



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 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 Youth, National Services, Sport and Culture 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 YOUTH, NATIONAL SERVICE,
SPORT AND CULTURE
FOR THE YEAR ENDED
31 MARCH 2013**

1. INTRODUCTION

This report on the accounts of the Ministry of Youth, National Service, Sport and Culture 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 Youth, National Service, Sport and Culture for the year ended 31 March 2013. These financial statements comprise the Appropriation Account, Standard Subdivisions, Departmental Revenue, 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 Sections 12 and 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 Under Expenditure

The total budget of the Ministry was underspend with an amount of N\$ N\$ 13 457 964.44 (2.55%). It is a concern that despite so many challenges, the Ministry underspend for three consecutive years. For the 2010/2011 and 2011/2012 financial years, the Ministry had an underexpenditure amounting to N\$ 28 848 619 (6.28%) and N\$ 51 459 707.79 (9.97%) respectively.

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 Budget

For the second consecutive year, the names of the following main divisions are reflected differently in the Appropriation Account and the Budget book:

Budget	Appropriation Account
Main division	Main division
04-National Heritage and Culture Programme	04-Youth Training and employment
05- Arts	05-National Youth Service

The Accounting Officer should ensure that the main divisions are correctly reflected in both the Appropriation Account and the Budget Book.

Management response

In his response on the draft report the Accounting Officer indicated that the Ministry wrote a letter to the Ministry of Finance and it has been rectified.

4.1.3 Virement

The following virements at the respective main divisions as reflected in the Appropriation Account do not agree with the virements approved by Treasury. It is of grave concern that the Ministry's virements are not reconciling for the second consecutive year.

Main Division	Approved Virements	Appropriation Account	Difference More/(Less)
	N\$	N\$	N\$
02. Administration	10 405 000	10 422 500	17 500
03. Youth Development	(11 858 000)	(11 735 500)	(122 500)
04. Youth Training and Employment	(14 950 000)	(14 936 600)	(13 400)
05. National Youth Service	(1 153 000)	(1 293 000)	140 000
06. Sport	18 176 000	18 162 600	(13 400.00)

It is recommended that the Accounting Officer should ensure that the approved virements in the Appropriation Accounts agree with those approved by Treasury.

4.1.4 Explanations for Variances

For the third consecutive year, the Accounting Officer failed to provide explanations for variances exceeding N\$ 100 000 as required by Circular D12/2010 of the Auditor-General. According to the General ledger the following revenue heads had variances in excess of N\$ 100 000:

Revenue head	Variances
	N\$
Miscellaneous Revenue	114 055.09
Youth Centres	1 600 000.00
Culture Centres	140 630.00

It is recommended that all variances exceeding N\$ 100 000 on revenue items be explained by the Accounting Officer as required by circular D12/2010 of the Auditor-General.

4.1.5 Departmental Revenue

The actual figures as reported in the General Ledger do not agree with the Cashbook kept at the Ministry for the following revenue heads:

Revenue head	Cash-book	General Ledger	Difference
	N\$	N\$	N\$
Miscellaneous Revenue	41 155.80	314 055.09	272 899.29
Sport Stadium	36 850.00	37 950.00	1 100.00
Culture Centres	152 540.00	124 370.00	28 170.00
Youth Centres	1 501 906.94	-	1 501 906.94

The differences between the Cash-book and General Ledger are not explained and it was also noted that these differences are recurring for the fourth consecutive year. This is a clear indication that the Ministry did not implement the recommendations from previous years to ensure that regular reconciliations between records are conducted.

4.1.6 Subsistence Advances

The Ministry had outstanding advances amounting to N\$ 644 513.90 at 31 March 2013. It was noted that some of the advances are outstanding for longer than 30 days which is contrary to Treasury Instruction HB0505 which states that claims must be submitted within thirty (30) days after returning from an official trip.

It is recommended that the Accounting Officer should ensure that claims are submitted within thirty (30) days as stated in Treasury Instruction HB0505.

4.1.7 Non-submission of Annual report statements and supporting documents

For the second consecutive, year the Accounting Officer failed to provide the supporting documents for bursary and study assistance given to staff members and for payments made to the relevant institutions. As a result, the statements could not be verified for correctness. Furthermore, the Accounting Officer failed to provide the statement for Miscellaneous revenue as required by Circular D12/2010 of the Auditor-General.

