



REPUBLIC OF NAMIBIA



MINISTRY OF EDUCATION



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

MINISTRY OF EDUCATION

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2012

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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 Education for the financial year ended 31 March 2012 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 2013

**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 2012**

1. INTRODUCTION

1.1 Report

This report on the accounts of the Ministry of Education for the financial year ended 31 March 2012 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 misstatement, whether caused by error, fraud or other irregularity;

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

4. AUDIT OBSERVATIONS

4.1 MAIN ISSUES/FINDINGS IDENTIFIED BY THE AUDIT

4.1.1 Expenditure

The total budget of the Ministry was underspend with an amount of N\$ 149 556 107.27 (1.74%). This funds could have been used for other pressing needs in the country. However, the under mentioned unauthorised expenditure occurred during the financial year and is reported as such in terms of Section 27(6)(a) of the State Finance Act, 1991 (Act 31 of 1991).

- (i) One (1) main division was exceeded by an amount of N\$ 6 363 168.92 which is unauthorised in terms of Section 6(a)(ii) of the State Finance Act.
- (ii) Although Treasury approval was obtained to utilise certain expected savings for the defrayal of excess expenditure through virements during the year, fifteen (15) subdivisions were exceeded by a total amount of N\$ 58 920 403.31 which is unauthorised in terms of Section 6(a)(iii) of the State Finance Act.

4.1.2 Non-submission of Vouchers

The Ministry failed to submit 166 vouchers requested for the audit and no approval for late submission was granted. Below are account areas and the number of none submitted vouchers.

Account Area/Component	Number of vouchers not submitted
Remuneration	53
Overtime	43
Travel and Subsistence Allowance	12
Goods and Other Services	19
Subsidies and Transfers	28
Acquisition of Assets	11

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

In his response the Accounting Officer indicated that the documents are subjected to an investigation and were in the possession of the forensic investigators and the Anti-Corruption Commission.

4.1.3 Suspense accounts

The Accounting Officer did not furnish the Auditor-General with a prescribed certificate as per Treasury Instruction FD 0703 regarding suspense accounts that had outstanding balances at 31 March 2012. The following suspense accounts had outstanding balances exceeding N\$ 100 000:

Details	Balance	
	Debit	Credit
	N\$	N\$
Receipt suspense	-	11 829 907.13
Vehicle reserve account	-	1 897 742.14
Bills payable	-	13 949 666.28
Electronic fund transfer clearing account (EFT)	-	1 806 262.56

Regular reconciliations and clearing of suspense accounts is highly recommended.

4.1.4 Unexplained under-expenditure

The Ministry underspend with N\$ 6 148 356.92 on main division 06 which represents 10.86% of the main division's budget. The Accounting Officer did not explain the cause of the underspending, as required by section 13(2) of the State Finance Act, 1991 (Act 31 of 1991).

5. ACKNOWLEDGEMENT

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

6. EMPHASIS OF MATTER

Without qualifying my opinion, attention is drawn to the management on the following matter that related to my responsibility in the audit of the financial statements:

- a) Paragraph 4.1.1 Expenditure. The total budget of the Ministry was underspend with an amount of N\$ 149 556 107.27 (1.74%).

7. BASIS FOR DISCLAIMER OF OPINION

The audit could not obtain sufficient appropriate audit evidence on several matters which resulted in scope limitation. As such, the expression of the audit opinion on the financial statements was severely affected. I am not in a position to express any opinion due to the following reasons:

- i) Failure to submit 53 vouchers on remuneration.
- ii) Failure to submit 43 vouchers on overtime.
- iii) Failure to submit 12 vouchers on travel and subsistence allowance.
- iv) Failure to submit 19 vouchers on goods and other services.
- v) Failure to submit 28 vouchers on subsidies and transfers.
- vi) Failure to submit 11 vouchers on acquisition of assets.

8. DISCLAIMER OF OPINION

I certify that I have audited the financial statements of the Ministry of Education for the year ended 31 March 2012 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).

