



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
NATIONAL PLANNING COMMISSION
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Published by authority

Price (Vat excluded) N\$ 24.03
Report no: 1081

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 National Planning Commission 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, February 2012

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

**REPORT OF THE AUDITOR-GENERAL
ON THE ACCOUNTS OF THE
NATIONAL PLANNING COMMISSION
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2011**

1. INTRODUCTION

1.1 Report

This report on the accounts of the National Planning Commission for the financial year ended 31 March 2011 is presented to the National Assembly in accordance with 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 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.

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.

3. SCOPE OF THE AUDIT

3.1 The Accounting Officer 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 the 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 misstatements, 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

The total budget was underspend with an amount of N\$15 071 167.99 (11.25%).

However, the total budget was underspend with an amount of N\$ 15 071 167.99 (11.25%). 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.

Although Treasury approval was obtained to utilise certain expected savings for defrayal of excess expenditure by means of virements during the year, three (3) subdivisions were exceeded with a total amount of N\$ 132 511.78. This excess expenditure is contrary to the stipulations of Section 6(a)(iii) of the Act.

It is recommended that in future the Accounting Officer should explain the causes of any unauthorized expenditure as defined in Section 1 of the Act and why the excess was not avoided by a timeous authorization for virements and/or requests for special authority from the Ministry of Finance in terms of Section 9(1)(b) of the State Finance Act, 1991.

4.1.2 Subsistence and travelling allowances

According to the DSA statement from the Commission, an amount of N\$ 114 700.39 was outstanding on advances as at 31 March 2011. The suspense account indicates a debit balance of N\$ 369 314.86 which leaves a difference of N\$ 254 614.47 which must be explained by the Accounting Officer

4.1.3 Revenue

(i) Departmental Revenue

During the statement verifications, variances were detected between Revenue statement as reported by the Accounting Officer and the General Ledger prepared by the Ministry of Finance. The variances are listed below:

Revenue heading	Estimate (Accounting Officer)	Estimate (MOF)	Revenue statement (Actual)	Differences
	N\$	N\$	N\$	N\$
Sale of planning reports	130 000	30 000	28 430.00	100 000
Sales of statistical documents	90 000	20 000	3 823.00	70 000
Private telephone calls	18 200	4 000	27.86	14 200
Miscellaneous	95 000	80 000	523 537.15	15 000
TOTAL	3 33 200	134 000	555 818.01	199 200

It is therefore recommended that the Commission should reconcile its records with that of the Ministry of Finance on a regular basis in order to avoid the differences.

(ii) Miscellaneous Revenue

The variance of N\$ 9 851 762.35 from the Miscellaneous revenue was detected and not explained for by the Accounting Officer.

It is recommended that a variance of any departmental revenue which exceeds N\$ 100 000 be explained and should be provided to the Office of the Auditor-General as required in Circular D12/2010 of the Auditor-General.

4.1.4 Capital projects

Variances were detected between the statement prepared by the Accounting Officer and the General Ledger from the Ministry of Finance on the following expenditure items:

Description	Actual expenditure at 31/03/2011		
	NPC statement	General Ledger (MOF)	Difference
	N\$	N\$	N\$
2011 Population and Housing Census	37 998 382.53	37 988 302.89	10 079.64
Implementation of Geographical Information System (GIS) in Regions	4 989 108.50	4 989 000.50	108.00
2009/2010 Namibia Household Income and Expenditure Survey	11 703 137.47	11 697 362.65	5 774.82
Total	54 690 628.50	54 674 666.04	15 962.46

It is once again recommended that the Accounting Officer should verify the figures before sending them to the Auditor-General in order to reflect the correct information.

4.1.5 Bank accounts

The following bank accounts are operated within the National Planning Commission but the Treasury Authorisations required to open the bank accounts were not provided to the Office of the Auditor-General for audit purposes:

1. NPC – EX – ANTE Project Appraisal
2. NPC – Personnel & Consultancy Project
3. Namibia German Special Initiative Projects

It is recommended that the Accounting Officer should submit all the Treasury Authorisations as required by Section 2(4) of the State Finance Act, 1991 and Auditor-General Circular D12/2010 of all the bank accounts opened and still operated within the National Planning Commission for audit purposes.