The Accounting Officer also failed to provide the supporting documents for financial aid given to the relevant institutions. As a result the statement could not be verified for correctness. For the second consecutive year, the Ministry failed to provide the actual expenditure and supporting documents for Tender Board Exemptions. Sixteen (16) vehicle accidents occurred during the financial year under review. Seven (7) of the vehicles were repaired at a total cost of N\$ 89 144.42. However, the Accounting Officer failed to submit the annual report statement and sufficient supporting documents for verification purposes. No supporting documents were submitted to verify the correctness of the amount of N\$ 2 526 484.68 in respect of Outstanding Commitments.

The Accounting Officer failed to provide bank statements for the MDG Fund Programme. The National Heritage Council forwarded a letter to the Ministry for funds from MDG Fund and Okombahe Church Project was transferred to the National Heritage Council account, but no supporting documents were provided to prove the transfer of this fund. The Accounting Officer further reported the closure of the bank accounts for the College of the Arts and Ondangwa West Cultural festival, but no supporting documents were provided to prove the closure of these accounts. The Accounting Officer also failed to provide the Treasury approvals and the Certificate required by Circular D12/2010 of the Auditor-General and Treasury Instruction FB 0402.

The General Ledger reflects the purchase of land and intangible assets. However, the Accounting Officer did not report on fixed property bought.

It is recommended that the Accounting Officer should ensure that all annual report statements and supporting documents are provided for audit purposes as required by Circular D12/2010 of the Auditor-General.

4.1.8 Suspense Accounts

The final ledger shows five (5) debit suspense account balances of the Ministry as at 31 March 2013 of which four (4) had debit and one (1) had credit balances. The following had outstanding balances of more than N\$ 100 000 at the end of March 2013:

Description	Debit/(Credit)
	N\$
RD Cheques	126 186.92
Subsistence Advance Suspense Account	644 513.90
Bills Payable	(14 133 969.74)

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

4.1.9 HIV/AIDS

The General Ledger reflects an amount of N\$ 433 301.00 spent on HIV/AIDS activities for the year under review. Three (3) invoices amounting to N\$ 175 990 were not submitted for verification purposes.

According to the information received from the Ministry, the missing vouchers were reported to the Anti-Corruption Commission and the matter is still pending. No evidence was provided to prove that the matter was reported and is still under investigation. The Ministry failed to attach the annual activity report as required by Circular: D12/2010 of the Auditor-General.

It is recommended that the Accounting Officer should ensure that the correct information is submitted as required by Circular: D12/2010 of the Auditor-General and outstanding invoices are submitted for audit purposes.

4.1.10 Bank Accounts

The Ministry operated fifteen (15) bank accounts during 2009/2010 financial year. During 2010/2011 financial year, the Accounting Officer failed to report the operation or closure of the fifteen (15) bank accounts. During 2011/2012 financial year the Accounting Officer only reported the operation of three bank accounts and was requested to report on the status of the remaining twelve (12) bank accounts. During the financial year under review, the Accounting Officer only reported the operation of eleven (11) bank accounts. The status of the remaining four (4) bank accounts is not disclosed. The Ministry only managed to provide the Income and Expenditure statements and the Cashbook for the Common Wealth Credit Scheme and National Heritage Council Accounts. The income and expenditure statements as well as the cash books and the reconciliations statements for the rest of the accounts were not provided. It was further noted that the Ministry do not keep proper records of the banks accounts.

It is recommended that the Accounting Officer should provide all outstanding statements for audit purposes and ensure that proper record keeping of bank account is maintained. The Accounting Officer is further requested to reveal the status of the remaining four (4) bank accounts in question.

4.1.11 General remarks on annual report statements

The following statements submitted by the Accounting Officer did not conform with the format prescribed by Circular D12/2010 of the Auditor-General:

- (a) Item 23: Bursary and Study assistences
- (b) Item 36: Inspections
- (c) Item 37.2: Vehicle accidents (Cost of damages)
- (d) Item 31: Exemptions from normal tender procedures

Further more, the Accounting Officer did not submit statements within the given time frame.

It is strongly recommended that the Accounting Officer should take rapid action to address these matters and ensure that statements are submitted as per Circular D12/2010 of the Auditor-General. It is also recommended that the Accounting Officer should ensure that annual report statements are submitted as per given time frame to allow sufficient time for the rectification of incorrect statements. The Accounting Officer should further ensure the correctness of the statements before submission to the Auditor-General.