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

OFFICE OF THE AUDITOR-GENERAL
269 Independence Avenue
Private Bag 13299
WINDHOEK
NAMIBIA

1. FINANCIAL STATEMENTS

1.1 Appropriation account

2011/12					2010/11	
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	3 307 000					
Plus: Virements	123 000	3 430 000	2 829 509.31	600 490.69	17.51	3 243 328.75
02. Administration:						
Original budget	1 254 862 000					
Plus: Virements	12 836 188	1 267 698 188	1 249 918 289.15	17 779 898.85	1.40	828 088 517.90
03. Programme Implementation & Monitoring of Education Standards:						
Original budget	327 624 000					
Plus: Virements	27 008 384	354 632 384	339 114 978.22	15 517 405.78	4.38	271 309 328.31
04. Primary Education:						
Original budget	3 699 403 000					
Plus: Virements	211 591 102	3 910 994 102	3 835 025 527.35	75 968 574.65	1.94	3 100 887 547.43
05. Secondary Education:						
Original budget	882 025 000					
Plus: Virements	22 149 064	904 174 064	900 285 259.49	3 888 804.51	0.43	1 019 205 095.54
06. Namibia Library and Information Services:						
Original budget	55 145 000					
Plus: Virements	1 473 563	56 618 563	50 470 206.08	6 148 356.92	10.86	43 536 518.02
07. Adult Education:						
Original budget	166 814 000					
Plus: Virements	6 231 356	173 045 356	155 696 460.08	17 348 895.92	10.03	124 703 798.28

Appropriation account (continued)

		2011/12			2010/2011	
Service		Authorised expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percent -age	
	N\$	N\$	N\$	N\$	%	N\$
08. Higher Education:						
Original budget	1 410 802 000					
Plus: Virements	14 534 170	1 425 336 170	1 431 699 338.92	(6 363 168.92)	(0.45)	1 008 024 789.99
09. Planning, Research and Development:						
Original budget	71 453 000					
Less: Virements	3 423 354	68 029 646	62 283 407.23	5 746 238.77	8.45	54 150 561.90
10. Vocational Education and Training:						
Original budget	261 776 000					
Plus: Virements	2 490 000	264 266 000	263 929 945.65	336 054.35	0.13	196 954 928.24
11. Hostels:						
Original budget	124 168 000					
Plus: Virements	11 529 415	135 697 415	134 085 134.70	1 612 280.30	1.19	122 868 380.64
12. Namibia Qualification Authority:						
Original budget						
Plus: Virements	37 262 000 769 000	38 031 000	28 669 761.12	9 361 238.88	24.61	8 850 603.05
13. Research, Science and Technology:						
Original budget						
Plus: Virements	9 906 000 122 000	10 028 000	8 416 963.43	1 611 036.57	16.07	7 059 288.36
Total		8 611 980 888	8 462 424 780.73	149 556 107.27	1.74	6 788 882 686.41

1.2 Standard subdivisions

Subdivision	2011/2012			2010/2011
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<u>Operational</u>				
Current expenditure: Personnel				
001. Remuneration	4 494 005 267	4 430 157 711.02	63 847 555.98	3 852 927 606.23
002. Employer's contribution to GIPF	637 845 421	527 637 157.28	110 208 263.72	442 861 193.24
003. Other conditions of service	31 433 000	88 258 170.29	(56 825 170.29)	29 904 533.96
004. Improvement of remunerative structure	-	(2 900.00)	2 900.00	(1 634.82)
Total	5 163 283 688	5 046 050 138.59	117 233 549.41	4 325 691 698.61
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	11 156 806	6 284 920.31	4 871 885.69	6 398 238.57
022. Materials and supplies	15 337 000	13 522 488.64	1 814 511.36	14 992 699.31
023. Transport	55 106 464	51 934 447.33	3 172 016.67	26 770 574.96
024. Utilities	9 076 000	8 240 869.22	835 130.78	10 765 488.78
025. Maintenance	1 733 000	1 104 441.94	628 558.06	1 475 981.71
026. Property rental and related charges	2 466 000	2 064 209.95	401 790.05	1 483 302.09
027. Other services and expenses	290 876 800	287 548 254.96	3 328 545.04	342 971 008.34
Total	385 752 070	370 699 632.35	15 052 437.65	404 857 293.76
Current expenditure: Membership fees and subscriptions				
041. International	1 561 000	1 214 421.76	346 578.24	736 776.31
042. Domestic	163 000	157 000.00	6 000.00	156 400.00
Total	1 724 000	1 371 421.76	352 578.24	893 176.31
Current expenditure: Subsidies, grants and other transfers				
043. Government organisations	1 914 590 124	1 913 706 410.25	883 713.75	1 213 169 788.98
044. Individuals and non-profit organisations	497 817 400	497 684 546.78	132 853.22	345 757 637.86
045. Public and departmental enterprises and private industries	13 141 000	12 385 382.94	755 617.06	2 100 613.12
Total	2 425 548 524	2 423 776 339.97	1 772 184.03	1 561 028 039.96
Total: Current expenditure	7 976 308 282	7 841 897 532.67	134 410 749.33	6 292 470 208.64
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	5 606 000	3 420 276.41	2 185 723.59	1 539 751.71
103. Operational equipment, machinery and plant	82 000	39 957.42	42 042.58	-
Total: Capital expenditure	5 688 000	3 460 233.83	2 227 766.17	1 539 751.71
Total: Operational expenditure	7 981 996 282	7 845 357 766.50	136 638 515.50	6 294 009 960.35

