



REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF MINES AND ENERGY
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016**

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REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Ministry of Mines and Energy for the financial year ended 31 March 2016 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991, (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, April 2017

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

DEFINITIONS

Treasury:	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
Vote:	Represents an Office/Ministry/Agency.
Appropriation Act:	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
Appropriation Account:	Government Income and Expenditure statement, showing on receipt side the estimated budgeted amounts and on expenditure side the actual expenditure amounts and the difference thereof.
Standard sub-division:	Government Balance account, showing balances incurred on each account/activity.
Suspension:	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
Virement:	Moving of budgeted funds from one account to another account within the same budget of the same office/ministry/agency. The utilization of a saving under one main division/sub division of a vote to defray an excess under another existing division of the same vote.
Unauthorised Expenditure:	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
Underexpenditure:	Saving on the budget.
Miscellaneous Revenue:	All revenue collected and not having a specified revenue code.
Tender Board Exemptions:	To free from an obligation (Tender Board Regulations) to which others are subjected.
Commitments:	Funds reserved to acquire goods or services from a supplier.
Suspense accounts:	Is an account opened in the books of Government that records movement of transactions of a temporarily nature, for example salary deductions of housing instalments.
S&T Advance Suspense Account:	A suspense account reflecting the outstanding subsistence and travel advances.
Rejection Account:	A suspense account reflecting names and balances of all persons/companies that owe the money to the State.
Budget:	Is an estimation of the revenue and expenses over a specified future period of time.
Subsistence Advance:	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
Performance Information:	Measurement of an individual, group, organization, system or component which is collected, analysed and reported. (Includes Strategic plans, annual plans, performance agreements and personal development plans).

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF MINES AND ENERGY
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016**

1. REPORT ON THE FINANCIAL STATEMENTS

1.1 INTRODUCTION

This report on the accounts of the Ministry of Mines and Energy for the financial year ended 31 March 2016 is presented to the National Assembly in accordance with the terms of Article 127(2) of the Constitution of the Republic of Namibia and provisions set out in the State Finance Act, 1991(Act 31 of 1991), as amended.

I have audited the accompanying financial statements of the Ministry of Mines and Energy for the year ended 31 March 2016. These financial statements comprise the following statements submitted for the year ended:

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

The appropriation account was submitted by the Accounting Officer to the Auditor-General in terms of Section 13 of the State Finance Act, Act 31 of 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 and 13 of the State Finance Act, 1991(Act 31 of 1991) and other 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(Act 31 of 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(Act 31 of 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 Unauthorized expenditure

The following unauthorised expenditure occurred during the financial year and is hereby reported as such in terms of Section 27(6)(a) of the State Finance Act, 1991(Act 31 of 1991):

Although Treasury approval was obtained to utilise certain expected savings for defrayal of excess expenditure by means of virements during the year, four (4) operational subdivisions were exceeded by an amount of N\$ 162 018.44. This excess expenditure is unauthorized in terms of Section 6(a)(iii) of the Act.

It is recommended that the Accounting Officer should implement proper measures to avoid any unauthorised expenditure.

Management comment

In his response on the draft report, the Accounting Officer indicated that the Ministry approached Treasury for a virement but no response was received.

1.4.2 Suspense accounts

Treasury Instruction FD 0702 states that the Accounting Officer should keep auxiliary registers (superfluous) to enable the Ministry to reconcile the suspense accounts placed under his control.

However, the audit found that the final ledger shows eighteen (18) suspense accounts with balances at the end of the financial year, whilst, evidence that these suspense accounts were thoroughly analysed and reconciled with the ledger accounts was not provided for audit verification.

The following suspense accounts had balances of more than N\$ 100 000 as at 31 March 2016:

Suspense account	Debit/(Credit)
	N\$
Receipt suspense	(126 648.64)
Bills payable	(1 920 756.33)
Taxcode	(128 691.80)
Minning claims	(906 724.86)
Prospecting rights	(10 706 997.50)
Rejection account	(235 272.31)

It is recommended that the Accounting Officer should take the necessary steps to reconcile suspense accounts to ensure adherence to Treasury Instruction FD 0702.

1.4.3 Annual Stocktaking

Treasury Instructions KA 0901 states that “stores, equipment and livestock shall be subjected to stocktaking at least once each financial year and the Accounting Officer shall submit a report thereon to Treasury for approval as soon as possible after the stocktaking, but in any case within 30 days after the end of the financial year concerned”. The Accounting Officer reported that Treasury approval was not obtained for the stocktaking for the year under review, and the audit found that this practice has been a trend for two consecutive financial years, 2014/15 and 2015/16. This has caused that the stocktaking reports were not provided for audit purposes thus resulting in audit scope limitation.

