



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

DEPARTMENT OF TRANSPORT OF THE MINISTRY OF WORKS AND TRANSPORT

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2012

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REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Department of Transport in the Ministry of Works and Transport for the financial year ended 31 March 2012 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991, (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, March 2013

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

**REPORT OF THE AUDITOR-GENERAL
ON THE ACCOUNTS OF THE DEPARTMENT OF TRANSPORT OF THE
MINISTRY OF WORKS AND TRANSPORT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2012**

1. INTRODUCTION

1. Report

This report on the accounts of the Department of Transport of the Ministry of Works and Transport for the financial year ended 31 March 2012 is presented to the National Assembly in accordance with the terms of Article 127(2) of the Constitution of the Republic of Namibia and Section 27(1) of the State Finance Act, 1991 (Act 31 of 1991), as amended.

1.2 Powers and duties

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

- (a) all reasonable precautions have been taken to ensure that all monies due to the State are collected, and that the laws relating to the collection of such monies have been complied with;
- (b) all reasonable precautions have been taken to safeguard the receipt, custody and issue of and accounting for, the State's assets, such as stores, equipment, securities and movable goods; and
- (c) the expenditure has taken place under proper authority and is supported by adequate vouchers or other proof.

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

2. FINANCIAL STATEMENTS

The appropriation accounts were submitted to the Auditor-General in terms of Section 13 of the State Finance Act, 1991.

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 to the purposes intended by the legislature; and
- (c) the financial transactions conform to the authorities that govern them.

4. AUDIT OBSERVATIONS

4.1 MAIN ISSUES/FINDINGS IDENTIFIED BY THE AUDIT

4.1.1 Expenditure

The total budget was underspend with an amount of N\$ 213 297 880.41 (8.69%). However, the following unauthorised expenditure occurred during the financial year and is hereby 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 utilise certain expected savings for the defrayal of excess expenditure by means of virements during the year, three (3) subdivisions were exceeded by an amount of N\$ 1 582 905.89. This excess is unauthorised in terms of Section 6(a)(iii) of the Act.

It is recommended that the Accounting Officer put measures in place to avoid such high under spending of the budget and also avoid unauthorised expenditure.

4.1.2 Appropriation Account

Original budget

The Original budget amount reflected on the Appropriation Account does not correspond with the Original budget as follows:

Main division	Budget	Appropriation account	Difference
	N\$	N\$	N\$
02 – Transportation infrastructure	1 312 373 000	1 304 873 000	7 500 000
04 – Transportation Policy and Regulation	60 049 000	67 549 000	(7 500 000)

It is recommended that the Accounting Officer ensures that the budget is correctly processed on the Appropriation account.

4.1.3 Virements

Differences were detected between the virements authorised by Treasury (reported by the Accounting Officer) and the virements in the Appropriation account:

Main divisions	Virements processed	Authorised Virements	Difference
	N\$	N\$	N\$
01	-	1 550 000	(1 550 000)
02	(622 000)	(12 141 000)	11 519 000
03	-	-	-
04	(2 109 000)	(1 609 000)	(500 000)
05	25 275 970	49 496 570	(24 220 600)
06	9 882 600	38 000	9 844 600
07	(2 207 570)	(2 345 570)	138 000
08	(30 220 000)	(34 989 000)	4 769 000

It is recommended that the Accounting Officer should see to it that the correct virement amounts are passed through to the Appropriation account and that the financial statements prepared should reflect the correct amounts.

4.1.4 Subsistence and travelling allowance

According to the debit balance list of subsistence and travelling advances submitted by the Department, an amount of N\$ 1 356 255.08 was outstanding in respect of ninety nine (99) cases during the financial year under review. However, the S&T Advance suspense account reflects a debit balance of N\$ 1 750 363.93, which leaves a difference of N\$ 394 108.85.

It is recommended that the Accounting Officer should reconcile the suspense account with the ledger accounts and steps should be taken to clear the S&T Advance suspense account.

4.1.5 Trade Accounts

The statements submitted by the Department on Government Garage Trade Account and Government Air Transport Services closing balances differ from the balances as indicated on the Ministry of Finance IFMS Account Analysis report as follows:

Trade Account	Statement	IFMS	Difference
	N\$	N\$	N\$
Government Garage	160 213 480.99	(70 986 943.37)	89 226 537.62
Government Air Transport Services	(34 215 270.22)	34 255 545.82	40 275.60

It is recommended that the Accounting Officer should ensure that reconciliations are regularly performed to avoid such huge differences.

