



**REPUBLIC OF NAMIBIA**



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE**

# **MINISTRY OF INFORMATION AND COMMUNICATION TECHNOLOGY**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2013**

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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 Information and Communication Technology for the financial year ended 31 March 2013 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, SEPTEMBER 2014**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

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**REPORT OF THE AUDITOR-GENERAL  
ON THE ACCOUNTS OF THE  
MINISTRY OF INFORMATION AND COMMUNICATION TECHNOLOGY  
FOR THE FINANCIAL YEAR ENDED  
31 MARCH 2013**

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**1. INTRODUCTION**

This report on the accounts of the Ministry of Information and Communication Technology for the financial year ended 31 March 2013 is presented to the National Assembly in accordance with the terms of Article 127(2) of the Constitution of the Republic of Namibia and provisions set out in the State Finance Act, 1991(Act 31 of 1991), as amended.

**Report on the Financial Statements**

I have audited the accompanying financial statements of the Ministry of Information and Communication Technology for the year ended 31 March 2013. These financial statements comprise the Appropriation Account, Standard Subdivisions, Departmental Revenue, and Miscellaneous Revenue for the year then ended, and notes to the financial statement and general information submitted.

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.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

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

**3. AUDITOR'S RESPONSIBILITY**

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

**Powers and duties**

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

- (a) all reasonable precautions have been taken to ensure that all monies due to the State are collected, and that the laws relating to the collection of such monies have been complied with;
- (b) all reasonable precautions have been taken to safeguard the receipt, custody and issue of and accounting for, the State's assets, such as stores, equipment, securities and movable goods; and

- (c) the expenditure has taken place under proper authority and is supported by adequate vouchers or other proof.

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

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

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

#### **4. AUDIT FINDINGS**

##### **4.1 EMPHASIS OF MATTERS**

I draw attention on the following matter(s) that relate to my responsibility in the audit of the financial statements.

###### **4.1.1 Underexpenditure**

The total budget of the Ministry was underspend with an amount of N\$ 11 376 216.81 (3.72%)

It is recommended that the Accounting Officer should put measures in place to avoid underexpenditure and ensures that planned projects are implemented.

###### **4.1.2 Unauthorised expenditure**

Although Treasury approval was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year, four (4) sub-divisions were exceeded with a total amount of N\$ 170 843.57 which is unauthorised in terms of Section 6(a)(iii) of the Act.

It is recommended that the Accounting Officer should implement budgetary control measures to avoid unauthorised expenditure.

#### 4.1.3 Virements

The following virements at the respective main divisions as reflected in the Appropriation Account do not agree with the virements approved by Treasury.

| Main divisions | Approved Virements | Virements Processed | Differences |
|----------------|--------------------|---------------------|-------------|
|                | N\$                | N\$                 | N\$         |
| 01             | -                  | 250 000             | 250 000     |
| 02             | 3 800 000          | 9 450 000           | 5 650 000   |
| 03             | 100 000            | (1 700 000)         | (1 800 000) |
| 04             | (8 900 000)        | (8 340 000)         | 560 000     |
| 05             | -                  | 340 000             | 340 000     |

It is recommended that the Accounting Officer should ensure that the approved virements in the appropriation accounts agreed with those approved by Treasury.

#### 4.1.4 Exemption from normal Tender Board procedures

The Ministry obtained exemptions from normal Tender procedures amounting to N\$ 170 320 000 for the procurements of goods and services. The actual expenditure reported by the Accounting Officer amounted to N\$ 171 521 000 thus, the Ministry exceeded the exempted amount with N\$ 1 201 000. The actual expenditure could not be verified, because the Ministry did not submit documents for audit purposes.

The Accounting Officer should explain why the Ministry did not approach Treasury for approval of the additional exemption on time. Furthermore, the Accounting Officer should explain why documents were not provided for audit purpose.