It is recommended that the Accounting Officer obtains Treasury approval as required by Treasury Instruction KA 0901 and submit the stocktaking reports for audit purposes.

Management comment

In his response on the draft report, the Accounting Officer indicated that the stocktaking was conducted but the report was submitted late to Treasury. Treasury did not approve the report because it was submitted late.

1.4.4 Vehicles

The Accounting Officer reported that vehicles amounting to N\$ 755 881 were purchased during the year, however the general ledger reflects an amount of NS 2 225 001.79 resulting in an unexplained difference of N\$ 1 469 120.79.

It is therefore recommended that the Accounting Officer should explain the difference and ensure that supporting documents are provided for audit purposes.

1.5 ACKNOWLEDGEMENT

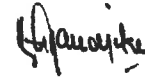
The assistance and co-operation of management and staff of the Ministry of Mines and Energy during the audit is appreciated.

1.6 UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Mines and Energy for the year ended 31 March 2016 in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act, 1991 (Act 31 of 1991).

In my opinion, the financial statements present fairly in all material respects the financial position of the Ministry of Mines and Energy as at 31 March 2016 and its financial performance and its receipts and payments for the year ended in accordance with the State Finance Act, 1991 (Act 31 of 1991).

WINDHOEK, April 2017



JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation Account

Service	2015/2016				2014/2015	
	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under expenditure/ (Excess)	Percent age		
N\$	N\$	N\$	N\$	%	N\$	
1. Office of the Minister:						
Original budget	4 175 000					
Plus: Virement	3 198 168	7 373 168	6 802 686.47	570 481.53	7.74	5 732 292.00
02. Administration:						
Original budget	67 965 000					
Less: Virement	(1 954 874)					
Less: Suspension	(550 172)	65 459 954	64 549 281.56	910 672.44	1.39	49 367 334.33
03. Mining:						
Original budget	59 756 000					
Plus: Virement	288 429					
Less: Suspension	(2 900 000)	57 144 429	56 445 984.98	698 444.02	1.22	30 918 705.56
04. Geological Survey:						
Original budget	46 642 000					
Plus: Virement	3 084 162					
Less: Suspension	(2 510 000)	47 216 162	45 584 952.65	1 631 209.35	3.45	47 150 076.99
05. Energy:						
Original budget	75 802 000					
Less: Virement	(946 330)					
Less: Suspension	(1 650 000)	73 205 670	72 939 872.01	265 797.99	0.36	198 414 182.31
06. Diamond Affairs:						
Original budget	30 222 000					
Less: Virement	(418 383)					
Less: Suspension	(12 175 000)	17 628 617	17 257 676.96	370 940.04	2.10	15 912 132.57
07. Petroleum Affairs:						
Original budget	10 610 000					
Less: Virement	(780 000)	9 830 000	9 443 454.27	386 545.73	3.93	7 070 012.82
TOTAL		277 858 000	273 023 908.90	4 834 091.10	1.74	354 564 736.58

1.2 Standard subdivisions

Subdivision	2015/2016			2014/2015
	Authorized expenditure	Actual expenditure	Under expenditure/ Excess	Actual expenditure
Operational:	N\$	N\$	N\$	N\$
Current expenditure: Personnel				
001. Remuneration	81 487 329	81 009 192.55	478 136.45	72 975 868.79
002. Employer's contribution to GIPF	9 100 000	9 103 444.32	(3 444.32)	7 953 906.74
003. Other conditions of service	587 854	587 842.03	11.97	551 016.81
Total	91 175 183	90 700 478.90	474 704.10	81 480 792.34
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	11 380 000	9 925 617.46	1 454 382.54	7 479 252.15
022. Materials and supplies	2 102 800	1 894 454.80	208 345.20	1 583 670.11
023. Transport	5 216 000	4 617 120.22	598 879.78	3 734 637.93
024. Utilities	5 195 817	5 101 870.30	93 946.70	7 578 728.51
025. Maintenance	1 660 200	1 629 002.21	31 197.79	2 887 731.62
027. Other services and expenses	6 804 000	6 304 607.01	499 392.99	4 439 114.23
Total	32 358 817	29 472 672.00	2 886 145.00	27 703 134.55
Current Expenditure: Membership fees and subscriptions				
041. International	4 832 000	4 763 284.10	68 715.90	1 314 066.25
043. Government organizations	34 750 000	34 584 206.39	165 793.61	11 778 000.00
Total	39 582 000	39 347 490.49	234 509.51	13 092 066.25
Total: Current expenditure	163 116 000	159 520 641.39	3 595 358.61	122 275 993.14
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	1 567 000	1 486 820.48	80 179.52	225 393.14
102. Vehicles	-	-	-	986 567.24
Total	1 567 000	1 486 820.48	80 179.52	1 211 960.38
Total: Operational expenditure	164 683 000	161 007 461.87	3 675 538.13	123 487 953.52
Development:				
Capital Expenditure: Goods and other services				
022. Materials and supplies	4 269 000	4 269 000.00	-	14 150 000.00
027. Other services and expenses	16 072 000	15 574 164.86	497 835.14	20 256 207.00
Total	20 341 000	19 843 164.86	497 835.14	34 406 207.00
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	47 000	45 804.50	1 195.50	-
102. Vehicles	2 300 000	2 225 001.79	74 998.21	1 657 098.00
103. Operational equipment, machinery & plants	312 000	-	312 000.00	3 566 808.19
105. Feasibility studies, design & supervision	9 000 000	9 000 000.00	-	28 510 279.89
107. Construction, renovation & improvement	75 395 000	75 122 475.88	272 524.12	74 270 347.77
131. Government organizations	5 780 000	5 780 000.00	-	88 666 042.21
Total	92 834 000	92 173 282.17	660 717.83	196 670 576.06
Total: Development expenditure	113 175 000	112 016 447.03	1 158 552.97	231 076 783.06
GRAND TOTAL	277 858 000	273 023 908.90	4 834 091.10	354 564 736.58

