



**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 2014**

Published by authority

Price (Vat excluded) N\$ 30.00  
Report no: 45/2015

**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 2014 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act 1991 (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

**WINDHOEK, May 2015**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

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**REPORT OF THE AUDITOR-GENERAL  
ON THE ACCOUNTS OF THE  
MINISTRY OF TRADE AND INDUSTRY  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014**

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**1. REPORT ON THE FINANCIAL STATEMENTS**

**1.1 INTRODUCTION**

This report on the accounts of the Ministry of Trade and industry for the financial year ended 31 March 2014 is presented to the National Assembly in accordance with the terms of Article 127(2) of the Constitution of the Republic of Namibia and provisions set out in the State Finance Act, 1991(Act 31 of 1991), as amended.

I have audited the accompanying financial statements of the Ministry of Trade and Industry for the year ended 31 March 2014. These financial statements comprise the following statements submitted for the year then ended:

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

The appropriation accounts were submitted timeously by the Accounting Officer to the Auditor-General on 06 October 2014 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.

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

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

**1.3 AUDITOR'S RESPONSIBILITY**

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

## **Powers and duties**

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

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

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

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

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

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

## **1.4. KEY AUDIT FINDINGS**

### **1.4.1 Loan to the Government**

The Accounting Officer reported a loan to the amount of N\$ 227 309.15 in respect of the Rehoboth Town. In his response in the previous report the Accounting Officer indicated that the Ministry was seized with the matter in consultation with other stakeholders, hence no recovery of the loan was reported during the current year.

The Accounting Officer is recommended to put measures in place to ensure that the loan is recovered or written off if it is irrecoverable.

### ***Management comment***

In response on draft report, the Accounting Officer indicated that the challenge this Ministry is facing is the modality to start the process. The Ministry stands ready to engage the Office of the Auditor-General and Ministry of Finance to find an amicable solution to this long standing matter.

#### **1.4.2 Bank accounts**

The Accounting Officer did not provide bank statements for the India –New Delhi Scotland Royal Bank account.

It is recommended that the Account Officer should submit the bank statement for the bank account. (See paragraph 2.1.1)

#### ***Management comment***

In response on draft report, the Accounting Officer indicated that the Ministry has been experiencing difficulties in having financial statements compiled due to the non-availability of financial staff at the Embassy. The High Commission is currently working on the finalization of the financial returns.

#### **1.5 ACKNOWLEDGEMENT**

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

#### **1.6 UNQUALIFIED AUDIT OPINION**

I certify that I have audited the financial statements of the Ministry of Trade and Industry for the financial year ended 31 March 2014 in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act, 1991 (Act 31 of 1991).

In my opinion, the financial statements present fairly, in all material respects the financial position of the Ministry of Trade and Industry as at 31 March 2014, and their financial performance and their cash flows for the year then ended in accordance with the State Finance Act, 1991 (Act 31 of 1991).

**WINDHOEK, May 2015**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

## ANNEXURE A

## 1. AUDITED FINANCIAL STATEMENTS

## 1.1 Appropriation account

2013/2014						2012/2013
Service	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
<b>01. Office of the Minister:</b>						
Original budget	8 467 000					
Plus: Virement	900 000	9 367 000	8 699 101.60	667 898.40	7.13	8 262 311.98
<b>02. Administration:</b>						
Original budget	52 892 000					
Less: Virement	(4 657 000)	48 235 000	47 117 312.31	1 117 687.69	2.32	50 004 258.14
<b>03. International Trade:</b>						
Original budget	105 746 000					
Less: Virement	(3 400 000)	102 346 000	101 637 509.99	708 490.01	0.69	152 543 401.08
<b>04. Industrial Development:</b>						
Original budget	439 649 000					
Less: Virement	(2 700 000)	436 949 000	435 064 909.34	1 884 090.66	0.43	376 279 994.88
<b>05. Investment Centre:</b>						
Original Budget	51 680 000					
Less: Virement	(600 000)	51 080 000	50 504 431.94	575 568.06	1.13	40 304 208.61
<b>06. Internal Trade:</b>						
Original Budget	91 003 000					
Plus: Virement	10 457 000	101 460 000	100 484 608.31	975 391.69	0.96	90 462 593.90
<b>Totals</b>		<b>749 437 000</b>	<b>743 507 873.49</b>	<b>5 929 126.51</b>	<b>0.79</b>	<b>717 856 768.59</b>