4.1.6 Bank accounts

The auditors found that no reconciliation is performed for any of the bank accounts held by the department since no reconciliation documents were submitted for audit purposes. Only the bank account statements were provided for verification of bank account balances.

It is recommended that the Accounting Officer should ensure that reconciliations are carried out between the cash-book balances and the bank balance. Income and expenditure statements should also be prepared at least annually for audit and control purposes.

4.1.7 Suspense accounts

The Ministry had balances on twelve (12) suspense accounts of which (7) had credit balances and five (5) had debit balances at the end of the financial year.

The following suspense accounts had balances exceeding N\$ 100 000 as at 31 March 2012:

	Balance Debit/(Credit)
	N\$
Government Garage Trade account	(70 986 943.37)
Air Transport Services Trade account	34 255 545.82
Receipt Suspense	124 909.17
Aeronautical fees	(181 816 530.72)
S&T Advance Suspense Account	1 750 363.93
GRN Garage Vehicle Replacement account	(9 673 474.51)
Bills Payable	(1 521 951.76)
Electronic Fund Transfer Clearing	(4 881 272.28)
Acquisition of New Vehicles for POB	(912 679.00)

The Accounting Officer should strive to limit balances in the suspense accounts and clear those which can be cleared by the end of each year.

5. ACKNOWLEDGEMENT

The assistance provided by the staff of the Department is appreciated.

6. EMPHASIS OF MATTER

Attention is drawn to the management on the following matters that relate to my responsibility in the audit of the financial statements:

- a) Paragraph 4.1.1 Expenditure. Under spending of the total vote with 8.69%
- b) Paragraph 4.1.2 Appropriation account. Differences between the original budget and the Appropriation account.
- c) Paragraph 4.1.3 Virements. Differences noted between virements authorized by Treasury and those reflected in the Appropriation account.

7. BASIS FOR QUALIFIED OPINION

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

- i) Bank accounts
- ii) Subsistence and travelling allowances
- iii) Suspense accounts
- iv) Trade accounts

These reconciliations are important in order to account for all transactions that need to be transferred to the relevant vote account or revenue account to ensure completeness thereof. Similar recommendations were made during previous financial years, however the situation remains unchanged.

6. QUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Department of Transport of the Ministry of Works and Transport, for the year ended 31 March 2012 in accordance with the terms of Article 127(2) of the Namibian Constitution and Section (1) of the State Finance Act, 1991 (Act 31 of 1991).

In my opinion, except for the possible effects of the matter described in the Basis for qualified opinion paragraph, the financial statements fairly represent the receipts and payments of Vote 24 for the year ended 31 March 2012, 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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Private Bag 13299
WINDHOEK,
NAMIBIA

1. FINANCIAL STATEMENTS

1.1 Appropriation account

		2011/2012				2010/2011
Service		Authorised expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percentage	
	N\$	N\$	N\$	N\$	%	N\$
01. Government Garage:						
Original budget	137 760 000					
Plus: Virement	1 817 188	139 577 188	127 487 652.99	12 089 535.01	8.66	34 620 943.17
02. Transportation Infrastructure:						
Original budget	1 304 873 000					
Less: Virement	(450 412)	1 304 422 588	1 168 306 601.96	136 115 986.04	10.43	629 708 909.82
03. Railway Infrastructure Management:						
Original budget	466 596 000					
Plus: Virement	57 977	466 653 977	437 965 577.19	28 688 399.81	6.15	161 936 427.58
04. Transportation Policy and Regulation:						
Original budget	67 549 000					
Less: Virement	(1 717 218)	65 831 782	63 485 973.06	2 345 808.94	3.56	9 168 790.47
05. Civil Aviation Infrastructure:						
Original budget	233 940 000					
Plus: Virement	27 032 254	260 972 254	244 932 754.07	16 039 499.93	6.15	217 301 897.54
06. Maritime Affairs:						
Original budget	28 412 000					
Plus: Virement	10 164 285	38 576 285	36 754 876.52	1 821 408.48	4.72	7 285 518.83
07. Meteorological Services:						
Original budget	38 392 000					
Less: Virement	(1 642 444)	36 749 556	24 040 150.20	12 709 405.80	34.58	18 422 084.65
08. Government Air Transport Services:						
Original budget	166 132 000					
Less: Virement	(29 543 605)	136 588 395	133 773 310.28	2 815 084.72	2.06	157 294 122.03
09. Aircrafts Accident Investigations:						
Original budget	4 516 000					
Plus: Virement	138 207	4 654 207	3 981 455.32	672 751.68	14.45	2 967 523.46
Total:		2 454 026 232	2 240 728 351.59	213 297 880.41	8.69	1 238 706 217.55