It is therefore recommended that the Accounting Officer should keep a register for all procured amounts under the exemptions to ensure that the approved exempted amounts are not exceeded. The actual expenditure supporting information should also be provided as stated in the Auditor-General Circular D12/2010 for audit purposes.

#### 4.1.5 Suspense Accounts

The final ledger shows ten (10) suspense account balances of the Ministry as at 31 March 2013 of which six (6) had credit balances and four (4) had debit balances. The following suspense accounts were in excess of N\$ 100 000:

| Suspense Account  | Balance at 31/03/2013<br>Debit/(Credit) |
|-------------------|---|
|                   | N\$                                     |
| Rejection Account | (648 040.45)                            |
| Bills Payables    | (1 539 505.90)                          |

**5. ACKNOWLEDGEMENT**

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

**6. UNQUALIFIED AUDIT OPINION**

I certify that I have audited the financial statements of the Ministry of Information and Communication Technology, for the year ended 31 March 2013 in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act, 1991 (Act 31 of 1991).

In my opinion, the financial statements fairly present the receipts and payments of Vote 29 for the year ended 31 March 2013, and in all material respects the receipts and payments have been applied for the purposes intended by the National Assembly and conform to the authorities which govern them.

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

**OFFICE OF THE AUDITOR-GENERAL  
123 Robert Mugabe Avenue  
Private Bag 13299  
WINDHOEK  
NAMIBIA**

## ANNEXURE A

## 7. FINANCIAL STATEMENTS

## 7.1 Appropriation account

|   |             | 2012/2013              |                       |                                | 2011/2012   |                       |
|---|-------------|------------------------|-----------------------|--------------------------------|-------------|-----------------------|
| Service   |             | Authorized expenditure | Actual expenditure    | Variations                     |             | Actual expenditure    |
|   |             |                        |                       | Under-expenditure/<br>(Excess) | Percentage  |                       |
|   | N\$         | N\$                    | N\$                   | N\$                            | %           | N\$                   |
| <b>01. Office of the Minister:</b>                                      |             |                        |                       |                                |             |                       |
| Original budget   | 3 966 000   |                        |                       |                                |             |                       |
| Plus: Virement  | 250 000     | 4 216 000              | 3 714 847.06          | 501 152.94                     | 11.89       | 3 315 045.45          |
| <b>02. Administration:</b>  |             |                        |                       |                                |             |                       |
| Original budget   | 175 404 000 |                        |                       |                                |             |                       |
| Plus : Virement   | 9 450 000   | 184 854 000            | 179 071 616.42        | 5 782 383.58                   | 3.13        | 209 819 232.99        |
| <b>03. Print Media and Regional Offices:</b>                            |             |                        |                       |                                |             |                       |
| Original budget   | 12 564 000  |                        |                       |                                |             |                       |
| Less : Virement   | (1 700 000) | 10 864 000             | 9 623 720.30          | 1 240 279.70                   | 11.42       | 10 361 267.21         |
| <b>04. Audio Visual Media, Copyright Services and Regional Offices:</b> |             |                        |                       |                                |             |                       |
| Original budget   | 106 189 000 |                        |                       |                                |             |                       |
| Less: Virement  | (8 340 000) | 97 849 000             | 94 525 893.99         | 3 323 106.01                   | 3.40        | 74 422 341.73         |
| <b>05. Information Communication Technology Development:</b>            |             |                        |                       |                                |             |                       |
| Original budget   | 7 304 000   |                        |                       |                                |             |                       |
| Plus : Virement   | 340 000     | 7 644 000              | 7 114 705.42          | 529 294.58                     | 6.92        | 6 722 963.57          |
| <b>06. Communication</b>  |             |                        |                       |                                |             |                       |
| Original budget   | -           | -                      | -                     | -                              |             | 72 540.74             |
| <b>Total</b>  |             | <b>305 427 000</b>     | <b>294 050 783.19</b> | <b>11 376 216.81</b>           | <b>3.72</b> | <b>304 713 391.69</b> |