Standard subdivisions (continued)

Subdivision	2011/12			2010/2011
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Development				
105. Feasibility studies, design and supervision	3 600 000	2 503 846.77	1 096 153.23	3 292 957.66
107. Construction, renovation and improvements	180 604 830	170 604 653.48	10 000 176.52	240 425 768.40
131. Government organizations	445 779 776	443 958 513.98	1 821 262.02	251 154 000.00
Total	629 984 606	617 067 014.23	12 917 591.77	494 872 726.06
Total: Development expenditure	629 984 606	617 067 014.23	12 917 591.77	494 872 726.06
GRAND TOTAL	8 611 980 888	8 462 424 780.73	149 556 107.27	6 788 882 686.41

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue	Estimate	Actual revenue 2011/2012	More/(Less) than estimated	Actual revenue 2010/2011
	N\$	N\$	N\$	N\$
Private telephone calls	40 000	12 956.30	(27 043.70)	19 868.34
Unclaimed cheques	4 000 000	99.00	(3 999 901.00)	29 019.74
Miscellaneous	350 000	104 459.41	(245 540.59)	6 041 873.38
Lost equipment and stores	1 000	3 792.74	2 792.74	3 972.25
Class and examination fees	27 260 000	28 239 235.43	979 235.43	24 502 270.16
Services rendered by archives and museums	15 000	-	(15 000.00)	267.90
Letting of housing	400 000	141 428.38	(258 571.62)	4 650.00
Library registration fees	40 000	26 427.52	(13 572.48)	28 291.25
Hostel fees	13 800 000	12 373 584.92	(1 426 415.08)	12 771 307.13
Trade test monies for apprentices	350 000	83 160.00	(266 840.00)	680 126.50
Letting of facilities	-	-	-	341 833.55
Total	46 256 000	40 985 143.70	(5 270 856.30)	44 423 480.20

1.4 Notes to the financial statements

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

(i) Underexpenditure

Main division 01: Office of the Minister (N\$ 600 490.69 – 17.51%)

The position of a Personal Assistant to the Minister's office was vacant but budgeted for during the reporting period.

The Honourable Minister was on sick leave and planned activities were not conducted which resulted in an underexpenditure on both subsistence and travel allowance and transport.

Main division 03: Program Implementation and Monitoring of Education Standards (N\$ 15 517 405.78 – 4.38%)

- (a) Budgetary provision was made for vacant positions of Inspectors of Education, Education Officers and Advisory Teachers at Directorates of Education of the respective Regional Councils. The Directorate of Education was however not in a position to fill all the vacant positions. Some of the submissions were also submitted to the Public Service Commission at a very late stage of the financial year which resulted that the appointments were only made after the closing of the 2011/12 financial year. The unfilled vacant positions also resulted that less funds had been utilized in respect of employers contribution to the GIPF and the acquisition of office furniture.
- (b) The Ministry of Education is responsible to conduct three National External School Evaluation visits to schools. During these visits the teachers are evaluated in terms of pre-determined questionnaires on how they present the content of the subject to the class. Planned visits to the Regions were suspended with results that not all funds were utilised.
- (c) The subsidy payable to the University of Cambridge for conducting the National Examination is done in Pound Stirling. During the compiling of the budget for the 2011/12 financial year an exchange rate of 1£ =12.50 Namibian Dollar was used to make a budgetary provision. When the University of Cambridge submitted the invoice the Pound Stirling changed to 1£ = 11.80 Namibian Dollar. Therefore, less funds were utilised than what was budgeted for.

