



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

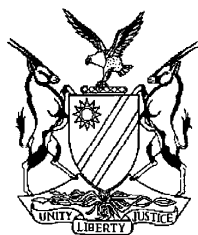
MINISTRY OF EDUCATION

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Published by authority

Price (Vat excluded) N\$ 26.47
Report 1074

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

1. INTRODUCTION

1.1 Report

This report on the accounts of the Ministry of Education 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 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, on 31 October 2010.

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 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 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 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).

- (i) The total vote was exceeded by an amount of N\$ 312 491 686.41 (4.83 %). This excess expenditure is unauthorised in terms of Section 6(a)(i) of the Act.
- (ii) Two (2) main divisions were exceeded by an amount of N\$ 372 773 448.97 which is unauthorised in terms of Section 6(a)(ii) of the Act.
- (iii) Although Treasury approval was obtained to utilise certain expected savings for the defrayal of excess expenditure through virements during the year, seven (7) subdivisions were exceeded by a total amount of N\$ 377 007 445.60 which is unauthorised in terms of Section 6(a)(iii) of the Act.

4.1.2 Non-submission of documents

(i) Vouchers

The Ministry failed to submit the following vouchers as requested for audit purposes. Below are account areas and the amount of vouchers:

Account Area/Component	Number of vouchers not submitted
Remuneration	26
Travel and Subsistence Allowance	24
Goods and Other Services	9
Subsidies and Transfers	56
Acquisition of Assets	31
Total	146

(ii) Statements

The statements below were submitted late for auditing and reporting purposes:

Statement No.	Description (Statement Name)
18	Relief Distress
22	Capital Projects

Information for the Capital projects (paragraph 2.6) was compiled by the auditors from the Approved budget, General Ledger and previous year's Annual report.

The Accounting Officer should therefore ensure that all requested financial information including vouchers and financial statements are submitted to the Auditors-General for audit purposes and reporting.

4.1.3 Tender Board exemption

It was observed that three (3) exempted subdivisions were exceeded to the amount of N\$ 2 902 741.42 without approaching the Tender Board for additional approval. It is therefore recommended that the Accounting Officer should put measures in place to avoid exceeding or to approach Tender Board in time to request additional exemption.

5. ACKNOWLEDGEMENT

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

6. QUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Education 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).

My opinion has been qualified due to the following:

- i) The total vote was exceeded with an amount of N\$ 312 491 686.41 (4.83%); and
- ii) Non/late submission of vouchers and statements.

Except for my above-mentioned remarks, in my opinion the financial statements fairly represent the receipts and payments of Vote 10 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 confirm to the authorities which govern them.

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

**OFFICE OF THE AUDITOR-GENERAL
BPI Building, 6th floor
269 Independence Avenue 277
Private Bag 13299
WINDHOEK
NAMIBIA**

1. FINANCIAL STATEMENTS

1.1 Appropriation account

		2010/2011				2009/2010
Service	N\$	Authorised expenditure N\$	Actual expenditure N\$	Variations		Actual expenditure N\$
				Under-expenditure/ (Excess) N\$	Percent-age %	
01. Office of the Minister:						
Original budget	3 315 000	3 315 000	3 243 328.75	71 671.25	2.16	3 340 045.90
02. Administration:						
Original budget	838 246 000					
Plus: Virements	12 628 137	850 874 137	828 088 517.90	22 785 619.10	2.68	170 881 949.10
03. Programme Implementation and Monitoring of Education Standards:						
Original budget	285 887 000					
Less: Virements	(1 619 831)	284 267 169	271 309 328.31	12 957 840.69	4.56	285 428 559.79
04. Primary Education:						
Original budget	2 904 790 000					
Less: Virements	(18 631 806)	2 886 158 194	3 100 887 547.43	(214 729 353.43)	(7.44)	2 578 073 838.57
05. Secondary Education:						
Original budget	894 591 000					
Less: Virements	(33 430 000)	861 161 000	1 019 205 095.54	(158 044 095.54)	(18.35)	1 003 373 551.52
06. Namibia Library and Information Services:						
Original budget	47 585 000					
Less: Virements	(1 351 300)	46 233 700	43 536 518.02	2 697 181.98	5.83	45 911 555.79
07. Adult Education:						
Original budget	118 741 000					
Plus: Virements	6 926 533	125 667 533	124 703 798.28	963 734.72	0.77	116 338 121.01