1.3 Departmental Revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue	More/(Less) than estimated	Actual revenue 2014/2015
	N\$	N\$	N\$	N\$
Miscellaneous	230 000	182 621.42	(47 378.58)	809 889.83
Geological services	300 000	217 185.87	(82 814.13)	204 939.47
Oil exploration - rental fees	9 502 000	25 653 139.81	16 151 139.81	20 684 356.48
TOTAL	10 032 000	26 052 947.10	16 020 947.10	21 699 185.78

1.4 Notes to the financial statements

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

(i) Underexpenditure

Main division 01 – Office of the Minister (N\$ 570 481.53 - 7.74%)

The underexpenditure on this main division was a result of a virement done to cater for travel and subsistence allowances. However, there was an over estimation on the amount required and viremented, some trips were not undertaken due to unforeseen circumstances resulting in an underexpenditure on the subdivision travel and subsistence allowances.

In addition, underexpenditure on transport, other service and expenses resulted from a non-processed debit acceptance from the Ministry of Works and Transport for hiring an Aircraft. Although a journal was supposed to be passed during 2015/2016 financial year, the process was only done during 2016/2017 financial year, hence the underexpenditure.

Main division 04 – Geological Survey (N\$ 1 631 209.35 - 3.45%)

The total budget allocation for Geological survey of Namibia (GSN) for the 2015/2016 financial year was N\$ 47 216 162 of which N\$ 45 584 952.65 was spent, leaving a difference of N\$ 1 631 209.35 (3.45%). The allocated budget includes both operational and development components and the activities carried out with each component are outlined below:

The underexpenditure on Materials and Supplies was mainly due to the laboratory consumables required for the water purification system which were budgeted for, but could not be purchased during the said period because the machine experienced mechanical failure and could not be repaired before the end of the financial year. As a result, the required consumables could not be procured because of their short term shelf-life. There was an under-spending on tyres, batteries, servicing fees, spare parts, accessories and repairs. The fleet was maintained during the said period and did not require costly repairs as expected.

Money was budgeted for courier services; however, there was limited need for courier services during the period under review. Some of the samples that were meant to be sent to international laboratories for analysis were sent via other means of transportation than a freight service.

ANNEXURE A (continued)

The underexpenditure on maintenance and office furniture was a result of some urgent repairs at the laboratories but could not be paid because of the outstanding Good Standing Tax Certificates. The remaining balance on the Office furniture was not sufficient to acquire the desired furniture.

Regional Geochemical Sampling survey: The underexpenditure was due to some of the sample sites planned for sampling which were abandoned by the sampling teams, either because of the refused access to the farms by landowners or located on army base with live explosives. The abandoned samples were not paid for and thus led to the underexpenditure.

Geo- Laboratories Upgrading and Staff Training: The underexpenditure was a result of the tender invitation for the supply of multi-step water purification system which did not get suitable offers and the tender had to be cancelled. The remaining balance was also not sufficient to cover the cost of the new water purification system.