## ANNEXURE A (continued)

## 7.2 Standard subdivisions

| Subdivision   | 2012/2013              |                       |                                | 2011/2012             |
|---|------------------------|-----------------------|--------------------------------|-----------------------|
|   | Authorized expenditure | Actual expenditure    | Under-expenditure/<br>(Excess) | Actual expenditure    |
|   | N\$                    | N\$                   | N\$                            | N\$                   |
| <b>Operational:</b>   |                        |                       |                                |                       |
| <b>Current expenditure: Personnel</b>                             |                        |                       |                                |                       |
| 001. Remuneration   | 37 989 000             | 33 362 880.77         | 4 626 119.23                   | 28 706 197.81         |
| 002. Employer's contribution to GIPF                              | 4 754 000              | 4 017 643.93          | 736 356.07                     | 3 019 933.74          |
| 003. Other conditions of service                                  | 339 000                | 421 500.83            | (82 500.83)                    | 235 565.17            |
| <b>Total</b>  | <b>43 082 000</b>      | <b>37 802 025.53</b>  | <b>5 279 974.47</b>            | <b>31 961 696.72</b>  |
| <b>Current expenditure: Goods and other services</b>              |                        |                       |                                |                       |
| 021. Travel and subsistence expenses                              | 5 322 000              | 4 923 803.68          | 398 196.32                     | 3 256 389.81          |
| 022. Materials and supplies                                       | 1 178 000              | 955 097.86            | 222 902.14                     | 922 634.23            |
| 023. Transport  | 7 088 000              | 6 962 682.25          | 125 317.75                     | 5 260 673.54          |
| 024. Utilities  | 4 114 000              | 4 106 048.08          | 7 951.92                       | 3 123 368.46          |
| 025. Maintenance  | 963 000                | 873 026.31            | 89 973.69                      | 1 259 414.69          |
| 026. Property rental and related charges                          | 600 000                | 595 720.00            | 4 280.00                       | 764 430.09            |
| 027. Other services and expenses                                  | 5 641 000              | 5 084 995.20          | 556 004.80                     | 6 012 433.44          |
| <b>Total</b>  | <b>24 906 000</b>      | <b>23 501 373.38</b>  | <b>1 404 626.62</b>            | <b>20 599 344.26</b>  |
| <b>Current expenditure: Membership fees and subscriptions</b>     |                        |                       |                                |                       |
| 041. International  | 2 100 000              | 2 012 238.48          | 87 761.52                      | 1 624 192.32          |
| <b>Total</b>  | <b>2 100 000</b>       | <b>2 012 238.48</b>   | <b>87 761.52</b>               | <b>1 624 192.32</b>   |
| <b>Current expenditure: Subsidies, grants and other transfers</b> |                        |                       |                                |                       |
| 043. Government organization                                      | -                      | -                     | -                              | 14 161.00             |
| 044. Individual and non-profit organizations                      | 153 120 000            | 153 120 000.00        | -                              | 177 709 530.20        |
| <b>Total</b>  | <b>153 120 000</b>     | <b>153 120 000.00</b> | <b>-</b>                       | <b>177 723 691.20</b> |
| <b>Total: Current expenditure</b>                                 | <b>223 208 000</b>     | <b>216 435 637.39</b> | <b>6 772 362.61</b>            | <b>231 908 924.50</b> |
| <b>Capital expenditure: Acquisition of assets</b>                 |                        |                       |                                |                       |
| 101. Furniture and office equipment                               | 1 813 000              | 1 568 656.45          | 244 343.55                     | 1 755 299.33          |
| <b>Total</b>  | <b>1 813 000</b>       | <b>1 568 656.45</b>   | <b>244 343.55</b>              | <b>1 755 299.33</b>   |
| <b>Total: Operational expenditure</b>                             | <b>225 021 000</b>     | <b>218 004 293.84</b> | <b>7 016 706.16</b>            | <b>233 591 683.09</b> |
| <b>Development:</b>   |                        |                       |                                |                       |
| <b>Capital expenditure: Goods and other services</b>              |                        |                       |                                |                       |
| 022. Other services and expenses                                  | -                      | -                     | -                              | 2 129 000.00          |
| 027. Other services and expenses                                  | 3 550 000              | 3 550 000.00          | -                              | -                     |
| <b>Total</b>  | <b>3 550 000</b>       | <b>3 550 000.00</b>   | <b>-</b>                       | <b>2 129 000.00</b>   |