ANNEXURE A (continued)

2010/2011						2009/2010
Service	N\$	Authorised expenditure N\$	Actual expenditure N\$	Variations		Actual expenditure N\$
				Under-expenditure/ (Excess) N\$	Percent -age %	
08. Higher Education:						
Original budget	1 006 438 000					
Plus: Virements	4 319 267	1 010 757 267	1 008 024 789.99	2 732 477.01	0.27	650 993 815.12
09. Planning, Research and Development:						
Original budget	44 619 000					
Plus: Virements	16 156 000	60 775 000	54 150 561.90	6 624 438.10	10.90	301 512 343.30
10. Vocational Education and Training:						
Original budget	188 165 000					
Plus: Virements	11 540 000	199 705 000	196 954 928.24	2 750 07	1.38	164 991 959.43
11. Hostels:						
Original budget	124 168 00000	124 168 000	122 868 380.64	1 299 619	1.05	329 989 901.88
12. Research, Science, Technology and Innovation						
Original budget	14 031 000					
Plus: Virements	1 154 000	15 185 000	8 850 603.05	6 334 396	41.71	-
13. HIV and Aids Management Unit						
Original budget	5 815 000					
Plus: Virements	2 309 000	8 124 000	7 059 288.36	1 064 711	13.11	-
Total		6 476 391 000	6 788 882 686.41	(312 491 686.41)	(4.83)	5 650 835 641.38

1.2 Standard subdivisions

Subdivision	2010/2011			2009/2010
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<u>Operational</u>				
Current expenditure: Personnel				
001. Remuneration	3 508 273 619	3 852 927 606.23	(344 653 987.23)	3 149 236 513.11
002. Employer's contribution to GIPF	445 875 576	442 861 193.24	3 014 382.76	403 198 203.46
003. Other conditions of service	25 163 000	29 904 533.96	(4 741 533.96)	23 717 742.29
004. Improvement of remunerative structure	-	(1 634.82)	1 634.82	-
Total	3 979 312 195	4 325 691 698.61	(346 379 503.61)	3 576 152 458.86
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	10 077 985	6 398 238.57	3 679 746.43	24 450 468.36
022. Materials and supplies	16 294 737	14 992 699.31	1 302 037.69	85 237 477.12
023. Transport	43 532 305	26 770 574.96	16 761 730.04	44 467 913.97
024. Utilities	11 675 440	10 765 488.78	909 951.22	141 956 451.89
025. Maintenance	1 765 780	1 475 981.71	289 798.29	3 205 564.31
026. Property rental and related charges	1 693 000	1 483 302.09	209 697.91	1 745 920.53
027. Other services and expenses	340 479 592	342 971 008.34	(2 491 416.34)	493 407 191.33
Total	425 518 839	404 857 293.76	20 661 545.24	794 470 987.51
Current expenditure: Membership fees and subscriptions				
041. International	998 000	736 776.31	261 223.69	616 753.02
042. Domestic	163 000	156 400.00	6 600.00	196 000.00
Total	1 161 000	893 176.31	267 823.69	812 753.02
Current expenditure: Subsidies, grants and other transfers				
043. Government organisations	1 213 748 131	1 213 169 788.98	578 342.02	510 325 999.46
044. Individuals and non-profit organisations	345 804 000	345 757 637.86	46 362.14	327 436 749.57
045. Public and departmental enterprises and private industries	3 905 475	100 613.12	1 804 861.88	59 734 318.39
Total	1 563 457 606	1 561 028 039.96	2 429 566.04	897 497 067.42
Total: Current expenditure	5 969 449 640	6 292 470 208.64	(323 020 568.64)	5 268 933 266.81
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	2 946 360	1 539 751.71	1 406 608.29	25 694 637.04
103. Operational equipment, machinery and plant	338 000	-	338 000.00	691 257.63
Total: Capital expenditure	3 284 360	1 539 751.71	1 744 608.29	26 385 894.67
Total: Operational expenditure	5 972 734 000	6 294 009 960.35	(321 275 960.35)	5 295 319 161.48

Standard subdivisions (continued)