## ANNEXURE A

## 1.2 Standard subdivisions

Subdivision	2013/2014			2012/2013
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Operational:</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	58 140 000	56 743 966.03	1 396 033.97	50 641 536.72
002. Employer's contribution to GIPF	6 866 000	6 356 945.20	509 054.80	7 013 328.19
003. Other condition of services	4 325 000	4 036 741.21	288 258.79	4 609 576.91
<b>Total</b>	<b>69 331 000</b>	<b>67 137 652.44</b>	<b>2 193 347.56</b>	<b>62 264 441.82</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence allowances	18 400 000	17 026 879.26	1 373 120.74	15 119 162.71
022. Materials and supplies	2 992 000	2 815 423.86	176 576.14	2 827 262.82
023. Transport	4 868 000	4 852 239.14	15 760.86	4 736 566.44
024. Utilities	10 244 000	10 229 594.07	14 405.93	9 205 068.17
025. Maintenance expenses	2 964 000	2 809 994.29	154 005.71	3 762 916.76
026. Property rental and related charges	7 130 000	7 072 440.44	57 559.56	6 244 135.60
027. Other services and expenses	40 405 000	39 995 266.25	409 733.75	51 726 545.68
<b>Total</b>	<b>87 003 000</b>	<b>84 801 837.31</b>	<b>2 201 162.69</b>	<b>93 621 658.18</b>
<b>Current expenditure: Membership fees and subscriptions</b>				
041. International	16 956 000	16 890 268.44	65 731.56	12 541 117.33
042. Domestic	23 000	23 000.00	-	21 000.00
<b>Total:</b>	<b>16 979 000</b>	<b>16 913 268.44</b>	<b>65 731.56</b>	<b>12 562 117.33</b>
<b>Current expenditure: Subsidies grants and other transfers</b>				
044. Individual and non-profit organisations	410 000	406 098.00	3 902.00	400 000.00
045. Public and departmental enterprises and private industries	109 370 000	109 358 628.50	11 371.50	92 678 588.34
<b>Total</b>	<b>109 780 000</b>	<b>109 764 726.50</b>	<b>15 273.50</b>	<b>93 078 588.34</b>
<b>Total: Current expenditure</b>	<b>126 759 000</b>	<b>126 677 994.94</b>	<b>81 005.06</b>	<b>261 526 805.67</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	2 214 000	1 824 467.33	389 532.67	2 658 542.24
102. Vehicles	1 800 000	1 800 000.00	-	248 716.94
<b>Total:</b>	<b>4 014 000</b>	<b>3 624 467.33</b>	<b>389 532.67</b>	<b>2 907 259.18</b>
<b>Total: Operational expenditure</b>	<b>287 107 000</b>	<b>282 241 952.02</b>	<b>4 865 047.98</b>	<b>264 434 064.85</b>
<b>Development:</b>				
<b>Capital expenditure: Goods and other services</b>				
022. Materials and supplies	500 000	500 000.00	-	1 298 700.05
027. Other services and expenses	2 000 000	2 000 000.00	-	2 401 753.36
<b>Total</b>	<b>2 500 000</b>	<b>2 500 000.00</b>	<b>-</b>	<b>3 700 453.41</b>