5. ACKNOWLEDGEMENT

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

6. BASIS FOR QUALIFIED OPINION

The Ministry failed to carry out reconciliations on the following accounts:

- i) Departmental Revenue: Paragraph 4.1.5
- ii) Suspense Accounts: Paragraph 4.1.8
- iii) Non-submission of Annual report statements and supporting documents: Paragraph 4.1.7
- iv) Bank Accounts: Paragraph 4.1.10

7. QUALIFIED OPINION

I certify that I have audited the financial statements of the Ministry of Youth, National Service, Sport and Culture 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, No 31 of 1991.

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements fairly represent the receipts and payments of Vote 27 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

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NAMIBIA

8. FINANCIAL STATEMENTS

8.1 Appropriation Account

Service	2012/2013 Authorized expenditure	Actual expenditure	Variations		2011/2012 Actual expenditure	
			Under- expenditure/ (Excess)	Percent- age		
N\$	N\$	N\$	N\$	%	N\$	
01. Office of the Minister:						
Original budget	4 037 000					
Less: Virement	(620 000)	3 417 000	3 071 084.56	345 915.44	10.12	2 725 808.21
02. Administration:						
Original budget	64 928 000					
Plus: Virement	10 422 500	75 350 500	73 813 204.41	1 537 295.59	2.04	68 622 415.59
03. Youth Development:						
Original budget	237 498 000					
Less: Virement	(11 735 500)	225 762 500	221 431 460.09	4 331 039.91	1.92	196 973 435.48
04. Youth Training and Employment:						
Original budget	82 177 000					
Less: Virement	(14 936 600)	67 240 400	63 822 916.65	3 417 483.35	5.08	66 519 330.51
05. National Youth Service:						
Original budget	61 054 000					
Less: Virement	(1 293 000)	59 761 000	56 629 868.91	3 131 131.09	5.24	52 455 273.50
06. Sport:						
Original budget	79 005 000					
Plus: Virement	18 162 600	97 167 600	96 472 500.94	695 099.06	0.72	77 409 296.92
Total:	528 699 000	515 241 035.56	13 457 964.44	2.55	515 241 035.56	

8.2 Standard Subdivisions

Subdivision	2012/2013			2011/2012
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational				
Current expenditure: Personnel				
001. Remuneration	108 333 000	103 771 893.96	4 561 106.04	93 296 238.00
002. Employer's contribution to staff's pension fund	13 521 000	11 139 397.85	2 381 602.15	9 626 927.25
003. Other conditions of service	941 000	976 408.17	(35 408.17)	986 131.97
Total	122 795 000	115 887 699.98	6 907 300.02	103 909 297.22
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	17 740 000	16 346 923.41	1 393 076.59	13 293 203.73
022. Materials and supplies	6 582 000	5 877 191.20	704 808.80	4 906 847.93
023. Transport	28 951 000	28 853 981.13	97 018.87	26 891 736.84
024. Utilities	18 257 000	18 068 052.69	188 947.31	20 115 219.66
025. Maintenance	12 516 230	12 249 814.19	266 415.81	6 783 346.88
026. Property rental and related charges	1 842 000	1 820 477.04	21 522.96	1 602 427.03
027. Other services and expenses	65 057 500	64 604 605.97	452 894.03	48 711 472.31
Total	150 945 730	147 821 045.63	3 124 684.37	122 304 254.38
Current expenditure: Membership fees and subscriptions				
041. International	1 341 000	1 141 843.34	199 156.66	822 413.52
Total	1 341 000	1 141 843.34	199 156.66	822 413.52
Current expenditure: Subsidies, grants and other transfers				
042. Domestic	15 000	-	15 000.00	-
043. Government organisations	151 047 000	151 047 000.00	-	144 167 190.00
044. Individuals and non-profit organisations	44 492 770	44 485 348.66	7 421.34	42 543 369.82
Total	195 554 770	195 532 348.66	22 421.34	186 707 559.82
Total: Current expenditure	470 366 500	460 832 937.61	10 253.34	413 746 524.94
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	4 711 000	4 498 342.00	212 658.00	2 071 858.09
102. Vehicles	-	-	-	4 711 043.94
103. Operational equipment, machinery and plant	1 181 000	1 049 168.70	131 831.30	5 053 382.01
Total: Capital expenditure	5 892 000	5 547 510.70	344 489.30	11 836 284.04
Total: Operational expenditure	476 528 500	465 930 448.31	10 598 051.69	425 582 808.98
Development				
Capital expenditure: Acquisition of assets				
105. Feasibility studies, design and supervision	-	4 459 464.51	6 091 535.49	4 459 464.51
Purchase of land and intangible assets	3 300 000	2 674 609.83	625 390.17	-
107. Construction, renovation & improvements	48 870 500	46 635 977.42	2 234 522.58	34 663 286.72
Total: Development expenditure	52 170 500	49 310 587.25	2 859 912.75	39 122 751.23
GRAND TOTAL	528 699 000	515 241 035.56	13 493 372.61	464 705 560.21