Subdivision	2010/11			2009/10
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Development				
Capital expenditure: Recurrent				
022. Materials and supplies	-	-	-	700 000.00
Total	-	-	-	700 000.00
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	-	-	-	7 675 638.12
105. Feasibility studies, design and supervision	4 900 000	3 292 957.66	1 607 042.34	42 546 015.18
107. Construction, renovation and improvements	247 598 000	240 425 768.40	7 172 231.60	304 594 826.60
131. Government organizations	251 159 000	251 154 000.00	5 000.00	-
Total	503 657 000	494 872 726.06	8 784 273.94	354 816 479.90
Total: Development expenditure	503 657 000	494 872 726.06	8 784 273.94	381 902 374.57
GRAND TOTAL	6 476 391 000	6 788 882 686.41	(312 491 686.41)	5 650 835 641.38

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue	Estimate	Actual revenue 2010/2011	More/(Less) than estimated	Actual revenue 2009/2010
	N\$	N\$	N\$	N\$
Private telephone calls	30 000	19 868.34	10 131.66	15 542.19
Unclaimed cheques	-	29 019.74	29 019.74	-
Miscellaneous	2 200 000	6 041 873.38	3 841 873.38	4 944 724.96
Lost equipment and stores	1 000	3 972.25	2 972.25	2 604.65
Class and examination fees	27 260 000	24 502 270.16	(2 757 729.84)	24 520 531.97
Services rendered by archives and museums	15 000	267.90	(14 732.10)	8.37
Letting of housing	300 000	4 650.00	(295 350.00)	7 500.00
Library registration fees	40 000	28 291.25	(11 708.75)	32 707.45
Skills training	-	-	-	140.00
Hostel fees	13 500 000	12 771 307.13	(728 692.87)	11 664 508.22
Trade test monies for apprentices	-	680 126.50	680 126.50	373 360.00
Letting of facilities	-	341 833.55	341 833.55	246 999.23
Total	43 346 000	44 423 480.20	1 077 480.20	41 808 627.04

1.4 Notes to the financial statements

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

(i) Over-expenditure

Main division 4: Primary Education (N\$ 214 729 353.43 – 7.44%)

Main division 5: Secondary Education (N\$ 158 044 095 – 18.35%)

The appointment of relief teachers in events where permanent teachers are on sick leave. Budgetary provision does not exist for the appointment of relief teachers. Schools can however not provide quality teaching to the learners without such replacements. More teachers are employed than the current teacher/learner ratio, which resulted in some schools being over staffed. The Ministry also experienced an increase in the payment of leave gratuity due to resignations and deaths. Teachers who improved their qualification are receiving a salary benefit after completion of their studies. At this point in time no database existed within the Ministry and no records existed of teachers who were busy with studies to improve their qualifications. Sufficient budgetary provision could therefore not be made. A shortfall was also carried forward from the previous financial year (2009/2010) as a result of insufficient funds provided by the Ministry of Finance to cover the improvement of conditions and a general salary increases.

(ii) Underexpenditure

Main division 01: Office of the Minister (N\$ 71 671.25 – 2.16%)

Minister's busy schedule caused that very few foreign visits took place during the 2010/2011 financial year therefore less payments were made on the subsistence and travel allowance budget line than budgeted for.

Main division 02: Administration (N\$ 22 785 619.10 – 2.68%)

The underexpenditure occurred as a result of vacant positions of Senior Accountant at the various Regional Councils Directorates of Education. This resulted in less funds being spent on Employers Contribution to GIPF and subsistence and travel allowance as this positions remain unfilled during 2010/2011 financial year. The underexpenditure also occurred due to the delay in the signing of the lease contract of 300 vehicles between the Ministry of Education and PC Centre which resulted in late delivery of the vehicles. As a result the Ministry only paid lease for six (6) months of the financial year.

Main division 03: Program Implementation and Monitoring of Education Standards (N\$ 12 957 840.69 – 4.56%)

The Ministry of Education decentralized its functions to the Regional Councils with specific reference to the Primary and Secondary Education. As a result of unfilled vacancies at the Regional Councils Directorate of Education underexpenditure occurred under the Employers Contributions to GIPF, travelling and subsistence allowance and furniture and equipment. Fewer subjects were written during October /November 2010 National Examination as a result less funds was spent than appropriated.

The Ministry is responsible to pay a subsidy to the University of Cambridge for conducting the National Examination. This subsidy is payable in Pound Stirling. As a result of the Namibian currency appreciation less funds was utilized than budgeted for.