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2011/2012			2010/2011
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	98 637 732	92 487 315.95	6 150 416.05	72 794 523.33
002. Employer's contribution to staff's pension fund	11 119 500	9 263 405.62	1 856 094.38	7 386 588.41
003. Other conditions of service	2 127 000	879 312.41	1 247 687.59	1 096 994.12
Total	111 884 232	102 630 033.98	9 254 198.02	81 278 105.86
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	16 428 000	11 227 489.62	5 200 510.38	8 981 738.08
022. Materials and supplies	2 162 430	1 725 793.78	436 636.22	1 385 604.70
023. Transport	53 570 690	51 761 975.57	1 808 714.43	2 368 026.56
024. Utilities	7 970 260	5 608 984.12	2 361 275.88	4 821 478.17
025. Maintenance Expenses	43 059 570	42 502 456.07	557 113.93	33 592 173.95
026. Property rental and related charges	1 672 000	1 247 404.47	424 595.53	160 991.98
027. Other services and expenses	41 758 450	37 903 978.99	3 854 471.01	28 472 312.87
Total	166 621 400	151 978 082.62	14 643 317.38	79 782 326.31
Current expenditure: Membership fees and subscriptions				
041. International	2 542 000	2 281 373.11	260 626.89	2 313 783.40
042. Domestic	1 000	-	1 000.00	-
Total	2 543 000	2 281 373.11	261 626.89	2 313 783.40
Current expenditure: Membership fees and subscriptions				
043. Government organisations	45 160 830	45 159 829.78	1 000.22	-
044. Individuals and non-profit organisations	81 000	78 395.50	2 604.50	-
045. Public and departmental enterprises and private industries	21 000	9 627.38	11 372.62	10 000.00
Total	45 262 830	45 247 852.66	14 977.34	10 000.00
Total: Current expenditure	326 311 462	302 137 342.37	24 174 119.63	163 384 215.57
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	589 770	518 830.62	70 939.38	1 774 007.83
102. Vehicles	129 639 000	119 074 755.57	10 564 244.43	112 906 000.00
103. Operational equipment, machinery and plant	137 000	116 166.55	20 833.45	3 917 837.32
Total	130 365 770	119 709 752.74	10 656 017.26	118 597 845.15
Capital transfers				
121. Government organizations	2 005 000	2 000 000.00	5 000.00	-
122. Individuals and non-profit organisations	1 000 000	1 000 000.00	-	900 000.00
123. Public and departmental enterprises and private industries	31 000 000	31 000 000.00	-	31 000 000.00
Total	34 005 000	34 000 000.00	5 000.00	31 900 000.00
Capital expenditure	164 370 770	153 709 752.74	10 661 017.26	150 497 845.15
Total: Operational expenditure	490 682 232	455 847 095.11	34 835 136.89	313 882 060.72

ANNEXURE A (continued)

Standard subdivisions (continued)

Subdivision	2011/2012			2010/2011
	Authorised expenditure	Actual expenditure	Under-expenditure (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Development				
Capital expenditure: Acquisition of assets				
022. Materials and supplies	239 200 000	230 814 222.74	8 385 777.26	-
027. Other services and expenditure	109 000	-	109 000.00	-
Total	239 309 000	230 814 222.74	8 494 777.26	-
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	1 094 000	239 628.24	854 371.76	-
103. Equipment, machinery and plant	51 143 600	49 855 840.03	1 287 759.97	53 956 079.55
104. Purchase of buildings	273 400	273 391.33	8.67	-
105. Feasibility studies, design and supervision	67 191 000	55 425 911.70	11 765 088.30	35 012 917.69
106. Purchase of land and intangible assets	2 500 000	889 400.96	1 610 599.04	1 171 890.08
107. Construction, renovation and Improvement	251 124 000	222 917 400.62	28 206 599.38	162 290 698.51
Total	373 326 000	329 601 572.88	43 724 427.12	252 431 585.83
Capital transfers:				
131. Government organizations	1 350 709 000	1 224 465 460.86	126 243 539.14	670 883 571.00
133. Public and departmental enterprises and private industries	-	-	-	1 509 000.00
Total	1 350 709 000	1 224 465 460.86	126 243 539.14	672 392 571.00
Total: Development expenditure	1 963 344 000	1 784 881 256.48	178 462 743.52	924 824 156.83
GRAND TOTAL	2 454 026 232	2 240 728 351.59	213 297 880.41	1 238 706 217.55

