not be transferred since the Commercial Counsellors were not appointed resulting in underexpenditure.
- Funds budgeted for Commercial Offices in Paris, Kuala Lumpur and China earmarked for material and supplies expenses could not be transferred since the Commercial Counsellors were not appointed resulting in underexpenditure.
- The Ministry introduced a credit limit system on telephones allocated to each staff member. Funds budgeted for Commercial Offices in Paris, Kuala Lumpur and China earmarked for utilities expenses could not be transferred since the Commercial Counsellors were not appointed resulting in an underexpenditure.
- The underexpenditure was as the result of lower maintenance cost at Commercial Offices and their residences.
- No properties were rented as the envisaged Commercial Counsellor Offices in Paris, Kuala Lumpur and China were not opened.
- Funds budgeted for salaries and other conditions of services for Assistant Commercial Offices in Paris, Kuala Lumpur and China could not be transferred as offices were not opened. Plans to market Namibia were scaled down resulted in this massive underexpenditure.
- This provision was made in terms of the EPZ Act to reimburse industries for training expenses but no claims were received from EPZ companies.

- The 6<sup>th</sup> floor boardroom was also scheduled for renovation but it was not renovated because of the delayed tender submission.

**Main division 06: Internal Trade (N\$ 5 152 721.86 – 8.39%)**

- Underexpenditure was due to the vacant posts among others such as the Director of Commerce and Deputy Director: Weight Measures and Standards.
- Most of the planned trips and activities which were budgeted for were paid by donors/development partners resulting in an underexpenditure.
- Underexpenditure was as the result of strict control measures on the procurement and use of stationery and related materials.
- The Ministry introduced a credit limit system on telephones allocated to each staff member. The system has proven to be cost effective and reduced the monthly telephone bills considerably.
- No major renovation was made thus resulting in an underexpenditure.
- Membership for African Regional Intellectual Property Organisation (ARIPO) was paid from Namibia's revolving fund within ARIPO.
- The amount for the purchasing of furniture, computers and cabinets for company registration was not spend. Structural engineers advised the Ministry that the Ministry building cannot carry the weight of the cabinets; the procurement was therefore not carried out.

**1.4.2 Departmental revenue: Explanation of deviations of N\$ 100 000 and above**

**Overestimated**

**Miscellaneous**

The Ministry did not provide explanations.

**WINDHOEK 2011-10-18**

**DR. M LINDEQUE  
ACCOUNTING OFFICER**

## 2. GENERAL INFORMATION

### 2.1 Bank accounts

#### 2.1.1 Attaché offices

Ten (10) bank accounts abroad were operated by the Ministry and had the following positive closing balances as at 31 March 2011:

Attaché office	Name of the bank	Amount as per bank statement
Geneva	Embassy of the Republic of Namibia – Trade Office - Geneva UBS Bank- Cheque account Geneva	€ 35 991.45
India	Namibia Trade Office – New Delhi Hansaalya Bank	INR 3 149 147.64
Geneva	Embassy of the Republic of Namibia – Trade Office - Geneva UBS Bank – Call account Geneva	CHF 705.20
Berlin	Botschaft der Republik Namibia Dresdner Bank AG	€ 48 549.21
Brussels	Embassy of the Republic of Namibia in Brussels - Trade Account ING Brussels	€ 41 417.47
Pretoria	The Embassy of the Republic of Namibia First National Bank	R 1 556 964.88
Paris	High Commission of Republic of Namibia – Trade Account Credit Lyonnais Bank	€ 28 809.59
Washington DC	Embassy of the Republic of Namibia – Commercial Account City Bank Washington DC	US\$ 94 597.39
Angola	Namibia Trade Office – Luanda Banco De Formento	US\$ 219 211.51
India	High commission of the Republic of Namibia – New Delhi - Van Gogh Preferred banking.	US\$ 201 658.62

**ANNEXURE A (continued)**

**2.1.2 Local**

The Ministry operated nine (9) bank accounts locally in Windhoek which reflected the following credit balances as at 31 March 2010:

Name of the bank	Amount as per bank statement
	N\$
EXPO 2000 –Current Account NedbankWindhoek	231 110.61
EXPO 2000- Investment Account Nedbank Windhoek	36 434 474.41
MTI Special account – (DBC- Cash Plus Account) Standard Bank Windhoek	900 995.85
MTI Special account – (DBC- Afforestation Account) Standard Bank Windhoek	100 091.89
Development Brigade Corporation – Call Account Standard Bank Windhoek	900 995.85
World Bank Grant Japanese (EPZ) First National Bank Windhoek	82 562.22
World Bank Cross Border Standard Bank Windhoek	469 050.11
SME Support Programme: Call account Standard Bank Namibia Windhoek	4 606 923.59
SME Support Programme: Current account Standard Bank Namibia Windhoek	31 512.95