Main division 06: Namibia Library and Information Services (N\$ 2 697 181.98 – 5.83%)

The underexpenditure occurred as a result of vacant positions for Librarians on the establishment of the Directorate National Libraries which could not be filled during the financial year.

Main division 09: Planning, Research and Development (N\$ 6 624 438.10 – 10.90%)

A Tender to provide the software to be used at schools was awarded to EduPAC. However the company was not in a position to deliver the software before the closure of the financial year. The underexpenditure is therefore carried forward as an outstanding commitment to the 2011/2012 financial year.

Main division 12: Research, Science, Technology and Innovation (N\$ 6 334 396.95 – 41.71%)

The approval of Tenders for the Pearl Millet Project Phase II and the construction of a computer based Maths and Science Learning Laboratory was delayed at the Ministry of Education and Ministry of Works as a result no expenditure was incurred for this projects during the financial year. Unfilled position on the staff establishment of the Directorate Knowledge Creation and Innovation resulted in underexpenditures on the subsistence and travel and acquisition of capital assets budget lines.

Main division 13: HIV and AIDS Management Unit (N\$ 1 064 711.64 – 13.11%)

The underexpenditure occurred as result of the vacant position of the Deputy Director on the staff establishment of the division HIV and AIDS Management Unit (HAMU) during the financial year which was only filled during 2011/2012 financial year. Funds allocated to the sub program HIV/AIDS within the Ministry's Education and Training Sector Improvement Plan was not utilized in full. Certain activities under the components: Mainstreaming HIV/AIDS and meeting the needs of OVC were not carried out during the financial year.

2. GENERAL INFORMATION

2.1 Miscellaneous revenue

The miscellaneous revenue collected by the Ministry during the financial year under review comprises of the following:

Detail/Nature	Amount
	N\$
Surplus	8 384.10
Photocopy	25 171.35
Refund of advance provided for petrol	1 388.50
Tender documents	4 980.00
Water and Electricity	3 250.00
Faxes	213.12
Services rendered by Archives	1 000.00
Lost books	239.65
Late fees	638.60
Deficit (shortage)	7 065.00
Fines	5 550.00
Catering	100.00
Duplicate Certificate	40.00
ICDL Examination	100.00
School feeding scheme	370.40
Written back cheques	5 950 701.91
Letting of facilities	32 680.75
Total	6 041 873.38

2.2 Revenue outstanding

The following revenue in regard to Hostel fees was outstanding as at 31 March 2011:

Regions	Amount	Cases involved
	N\$	
Omaheke region	161 345.77	N/A
Karas region	158 857.51	1040
Oshikoto region	49 282.50	575
Erongo region	17 812.00	36
Khomas region	410 798.30	873
Ohangwena region	6 715.00	73
Total	804 811.08	

The outstanding amount can be ascribed to financial inability of parents/guardians in the communal areas and pensioners country wide, a situation which has been aggravated by the increase of unemployment.

2.3 Revenue written off

Treasury authorized the writing off of outstanding hostel fees and examination fees amounting to N\$ 651 215.00

Regions/Directorates	Amount	Treasury authorisation
	N\$	
Otjondjupa Region	92 862.00	20/16/1/1/10 DB11/04
Karas Region	246 881.00	20/15/1/1/10 DB10/179
PQA-Special Schools	10 856.00	20/15/1/1/10 DB10/179
Khomas Region	274 102.00	20/15/2/1/10/(92/938)
Kavango Region	26 514.00	20/15/1/1/10 DB10/179
Total	651 215.00	

2.4 Bank accounts

The Ministry had forty (40) separate accounts with Ned Bank, First National Bank, Standard Bank and Bank Windhoek, with a total closing positive balance of N\$ 93 556 683.07 at the end of the financial year under review.

2.5 Compensation payments

During the financial year under review the Ministry paid a total amount of N\$ 315 637.86 as a compensation payment to four (4) individuals as a settlement of civil claims against the State as a result of motor accident caused by between GRN vehicles and private vehicles.