8.3 Departmental Revenue

Revenue for the year is as follows:

Revenue heading	Estimate 2011/2012	Actual revenue 2012/2013	More/(Less) than estimated	Actual revenue 2011/2012
	N\$	N\$	N\$	N\$
Private telephone calls	240	-	(240.00)	-
Unclaimed cheques	-	-	-	-
Miscellaneous	200 000	346 518.63	146 518.63	346 518.63
Sport stadiums	70 000	344 752.80	274 752.80	344 752.80
Lease: Independence stadium	-	(5 050.00)	(5 050.00)	(5 050.00)
Youth centres	1 500 000	1 302 919.20	(197 080.80)	1 302 919.20
College of the Arts	240 000	267 960.00	27 960.00	267 960.00
Culture Centres	255 000	122 600.00	(132 400.00)	122 600.00
Total	2 265 240	2 379 700.63	114 460.63	2 379 700.63

(see paragraph 4.1.4)

8.4 Notes to the financial statements

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

(i) Underexpenditure

Main division 01 – Office of the Minister (N\$ 345 915.44 – 10.12%)

An underexpenditure on personnel expenditure was realized because the budgetary provision for housing allowance was overestimated, including underexpenditure on water and electricity.

An underexpenditure on goods and other services was realized due to fewer trips that were undertaken by political office bearers. Underexpenditure was also realized on materials and supplies as there were fewer meetings that took place.

The underexpenditure was realized on acquisition of capital assets. There was over estimation in the provision for the purchase of the office furniture for the political office bearers.

Main division 02 – Administration (N\$ 1 537 295.59 – 2.04%)

An underexpenditure on personnel expenditure resulted from vacant positions which were not filled due to the unavailability of office space.

An underexpenditure on goods and other services was realized on Daily Subsistence Expenses due to the moratorium that was placed on foreign training courses and vacant positions that could not be filled. An underexpenditure was further realized due to the late submission of invoices.

Main division 04 – National Heritage and Culture programmes (N\$ 3 417 483.35 – 5.08%)

An underexpenditure on personnel expenditure was realized due to vacancies which were not filled as some centres were still under construction. The vacant positions at the head office were also not filled due to the lack of office space.

An underexpenditure on goods and other services was realized due to a moratorium that was placed on foreign training courses. Procurement of materials and supplies could not be done because some of the offices were still under construction. An underexpenditure on transport and other services and expenses is due to some cultural festivals that could not take place.

An underexpenditure on subsidies and other transfers was realized due to the fluctuations of the exchange rate. An underexpenditure on acquisition of capital assets was realized due to office furnitures that could not be bought due to some offices that were still under construction.

An underexpenditure on acquisition of Capital Assets (Capital Projects) was realized due to delays in the construction of Omuthiya MPCC and delays in the finalization of documentation for Brandberg National Monument.

Main division 05 – Arts (N\$ 3 131 131.09 - 5.24%)

An underexpenditure on personnel expenditure was realized due to the fact that provision was made to appoint lecturers on a permanent basis, however, the structure was not approved by the Office of the Prime Minister (OPM). An underexpenditure on goods and other services realized on travelling expenses was due to a moratorium that was placed on foreign training courses. Orders placed with GRN stores had to be cancelled due to lack of stock. The cancellation of arts festivals also contributed to an underexpenditure on other services and expenses.

ANNEXURE A (continued)

An underexpenditure on subsidies and current transfers was realized due to the fluctuations of the exchange rate. An underexpenditure on acquisition of capital assets was realized due to the budget of office furnitures and operational equipment which was not utilized because new staff/lecturers were not appointed due to the structure which was not approved by OPM. An underexpenditure on acquisition of capital assets (Capital Project) was realized due to a decision taken to incorporate the Boiler House project into the anticipated Ministerial Headquarters.

