



**REPUBLIC OF NAMIBIA**



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

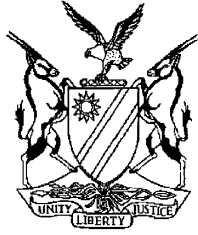
# **MINISTRY OF YOUTH, NATIONAL SERVICE, SPORT AND CULTURE**

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

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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 Youth, National Services, Sport and Culture 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 YOUTH, NATIONAL SERVICE,  
SPORT AND CULTURE  
FOR THE FINANCIAL YEAR ENDED  
31 MARCH 2011**

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**1. INTRODUCTION**

**1.1 Report**

This report on the accounts of the Ministry of Youth, National Service, Sport and Culture 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.

The financial statements, notes to the financial statements and general information supplied by the Accounting Officer are attached as annexure A.

**3. SCOPE OF THE AUDIT**

- 3.1** The Accounting Officer in co-operation with the Permanent Secretary of the Ministry of Finance is responsible for the preparation of the financial statements and for ensuring the regularity of the financial transactions therein. It is the responsibility of the Auditor-General

to form an independent opinion, based on the audit, on those statements and on the regularity of the financial transactions included in them and to report his opinion to the National Assembly. The audit included -

- (a) examination on a test basis of evidence relevant to the amounts, disclosure and regularity of 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 for 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\$ 28 848 619.78 (6.28%). However, the under mentioned unauthorized expenditure occurred during the financial year under review and is reported as such in terms of Section 27(6)(a) of the State Finance Act, 1991 (Act 31 of 1991).

Although Treasury approval was obtained to utilize certain expected savings for the defrayal of excess expenditure by way of virements during the year, eleven (11) operational subdivisions exceeded their authorized amounts with a total amount of N\$ 2 724 432.06 which is unauthorized in terms of Section 6(a)(iii) of the Act.

###### **4.1.2 Appropriation account**

The budgeted amounts of two (2) main divisions in the appropriation account do not agree with the approved budget as per appropriation act. The differences are as follows:

<b>Main division</b>	<b>Approved budget</b>	<b>Amount in appropriation account</b>	<b>Difference More/(Less)</b>
	N\$	N\$	N\$
03. Youth Development Training and Employment	256 177 000	254 177 000	(2 000 000)
04. National Heritage and Culture Program	43 250 000	45 250 000	2 000 000

### 4.1.3 Virements

The virements approved by Treasury were reflected differently on four (4) of the Ministry's main divisions in the appropriation account. The main divisions were affected as follows:

<b>Main division</b>	<b>Total approved virements</b>	<b>Amount in appropriation account</b>	<b>Difference More/(Less)</b>
	N\$	N\$	N\$
01. Office of the Minister	433 000	200 000	233 000
02. Administration	(1 518 000)	(1 285 000)	(233 000)
03. Youth Development	5 492 000	3 517 000	1 975 000
04. Youth Training and Employment	(5 337 000)	(3 362 000)	(1 975 000)

It is highly recommended that the Accounting Officer should request adjusted virements if the approved virements can no longer be sufficient.

### 4.1.4 Revenue

The Accounting Officer failed to provide explanations of variances exceeding 100 000. The General ledger reflects variances of N\$ 138 264.21 under Miscellaneous revenue, N\$ 235 787.43 under Youth Centres and N\$ 125 770.00 under College of the Arts respectively.

The verification further detected a collection of N\$ 450.00 allocated under Youth Complex in the cash-book. This revenue head is not reflected in the General ledger and the transaction was also not posted to the ledger.