1.3 Departmental revenue

Revenue for the financial year is summarised as follows:

Revenue heading	Estimate	Actual revenue 2011/2012	More/(Less) than estimated	Actual revenue 2010/2011
	N\$	N\$	N\$	N\$
Aeronautical fees and charges for DCA	434 154	571 209.00	137 055.00	371 771.45
Road Transportation Board	833 945	886 498.54	52 553.54	775 760.00
Validation of licences (Non-Aeronautical)	17 458	22 327.50	4 869.50	20 335.00
Private telephone calls	2 148	-	(2 148.00)	-
Services rendered to ministries	5 287	7 600.00	2 313.00	3 900.00
Examination fees for seamen	11 108	15 775.00	4 667.00	24 971.00
Unclaimed cheques	34 253	-	(34 253.00)	-
Lost equipment and stores	2 683	-	(2 683.00)	-
Miscellaneous	4 974 924	1 275 844.22	(3 699 079.78)	470 581.71
Total	6 315 960	2 779 254.26	(3 536 705.74)	1 667 339.16

ANNEXURE A (continued)

1.4 Notes to the financial statements**1.4.1 Appropriation account: Explanations of variations exceeding 2% between the authorised and actual expenditure.****(i) Underexpenditure****Main division 01 – Government Garage (N\$ 12 089 535.01 – 8.66%)**

The variances on subdivisions 002 – 003 were as a result of vacancies that were not filled during the said financial year. The Government Garage will abolish some vacancies to create crucial positions as per the Proposed Restructuring of the Government Garage. Because of fewer staff members that were recruited, the division underspend on the personnel expenditure. The under expenditure was experienced because some suppliers could not deliver the vehicles before the end of the financial year and slow tendering processes contributed the under spending.

Main division 02 – Transportation Infrastructure (N\$ 136 115 986.04 – 10.43%)

The under spending was mainly experienced on the development budget, and it was caused by the decision made by the Ministry of Finance not to transfer funds to the RFA (Roads Fund Administrator). Previously funds were transferred to Roads Fund Administration, and that was making the payment directly to the contractors, whereas now the process has become more bureaucratic or longer. This process resulted in the under spending because the Ministry (MWT) does not have the manpower to handle the magnitude of projects payments, floods in certain parts of the country slowed down the projects implementation process. The cumbersome process of handling virements also delayed the timely processing of virements, which causes payment not to be paid on time.

Main division 03 – Railway Infrastructure Management (N\$ 28 688 399.81 – 6.15%)

The variance on the budget is due to personnel expenditure as a result of unfilled vacancies and associated operational expenses as well as due to late commencement and low sleeper unit production per month. The production of sleepers at a plant in Tsumeb was expected to commence in July 2011 instead this happened in September 2011. Payment for sleepers started only in September 2011, at N\$ 4 692 000.00 per month for 8000 units per month, because the plant was not running at full production capacity. The production was slightly lower compared to the current production of 11 000 units per month at a cost of N\$ 6 451 500.00 per month when the factory is producing at its full capacity.

Main division 04 – Transportation Policy and Regulation (N\$ 2 345 808.94 – 3.56%)

The under spending under personnel expenditure was as a result of vacancies of four Deputy Directors, Chief Policy Analyst and a Policy Analyst that were not filled during the ended financial year, 2011/2012.

The under spending under goods and other services is due to invoices from the government stores and government garage that were only received during the financial year 2011/2012.

The DSA rate was mostly used for domestic obligations such as attending courses, there were less foreign missions due to the absence of staff in key positions which also resulted in the under spending in the training sub-division as anticipated training did not take place.

The under spending was because the Directorate forwarded their labour saving devices needs to the IT division hoping that all equipment will be received towards the end of the financial year 2011/2012, however we enlightened that the tender process could not be finalized and no labour saving devices could be purchased.

Main division 05 – Civil Aviation (N\$ 16 039 499.93 – 6.15%)

The final payment for the Air Control Towers at Katima Mulilo was not done, because the contractors did not perform. The other under spending is because of post for the two Aircraft Accident Investigators and their Assistant that could not be filled during the year under review.

Membership fees were very difficult to predict because they are payable in foreign currencies and are dependent of exchange rate fluctuations and this resulted in the under spending.

A number of investigators equipment could not be bought during the said financial year because most of the modern and proper equipment are not available in Namibia and South Africa.