## ANNEXURE A (continued)

| Subdivision                                       | 2012/2013              |                       |                                | 2011/2012             |
|---|------------------------|-----------------------|--------------------------------|-----------------------|
|   | Authorized expenditure | Actual expenditure    | Under-expenditure/<br>(Excess) | Actual expenditure    |
|   | N\$                    | N\$                   | N\$                            | N\$                   |
| <b>Capital expenditure: Acquisition of assets</b> |                        |                       |                                |                       |
| 101. Furniture and office equipment               | 1 000 000              | 1 000 000.00          | -                              | 140 347.66            |
| 103. Operational equipment and machinery          | 27 851 000             | 27 851 000.00         | -                              | 11 032 000.00         |
| 105. Feasibility studies, design and supervision  | 16 196 000             | 11 836 489.35         | 4 359 510.65                   | 1 433 953.05          |
| 106. Purchase of land and intangible assets       | -                      | -                     | -                              | 600 000.00            |
| 107. Construction, renovation and improvements    | 31 809 000             | 31 809 000.00         | -                              | 55 713 867.15         |
| <b>Total</b>                                      | <b>76 856 000</b>      | <b>72 496 489.35</b>  | <b>4 359 510.65</b>            | <b>68 920 167.86</b>  |
| <b>Total: Development expenditure</b>             | <b>80 406 000</b>      | <b>76 046 489.35</b>  | <b>4 359 510.65</b>            | <b>71 049 167.68</b>  |
| <b>GRAND TOTAL</b>                                | <b>305 427 000</b>     | <b>294 050 783.19</b> | <b>11 376 216.81</b>           | <b>304 713 391.69</b> |

## 7.3 Departmental revenue

Revenue for the year is as follows:

| Revenue heading         | Estimate      | Actual revenue 2012/2013 | More/(Less) than estimated | Actual revenue 2011/2012 |
|-------------------------|---------------|--------------------------|----------------------------|--------------------------|
|                         | N\$           | N\$                      | N\$                        | N\$                      |
| Public Address System   | 50 000        | 58 535.60                | 8 535.60                   | -                        |
| Miscellaneous           | 10 000        | 30 509.74                | 20 509.74                  | 131 315.84               |
| Sale of Constitution    | 2 000         | 9 480.00                 | 7 480.00                   | 14 935.72                |
| Sale of Photos          | 5 000         | 78 340.72                | 73 340.00                  | 37 060.00                |
| Radio and TV License    | -             | 4.00                     | 4.00                       | -                        |
| Sale of Namibian Review | 1 000         | 4 190.00                 | 3 190.00                   | 28 880.40                |
| <b>TOTAL</b>            | <b>68 000</b> | <b>181 059.34</b>        | <b>113 059.34</b>          | <b>212 191.96</b>        |

## 7.4 Notes to the financial statements

## 7.4.1 Appropriation account: Explanations of variations exceeding 2% between the authorized and actual expenditure.

## (i) Underexpenditure

## Main division 01 –Office of the Minister (N\$ 501 152.94 – 11.89%)

The under spending on Personnel expenditure came up as a result of the unfilled vacancies. An underexpenditure on Subsistence and Travel Allowance came as a result of cancelled trips. Furthermore, the under spending on Materials and Supplies, Maintenance expenses and Other Services and Expenses came as a result of cancelled purchase orders due to suppliers who did not provide invoices before the end of the financial year. Some invoices for 2012/2013 financial year were only received in April 2013. As a result of unfilled vacancies, some Furniture and Office Equipment could not be bought, thus resulting in under spending. The cancellation of purchase orders due to non-submission of invoices by suppliers before the end of the financial year also contributed to this under spending.