## 2.2 Development projects

The following were development projects of the Ministry funded for in the financial year 2010/2011:

Project name	Approved total budget N\$	Approved appropriation 2010/2011 N\$	Total expenditure As at 31 March 2010 N\$	Actual expenditure 2010/2011 N\$	Total expenditure as at 31 March 2011 N\$	Year of completion
Private Sector Feasibility Studies	24 744 000	6 106 000	60 141 318.83	6 106 000	66 247 318.83	31/03/2013
Sites and Premises Development Programme	291 305 000	79 628 000	131 962 937.73	79 628 000	211 590 937.73	31/03/2014
Katwitwi epz Industrial Park	29 548 000	200 000	22 493 549.38	200 000	22 693 549.38	31/03/2013
Enterpreneurship Development Programme	58 663 000	16 177 000	16 765 754.72	16 177 000	32 942 754.72	31/03/2013
Construction and Renovation of MTI Regional Offices	115 100 000	7 200 000	10 000 000.00	7 200 000	17 200 000.00	31/03/2014
Namibia Trade Centre - Luanda Sul - Angola	120 000 000	60 000 000	15 000 000.00	60 000 000	75 000 000.00	31/03/2012
Namibia Trade Centre - DRC - Kinshasha	15 000 000	1 000 000	4 000 000.00	1 000 000	5 000 000.00	31/03/2013
Namibia Trade Centre - Congo - Brazaville	15 000 000	1 000 000	-	1 000 000	1 000 000.00	31/03/2013
Namibia Standards Institution (NSI)	56 327 000	18 507 000	8 300 000.00	18 507 000	26 807 000.00	31/03/2013
Upgrading of NDC Infrastructure/Property	19 584 000	5 000 000	-	5 000 000	5 000 000.00	31/03/2015
Construction of Ministry of Trade Headquarters	186 718 000	50 000 000	10 118 000.00	50 000 000	60 118 000.00	31/12/2013
Extension of Naute Date/Grape Development Project	52 960 000	1 000 000	-	1 000 000	1 000 000.00	31/03/2015
NDC Kavango/Mangetti Cattle Ranch Upgrade	28 000 000	8 000 000	-	8 000 000	8 000 000.00	31/03/2013
Crocodile Breeding and Training Centre	26 000 000	1 000 000	-	1 000 000	1 000 000.00	31/03/2013
<b>Total</b>	<b>1 038 949 000</b>	<b>254 818 000</b>	<b>278 781 560.66</b>	<b>254 818 000</b>	<b>533 599 560.66</b>	

### 2.3 Loan to the Government

Type of loan	Term	Rate of interest	Balance as at 1 April 2010	Interest levied 2010/2011	Capital and interest 2010/2011	Balance as at 31 March 2011	Arrears at 31 March 2011
Business loans	Variable terms	10% p.a.	N\$ 681 532.52	N\$ -	N\$ -	N\$ 631 001.73	N\$ 631 001.73

(See paragraph 4.1.2)

### 2.4 Tender Board Exemptions

One (1) Tender Board exemption from normal Tender Board procedures was approved for services to the total value of N\$ 60 381 000.

Exemption No.	Exemption	Description	Estimate value	Actual expenditure 2010/2011	Difference
E1/14 - 1/2010	Annual exemption	Subsistence and travel expenses	N\$ 6 000 000	N\$ 5 348 348.81	
		Material and supplies	5 000 000	290 036.31	
		Transport	1 500 000	210 989.35	
		Utilities	1 000 000	-	
		Maintenance expenses	2 000 000	731 885.08	
		Property rental and related charges	3 565 000	1 150 437.18	
		Other services and expenses	30 000 000	11 342 655.18	
		Membership fees	12 110 000	847 870.73	
		Individuals and non-profit organisations	400 000	-	
		Furniture and Office equipment	1 306 000	81 842.28	
		Vehicles	2 000 000	323 536.50	
			000		
<b>Total</b>			<b>60 381 000</b>	<b>20 327 601.06</b>	

### 2.5 Bursary and study assistance

The Ministry granted bursaries and study assistance to eighteen (18) staff members to an amount of N\$ 688 429.25 in various areas of study during the year under review.

### 2.6 HIV/AIDS

A total amount of N\$ 75 379.05 was spend regarding HIV/AIDS programmes, among others enabling environment, prevention, equal access to treatment, care and support services, impact mitigation services as well as management and coordinated programme management.

### 2.7 Vehicle Accidents

The Ministry reported eight (8) motor vehicle accidents during the financial year under review. All eight (8) vehicles were repaired at a total cost of N\$ 110 000.00.