Main division 07: Adult Education (N\$ 17 348 895.92 – 10.03%)

- (a) High turnover of staff and vacancies that could not be filled. It also resulted in less money spent on subsistence and travel allowances, transport and purchases of office furniture.
- (b) There was also a delay in submitting submissions for Tender Board approval to procure materials and supplies.

Main division 09: Planning Research and Development (N\$ 5 746 238.77 – 8.45%)

- (a) Vacancies budgeted for on the Ministry's unified structure were not filled during the reporting period. Less money was therefore spent on subsistence and travel allowances, transport and purchases of office furniture.
- (b) The Ministry's National Institute for Education Development is responsible to revise the curriculum offered at primary and secondary schools when necessary. The different curriculum committees are responsible to make sure that the changes meet the necessary requirements. The revised curriculum is then provided to the publisher who is responsible for printing of textbooks.
- (c) During the 2011/12 financial year budgetary provision was made for NIED to purchase text books. There was a delay by the publisher to print the ordered textbooks which resulted in less funds being spent on the budget.

Main division 12: Research, Science and Technology (N\$ 9 361 238.88 – 24.61%)

- (a) The Directorate made budgetary provision for the vacancies on the new structure for the National Research, Science and Technology Fund (NRSTF). The NRSTF was not operational during the 2011/12 financial year and vacant positions were not filled. It resulted that, not all funds on the subsistence and travel allowance were spent.
- (b) The construction of the building for the biotechnology laboratory was also delayed.

Main division 13: HIV and AIDS Management Unit (N\$ 1 611 036.57 – 16.07%)

Certain activities under the components: Mainstreaming HIV/AIDS and meeting the needs of orphans and vulnerable children referred to the Ministry's Education and Training Sector Improvement Programme were not carried out during the financial year.

1.4.2 Revenue: Explanations of variations exceeding N\$ 100 000 between estimated and actual revenue.**(i) Over-estimated****Hostel fees**

Less revenue was collected under this revenue heading due to the fact that boarders requested to be exempted from paying prescribed hostel fees. More parents requested for such exemptions and it can be as a result of inability of parents to pay the hostel fees.

Unclaimed cheques

The Ministry of Finance, during the period under review, did not write back any cheques older than six months against the "Unclaimed Cheque" revenue heading.

Miscellaneous

It is difficult to estimate which revenue to be collected under the miscellaneous revenue heading. During the 2011/2012 financial year less revenue has been collected for the following charges:

- Photo copy paper;
- Surpluses;
- Late book fees; and
- Water and electricity.

(ii) Underestimated**Class and examination fees**

The estimate of N\$ 27 260 000.00 for class and examination fees was based on four hundred and eighty eight thousand, eight hundred and seventy one (488 871) subjects entries for October/November 2011 National examination. The amount collected for the reporting period is however N\$ 28 239 235. 43. The above collected is for Grade 10 (JSC) and Grade 12 (NSSC) examinations. The overall collection of N\$ 28 239 235.43 is more than the estimated amount of N\$ 27 260 000.00, this is as a result of the increase in both Grade 10 and 12 full- time and part-time candidates which stand to a total of five hundred and six thousand, four hundred and twenty eight (506 428) subject entries for October/November 2011 national examination, in comparison with a total of 483 972 subject entries for October/November 2010 national examination.

2. GENERAL INFORMATION

2.1 Bank accounts

The Ministry had forty three (43) separate accounts with Nedbank, First National Bank, Standard Bank and Bank Windhoek, with a total closing positive balance of N\$ 114 100 585.37 at the end of the financial year under review.