**ANNEXURE A (continued)**

Subdivision	2013/2014			2012/2013
	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	500 000	500 000.00	-	2 998 701.18
103. Operational equipment, machinery and plants	108 261 000	107 833 858.02	427 141.98	12 638 448.13
105. Feasibility studies design and Supervision	17 050 000	17 011 473.80	38 526.20	12 256 321.24
106. Purchase of land and intangible assets	-	-	-	1 000 000.00
107. Construction, renovation and improvement	34 143 000	34 130 367.16	12 632.84	42 768 187.00
<b>Total</b>	<b>159 954 000</b>	<b>159 475 698.98</b>	<b>478 301.02</b>	<b>71 661 657.55</b>
<b>Capital Transfers</b>				
131. Government organizations	263 203 000	262 618 584.90	584 415.10	295 318 730.16
134. Abroad	36 673 000	36 671 637.59	1 362.41	82 741 862.62
<b>Total</b>	<b>299 876 000</b>	<b>299 290 222.49</b>	<b>585 777.51</b>	<b>378 060 592.78</b>
<b>Total: Development expenditure</b>	<b>462 330 000</b>	<b>461 293 581.47</b>	<b>1 036 418.53</b>	<b>453 422 703.74</b>
<b>GRAND TOTAL</b>	<b>749 437 000</b>	<b>743 507 873.49</b>	<b>5 929 126.51</b>	<b>717 856 768.59</b>

**1.3 Departmental revenue**

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2013/2014	More/(Less) than estimated	Actual revenue 2012/2013
	N\$	N\$	N\$	N\$
Miscellaneous	-	160 556.47	(160 556.74)	68 578.62
<b>TOTAL</b>	<b>-</b>	<b>160 556.47</b>	<b>(160 556.47)</b>	<b>68 578.62</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\$ 667 898.40 - 7.13%)**

The underexpenditure was realised as a result of a vacant position of the Personnel Assistant to the Minister. The current occupant is appointed as a consultant and his salary is paid under other services and expenses from the Directorate General Services. This also impacted on the underexpenditure under the Employee and Employer's Contribution to Government Institution Pension Funds (GIPF). 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 resulting in an underexpenditure.

Although provisions for office supplies were made, most of the stationary purchased were under main division Administration following a management decision to procure such under administration.

There was no major maintenance cost on the office equipment under this main division which resulted in the underexpenditure.

##### **Main Division 02-Administration (N\$ 1 117 687.69 – 2.32%)**

The underexpenditure under this main division was the result of two senior vacant posts of the Chief Editor and that of the Deputy Director - Information Technology which could not be filled due to other technical reasons.

Due to reprioritization, some trips were cancelled and only important local and international trips were undertaken, resulting in an underexpenditure.

The underexpenditure was due to strict control measures put in place on the utilization of materials and supplies and stationary. There was also no major maintenance costs carried out as anticipated due to the ageing Ministerial Head Quarters especially on the unreliable elevators.

It was anticipated that a number of staff members should be enrolled in qualified studies at various training institutions / organisations most of the funds earmarked for NIPAM were not utilized as only few applied and got enrolled which resulted in an underexpenditure.

## 2. GENERAL INFORMATION

### 2.1 Bank accounts

#### 2.1.1 Foreign

The Ministry operated ten (10) bank accounts abroad and the following are the closing balances as at 31 March 2014:

Commercial Offices	Banking Institution	Balance as at 31 March 2014
Geneva	Embassy of the Republic of Namibia – Trade Office - Geneva UBS Bank- Cheque account Geneva	€ 62 708.40
Geneva	Embassy of the Republic of Namibia – Trade Office - Geneva UBS Bank – Call account Geneva	CHF 1 745.98
Berlin	Botschaft der Republik Namibia Dresdner Bank AG	€ 76 698.95
Brussels	Embassy of the Republic of Namibia in Brussels - Trade Account ING Brussels	€ 32 742.44
Pretoria	The Embassy of the Republic of Namibia First National Bank	R 2 473 488.53
Paris	High Commission of Republic of Namibia – Trade Account Credit Lyonnais Bank	€ 110 555.95
Washington DC	Embassy of the Republic of Namibia – Commercial Account Bank of America, Washington DC	US\$ 43 280.24
Angola	Namibia Trade Office – Luanda Banco De Formento	US\$ 92 947.31
India	High Commission of the Republic of Namibia – New Delhi – India- Scotland Royal Bank.	Not submitted

(See paragraph 1.4.2)

**2.1.2 Local**

The Ministry operated seven (7) bank accounts locally, six (6) of the bank accounts were closed during the year, only one (1) reflected a credit balance as at 31 March 2014:

<b>Banking Institution</b>	<b>Balance as at 31 March 2014</b>
	N\$
Trade and Investment Promotion –Current Account Nedbank, Windhoek	closed
Trade and Investment Promotion- Investment Account Nedbank Windhoek	closed
MTI Special account – (DBC- Cash Plus Account) Standard Bank Windhoek	269 382.42
World Bank Grant Japanese (EPZ) First National Bank Windhoek	closed
World Bank Cross Border Standard Bank Windhoek	closed
SME Support Programme: Call account Standard Bank Namibia Windhoek	closed
SME Support Programme: Current account Standard Bank Namibia Windhoek	closed
<b>Total</b>	<b>269 382.42</b>

## ANNEXURE A (continued)

## 2.1.3 Capital projects

The following were development projects of the Ministry for the financial year under review:

Project name	Approved total budget	Approved appropriation 2013/2014	Total expenditure as at 31 March 2013	Actual expenditure 2013/2014	Total expenditure as at 31 March 2014	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Private Sector Feasibility Studies	31 818 000	589 000	79 012 213.25	5 881 659.99	84 893 873.24	31/03/2015
Sites and Premises Development Programme	761 957 000	165 967 000	488 143 289.03	165 465 630.33	653 608 919.36	31/03/2015
Katwitwi EPZ Industrial Park	40 789 000	589 000	47 693 549.38	589 000.00	48 282 549.38	31/03/2015
Entrepreneurship Development Programme	190 390 000	45 243 000	119 798 965.11	44 818 225.85	164 617 190.96	31/03/2015
Construction and Renovation of MTI Regional Offices	35 408 000	5 008 000	35 996 887.78	5 005 031.75	41 001 919.53	31/03/2015
Construction of Cold facilities and Warehouses in Lubumbashi, Kinshasa, Brazzaville & Pointe -Noire	114 588 000	13 588 000	96 741 862.62	13 586 637.59	110 328 500.21	03/04/2015
Namibia Trade Centre - DRC - Kinshasha	132 945 000	2 945 000	8 515 860.00	2 945 000.00	11 460 860.00	31/03/2015
Namibia Trade Centre - Congo - Brazzaville	30 695 000	2 945 000	4 330 000.00	2 945 000.00	7 275 000.00	31/03/2015
Namibian Standards Institute (NSI)	81 027 000	28 000 000	51 327 000.00	28 000 000.00	79 327 000.00	01/03/2015
Extension of Naute Date/Grape Development Project	143 312 000	33 395 000	60 525 017.15	33 395 000.00	93 920 017.15	31/03/2015
Crocodile Breeding and Training Centre	39 300 000	4 801 000	25 500 000.00	4 788 367.16	30 288 367.16	31/03/2015
Rental For SME Space in Windhoek, CBD Shopping Malls	7 000 000	500 000	1 200 000.00	465 098.13	1 665 098.13	31/03/2015
Improve of living conditions of inhabitants in Katutura	48 575 000	3 575 000	3 487 897.79	3 542 810.08	7 030 707.87	31/03/2015
Construction of Socio - Economic Development in Hardap and Karas Regions	98 618 000	60 618 000	20 300 000.00	60 618 000.00	80 918 000.00	31/03/2015
Namibia Trade Centre, Luanda Sul, Angola	220 000 000	2 945 000	20 000 000.00	2 945 000.00	22 945 000.00	31/03/2015
Garment Factory Development Programme	36 302 000	10 000 000	6 149 154.59	10 000 000.00	16 149 154.59	01/03/2015
Strategic Sector Wide Promotion and Development	47 701 000	19 451 000	2 000 000.00	19 438 856.45	21 438 856.45	01/03/2015
Pilot Industrial Upgrading and Modernization Project	29 775 000	11 975 000	7 300 000.00	11 969 264.14	19 269 264.14	31/03/2015
Construction of Houses for MTI regional offices employees	23 750 000	4 000 000	4 968 187.00	4 000 000.00	8 968 187.00	31/03/2018
Omahenene Business Park	33 750 000	15 011 479	2 000 000.00	15 011 479.00	17 011 479.00	31/03/2014
Oshikango EPZ Park additional Warehouses	28 895 000	1 633 521	2 000 000.00	1 633 521.00	3 633 521.00	13/04/2014
Establishment of Regional Technology Productivity Centre	38 095 000	9 000 000	7 000 000.00	9 000 000.00	16 000 000.00	31/03/2018
Apprenticeship Programme for Vocational Trainees	6 500 000	1 000 000	500 000.00	1 000 000.00	1 500 000.00	31/03/2018
Purchasing of a Commercial Counsellors Residency in Berlin	12 096 000	7 125 000	-	7 125 000.00	7 125 000.00	31/03/2015
Purchasing of a Commercial Counsellors Residency in Washington	12 096 000	7 125 000	-	7 125 000.00	7 125 000.00	31/03/2015
<b>Total</b>	<b>2 245 382 000</b>	<b>462 330 000</b>	<b>1 094 489 883.70</b>	<b>461 293 581.47</b>	<b>1 555 783 465.17</b>	