It was further noted that the figures as reported in the General Ledger do not agree with the records kept at the Ministry for the following revenue heads:

<b>Revenue head</b>	<b>Cash-book</b>	<b>General Ledger</b>	<b>Difference</b>
	N\$	N\$	N\$
Unclaimed cheques	-	74 802.08	74 802.08
Miscellaneous revenue	248 267.37	318 264.21	69 996.84
Sport stadium	3 200.00	3 400.00	200.00
Lease: Independence Stadium	31 244.50	8 300.00	22 944.50
Youth Centres	1 050.00	1 464 212.57	1 463 162.57
College of the Arts	-	104 230.00	104 230.00
Culture Centres	-	179 850.00	179 850.00
Youth Complex	450.00	-	450.00
	<b>284 211.87</b>	<b>2 153 058.86</b>	<b>1 868 846.99</b>

The differences between the cash-book and General Ledger are not explained and it was noted that these differences are recurring for the second consecutive year. This is a clear indication that the Ministry did not implement the recommendation by the Office of the Auditor-General to carry out regular reconciliations between the books.

It is recommended that reconciliations between the General Ledger and the Cash-book be carried out on a regular basis and differences are dealt with accordingly.

#### 4.1.5 Subsistence and Travelling allowances

The statement submitted by the Accounting Officer indicates the balance of N\$ 87 417 outstanding at 31 March 2011. The suspense account however, revealed a balance of N\$ 1 136 809. No explanation was provided for the difference of N\$ 10 493.91. This has occurred for three consecutive years.

At the time of writing the report the Ministry did not provide the amount recovered from the outstanding advances.

It is recommended that the Accounting Officer should comply with Treasury Instructions HB0505 and 506 which stipulate that advances must be paid back within 30 days after the officials returns from the trip. The Accounting Officer should ensure that the statement and the suspense Account reflects the same balance.

#### 4.1.6 Bank accounts

The Ministry reported fifteen (15) bank accounts in operation during the 2009/2010 financial year; however, the Accounting Officer failed to submit any of the statements for these bank accounts for the year under review.

It is recommended that the Accounting Officer should provide proof whether the accounts were closed and if not prepare and submit the statements for audit purposes.

#### 4.1.7 Suspense accounts

The Ministry had outstanding balances on eighteen (18) suspense accounts at 31 March 2011. Of the eighteen balances, twelve (12) had debit and six (6) had credit balances.

The following suspense accounts had outstanding balances of more than N\$ 100 000 at the end of March 2011:

<b>Description</b>	<b>Debit</b>	<b>Credit</b>
	N\$	N\$
Receipt suspense account		100 376.92
RD cheques	127 961.92	
Subsistence advance suspense account	1 136 809.11	
Rejection account	177 220.89	
Bills payable		10 400 411.01
Electronic Fund Transfer Clearing		207 112.44
Salary Interface Control Account	207 112.44	

It is recommended that all necessary steps be taken to clear suspense accounts.

#### **4.1.8 Donations**

##### **(i) By the Government**

The Ministry failed to provide source documents as well as proof of Treasury authorization documents for the donations amounting to N\$ 199 643 000.00 made to various Institutions during the year under review which contravenes Treasury Instruction MB 0101 which states that the Treasury is at its discretion authorised to approve that donations of movable as well as immovable state property be made. As such the verification of figures could not be done.

It is recommended that the Accounting Officer provide the necessary documents for audit purpose.

##### **(ii) To the Government**

During the year under review UNESCO donated a Nissan pick up valued at N\$ 120 000.00 to the Ministry with the necessary Treasury approval. At the time of the audit the Accounting Officer could not provide proof of the registration of the vehicle. It was also not recorded in the Ministerial asset register.

It is recommended that the Accounting Officer should see to it that this vehicle is registered in the name of the Ministry and entered in the ministerial asset register.

#### **4.1.9 Tender Board Exemption**

The Accounting Officer reported exemptions to the amount of N\$ 18 443 000. The Ministry however, failed to provide the actual expenditure for audit purposes..

It is recommended that the Accounting Officer put measures in place to be able to control expenditures in respect of all exemptions approved.

#### **4.1.10 Vehicle accidents**

The Accounting Officer reported seventeen (17) vehicle accidents. Ten (10) of the vehicles were repaired at the amount of N\$ 123 667 and Two (2) of the vehicles were damaged beyond repair and had to be written off. The Ministry could not provide the Treasury approvals to write off the said vehicles.

### **5. ACKNOWLEDGEMENT**

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

## **6. AUDIT OPINION**

I certify that I have audited the financial statements of the Ministry of Youth, National Services, Sport and Culture for the year ended 31 March 2010 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).