9. GENERAL INFORMATION

9.1 Capital Projects

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

Project	Approved total budget	Approved appropriation 2012/2013	Total expenditure at 31/03/2012	Actual expenditure 2012/2013	Total expenditure at 31/03/2013	Expected Year of completion
	N\$	N\$	N\$	N\$	N\$	
Construction of Gobabis MPYRC	26 179 000	472 500	5 206 210.05	472 429.29	5 678 639.34	31/03/2015
Construction of Kai//Ganaxab YSTC	102 000 000	14 000 000	5 984 649.61	12 752 077.28	18 736 726.89	31/03/2016
Construction of Opuwo MPYRC	42 858 000	1 344 000	1 650 873.92	1 344 000.00	2 994 873.92	31/03/2015
Construction of Eenhana Sports Complex	68 494 000	11 674 000	9 286 067.35	11 674 000.00	20 960 067.35	31/03/2017
Boiler House Theatre Upgrading Katutura Community Art Centre	19 237 000	179 000	591 093.16	178 327.30	769 420.46	31/03/2015
Brandberg National Monument Construction	13 851 000	513 400	102 286.73	418 172.78	520 459.51	31/03/2015
Multi Purpose Culture Centre Construction at Omuthiya	28 774 000	3 300 000	12 549 800.53	2 674 609.83	15 224 410.36	31/03/2015
Construction of Ministerial HQ	108 000 000	3 500 000	1 432 535.19	2 717 904.65	4 150 439.84	31/03/2013
Renovation, Alteration & additions NYC Head Office	35 500 000	7 000 000	483 342.78	7 000 000.00	7 483 342.78	31/03/2013
Rehabilitation of the 1959 Heroes and Heroines Memorial Grave	3 683 000	133 000	1 030 814.97	24 466.12	1 055 281.09	31/03/2013
Eenhana Heroes Memorial Construction	21 050 000	1 568 000	982 353.79	1 568 000.00	2 550 353.79	31/03/2015
Ututapi Sport Complex Construction	38 000 000	8 486 600	27 232.00	8 486 600.00	8 513 832.00	31/03/2018
Total	507 626 000	52 170 500	39 327 260.08	49 310 587.25	88 637 847.33	

ANNEXURE A (continued)

9.2 Tender Board exemptions

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

Exemption	Description	Exempted Amount	Actual Amount	Difference
E1/24-1/12	Purchase of Household and Office furniture for the HON. Minister	N\$ 62 500.00	N\$ 62 500.00	-
E1/24-2/12	Extension on Exemption A24-3/2007: Catering services and ration packs for the Multi Purpose Youth Resource Centres	2 948 670.04	2 000 670.04	948 000.00
E1/24-3/2012	Annual General Tenderboard Exemption	*119 846 000.00	1 100 200.10	118 745 799.99
E1/24-3/12	Additional Funds for workshops, meetings conferences and seminars	5 200 000.00	-	5 200 000.00
E1/24-4/12	Appointment of contractor for the renovation at the Heroes Acre	3 000 000.00	3 000 000.00	-
E1/24-5/12	Appointment of service provider with network infrastructure all over Namibia	3 000 000.00	-	3 000 000.00
E1/24-6/12	Appointment of Consultant for the urgent renovations to the National Art Gallery of Namibia	1 600 000.00	1 600 000.00	-
E1/24-7/12	Purchase of Household furniture for the HON. Deputy Minister	80 000.00	30 000.00	50 000.00
Total		135 737 170.04	7 793 370.14	120 150 429.76

*This exempted amount comprises of the following:

Category	Approved value
	N\$
Chemicals, Appararus and Technical equipment for Laboratories	60 000
Adveritements in local newspapers	430 000
Printing of documents and t-shirts	650 000
Maintenance and rental of labour saving devices and computer equipment	350 000
Production supplies for photocopy and fax machines	250 000
Air transport	1 700 000
Repair of gymnastic, sport and technical equipment	150 000
Gazettes purchases, subscriptions and periodicals for libraries and resource centres	200 000
Workshops, meetings and seminars	2 700 000
Rail and road transport (courier and cartage services)	250 000
Big international events	950 000
Sport development programmes and hiring of halls and facilities	3 500 000
International/National regional arts, cultural festivals, exhibitions and concerts	4 500 000
National soccer and women in sport	690 000
Rental (salaries) and accommodation of foreign experts	250 000
Maintenance and repair of lawnmowers	30 000
Purchasing of condoms and other HIV/AIDS related items	350 000
Specialized stationary	1 200 000
Property rental	123 000
Maintenance and repairs to specialized technical equipment	368 000
Short training courses	250 000
Art and media texbooks	115 000
Exhibition materials	65 000
Custom clearance	55 000
Maintenance of training equipment and materials at skills training centres	500 000
S&T for local and foreing volunteers	1 058 000
S&T payment and monthly allowance for youth volunteers	1 500 000
Maintenance of LED panels and PA systems at stadiums	200 000
Renovation/maintenance of stadiums	1 250 000
De-bushing of stadiums	100 000
Removing/replacing/seeding and fertilizing of garden soil at fields	150 000
Repair of equipment for stadium use, such as tractors, compressor machines, etc.	100 000
Transfer of funds to statutory bodies	90 000 000
Fabricks for visual arts and crafts	25 000
Installation, cleaning and storage of turf protectors	300 000
Hiring of temporary storage halls	600 000
Outsourcing the maintenance of grass at all stadiums	3 000 000
Short training courses/tailor made courses for sport administrators	1 500 000
Utilities	15 377 000
Total	119 846 000

9.3 Subsistence Advances

The Accounting Officer reported outstanding advances amounting to N\$ 644 513.90 for the year under review. (see paragraph 4.1.6)

9.4 Contributions by Government

The Accounting Officer reported contributions in the form of subsidies to the value of N\$ 195 532 348.66 to the following institutions:

Beneficiaries	Value
	N\$
National Youth Council	10 332 000.00
National Youth Service	86 770 000.00
Namibia Youth Credit Scheme	27 031 000.00
National Heritage Council	11 019 000.00
National Arts Gallery	4 395 000.00
National Arts Council	11 500 000.00
PACON	2 837 000.00
Museum Association of Namibia	4 159 000.00
National Theatre of Namibia	8 121 770.00
Namibia Sport Commission (Sport Fund)	7 398 000.00
Namibia National Schools Sport Union (N.S.SU)	4 955 000.00
Tertiary Institutions Sport (TISAN)	3 710 000.00
Women in sport	526 000.00
National Soccer	5 567 913.00
Olympic Games	933 339.66
Boxing	1 000 000.00
All Africa Games	1 200 000.00
People with disabilities	3 577 326.00
Rugby	500 000.00
Total	195 532 348.66

9.5 Donations received by Government

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

Description	Donor	Value
		N\$
Solar Cooker	Namibia Deser Environmental Education Trust	20 000.00
Total		20 000.00

9.6 Bank Accounts

The Ministry operated the following bank accounts during the financial year under review:

Name of Account	Institution	Balance at 31 March 2013
		N\$
Commonwealth Youth Credit IP	FNB	27 875 204.66
National Arts Council of Namibia	Bank Windhoek	7 205 943.22
Call Account (National Heritage Council)	NedBank	1 284 218.15
Current Account (National Heritage Council)	NedBank	813 481.98
National Monuments Council (Call Account)		8 678 592.10
College of the Arts Development Fund	Bank Windhoek	365 556.42
College of the Arts Investment Fund	Bank Windhoek	796 257.97
MDG-F Joint programme on sustainable cultural tourism	NedBank	514 248.87
Children of the Liberation Struggle	Bank Windhoek	1 009 818.49

(see paragraph 4.1.10)

9.7 Bursary and Study Assistance

The Ministry awarded bursaries to a total amount of N\$ 119 460.00 to thirty nine (39) staff members to pursue their studies at various institutions. (See paragraph 4.1.7).

9.8 Losses

The Ministry suffered the following losses during the year under review. All losses have been reported to the Namibian Police and the cases are still pending.

Stock Control point	Item stolen	Quantity	Value
			N\$
Museum	Cellular phone: Samsung Galaxy 111	1	8 100.00
Head Office	Laptop	1	4 999.00
Head Office	Cellular phone: Samsung Galaxy 111	1	7 399.00
Museum	Cellular phone: Blackberry	1	4 598.99
Sport Swakop	Household items	7	5 500.00
Mariental Y.C	Duvets	5	999.75

9.9 Outstanding commitments

The Ministry had outstanding commitments totalling to N\$ 2 526 484.68 as at 31 March 2013.

9.10 Property transferred within the Government

Treasury approved the transfer of office equipment valued at N\$210 015 from the National Planning Commission to the Ministry.

WINDHOEK, 2013-12-12

MR. G SINIMBO
ACTING ACCOUNTING OFFICER