4.1.6 Tender Board Expenditure

A total amount of N\$ 88 335 531.84 was approved for exemptions from normal tender board procedures at 31 March 2011 but the Accounting Officer did not submit the actual expenditure amount for each of the exempted amounts as required by Circular D12/2010 of the Auditor-General.

It is recommended that the Accounting Officer should put measures in place in order to account for the exemptions and submit the total actual expenditure on each of the exempted amounts for audit purposes.

4.1.7 Suspense accounts

The Commission had outstanding balances on nine (9) suspense accounts at the end of the financial year, of which four (4) had debit balances and five (5) with credit balances.

The following suspense accounts had balances of more than N\$ 100 000.00 as at 31st March 2011:

Description	Debit/(Credit)
	N\$
S&T Advance Suspense Account	369 314.86
Rejection Account	(192 817.29)
Bills Payable	(8 525 062.75)

It is recommended that the Accounting Officer should take the necessary steps to reconcile all suspense accounts at all times in order to clear or reduce the balances of suspense accounts to a reasonable level by the end of each financial year and reconcile its records with the Ministry of Finance on a regular basis in order to avoid the differences.

5. ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the National Planning Commission during the audit is appreciated.

6. AUDIT OPINION

I certify that I have audited the financial statements of the National Planning Commission 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, Act 31 of 1991.

In my opinion the financial statements fairly represent the receipts and payments of Vote 26 for the year ended 31 March 2011, and in all material respects the receipts and payments have been applied for the purpose intended by the National Assembly and conform to the authorities which govern them.

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

OFFICE OF THE AUDITOR-GENERAL
BPI Building, 6th floor
269 Independence Avenue
Private Bag 13299
WINDHOEK
NAMIBIA

1. FINANCIAL STATEMENTS

1.1 Appropriation account

2010/2011						2009/2010
Services	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percent-age		
01. Administration	N\$	N\$	N\$	N\$	%	N\$
Original budget	11 224 000	9 379 020.04	1 844 979.96	16.44		9 891 638.36
02. Development						
Planning:						
Original budget	25 739 000					
Less: Virement	(10 400 000)	15 339 000	11 955 965.40	3 383 034.60	22.06	12 901 331.86
03. Development						
Co-operation:						
Original budget	27 089 000	25 827 480.18	1 261 519.82	4.66		5 980 814.84
04. Central Bureau of						
Statistics:						
Original budget	65 594 000					
Plus: Virement	10 400 000	75 994 000	68 621 383.06	7 372 616.94	9.70	46 097 180.24
05. Information						
Systems Centre:						
Original budget	4 366 000	3 156 983.33	1 209 016.67	27.69		3 013 328.25
Total	134 012 000	118 940 832.01	15 071 167.99	11.25		77 884 293.55