High Resolution Airborne Geophysics: The N\$ 1 819 906.50 was used for geological and geophysical interpretation work for the Warmbad sheet. The outstanding amount of N\$ 280 093.50 was planned for a Structural geophysics interpretation course. Unfortunately the funds were not enough to cover the cost for the training course. Request to suspend the funds were proposed and approval was not granted.

Airborne Electromagnetic Survey: The underexpenditure occurred due to the fact that during budgeting foreign currency fluctuation were considered, however the cost was lower than expected.

Seismological Network: An underexpenditure on this project occurred as a result of the tender invitation for the purchasing of seismic equipment which did not attract any offers, hence an underexpenditure was realised.

Main division 06 – Diamond Affairs (N\$ 370 940.04 - 2.10%)

The underexpenditure was attributed by claims processed at the end of the financial year and later cancelled by the Ministry of Finance (MOF) leaving an underexpenditure on the main division. These claims were only processed in the 2016/2017 financial year. In addition, few cases of vehicles repair and maintenance were received during the financial year under review resulting in an underexpenditure.

Main Division 7 – Petroleum Affairs (N\$ 386 545.73 - 3.93%)

The underexpenditure was attributed by claims processed at the end of the financial year and later cancelled by the Ministry of Finance (MOF) leaving an underexpenditure on the main division.

Some invoices for the 2015/2016 financial year were only received at the end of the financial year and the payments were cancelled on 31 March 2016.

The invoices for subscriptions during the financial year 2015/2016, were not received from the organizations to allow the Ministry to effect payments, resulting in an underexpenditure.

The Ministry used the tender from the Ministry of Works and Transport to procure vehicles. However, during the 2015/2016 financial year this tender took longer than expected, and resulted in a delay in procuring the needed vehicles. The Ministry later decided to go out on tender and this could not materialise, hence the underexpenditure was realised under this main division.

1.4.2 Departmental revenue: Explanations of variances exceeding N\$ 200 000.

Underestimated

Oil exploration – Rental fees

The 2015/2016 financial year was a busy year for Petroleum Upstream activities, thus the Ministry received a lot of exploration license applications and the Ministry is still receiving them. Unpredicted high interest on petroleum exploration licenses increased revenue received than estimated.

2. GENERAL INFORMATION

2.1 Bank and Fund accounts

The Accounting Officer reported the undermentioned bank and fund accounts with closing balances as follows:

Account Name	Bank	Closing balance as at 31/03/2016
National Energy Fund	Bank Windhoek	N\$ 439 930 715.66
National Energy Fund	SME Bank	N\$ 178 609 309.69
National Energy Fund	Bank Windhoek	N\$ 79 904 183.56
National Energy Fund	Bank Windhoek	N\$ 19 727 503.93
National Energy Fund	Bank Windhoek	N\$ 100 477 229.78
National Energy Fund	Nedbank	N\$ 34 047 283.46
National Energy Fund	Bank Windhoek	N\$ 161 891 907.92
National Energy Fund	Standard Bank	US\$ 392 970.35
National Energy Fund	Standard Bank	(N\$ 39.32)
Geological Survey Infrasound	Standard Bank	N\$ 643 873.26
Diamond Valuation Fund	First National Bank	N\$ 76 121 130.17
Diamond Board of Namibia	Bank Windhoek	N\$ 979 180.34
OGEMP Solar Revolving Fund	First National Bank	N\$ 8 473 058.16

2.2 Outstanding commitments

The Accounting Officer reported outstanding commitments amounting to N\$ 1 421.01 which were not paid for the year under review.

2.3 Bursary and study assistance

The Ministry provided study assistance to three (3) staff members amounting to N\$ 48 555 for the year under review.

2.4 Suspense accounts

The final ledger shows eighteen (18) suspense accounts with balances at the end of the financial year of which five (5) had a debit balances and thirteen (13) with credit balances as follows:

Suspense accounts	Balance as at 31 March 2016 Debit/(Credit)
	N\$
Receipt suspense	(126 648.64)
S&T advance suspense account	(14 243.08)
Rejection account	(235 272.31)
Bills payable	(1 920 756.33)
Electronic fund transfer clearing account (EFT)	(6 425.48)
Social security	(48.99)
Taxcode	(128 691.80)
Salary interface control account	0.93
Pension funds: GIPF	(85 983.42)
Pension funds: Political Office Bearers	69 358.00
National Housing Enterprise (NHE)	(669.59)
Standard Bank (Windhoek)	60 139.59
First National Bank (Windhoek)	(8 290.76)
Bank Windhoek Main Branch	1 968.00
Commercial Bank of Namibia	7 000.00
Debt establishment	(19 293.19)
Minning claims	(906 724.86)
Prospecting rights	(10 706 997.50)