2.2 Development projects

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

Nature of project	Approved total cost of project	Total expenditure as at 2011/03/31	Approved adjusted appropriation 2011/2012	Actual expenditure 2011/2012	Total expenditure up to 2012/03/31	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Construction of Circuit Office at Epembe	3 400 000	2 861 414.03	200 000	173 397.14	3 034 811.17	31/03/2011
Construction of Circuit Office at Anamulenge	3 850 000	22 739.89	500 000	367 670.68	390 410.57	31/03/2013
Construction of Circuit Office at Etayi	3 850 000	139 882.53	1 000 000	787 274.12	927 156.65	31/03/2013
Construction of new Classrooms and Hall at Dagbreek Special School	3 700 000	-	500 000	280 837.75	280 837.75	31/03/2015
Construction of Primary School at Outapi	10 500 000	-	500 000	247 781.50	247 781.50	31/03/2014
Basic Education Facilities Upgrading	358 000 000	819 639 213.67	169 167 606	161 367 637.51	981 006 851.18	31/03/2013
Upgrading of Martin Ndumba Combined School	11 250 000	10 205 769.85	1 000 000	956 778.89	11 162 548.74	01/04/2011
Construction of Otjomuise Primary School	13 000 000	497 529.36	1 000 000	861 714.18	1 359 243.54	31/03/2013
Construction of Primary School in the Okahao	25 000 000	1 492 630.94	500 000	222 536.26	1 715 167.20	31/03/2013
Construction of a New Primary School at Cimbebasia (Windhoek)	40 000 000	8 560 007.06	8 000 000	7 505 742.30	16 065 749.36	31/03/2013
Feasibility Studies, Investments and Research	6 200 000	3 192 291.83	1 500 000	1 401 883.67	4 594 175.50	31/03/2013
Construction of school at Evululuko (Ongwediva Comb. School)	30 500 000	853 700.99	1 500 000	1 430 363.71	2 284 064.70	31/03/2016
Construction of Primary School at Hardap Scheme	8 000 000	369 767.33	250 000	8 534.59	378 301.92	31/03/2013
New Secondary School Construction at Mpungu	1 030 000	996 650.68	30 000	-	996 650.68	31/03/2011
Replacing Roofing at Eengendjo Senior Sec School : Phase 3	16 400 000	22 203 089.89	5 262 000	4 997 072.96	27 200 162.85	31/03/2013
Construction of Senior Sec School in Grootfontein (Donatus)	87 500 000	299 977.46	6 000 000	5 591 179.77	8 591 157.23	31/03/2014

ANNEXURE A (continued)

Nature of project	Approved total cost of project	Total expenditure as at 2011/03/31	Approved adjusted appropriation 2011/2012	Actual expenditure 2011/2012	Total expenditure up to 2012/03/31	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Upgrading and Extension of Oshikunde Secondary School	70 500 000	405 375.02	5 000 000	4 852 088.27	5 257 463.29	31/03/2016
Renovation and Upgrading of Oshela Senior Secondary School	4 650 000	1 960 236.83	500 000	343 130.25	2 303 367.08	31/03/2013
Construction of Circuit Office in Katima Mulilo	6 700 000	-	500 000	467 168.70	467 168.70	31/03/2013
Renovation of Mureti Secondary School (Opuwo)	7 325 000	2 667 494.71	325 000	312 252.80	2 979 747.51	31/03/2012
Extension of National Examinations and Assessment Directorate at Head Office	15 000 000	-	1 000 000	952 948.16	952 948.16	31/03/2013
Construction of Secondary School at Onawa	137 000 000	7 480 388.66	16 000 000	15 691 864.23	23 172 252.89	31/03/2016
Construction of Secondary School at Ncaute	65 000 000	39 120 635.08	20 000 000	19 966 311.98	59 086 947.06	31/03/2012
Construction of Secondary School at Eheke	41 250 000	26 708 655.48	1 191 830	1 191 828.19	27 900 483.67	31/03/2014
Construction of Secondary School at Omuntele	77 500 000	48 812 898.12	18 000 000	17 961 065.40	66 773 963.52	31/03/2015
Renovation and Upgrading of Nehale Senior Secondary School	6 650 000	1 980 376.37	2 500 000	2 392 505.93	4 372 882.30	31/03/2013
Construction of a New Secondary School: Walvis Bay	58 000 000	-	5 000 000	4 765 125.28	4 765 125.28	31/03/2014
Construction New Hostel at Sangwali Secondary School	21 000 000	13 049 146.37	1 400 000	1 351 031.45	14 400 177.82	31/03/2012
Convert and Renovate Eldorado SS School Hostel into classroom	4 200 000	5 449 408.67	200 000	122 924.79	5 572 333.46	31/03/2012
Upgrading and Renovation of Tsumukwe Secondary School	37 000 000	32 835 483.29	1 900 000	1 899 335.74	34 734 819.03	31/03/2012
Outapi Community Library Construction	70 500 000	-	500 000	409 385.02	409 385.02	31/03/2015
Construction of a Community Learning Centre at Kongola	11 000 000	-	500 000	500 000.00	500 000.00	31/03/2015
Community Learning Development Centre at Uukwangula	11 000 000	-	500 000	-	-	31/03/2015
Construction of NAMCOL Regional Office (Otjiwarongo)	9 600 000	495 000.00	3 000 000	3 000 000.00	3 495 000.00	31/03/2015