Without qualifying my opinion, I draw attention to paragraph 4.1.3 – Virements, 4.1.4 – Departmental revenue, 4.1.6 – Bank accounts. In my opinion the financial statements fairly represent the receipts and payments of Vote 27 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 conform to the authorities which govern them.

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

**OFFICE OF THE AUDITOR-GENERAL  
269 Independence Avenue  
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WINDHOEK  
NAMIBIA**



## ANNEXURE A

## 1. FINANCIAL STATEMENTS

## 1.1 Appropriation Account

Service	2010/2011				2009/2010	
	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
<b>01. Office of the Minister:</b>						
Original budget	3 157 000					
Plus: Virement	200 000	3 357 000	2 815 925.18	541 074.82	16.12	2 709 121.74
<b>02. Administration:</b>						
Original budget	57 382 000					
Less: Virement	(1 285 000)	56 097 000	54 705 688.44	1 391 311.56	2.48	44 533 777.47
<b>03. Youth Development, Training and Employment:</b>						
Original budget	254 177 000					
Plus: Virement	3 517 000	257 694 000	237 352 247.76	20 341 752.24	7.89	218 489 804.27
<b>04. National Heritage and Culture Program</b>						
Original budget	45 250 000					
Less: Virement	(3 362 000)	41 888 000	41 027 346.70	860 653.30	2.05	24 873 655.84
<b>05. Arts:</b>						
Original budget	38 891 000	38 891 000	37 272 498.97	1 618 501.03	4.16	25 429 069.15
<b>06. Sport:</b>						
Original budget	60 403 000					
Plus: Virement	930 000	61 333 000	57 237 673.17	4 095 326.83	6.68	52 086 124.05
<b>Total:</b>		<b>459 260 000</b>	<b>430 411 380.22</b>	<b>28 848 619.78</b>	<b>6.28</b>	<b>368 121 552.52</b>

## ANNEXURE A (continued)

## 1.2 Standard subdivisions

Subdivision	2010/2011			2009/2010
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Operational</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	79 604 000	79 201 943.54	402 056.46	68 757 028.35
002. Employer's contribution to staff's pension fund	9 139 000	8 143 549.49	995 450.51	7 250 886.07
003. Other conditions of service	2 378 043	2 366 920.68	11 122.32	963 221.81
<b>Total</b>	<b>91 121 043</b>	<b>89 712 413.71</b>	<b>1 408 629.29</b>	<b>76 971 136.23</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence expenses	13 137 586	11 703 637.58	1 433 948.42	9 627 651.94
022. Materials and supplies	4 018 674	2 713 086.30	1 305 587.70	1 954 291.19
023. Transport	20 093 000	19 989 201.31	103 798.69	11 899 389.54
024. Utilities	13 047 000	12 955 338.16	91 661.84	12 943 565.23
025. Maintenance	2 478 195	2 434 838.53	43 356.47	1 677 300.51
026. Property rental and related charges	365 833	365 752.70	80.30	267 935.32
027. Other services and expenses	40 959 276	40 525 712.94	433 563.06	20 674 367.45
<b>Total</b>	<b>94 099 564</b>	<b>90 687 567.52</b>	<b>3 411 996.48</b>	<b>59 044 501.18</b>
<b>Current expenditure: Membership fees and subscriptions</b>				
041. International	1 052 112	877 791.56	174 320.44	213 895.70
<b>Total</b>	<b>1 052 112</b>	<b>877 791.56</b>	<b>174 320.44</b>	<b>213 895.70</b>
<b>Current expenditure: Subsidies, grants and other transfers</b>				
043. Government organisations	179 379 251	179 379 251.00	-	163 983 059.60
044. Individuals and non-profit organisations	33 480 220	33 444 719.01	35 500.99	27 396 907.21
<b>Total</b>	<b>213 911 583</b>	<b>213 701 761.57</b>	<b>209 821.43</b>	<b>191 379 966.81</b>
<b>Total: Current expenditure</b>	<b>400 184 302</b>	<b>394 979 534.36</b>	<b>5 204 767.64</b>	<b>327 609 499.92</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	1 614 408	1 282 735.03	331 672.97	1 387 657.42
102. Vehicles	7 933 000	7 912 452.64	20 547.36	5 804 365.26
103. Operational equipment, machinery and plant	2 500 402	2 514 171.75	(13 769.75)	1 471 259.96
<b>Total: Capital expenditure</b>	<b>12 047 810</b>	<b>11 709 359.42</b>	<b>338 450.58</b>	<b>8 663 282.64</b>
<b>Total: Operational expenditure</b>	<b>412 232 112</b>	<b>406 688 893.78</b>	<b>5 543 218.22</b>	<b>336 272 782.46</b>
<b>Development</b>				
<b>Capital expenditure: Acquisition of assets</b>				
105. Feasibility studies, design and supervision	1 000 000	999 998.00	2.00	1 114 195.90
107. Construction, renovation & improvements	47 080 000	23 600 280.00	23 479 720.00	30 734 574.06
<b>Total: Development expenditure</b>	<b>48 080 000</b>	<b>24 600 278.00</b>	<b>23 479 722.00</b>	<b>31 848 769.96</b>
<b>GRAND TOTAL</b>	<b>459 260 000</b>	<b>430 411 380.22</b>	<b>28 848 619.78</b>	<b>368 121 552.52</b>