1.2 Standard subdivisions

	2010/2011			2009/2010
	Authorized expenditure	Actual expenditure	Under expenditure	Actual expenditure
	N\$	N\$	N\$	N\$
<u>Operational</u>				
Current expenditure: Personnel				
001. Remuneration	31 391 000	25 712 139.56	5 678 860.44	22 953 144.60
002. Employer's contribution to staff's pension fund	3 604 000	2 967 583.67	636 416.33	2 706 676.10
003. Other conditions of service	655 000	150 313.19	504 686.81	428 244.86
Total	35 650 000	28 830 036.42	6 819 963.58	26 088 065.56
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	4 460 000	3 343 283.81	1 116 716.19	4 278 213.28
022. Materials and supplies	590 000	520 674.24	69 325.76	760 915.23
023. Transport	867 000	813 136.54	53 863.46	1 347 104.96
024. Utilities	1 162 000	1 173 063.40	(11 063.40)	1 656 438.70
025. Maintenance	883 000	829 676.47	53 323.53	831 275.03
027. Other services and expenses	10 852 000	8 797 853.23	2 054 146.77	7 175 624.05
Total	18 814 000	15 477 687.69	3 336 312.31	16 049 571.25
Subsidies and current transfers				
041. Membership fees and subscriptions: International	260 000	165 117.60	94 882.40	-
043. Government organisations	17 000 000	17 000 000.00	-	-
044. Individual and non-profit organisations	90 000	-	90 000.00	-
Total	17 350 000	17 165 117.60	184 882.40	-
Total: Current expenditure	71 814 000	61 472 841.71	10 341 158.29	42 137 636.81
Operational Capital expenditure: Acquisition of capital assets				
101. Furniture and office equipment	679 000	658 551.22	20 448.78	488 162.32
Total: Capital expenditure	679 000	658 551.22	20 448.78	488 162.32
Total: Operational expenditure	72 493 000	62 131 392.93	10 361 607.07	42 625 799.13
<u>Development</u>				
Capital Expenditure: Goods and other services				
022. Materials and supplies	4 046 000	3 456 505.87	589 494.13	1 279 750.34
027. Other services and expenses	47 855 000	44 066 043.70	3 788 956.30	33 336 154.08
Total	51 901 000	47 522 549.57	4 378 450.43	34 615 904.42
Capital expenditure: Acquisition of capital assets				
101. Furniture and office equipment	760 000	532 941.56	227 058.44	7 590.00
103. Operational equipment, machinery & plants	8 858 000	8 753 947.95	104 052.05	-
105. Feasibility studies, design & supervision	-	-	-	635 000.00
Total:	9 618 000	9 286 889.51	331 110.49	642 590.00
Total: Development expenditure	61 519 000	56 809 439.08	4 709 560.92	35 258 494.42
Grand Total	134 012 000	118 940 832.01	15 071 167.99	77 884 293.55

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\$
Sale of planning reports	30 000	29 700.00	(300.00)	215 700.00
Sales of statistical documents	20 000	4 124.00	(15 876.00)	28 788.00
Private telephone calls	4 000	43.96	(3 956.04)	87.12
Miscellaneous	80 000	9 931 762.35	9 851 762.35	181 737.31
TOTAL	134 000	9 965 630.31	9 831 630.31	426 312.43

1.4 Bank accounts

The Commission operated the following separate bank accounts during the year under review:

Name of account	Name of bank	Balance at 31/03/2011
		N\$
National Population Housing Census 2001	Nedbank	1 008 126.48
Stannic Fleet Management - NPC Transport	Standard Bank	557 932.28
Ohangwena Poverty Reduction Action	Nedbank	255 209.32
NPC-EX-ANTE Project Appraisal	Standard Bank	39 552.82
Personnel and Consultancy Project	Nedbank	1 032 496.97
NPCS/ACBF-National Capacity Building Project	Standard Bank	(94.20)
NPC Capacity Building Programme	First National Bank	631 056.36
Namibia German Special Initiative Projects	First National Bank	302 445.86
NAM4P101 Strengthening Statistical Services	Nedbank	223 123.77

1.5 Notes to the financial statements

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

Underexpenditure

Main division 01 - Administration (N\$ 1 844 979.96 – 16.44 %)

An underexpenditure of N\$ 1 371 757.99 on remuneration is attributed due to thirteen (13) none filling of posts.

An underexpenditure of N\$ 119 293.27 is attributed under the remuneration sub code which automatically resulted in underexpenditure of the Employers Contribution to G.I.P.F.

An underexpenditure of N\$ 12 463.94 on other condition of service is attributed by less payment on leave gratuity due to few resignations that took place as anticipated during the period under review.

An underexpenditure of N\$ 151 125.66 on travel and subsistence allowance is attributed due to the fact that the approved funds were not fully utilised due to few activities undertaken as at 31st March 2011.

An underexpenditure of N\$ 12 845.87 is attributed by cancellation of outstanding commitments due to the Government Stores that delayed invoicing the service rendered and payment was only done in the current financial year.