ANNEXURE A (continued)

2.5 Capital projects

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

Project	Approved total budget	Total expenditure at 31/03/2015	Approved appropriation 2015/2016	Actual expenditure as 2015/2016	Total expenditure at 31/03/2016	Expected Year of completion
Renovation and upgrading of MME buildings	N\$ 27 900 000	N\$ 13 337 357.24	N\$ 6 000 000	N\$ 5 942 162.33	N\$ 19 279 519.57	31/03/2018
Construction of Ministerial Regional Office in Swakopmund	31 492 000	17 741 869.12	23 750 000	23 750 000.00	41 491 869.12	31/03/2017
Small Scale Mining	50 983 000	30 099 488.69	3 233 000	3 186 962.47	33 286 451.16	31/03/2019
High Resolution Airborne Geophysics	192 750 000	61 668 604.11	2 100 000	1 819 906.50	63 488 510.61	31/03/2022
Geological Sample Storage and Database	50 891 000	12 934 132.61	3 825 000	3 824 999.95	16 759 132.56	31/03/2020
Regional Geochemical Sampling Survey	67 376 000	8 555 929.74	1 495 000	1 458 261.75	10 014 191.49	31/03/2020
Airborne Electromagnetic Survey	70 000 000	35 568 879.06	3 000 000	2 868 877.07	38 437 756.13	31/03/2022
Geo-Laboratories Upgrading and Staff Training	29 562 000	9 853 489.24	664 000	481 278.83	10 334 768.07	31/03/2020
Environmental Monitoring of Active and abandoned Mines	4 323 000	847 667.19	302 000	299 999.95	1 147 667.14	31/03/2020
Regional Geological Mapping	37 460 000	11 776 182.78	5 200 000	5 185 209.00	16 961 391.78	31/03/2018
Seismological Network	18 353 000	9 085 297.11	357 000	-	9 085 297.11	31/03/2022
Rural Electrification	859 568 000	561 444 259.08	48 300 000	48 249 789.18	609 694 048.26	30/03/2020
Major Power Project Development	105 041 000	42 704 110.07	5 000 000	5 000 000.00	47 704 110.07	30/03/2020
Renewable Energy and Energy Efficiency Institute	98 610 000	13 470 000.00	5 780 000	5 780 000.00	19 250 000.00	31/03/2020
Off-Grid Electrification and REEE Revolving Fund	129 160 000	61 679 728.05	4 169 000	4 169 000.00	65 848 728.05	31/03/2029
Total	1 773 469 000	890 766 994.09	113 175 000	112 016 447.03	1 002 783 441.12	

ANNEXURE A (continued)

2.6 Tender Board exemptions

Various Tender Board exemptions to the total amount of N\$ 124 186 000 were granted by Tender Board for the following goods and services for the financial year under review:

Exemption number	Description	Approved exemption 2015/2016	Actual expenditure	Difference
		N\$	N\$	N\$
E1/7-1/2015	Annual Exemption 2015-2016	95 537 000	65 233 800.75	30 303 199.25
E1/7-1/2015	Addendum to annual Exemption 2015-2016	9 200 000	4 276 953.66	4 923 046.34
E1/7-2/2015	Procurement of furniture for the Honourable Minister and Deputy Minister	224 000	207 183.00	16 817.00
E1/7-3/2015	Specialized laboratory training on XRFS technical survey	200 000	-	200 000.00
E1/7-4/2015	Purchase of certified reference material for the calibration of analytical equipment	200 000	153 463.91	46 536.09
E1/7-5/2015	Additional turn-key interpretation products for VTEM and ZTEM	4 200 000	2 905 479.22	1 294 520.78
E1/7-6/2015	Maintenance of the existing Geoscience Information Management System, Earth Data Namibia, addition of four modules and the hosting of the Earth Data Namibia website	3 825 000	3 825 000.00	-
E1/7-7/2015	Supply and delivery of one off-road vehicle and a trailer for the Geological Survey	800 000	630 334.00	169 666.00
E1/7-8/2015	Farm out the Industry Margin Report analysis and scrutiny	500 000	-	500 000.00
E1/7-9/2015	Procure the services of the Government Diamond Valuator (GDV)	-	4 320 450.00	(4 320 450.00)
E1/7-10/2015	Regional Geological mapping and integrated training/ capacity building for the Directorate Geological Survey (//Karas region)	9 500 000	6 985 209.00	2 514 791.00
TOTAL		124 186 000	88 537 873.54	35 648 126.46

WINDHOEK, 2016-10-26

**S. NEGUMBO
ACCOUNTING OFFICER+9-**