2.6 Development projects

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

Nature of project	Approved total cost of project	Total expenditure as at 2010/03/31	Approved adjusted appropriation 2010/2011	Actual expenditure 2010/2011	Total expenditure up to 2011/03/31	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Renovation of schools			500 000	481 416.32	481 416.32	
Construction of Circuit Office at Epembe	3 300 000	195 769.50	3 000 000	2 665 644.53	2 861 414.03	31 March 2012
Extension of National Examination and Assessment Directorate	12 500 000	-	1 500 000	1 461 066.85	1 461 066.85	31 March 2013
Renovation of Schools			1 000 000	1 000 000.00	1 000 000.00	
Construction of Circuit Office at Anamulenge	3 300 000	-	200 000	22 739.89	22 739.89	31 March 2013
Construction of Circuit Office at Etayi	3 300 000	-	400 000	139 882.53	139 882.53	31 March 2013
Basic Education Facilities Upgrading	207 115 000	705 084 247.74	114 754 000	114 554 965.93	819 639 213.67	31 March 2014
Upgrading of Martin Ndumba Combined School	11 200 000	-	10 250 000	10 205 769.85	10 205 769.85	01 April 2011
Construction of Otjomuise Primary School	10 500 000	-	500 000	497 529.36	497 529.36	31 March 2014
Construction of Primary School at Okahao	10 400 000	499 999.23	1 000 000	992 631.71	1 492 630.94	31 March 2013
Construction of a New Primary School at Cimbebasia						
Windhoek	10 500 000	75,524.00	8 500 000	8 484 483.06	8 560 007.06	31 March 2012

ANNEXURE A (continued)

Nature of project	Approved total cost of project	Total expenditure as at 2010/03/31	Approved adjusted appropriation 2010/2011	Actual expenditure 2010/2011	Total expenditure up to 2011/03/31	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Feasibility Studies, Investments and Research	6 500 000	2 195 479.41	1 000 000	996 812.42	3 192 291.83	31 March 2014
Solar Energy and Water Saving Measures	16 500 000	3 632 506.92	1 000 000	879 388.07	4 511 894.99	31 March 2013
Construction of school at Evululuko (Ongwediva Comb. School)	6 500 000	499 999.63	500 000	353 701.36	853 700.99	31 March 2013
Construction of Primary School at Hardap Scheme	7 500 000	-	500 000	369 767.33	369 767.33	31 March 2012
Construction of New Primary School at Ehangano	11 000 000	-	500 000	483 192.84	483 192.84	31 March 2014
New Secondary School Construction at Mpungu	1 030 000	-	1 000 000	996 650.68	996 650.68	31 March 2011
Replacing Roofing at Eengendjo Senior Sec School : Phase 3	16 400 000	16 733 847.97	5 500 000	5 469 241.92	22 203 089.89	31 March 2013
Construction of Senior Sec School in Grootfontein (Donatus)	43 000 000	-	3 000 000	2 999 977.46	2 999 977.46	31 March 2014
Upgrading and Extension of Oshikunde Secondary School	70 500 000	-	500 000	405 375.02	405 375.02	31 March 2016
Renovation and Upgrading of Oshela Senior Secondary School	4 650 000	499 999.72	1 500 000	1 460 237.11	1 960 236.83	31 March 2013
Renovation of Mureti Secondary School (Opuwo)	7 325 000	2 000 000.00	670 000	667 494.71	2 667 494.71	31 March 2012
Construction of Secondary School at Onawa	66 500 000	1 492 197.07	6 000 000	5 988 191.59	7 480 388.66	31 March 2016
Construction of Secondary School at Ncaute	65 000 000	15 113 996.96	24 233 000	24 006 638.12	39 120 635.08	31 March 2012
Construction of Secondary School at Eheke	41 250 000	26 506 182.91	250 000	202 472.57	26 708 655.48	31 March 2014
Construction of Secondary School at Omuntele	77 500 000	21 801 991.86	27 400 000	27 010 906.26	48 812 898.12	31 March 2015
Ondangwa Junior Secondary School Construction	8 800 000	5 399 907.98	500 000	318 963.11	5 718 871.09	31 March 2012
Renovation and Upgrading of Nehale Senior Secondary School	4 650 000	500 000.00	1 500 000	1 480 376.37	1 980 376.37	31 March 2013
Construction New Hostel at Sangwali Secondary School	21 000 000	-	13 100 000	13 049 146.37	13 049 146.37	31 March 2012
Convert and Renovate Eldorado Senior Sec School Hostel into classroom	4 200 000	1 499 999.84	4 000 000	3 949 408.83	5 449 408.67	31 March 2012
Upgrading and Renovation of Tsumukwe Secondary School	37 000 000	7 499 999.81	27 600 000	25 335 483.48	32 835 483.29	31 March 2012
Construction of NAMCOL Regional Office (Otjiwarongo)	7 600 000	-	500 000	495 000.00	495 000.00	31 March 2015
Ongwediva College of Education	56 000 000	17 933 198.69	5 000 000	5 000 000.00	22 933 198.69	31 March 2014
Upgrading/Renovation Windhoek College of Education	18 750 000	21 592 564.95	3 000 000	2 996 069.35	24 588 634.30	31 March 2014
Renovations Caprivi College of Education	16 000 000	1 984 879.69	3 000 000	2 999 491.25	4 984 370.94	31 March 2014
Renovation Rundu College of Education	15 500 000	-	3 000 000	3 000 000.00	3 000 000.00	31 March 2013
117000 Renovation of Schools (Construction of Namibia Qualification Authority Office)	10 000 000	-	10,000,000	9 999 167.54	9 999 167.54	