An underexpenditure of N\$ 2 303.13 is attributed due to the cancellation of outstanding commitments and Government Stores that delayed invoicing the service rendered and payment was only done in the current financial year.

An underexpenditure of N\$ 4 722.19 on utilities is attributed due to the fact most payments made very late during the period under review.

An underexpenditure of N\$ 8 036.13 on maintenance expense is realised due to the fact that most of maintenance work was not carried out because the post of maintenance officer was vacant during the period under review. It was filled during the 2011/2012 financial year.

An underexpenditure of N\$ 160 411.63 on other services and expense is realised due to over-estimation. Most of the trainings and workshops were not undertaken as planned due to the decision of stop funding staff members with their studies.

Main division 02 – Development planning (N\$ 3 383 034.60 – 22.06%)

An underexpenditure of N\$ 1 385 113.17 on remuneration is attributed due to six (6) none filling posts.

An underexpenditure of N\$ 114 136.00 is attributed under the remuneration sub code which automatically resulted in under-expenditure of the Employers Contribution to G.I.P.F.

An underexpenditure of N\$ 28 833.36 on other condition of service is attributed by less payment made on leave gratuity due to few resignations that took place as anticipated during the period under review.

An underexpenditure of N\$ 597 077.40 on travels and subsistence allowance is attributed due to the fact that the approved funds were not fully utilised due to few activities undertaken as at 31st March 2011.

An underexpenditure of N\$ 5 907.86 on material and supplies is attributed by cancellation of outstanding commitments because Government Stores delayed invoicing the service rendered and payment was only done in 2011/2012 financial year.

An underexpenditure of N\$ 29 359.74 on transports is attributed by cancellation of outstanding commitments because Government Garage delayed invoicing the service rendered and payment was only done in the current financial year.

An underexpenditure of N\$ 2 776.05 on utilities is attributed by over-estimation.

An underexpenditure of N\$ 20 969.83 on maintenance expense is realised due to the fact that most of maintenance work was not carried out because the post of maintenance officer was vacant during the period under review. It was filled during the 2011/2012 financial year.

An underexpenditure of N\$ 646 118.98 on other services and expense is realised due to over-estimation. Most of the trainings and workshops were not undertaken as planned due to the decision of stop funding staff members with their studies.

An underexpenditure of N\$ 90 000 on individual and non-profit organisation is attributed due to non-utilisation of the fund.

An underexpenditure of N\$ 4 622.79 on furniture and office equipment is attributed due to non-payment for annual maintenance fees and licence fees purchased through Microsoft Enterprise Agreement.

Capital project

An underexpenditure of N\$ 36 522.96 on other services and expenses is attributed due to Monitoring, Reporting and Evaluation System that project was not executed because the tender award was not implemented.

Main division 03 - Development cooperation (N\$ 1 261 519.82 - 4.66%)

An underexpenditure of N\$ 373 655.41 on remuneration is attributed due to non-filling of a post.

An underexpenditure of N\$ 584 000.00 is attributed under the remuneration sub code which automatically resulted in underexpenditure of the Employers Contribution to G.I.P.F.

An underexpenditure of N\$ 150 000 is attributed by leave gratuity due to non-resignations took place as anticipated during the period under review.

An underexpenditure of N\$ 243 828.39 on travels and subsistence allowance is attributed due to the fact that the approved funds were not fully utilised due to few activities undertaken as at 31st March 2011.

An underexpenditure of N\$ 16 296.05 on material and supplies is attributed by cancellation of outstanding commitments because Government Stores delayed invoicing the service rendered and payment was only done in the current financial year.

An underexpenditure of N\$ 18 522.52 on transports is attributed by cancellation of outstanding commitments because Government Garage delayed invoicing the service rendered and payment was only done in the current financial year.

An underexpenditure of N\$ 3 571.39 on utilities is attributed due to the fact most payments made very late during the period under review.

An underexpenditure of N\$ 11 275.35 on maintenance expense is realised due to the fact that most of maintenance work was not carried out because the post of maintenance officer was vacant during the period under review. It was filled during the 2011/2012 financial year.