### **Main division 02 – General Service (N\$ 5 782 383.58 – 3.13%)**

The under spending on Personnel expenditure came up as a result of the unfilled vacancies and due to resignation of some staff members. Most of the positions were only filled from the second quarter of the financial year under review. Furthermore, the under spending on Materials and Supplies and Maintenance expenses came as a result of cancelled purchase orders due to suppliers who did not provide invoices before the end of the financial year. Some invoices for 2012/2013 financial year were only received in April 2013. The under spending on Other Services and Expenses came as a result of cancelled purchase orders due to suppliers who did not provide invoices before the end of the financial year.

As a result of unfilled vacancies, some Furniture and Office Equipment could not be bought, thus resulting in under spending. The cancellation of purchase orders due to non-submission of invoices by suppliers before the end of the financial year also contributed to this under spending. The process of land allocation in the regions was slow and resulted in some money not been spent. The demolition of the old building for the Ministry of Information and Communication Technology Head Office could not take place because the Ministry had to give tenants ample time to be relocated.

### **Main division 03 –Print Media directorate and Regional offices (N\$ 1 240 279.70 –11.42%)**

The under spending on Personnel expenditure came up as a result of the unfilled vacancies and due to resignation of some staff members. Most of the positions were only filled from the second quarter of the financial year under review. Furthermore, the under spending on Materials and Supplies, Maintenance expenses and Property Rental and Related Charges came as a result of cancelled purchase orders due to suppliers who did not provide invoices before the end of the financial year. Some invoices for 2012/2013 financial year were only received in April 2013. The underspending on Property Rental and Related Charges occurred as a result of differences in purchase orders and invoice amount. The under spending on Other Services and Expenses came as a result of cancelled purchase orders due to suppliers who did not provide invoices before the end of the financial year. Some invoices for 2012/2013 financial year were only received in April 2013.

As a result of unfilled vacancies, some Furniture and Office Equipment could not be bought, thus resulting in under spending. The cancellation of purchase orders due to non-submission of invoices by suppliers before the end of the financial year also contributed to this under spending.

### **Main division 04 – Audiovisual media and Namibia Communication Commission (N\$ 3 323 106.01 – 3.40%)**

The under spending on Personnel expenditure came up as a result of the unfilled vacancies and due to resignation of some staff members. Most of the positions were only filled from the second quarter of the financial year under review. Furthermore, the under spending on Materials and Supplies, Maintenance expenses and Property Rental and Related Charges came as a result of cancelled purchase orders due to suppliers who did not provide invoices before the end of the financial year. Some invoices for 2012/2013 financial year were only received in April 2013. The underspending on Property Rental and Related Charges occurred as a result of differences in purchase orders and invoice amount. The under spending on Other Services and Expenses came as a result of cancelled purchase orders due to suppliers who did not provide invoices before the end of the financial year. Some invoices for 2012/2013 financial year were only received in April 2013.

As a result of unfilled vacancies, some Furniture and Office Equipment could not be bought, thus resulting in under spending. The cancellation of purchase orders due to non-submission of invoices by suppliers before the end of the financial year also contributed to this under spending. The under spending on Subsistence and Travel Allowance occurred as a result of activities that were put on hold due to staff shortages. Most of the staff has to team up with emergency agencies to cover the magnitude of the floods impact and the affected communities. In addition, the funds were allocated based on the number of approved posts for media offices of whom most were filled towards the end of the second quarter of the financial year.