ANNEXURE A (continued)

Nature of project	Approved total cost of project	Total expenditure as at 2011/03/31	Approved adjusted appropriation 2011/2012	Actual expenditure 2011/2012	Total expenditure up to 2012/03/31	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Ongwediva College of Education Upgrading/Renovation Unam Regional	56 000 000	22 933 198.69	5 000 000	5 000 000.00	27 933 198.69	31/03/2014
Extension - Oshakati Windhoek College of Education Renovations	48 000 000	44 979 823.91	1 500 000	1 500 000.00	46 479 823.91	31/03/2016
Polytechnic Resource Centre - Refund of Incurred Cost	11 000 000	24 588 634.30	1 500 000	1 500 000.00	26 088 634.30	31/03/2014
Henties Bay Marine Research Centre	68 100 000	57 775 000.00	13 558 170	13 558 170.00	71 333 170.00	01/12/2016
University Main Campus Expansion - Classrooms	11 000 000	14 861 244.50	1 500 000	1 500 000.00	16 361 244.50	28/02/2014
Construction of Solitudes Aquaculture Research Centre	24 000 000	4 000 000.00	1 500 000	1 832 500.00	5 832 500.00	31/03/2016
Repairing of Roofs - Main Campus (Unam)	24 500 000	3 916 626.10	5 000 000	5 000 000.00	8 916 626.10	31/03/2015
Caprivi College of Education Renovation	7 000 000	5 981 578.78	1 000 000	1 000 000.00	6 981 578.78	31/03/2011
Rundu College of Education Renovation	13 000 000	4 984 370.94	2 000 000	2 000 000.00	6 984 370.94	31/03/2014
Improvement of Neudam and Ogongo Agriculture College	10 000 000	3 000 000.00	2 000 000	2 000 000.00	5 000 000.00	31/03/2014
Extension of Hotel School: (Additional Accommodation and Teaching Facilities)	188 500 000	9 404 481.22	1 500 000	1 500 000.00	10 904 481.22	31/03/2016
Polytechnic additional lecture halls, laboratories and seminar rooms	105 000 000	5 000 000.00	35 000 000	35 000 000.00	40 000 000.00	31/03/2015
Polytechnic Science and Technology Laboratories	105 000 000	5 000 000.00	34 000 000	34 000 000.00	39 000 000.00	30/12/2014
Student Hostel Accommodation	77 000 000	3 000 000.00	5 000 000	5 000 000.00	8 000 000.00	31/08/2008
Student Resource Centre, Main Campus	90 000 000	1 500 000.00	2 000 000	2 000 000.00	3 500 000.00	31/03/2015
Renovation of Schools	60 000 000	1 500 000.00	5 000 000	5 000 000.00	6 500 000.00	31/03/2015
School of Medicine Construction of New Office of the NCHE and ACTET Secretariat	383 024 000	1 634 858.59	15 000 000	15 000 000.00	16 634 858.59	31/03/2013
Faculty of Engineering and Information Technology	1 158 000 000	112 000 000.00	120 000 000	120 000 000.00	232 000 000.00	31/03/2021
	71 500 000	-	15 000 000	15 000 000.00	15 000 000.00	31/03/2013
	260 000 000	148 850 000.00	30 000 000	30 000 000.00	178 850 000.00	31/03/2016

ANNEXURE A (continued)