An underexpenditure of N\$ 391 383.12 on other services and expense is realised due to over-estimation. Most of the trainings and workshops were not undertaken as planned due to the decision of stop funding staff members with their studies.

An underexpenditure of N\$ 6 449.42 on furniture and office equipment is attributed due to non-payment for annual maintenance fees and licence fees purchased through Microsoft Enterprise Agreement.

Main division 04 - Central bureau of statistics (N\$ 7 372 616.94 - 9.70%)

An underexpenditure of N\$ 1 628 958.85 on remuneration is attributed to fourteen (14) none filling of the post.

An underexpenditure of N\$ 219 374.28 is attributed under the remuneration sub code which automatically resulted in under expenditure of the Employers Contribution to G.I.P.F

An underexpenditure of N\$ 168 456.79 on other condition of service is attributed by less payment made on leave gratuity due to few resignations that took place as anticipated during the period under review.

An underexpenditure of N\$ 110 556.95 on travels and subsistence allowance is attributed due to the fact that the approved funds were not fully utilised due to few activities undertaken as at 31st March 2011.

An under expenditure of N\$ 29 597.15 on material and supplies is attributed by cancellation of outstanding commitments because Government Stores delayed invoicing the service rendered and payment was only done in the current financial year.

An underexpenditure of N\$ 3 109.04 on transports is attributed by cancellation of outstanding commitments because Government Garage delayed invoicing the service rendered and payment was only done in the current financial year.

An underexpenditure of N\$ 4 836.87 on utilities is attributed due to the fact most payments made very late during the period under review.

An underexpenditure of N\$ 8 432.84 on maintenance expense is realised due to the fact that most of maintenance work was not carried out because the post of maintenance officer was vacant during the period under review. It was filled during the 2011/2012 financial year.

An underexpenditure of N\$ 846 714.89 on other services and expense is realised due to over-estimation. Most of the trainings and workshops were not undertaken as planned due to the decision of stop funding staff members with their studies.

An underexpenditure of N\$ 8 055.22 on furniture and office equipment is attributed due to non-payment for annual maintenance fees and licence fees purchased through Microsoft Enterprise Agreement.

Capital projects

An underexpenditure of N\$ 481 611.01 on material and supplies is attributed by delay of the 2011 Population and Housing Census due to prolonged tendering process.

An underexpenditure of N\$ 3 517 975.61 on other service and expenses is attributed due to delay in recruiting temporary staff members in 2011 Population and Housing Census, and some temporary staff members resigned and it takes time to find a suitable candidate to fill up the position.

An underexpenditure of N\$ 227 058.44 on furniture and office equipment is attributed due to non-payment for annual maintenance fees and licence fees purchased through Microsoft Enterprise Agreement.

An underexpenditure of N\$ 104 052.44 on operational equipment, machinery and plants is realised due to over-estimation of the budget during the period under review.

An underexpenditure of N\$ 10 999.50 on other service and expenses is realised due to the implementation of Geographical Information System was delayed.

An underexpenditure of N\$ 107 883.12 on material and supplies is attributed due to the fact that 2010/2011 Namibia Household and Income Expenditure Survey did not have many activities to be implemented.

Main division 05 - Information System Centre (N\$ 1 209 016.67 - 27.69%)

An underexpenditure of N\$ 919 374.92 on remuneration is attributed to six (6) none filling of the posts.

An underexpenditure of N\$ 137 074.61 is attributed under the remuneration sub code which automatically resulted in under-expenditure of the Employers Contribution to G.I.P.F.

An underexpenditure of N\$ 146 842.72 on other condition of service is attributed by less payment made on leave gratuity due to few resignations that took place as anticipated during the period under review.

An underexpenditure of N\$ 11 027.79 on travels and subsistence allowance is attributed due to the fact that the approved funds were not fully utilised due to few activities undertaken as at 31st March 2011.