ANNEXURE A (continued)

Nature of project	Approved total cost of project	Total expenditure as at 2010/03/31	Approved adjusted appropriation 2010/2011	Actual expenditure 2010/2011	Total expenditure up to 2011/03/31	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Construction of New Office of the NCHE and ACTET Secretariat	26 500 000	1 500 000.00	10 000 000	10 000 000.00	11 500 000.00	31 March 2013
UNAM Regional Extension - Oshakati	48 000 000	42 979 823.91	2 000 000	2 000 000.00	44 979 823.91	31 March 2016
Polytechnic Resource Centre - Refund of Incurred Costs	68 100 000	50 775 000.00	7 000 000	7 000 000.00	57 775 000.00	01 Dec 2006
Henties Bay Marine Research Centre	11 000 000	13 361 244.50	1 500 000	1 500 000.00	14 861 244.50	28 February 2014
University Main Campus Expansion - Classrooms	40 000 000	2 000 000.00	2 000 000	2 000 000.00	4 000 000.00	31 March 2016
Construction of Solitudes Aquaculture Research Centre	24 500 000	1 916 626.10	2 000 000	2 000 000.00	3 916 626.10	31 March 2015
Repairing of Roofs - Main Campus (UNAM)	7 000 000	4 481 578.78	1 500 000	1 500 000.00	5 981 578.78	31 March 2011
Improvement of Newdam and Ogongo Agriculture College	188 500 000	7 904 481.22	1 500 000	1 500 000.00	9 404 481.22	03 March 2016
Extension of Hotel School (Additional Accommodation and Teaching Facilities)	35 000 000	-	5 000 000	5 000 000.00	5 000 000.00	31 March 2015
Polytechnic additional lecture halls, laboratories and seminar rooms	80 000 000	-	5 000 000	5 000 000.00	5 000 000.00	30 Dec 2014
Polytechnic Science and technology Laboratories	77 000 000	-	3 000 000	3 000 000.00	3 000 000.00	31 August 2008
Student Hostel	90 000 000	-	1 500 000	1 500 000.00	1 500 000.00	31 March 2015
Student Resource Centre, Main Campus	60 000 000	-	1 500 000	1 500 000.00	1 500 000.00	31 March 2015
School of Medicine	1 158 000 000	2 000 000.00	110 000 000	110 000 000.00	112 000 000.00	31 March 2021
Faculty of Engineering and Information Technology	279 000 000	116 850 000.00	32 000 000	32 000 000.00	148 850 000.00	31 March 2016
Upgrading of Namibia Training and Testing Centre(NTTC)	4 000 000	500 000.00	500 000	-	500 000.00	31 March 2012
Rehabilitation of Loudima Technical and Professional School	42 000 000	4 999 999.95	20 000 000	20 000 000.00	24 999 999.95	31 March 2013
Eenhana Vocational Training Centre (Construction)	48 500 000	18 621 915.88	2 500 000	2 500 000.00	21 121 915.88	31 March 2014
Rundu Vocational Training Centre (Construction of Recreation Hall & Laboratory)	48 500 000	500 000.00	300 000	300 000.00	800 000.00	31 March 2016
Keetmanshoop Vocational Training Centre Construction	4 000 000	3 000 000.00	2 500 000	2 500 000.00	5 500 000.00	31 March 2016
Omaheke Vocational Training Centre Construction	45 000 000	2 500 000.00	2 500 000	2 500 000.00	5 000 000.00	31 March 2016
009000 Renovation of Schools	-	-	1 000 000	-	-	
050000 Renovation of Schools	-	-	2 000 000	-	-	
111000 Renovation of Schools	-	-	500 000	153 442.27	153 442.27	
TOTAL	3 270 270 000	1 126 632 964.22	503 657 000	494 872 726.06	1 621 546 323.28	