Nature of project	Approved total cost of project	Total expenditure as at 2011/03/31	Approved adjusted appropriation 2011/2012	Actual expenditure 2011/2012	Total expenditure up to 2012/03/31	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Polytechnic: Additional Lecture Hall, Classrooms, Laboratories and Seminar rooms	80 000 000	-	5 000 000	5 000 000.00	5 000 000.00	31/03/2012
Polytechnic Luderitz Waterfront Project - Polytechnic Southern Campus	1 000 000	-	1 000 000	1 000 000.00	1 000 000.00	30/07/2013
Pearl Millet Project phase 2	5 000 000	-	1 000 000	330 000.00	330 000.00	31/03/2014
Computer Based and Maths and Science Learning Laboratory	7 665 000	-	1 500 000	1 452 520.90	1 452 520.90	31/03/2014
Construction of the National Genetically Modified Organism Test, Training & Lab	15 000 000	-	5 000 000	4 999 664.12	4 999 664.12	31/03/2013
Rehabilitation of Loudima Technical and Professional School	42 000 000	24 999 999.95	10 000 000	10 014 787.99	35 014 787.94	31/03/2013
Upgrading of Namibia Training and Testing Centre(NTTC)	4 000 000	500 000.00	2 500 000	2 500 000.00	3 000 000.00	31/03/2012
Eenhana Vocational Training Centre	48 500 000	21 121 915.88	11 000 000	11 000 000.00	32 121 915.88	31/03/2013
Construction Rundu Vocational Training Centre (Construction of Recreation Hall & Laboratory)	48 500 000	800 000.00	17 000 000	17 000 000.00	17 800 000.00	31/03/2016
Keetmashoop Vocational Training Centre	45 000 000	5 500 000.00	2 500 000	2 500 000.00	8 000 000.00	31/03/2016
Construction Omahaheke Vocational Training Centre	35 000 000	5 000 000.00	1 500 000	1 500 000.00	6 500 000.00	31/03/2016
Total	4 378 344 000	1 587 831 496.97	629 984 606	617 067 014.23	2 204 898 511.20	

2.3 Bursary and study assistance

During the financial year under review the Ministry paid study assistance to the amount of N\$ 176 300.00 for its twenty four (24) staff members to various institutions in Namibia and South Africa. The study assistance was for capacity building and staff motivation.

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

During the year under review the Government contributed a total amount of N\$ 2 849 686 000.00 to twenty one (21) educational institutions comprising mostly of subsidies with the necessary Treasury approvals.

2.5 Aid/pledges/gifts/donations/assistance/free services to the Government (foreign and local instances)

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

Name of donor	Nature of donation	Value of goods	Treasury authorization
AED/NEPP Projects	Equipment and furniture	N\$ 155 463.00	20/11/1/10 (2011/215 AM) dd 19/01/2012
USA Government under the BES Project	Furniture and equipment	50 927.98	20/11/1/10 (2011/137 AM) dd 16/11/2011
Built Environment University of New South Wales, Australia	Computer Equipment	99 998.00	20/11/1/10 (2011/9 AM) dd 23/06/2011
United State Agency for International Development (USAID)	<ul style="list-style-type: none"> • Ford Focus 2007 model • Ford Territory 2007 model • Rav 4 2008 model • Toyota Hilux 3.0D 4x4 2007 model 	619 000.00	20/11/1/10 (2011/19 AM) dd 13/07/2011
United States of America	Books, equipment, furniture and materials	589 957.00	20/11/1/10 (2011/280 AM) dd 27/02/2012
Randstad Neitherlands	Six (6) cellular phones and six (6) chargers	2 400.00	20/11/1/10(2011/135 AM) dd 14/11/2011
TOTAL		1 517 745.98	

2.6 Tender Board exemptions

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

Description	Tender Board Reference	Estimated value	Actual expenditure	Difference less/(more)
		N\$	N\$	N\$
Travel expenses	E1/9 – 1/2011	5 278 000	943 028.96	4 334 971.04
Material and supplies	E1/9 – 1/2011	7 086 116	1 357 927.52	5 728 188.48
Maintenance expenses	E1/9 – 1/2011	1 911 000	1 074 465.88	836 534.12
Property rental and related charges	E1/9 – 1/2011	1 666 000	1 700 000.00	(34 000.00)
Other services and expenses	E1/9 – 1/2011	36 220 707	24 773 625.00	11 447 082.00
Membership fees and subscriptions	E1/9 – 1/2011	1 076 557	794 229.00	282 328.00
Transfers to various public and departmental enterprises	E1/9 – 1/2011	2 849 762 000	17 850 000.00	2 831 912 000.00
		2 903 000 380	48 493 276.36	2 854 507 103.64

2.7 HIV and AIDS

The Ministry spent N\$ 8 416 963.43 on HIV and AIDS related activities during the financial year under review.