An under expenditure of N\$ 5 371.57 on material and supplies is attributed due to the cancellation of outstanding commitments as a result of late invoicing from Government Stores and payment was only made in the current year.

An underexpenditure of N\$ 559.03 on transport is attributed to the cancellation of outstanding commitments as a result of late invoicing from Government Garage and payment was only done in 2011/2012 financial year.

An underexpenditure of N\$ 4 609.32 on maintenance expense is realised due to the fact that most of maintenance work was not carried out because the post of maintenance officer was vacant during the period under review. It was filled during the 2011/2012 financial year.

An underexpenditure of N\$ 9 518.15 on other services and expense is realised due to over-estimation of the budget. Most of the trainings and workshops were not undertaken as planned due to the decision of stop funding staff members with their studies.

An underexpenditure of N\$ 1 608.46 on furniture and office equipment is attributed due to non-payment for annual maintenance fees and licence fees purchased through Microsoft Enterprise Agreement.

2. GENERAL INFORMATION

2.1 Development/Capital projects

The following are the estimates and actual expenditures on development projects:

Nature of project	Approved total budget	Total expenditure at 31/03/2010	Approved appropriation 2010/2011	Actual expenditure as per ledger 2010/2011	Total expenditure at 31/03/2011	Expected year of completion
National Monitoring, Reporting and Evaluation System	N\$ 12 341 000	N\$ 34 753 294.15	N\$ 2 500 000	N\$ 2 134 773.04	N\$ 36 888 067.19	31 March 2015
Design of Population Policy & Strategy	-	-	(400 000)	viremented	-	terminated
Feasibility Study Project	25 635 000	8 776 230.59	(2 500 000)	viremented	8 776 230.59	31 March 2015
Implementation of Geographical Information System (GIS) in Regions	32 300 000	15 736 824.01	5 000 000	4 989 000.50	20 725 824.51	31 March 2014
Population and Housing Census	265 284 000	12 616 598.81	42 319 000	37 988 302.89	50 604 901.70	31 March 2015
Namibia Household Income and Expenditure Survey	54 557 000	33 455 229.02	11 700 000	11 697 362.65	45 152 591.67	31 March 2012
Total	390 117 000	105 338 176.60	61 519 000	56 809 439.08	162 147 615.66	

2.2 Exemption from normal Tender Board Procedures

The tender board approved deviations from normal tender board procedures for acquiring goods and services valued at N\$ 88 335 531.84 comprising of the following:

Exemption	Goods and Services	Amount approved
		N\$
E 1/22-1/10	Acquiring households furniture for the Director-General	62 500.00
E 1/22-1/10	Annual tender board exemption for the purchase and supply of goods and services	63 957 000.00
E 1/22-1/10	Renewal of annual licenses and maintenance fees of ARCGIS 9.2 Licenses	225 126.30
E 1/22-1/10	Purchase 73 extra GPS Enable Personal Digital Assistant (PDA) under awarded tender number F1/1-3/2010 National Planning Commission	437 776.00
E 1/22-1/10	Renewal of Annual Licenses and Maintenance fees of Predictive Analytics Software SPSS and Geomedia Professional 6.1 Licenses	341 059.00
E 1/22-1/10	Purchasing Executive Office Furniture for the Office of the Permanent Secretary: NPC	44 855.92
E 1/22-1/10	Additions to 2010/2011 financial year annual tender exemption due to virementation: NPC	18 950 000.00
E 1/22-1/10	The procurement of critical statistics software for the National Planning Commission, Central Bureau of Statistics (CBS)	217 214.62
E 1/22-1/10	The procurement of Geographical Position System (GPS) enable Personal Digital Assistant (PDA) for the National Planning Commission, Central Bureau of Statistics (CBS)	800 000.00
E 1/22-1/10	C-finance with Lux Development the services of a contract on the Digital Demarcation of Enumeration areas and production of Maps for 2011 Population and Housing Census Enumeration	3 300 000.00
	Total	88 335 531.84

WINDHOEK, 2011-11-26

A L. HUNGAMO
ACCOUNTING OFFICER