### 1.3 Departmental revenue

Revenue for the year is as follows:

Revenue heading	Estimate 2010/2011	Actual revenue 2010/2011	More/(Less) than estimated	Actual revenue 2009/2010
	N\$	N\$	N\$	N\$
Private telephone calls	220	-	(220.00)	-
Unclaimed cheques	14 000	74 802.08	60 802.08	-
Miscellaneous	180 000	318 264.21	138 264.21	535 034.96
Sport stadiums	65 000	3 400.00	(61 600.00)	6 950.00
Lease: Independence stadium	-	8 300.00	8 300.00	55 490.00
Youth centres	1 700 000	1 464 212.57	(235 787.43)	1 525 012.24
College of the Arts	230 000	104 230.00	(125 770.00)	129 948.00
Culture Centres	245 000	179.850.00	(65 150.00)	163 210.00
<b>Total</b>	<b>2 434 220</b>	<b>2 153 058.86</b>	<b>281 161.14</b>	<b>2 415 645.20</b>

(Also see paragraph 4.1.7)

Miscellaneous revenue is compiled as follows:

Nature of revenue / Cashbook	Amount
	N\$
Refund on S&T	29 793.01
Refund on Gala Dinner	141.00
Sale of house hold furniture	8 579.84
Refund on double-payment - Dube Construction	99 500.00
Bond cancellation	39 622.84
Refund of petrol money	3 629.00
Maintenance money	751.40
Refund of Visas-Rwanda Trip	11 800.00
Pay back of money- culture festivals	9 015.00
Overpayment on subsidy	4 587.00
Payment of accommodation	180.00
Bus rental	5 708.45
Refund on air ticket	22 944.00
Refund on housing	12 016.16
<b>Total:</b>	<b>248 267.69</b>

**1.4 Notes to the financial statements**

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

**(i) Underexpenditure**

**Main division 01 – Office of the Minister (N\$ 541 074.82 – 16.12%)**

The underexpenditure was due to the following:

- (a) An underexpenditure of N\$ 151 784.76 on personnel expenditure was realized because the budgetary provision for household furniture for politicians was not spent, no furniture was bought during the year.
- (b) An underexpenditure of N\$ 164 059.96 on goods and other services was realized because domestic and foreign trips by the Office of the Minister were limited. Underexpenditure was also realized on materials and supplies and on the entertainment of the Deputy Minister. No major repairs took place on labor saving devices.
- (c) The underexpenditure of N\$ 225 220.10 on acquisitions of capital assets was realized due to the late delivery of office furniture for the office of the Minister by GRN stores.