ANNEXURE A (continued)

2.7 Contributions/ grants / financial aid/gifts/donations/free services by the Government.

During the year under review the Government contributed a total amount of N\$ 879 171 598.35 to twenty six (26) schools and institutions of learning comprising mostly of subsidies with the necessary Treasury approvals.

2.8 Donations

During the financial year the following donations were received from various international and local institutions:

Name of donor	Purpose, objective and condition of donation	Nature of donation	Value of goods	Financial implication/ nature	Treasury authorization
Skorpion Zink	-	1 000 Single Beds	N\$ 480 000.00	None	20/11/1/10/2010/ 575 AM
Iceland International Agency	Accordance with the General Agreement on Forms and Procedures between the Government of the republic of Iceland and the Government of the Republic of Namibia states that vehicles bought by ICEIDA are to be handed over to the respective projects when projects come to an end.	Toyota Fortuner 3.0 TDI 4x4	374 177.34	None	20/11/1/10/2010/ 359 AM
Built Environment University of New South Wales, Australia	To be used by professional and students/learners	Computer Equipment	99 980.50	None	20/11/1/10/2011/ 7AM
Ohorongo Cement PTY (LTD)	To be converted and used as classrooms, hostels, administration block, teachers houses etc.	Imported prefabricated materials/units	40 000 000.00	None	2011/1/10/(2010 /427 AM
VCS Computers	To participate in One to One E-Proof of Concept for Namibia	Ten (10) Smart Boards	420 045.55	None	20/11/1/10/2010 AM
Thormahlem and Cochran Safaries Namibia	To assist underprivileged school in the Caprivi Region	School clothes and accessories	100 400.00	None	20/11/1/10/2010/ 333 AM
EU/SIDA Donor Funded Project from 1999-2004	The items were acquired through the EU/SIDA Donor funded Project from 1999-2004 and the beneficially to this donation will be Ministry of Education, General Services: Head Office	Office Furniture and Electronic Equipment	8 560.00	None	20/11/1/2010/75 8 AM
TOTAL			1 483 163.39		

2.9 Tender Board exemption

The Tender Board approved the following exemptions from normal Tender Board procedures:

Description	Tender Board Reference	Estimated value	Actual expenditure	Difference less/(more)
		N\$	N\$	N\$
Travel expenses	E1/9 – 1/2010	3 806 987	5 100 786.00	(1 293 799.00)
Material and supplies	E1/9 – 1/2010	5 653 423	3 850 420.00	1 803 003.00
Transport	E1/9 – 1/2010	2 370 000	2 449 854.42	(79 854.42)
Maintenance expenses	E1/9 – 1/2010	2 072 000	3 601 088.00	(1 529 088.00)
Property rental and related charges	E1/9 – 1/2010	1 743 000	1 211 012.00	531 988.00
Other services and expenses	E1/9 – 1/2010	53 703 047	29 346 201.66	24 356 845.34
Membership fees and subscriptions	E1/9 – 1/2010	794 229	21 971.88	772 257.12
Transfers to various public and Departmental enterprises	E1/9 – 1/2010	1 766 812 000	9 741 322.17	1 757 070 677.83
		1 836 954 686	55 322 656.13	1 781 632 029.87

2.10 HIV and AIDS

The Ministry spent N\$ 7 059 288.36 on HIV and AIDS related activities during the financial year under review.

2.11 Suspense accounts

The Ministry had balances on seven (7) suspense accounts of which three (3) had debit and four (4) credit balances at the end of the financial year.

The following were suspense accounts with balances exceeding N\$ 100 000 as at 31 March 2011:

Details	Balance Debit/(Credit)
	N\$
Receipt Suspense account	(10 357 210.59)
Vehicle Reserve account	(1 897 742.14)
S & T Advance Suspense account	933 087.33
Rejection account	304 745.03
Bills payable	(28 361 266.63)

WINDHOEK, 2011-10-28

A. ILUKENA
ACCOUNTING OFFICER