**ANNEXURE A (continued)**

**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\$ 170 936 000 for the purchasing of goods and services:

<b>Exemption no.</b>	<b>Description</b>	<b>Approved amount</b>	<b>Actual expenditure 2013/2014</b>	<b>Difference Less/ (More)</b>
		N\$	N\$	N\$
E1/14 -1/2014	Subsistence and travel expenses	9 000 000	4 714 802.01	4 285 197.99
	Material and supplies	1 200 000	1 458 868.91	(258 868.91)
	Transport	300 000	1 825 048.90	1 525 048.90
	Utilities	8 500 000	9 854 732.69	1 354 732.69
	Maintenance expenses	2 000 000	1 495 518.93	504 481.07
	Property rental and related charges	6 000 000	5 495 542.81	504 547.19
	Other services and expenses	15 000 000	12 621 101.39	2 738 898.61
	Membership fees	13 256 000	16 495 128.35	3 239 128.35
	Individual & Non-Profit Organisation	410 000	385 735.00	24 265.00
	Public and Departmental Enterprises	110 470 000	109 063 040.86	1 406 959.14
	Furniture and office equipment	1 000 000	72 012.77	927 987.23
	Vehicles Geneva, Brussels and New Delhi	3 800 000	328 672.77	3 471 327.23
<b>Total</b>		<b>170 936 000</b>	<b>163 450 115.39</b>	<b>7 485 884.61</b>

**2.5 Suspense accounts**

The Ministry had balances on eight (8) suspense accounts at 31 March 2014. Three (3) had debit balances and five (5) credit balances.

<b>Description</b>	<b>Balance as at 31/03/2014 Debit / (Credit)</b>
	N\$
S&T advance suspense account	861 252.11
Bills Payable	(2 779 513.98)
Receipt suspense	(35 863.87)
Revenue suspense	(52 219.35)
Rejection suspense	75 291.35
Electronic fund transfer clearing	47 758.60
Social security	(9 436.10)
Pension fund: GIFP	(2 734.53)

**2.6 Bursary and study assistance**

The Accounting Officer reported that the Ministry granted bursaries and study assistance to fifteen (15) staff members to the amount of N\$ 405 229.08 in various areas of study during the year under review.

## 2.7 Vehicles

### 2.7.1 Vehicle accidents

The Accounting Officer reported that the Ministry had three (3) motor vehicle accidents during the financial year under review. All three (3) vehicles were repaired at a total cost of N\$ 78 514.59.

### 2.7.2 Vehicles on hand

The Accounting Officer reported that three (3) vehicles were bought during the year under review, ten (10) vehicles were written off and the vehicles on hand at the end of the financial year were fifty five (55).

## 2.8 Commission and committees

The Accounting Officer reported the following expenditure incurred in respect of the committees during the year under review:

<b>Name of committee</b>	<b>Date of appointment</b>	<b>Amount paid</b>
Liquor licences: Sitting fees	12.04.1995	N\$ 23 856.00
Kilometre fees		3 230.16
<b>Total</b>		<b>27 086.16</b>

## 2.9 Aircraft

The Accounting Officer reported expenditure for fuel, maintenance and hiring of the lean Jet amounting to N\$ 106 521.37.

**WINDHOEK, 06 October 2014**

**Dr. M. LINDEQUE  
ACCOUNTING OFFICER**