**Main division 05–Directorate of Information and Communication Technology (N\$ 529 294.58 – 6.92%)**

The under spending on Personnel expenditure came up as a result of the unfilled vacancies and due to resignation of some staff members. Most of the positions were only filled from the second quarter of the financial year under review. Furthermore, the under spending on Materials and Supplies, Maintenance expenses and Property Rental and Related Charges came as a result of cancelled purchase orders due to suppliers who did not provide invoices before the end of the financial year. Some invoices for 2012/2013 financial year were only received in April 2013. The underspending on Property Rental and Related Charges occurred as a result of differences in purchase orders and invoice amount. The under spending on Other Services and Expenses came as a result of cancelled purchase orders due to suppliers who did not provide invoices before the end of the financial year. Some invoices for 2012/2013 financial year were only received in April 2013.

As a result of unfilled vacancies, some Furniture and Office Equipment could not be bought, thus resulting in under spending. The cancellation of purchase orders due to non-submission of invoices by suppliers before the end of the financial year also contributed to this under spending.

## 8. GENERAL INFORMATION

### 8.1 Capital projects

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

| Name of project   | Approved total budget<br>N\$ | Total expenditure at 31/03/2012<br>N\$ | Approved appropriation 2012/2013<br>N\$ | Actual expenditure 2012/2013<br>N\$ | Total expenditure at 31/03/2013<br>N\$ | Expected Year of completion |
|---|------------------------------|--|---|-------------------------------------|--|-----------------------------|
| MICT – Office Complex (Head Quarter and Regional Office Expansion and upgrading of NBC Transmitter Network) | 121 557 000                  | 26 381 586.11                          | 13 806 000                              | 9 446 489.35                        | 35 828 075.46                          | 31/03/2014                  |
| Upgrading NBC Studios   | 410 478 000                  | 276 526 500.68                         | 51 100 000                              | 51 100 000.00                       | 327 626 500.68                         | 30/03/2020                  |
| Windhoek Media House Development  | 112 823 000                  | 152 057 344.37                         | 12 000 000                              | 12 000 000.00                       | 164 047 344.37                         | 31/03/2020                  |
|   | 3 500 000                    | -                                      | 3 500 000                               | 3 500 000.00                        | 3 500 000.00                           | 09 /01/2013                 |
| <b>Total</b>  | <b>648 358 000</b>           | <b>454 955 431.16</b>                  | <b>80 406 000</b>                       | <b>76 046 489.35</b>                | <b>531 001 920.51</b>                  |                             |

### 8.2 Bursary and study assistance

During the financial year under review the Ministry awarded bursaries to twenty one (21) staff members for an amount of N\$ 266 575.68.

### 8.3 Exemption from normal tender procedures

The Tender Board approved the following exemptions from normal tender procedures

| <b>Exemption No.</b> | <b>Description</b> | <b>Approved amount</b> | <b>Actual Expenditure</b> | <b>Differences</b> |
|----------------------|--------------------|------------------------|---------------------------|--------------------|
| E1/4 – 1/2012        | Goods and Services | N\$<br>170 320 000     | N\$<br>171 521 000        | N\$<br>1 201 000   |
| <b>TOTAL</b>         |                    | <b>170 320 000</b>     | <b>171 521 000</b>        | <b>1 201 000</b>   |

### 8.4 Vehicle accidents

The Accounting Officer reported eight (8) vehicle accidents and the total damages were estimated at N\$ 113 541.00. All vehicles were repaired within the financial year.

### 8.5 Suspense accounts

The final ledger shows ten (10) suspense account balances of the Ministry as at 31 March 2013 of which six (6) had credit balances and four (4) had debit balances. The following suspense accounts were in excess of N\$ 100 000:

| <b>Suspense Account</b> | <b>Balance at 31/03/2013<br/>Debit/(Credit)</b> |
|-------------------------|---|
|                         | N\$   |
| Rejection Account       | (648 040.45)                                    |
| Bills Payables          | (1 539 505.90)                                  |

WINDHOEK, 18-12-2013

**M.UA-NDJARAKANA**  
**ACCOUNTING OFFICER**