**Main division 02 – Administration (N\$ 1 391 311.56– 2.48%)**

- (a) An underexpenditure of N\$ 693 523.30 on personnel expenditure resulted from vacant positions in the General Service Directorate which were not filled due to the unavailability of Office space. Advertised positions expired before interviews could be conducted.
- (b) An underexpenditure of N\$ 600 639.51 on goods and other services was mainly realized on consultancy fees, domestic and foreign daily subsistence expenses, electrical and cleaning materials and hiring of photocopy machines. No consultants were engaged during the financial year. Provision for office supplies which were meant for the new staff could not be bought due to the vacant positions that were not filled.

**Main division 03–Youth Development, Training and Employment (N\$ 20 341 752.24 – 7.89%)**

- (a) An underexpenditure of N\$ 1 648 566.85 on personnel expenditure was realised on vacant positions which could not be filled during the year. The Ministry could not place advertisements as some of the Youth Centres were still under construction
- (b) An underexpenditure of N\$ 1 570 695.14 on goods and other services was realized on materials and supplies, subsistence and travelling expenses. Materials and supplies meant for some resource centres were not bought because they were still under construction.

## **ANNEXURE A (continued)**

- (c) An underexpenditure of N\$ 17 115 490.89 on acquisitions of capital assets was due to the fact that documentation and feasibility studies for most centres were not completed on time. Furthermore, the appointment of a contractor for Gobabis Mult Purpose Youth Resource Centre took too long as the contractor could not provide security guarantee on time which resulted in the delay of the start of the project.

### **Main division 04 – National Heritage and Culture programmes (N\$ 860 653.30 – 2.05%)**

- (a) An underexpenditure of N\$ 889 276.18 on goods and other services was realized by limited trips undertaken by the staff. Procurement of materials and supplies could not be done because some offices/centres were still under construction
- (b) An underexpenditure of N\$ 88 958.82 on acquisition of capital assets was due to furniture which was not bought because some of the offices/centres were still under construction.

### **Main division 05 – Arts (N\$ 1 618 501.03 – 4.16%)**

- (a) An underexpenditure of N\$ 417 984.37 on goods and other services was realized mainly on travelling and subsistence expenses because of limited trips undertaken by the staff, on materials and supplies and other services and expenses mainly on training courses and workshops.
- (b) An underexpenditure of N\$ 82 244.02 on acquisition of capital assets was due to the fact that the budget for office furniture and operational equipment was not utilized because new staff was not appointed on time.
- (c) An underexpenditure of N\$ 1 523 095.07 on acquisition of capital assets (capital projects) was realized due to the late appointment of contractors for National Theatre of Namibia, National Arts Gallery and the Boiler House project.

### **Main division 06- Sport (N\$ 4 095 326.83- 6.68%)**

An underexpenditure of N\$ 642 628.69 on personnel expenditure was realized mainly due to vacant positions which could not be filled during the year as there was a delay in the advertisement of the positions.

An underexpenditure of N\$ 3 635 665.86 on acquisition of capital assets (capital projects) was realized mainly due to the following:

1. Eenhana Sport Complex was not completed on time as per the contract.
2. Wrong materials were purchased for the fencing of Swakopmund sport complex and were returned back. The whole process delayed the final completion and the project was only done in August 2011.

## 2. GENERAL INFORMATION

## 2.1 Development projects

The following were development projects of the Ministry:

Project	Approved total budget	Approved appropriation 2010/2011	Total expenditure at 31/03/2010	Actual expenditure 2010/2011	Total expenditure at 31/03/2011	Year of completion
Katima Mulilo MPYRC	N\$ 18 600 000	N\$ 2 000 000	N\$ 16 006 898.23	N\$ 686 830.65	N\$ 16 693 728.88	31/3/2014
Frans Dimbare IRYDC	22 547 000	3 000 000	30 353 505.08	2 531 468.03	32 884 973.11	31/3/2013
Construction of Eenhana MPYRC	18 603 000	1 000 000	13 279 169.77	175 285.39	13 454 455.16	31/3/2015
Reallocating-Berg Aukas to Rietfontein	253 000 000	2 000 000	5 455 999.99	1 526 642.58	6 982 642.57	31/3/2020
Farm du Plessis Rural Development Centre	17 483 000	2 500 000	2 085 847.85	1 197 629.64	3 283 477.49	31/3/2015
Construction of Mariental MPYRC	18 600 000	500 000	6 112 021.30	211 271.22	6 323 292.52	31/3/2015
Construction of Gobabiss MPYRC	18 600 000	8 000 000	1 863 992.26	264 851.83	2 128 844.09	31/3/2014
Construction of Swakopmund MPYRC	18 600 000	1 280 000	-	1 179 675.87	1 179 675.87	31/3/2015
Construction of Okahao YSTC	6 656 000	600 000	642 125.83	-	642 125.83	31/3/2014
Construction of Kai//Ganaxab YSTC	56 000 000	5 500 000	-	3 375 945.05	3 375 945.05	31/3/2016
Construction of Maria Mwegere MPYRC	12 534 000	5 500 000	1 825 580.84	4 568 895.43	6 394 476.27	31/3/2014
Construction of Okahandja MPYRC	3 000 000	500 000	-	-	-	31/3/2013
Construction of Opuwo MPYRC	5 537 000	1 200 000	111 945.35	746 013.42	857 958.77	31/3/2013
Construction of Swakopmund Sports Complex	32 898 000	3 000 000	28 474 057.94	1 310 576.35	29 784 634.29	31/3/2014
Construction of Windhoek Sport training centre	66 750 000	3 000 000	12 332 353.68	1 799 997.00	15 132 348.68	31/3/2016
Construction of Eenhana Sports Complex	17 779 000	3 000 000	4 205 362.78	1 253 762.79	5 459 125.57	31/3/2014
Construction of Okahao skills Training Centre	6 656 000	600 000	642 125.83	-	642 125.83	31/03/2014
Construction of Okahandja MPYRC	3 000 000	500 000	-	-	-	31/03/2013
Brandberg National Monument construction	7 495 000	500 000	-	-	-	31/03/2013
National Theatre and National Arts Gallery upgrading	13 853 000	2 000 000	13 991 546.05	885 811.77	14 877 357.82	31/3/2015
Boiler House Theatre Upgrading Katutura Community Centre	4 384 000	1 000 000	-	591 093.16	591 093.16	31/3/2013
Brandberg National Monument Construction	7 495 000	500 000	-	-	-	13/3/2013
Multi Purpose Culture Centre Construction at Omuthiya	19 341 000	2 000 000	9 344 635.60	1 294 529.82	10 639 165.42	31/3/2013
<b>Total</b>	<b>632 260 000</b>	<b>48 080 000</b>	<b>146 085 042.55</b>	<b>24 600 278.00</b>	<b>170 685 320.55</b>	

**ANNEXURE A (continued)**

**2.2 Compensation Payments**

The Ministry made one (1) payment of N\$ 75 250 in respect of vehicle accidents with the necessary Treasury Approval.

**2.3 Aid/pledges /gifts/assistance/free services to / by the Government**

**(i) Contributions / grants**

The Accounting Officer reported contributions in the form of grants to the value of N\$ 199 643 000 to the following institutions:

<b>Beneficiaries</b>	<b>Value</b>
	N\$
National Youth Council	147 811 000
National Youth Service	9 043 000
Namibia Heritage Council	5 109 000
PACON	771 000
Museum Association of Namibia	592 000
National Arts Gallery	3 933 000
National Arts Council	3 958 000
National Theatre of Namibia	5 035 000
Namibia Sport Commission ( Sport Fund)	5 671 000
Namibia National Schools Sport Union ( N.S.SU)	3 075 000
Tertiary Institutions sport	2 135 000
Women in sport	473 000
National Soccer	8 700 000
Olympic Games	500 000
Boxing	1 337 000
People with disabilities	1 500 000
<b>Total</b>	<b>199 643 000</b>

See paragraph 4.1.8(i)

**(ii) Received by the Government**

The Ministry received the following donations with the necessary Treasury approvals:

<b>Description</b>	<b>Donor</b>	<b>Value</b>
		N\$
Computer Equipment	Peoples Republic of China	200 000.00
Nissan pick-up	UNESCO	120 000.00
Printers	Namibia Ports Authority	4 134.12
<b>Total</b>		<b>324 134.12</b>

See paragraph 4.1.8(ii)

**(iii) Transferred within the Government**

The Ministry made the following donations with the necessary Treasury approvals:

<b>Recipient</b>	<b>Description</b>	<b>Value</b>
		N\$
Ministry of Education	Mattresses	300.00
Ministry of Veterans Affairs	Nokia 3110	1 000.00
Ministry of Agriculture	Nokia 5530	2 349.00
		<b>3 649.00</b>

**2.4 Tender Board exemptions**

Tender Board approved the annual exemption from normal Tender procedures for the procurement of services to a total amount of N\$ 19 073 000.

\* This exempted amount comprises of the following:

<b>Category</b>	<b>Approved value</b>
	N\$
Chemicals, Apparatus and Technical equipment for Laboratories	60 000
Advertisements in local newspapers	300 000
Maintenance and rental of labour saving devices and computer equipment	600 000
Production supplies for photocopy and fax machines	200 000
Air transport	800 000
Repair of gymnastic, sport and technical equipment	300 000
Gazettes purchases, subscriptions and periodicals for libraries and resource centres	133 000
Workshops, meetings and seminars	1 700 000
Rail and road transport (courier and cartage services)	200 000
Big international events	500 000
Sport development programmes and hiring of halls	600 000
International/National regional arts, cultural festival, exhibitions and concerts	3 000 000
National soccer and women in sport	7 000 000
Rental (salaries) and accommodation of foreign experts	300 000
Repair of lawnmowers	20 000
Purchasing of condoms and other HIV/AIDS related items	130 000
Pecialized stationary	700 000
Property rental	150 000
Maintenance and repairs to specialized technical equipment	200 000
Short training courses	50 000
Art and media texbooks	70 000
Exhibition materials	60 000
Custom clearance	50 000
Maintenance of training equipment and materials at skills training centres	250 000
S \$ T for local and foreing volunteers	100 000
S & T payment and monthly allowance for youth volunteers	1 100 000
Printing of documents and T-Shirts	500 000
<b>Total</b>	<b>19 073 000</b>

(See paragraph 4.1.9)



## ANNEXURE A (continued)

### 2.5 Live stock

The Ministry had the following livestock at Frans Dimbare Youth Centre during the year under review. No decreases in livestock has been reported.

	Calves	Bull	Cow	Castrated Goat	Ram Goat	Ewe Goat	Lambs Goat	Bears	Piglet
<b>On hand 01-04-2010</b>	2	1	3	3	5	33	-	31	20
<b>Increases by progency</b>	-	-	-	-	20	6	5	-	-
<b>On hand 31-03-2011</b>	2	1	3	3	25	39	5	31	20

### 2.6 Equipment

The Accounting Officer reported that 40 Stock Control points have been inspected. During the inspection, surpluses to the value of N\$ 548.50, deficiencies to the value of N\$ 260.00 and damages to the value of N\$ 8 228.00 were discovered.

### 2.7 Vehicles

#### (i) Transport

The Ministry had one hundred and twenty six (126) vehicles at 31 March 2011. A total of four (4) vehicles were acquired and two (2) vehicles were written off.

#### (ii) Motor Vehicle accidents

The Accounting Officer reported seventeen (17) vehicle accidents during the year under review. Ten (10) vehicles were repaired at a total cost of N\$ 123 667.01. Two (2) vehicles were beyond repair and had been witten off. And four (4) vehicles still had to be repaired at 31 March 2011.

### 2.8 Losses and damages

During the year under review the Ministry suffered losses through burglaries to a total amount of N\$ 17 494.88. All cases were reported to the Police and they are still pending.

### 2.9 Bursary and Study assistance

The Ministry awarded bursaries to a total amount of N\$ 415 317.36 to forty eight (48) staff members to pursue their studies at various institutions.

WINDHOEK, 2010-11-08

DR. P. SHIPOH  
ACCOUNTING OFFICER