Main division 06 – Maritime Affairs (N\$ 1 821 408.48 – 4.72%)

Travel and subsistence allowance claims could be processed on time and it resulted in funds under this allocation not to be fully utilized. All payments to Government Stores were not handled on time as Government stores submitted their invoices very late. The Directorate experience theft by losing one of its cars as a result money allocated for maintenance running charges could not be used as intended.

There was some under spending because the Directorate couldn't print the Seaman Record book as the company who won the tender failed to deliver the book. Membership fees is very difficult to predict because they are payable in foreign currencies and are dependent on exchange rate fluctuations and the Directorate did not subscribe to any service whatsoever hence the big under spending of the membership item. Fewer break-downs on equipment were reported resulting in fewer repairs being done on equipment during the financial year.

Main division 07 – Meteorological Services (N\$ 12 709 405.80 – 34.58%)

Vacancies could not be filled as no suitable candidates were found. Some S&T claims were submitted late before the close of the financial year and could not be processed on time. Some creditors failed to submit their invoices in time. The under spending on vehicles was caused by the low tendering process. The other big under spending is seen on the development budget because of the delay on the construction of the Rundu, Katima Mulilo weather offices due to poor workmanship, the contractor under perform. This delay affected the procurement of operational equipment's for the constructed offices.

Main Division 08 – Government Air Transport Services (N\$ 2 815 084.72 - 2.06 %)

The under-spending on salaries were caused by unfilled positions, some were interviewed but were still in security vetting process. Funds could not be fully utilized for the intended purpose because the negotiation with the suppliers to purchase the Learjet could not be finalized during the said financial year; therefore funds were transferred to other votes to carry out their official activities.

The under-spending on S & T; most trips depends on VIP movement therefore it is necessary to have positive balance as some trips are unexpected. The maintenance item under-spending was due to the submission of the late invoices from the foreign companies and also by the early closing date for foreign payment set by the Ministry of Finance.

Main division 09 – Aircraft Accidents Investigations (N\$ 672 751.68 – 14.45%)

Posts for the two Aircraft Accident Investigators, that have been vacant was only filled during the last three months of the said financial year, hence their remuneration, cell phone charges, housing and car allowance could not be utilized in full. There was no resignation received from the Department of Aircraft which resulted in funds not be utilized on the Leave Gratuity sub-division. The allocation of funds was budgeted on two position to be filled in the beginning of the year, because the positions were only filled towards the end of the financial year, it resulted in the under-spending of S & T as the new recruits that were to go on training and workshops to equip themselves in their workplace. Quite a number of investigators equipment could not be purchased during the said financial year because most of the modern and proper equipment that are not available in Namibia and South Africa. In many occasions, the department spending is based on unforeseen circumstances based on a number of aircraft accidents and incidents occurring during the financial year, and it resulted in underexpenditure.

1.4.2 Departmental revenue: Explanations of deviations exceeding N\$ 100 000.

(i) Under-estimated

Aeronautical fees, charges for DCA and Non-Aeronautical fees

More revenue was collected for the period because more registrations of new aircrafts and issuance of pilot licenses.

(ii) Over-estimated

Miscellaneous

Miscellaneous revenue was over estimated because it was difficult to determine as it includes any unlisted revenue eg. collection from vessels fees, as this revenue depends on the number of vessels fishing in the Namibian waters.

2. GENERAL INFORMATION

2.1 Bank accounts

The Department keeps the following bank accounts:

No.	Account Name	Bank	Bank Statement 31/03/2012
			N\$
1.	Northern Railway Extension Fund	First National Bank	240 442.85
2.	Aeronautical fees	Standard Bank	43 475 133.85
3.	MWT Falcon 7X	Standard Bank	9 909 012.06
4.	Acquiring of Vehicles for Political Office Bearers	Standard Bank	14 822 016.00

2.2 Operating/Trade Account – Government Garage Trade Account

The profit and loss account for the Government Garage trade account for the year ended 31 March 2012 is as follows:

Expenditure		Income	
	N\$		N\$
Opening balance-01/04/2011	63 709 654.23	Operating income:	
Operating expenditure	108 231 819.33	Recovery expenses	122 282 388.30
		Services rendered	103 290.00
		Vehicle rental charges	209 732 680.79
		Other Income	36 595.45
Surplus/(Loss)	160 213 480.99		
	332 154 954.55		332 154 954.55

(see paragraph 4.1.5)

2.4 Operating/Trade Account – Government Air Transport Services

The profit and loss account for the Government Air Transport Services trade account for the year ended 31 March 2012 is as follows:

Expenditure		Income	
	N\$		N\$
Opening balance-01/04/2011	61 828 357.15	Operating Income	37 054 422.40
Operating expenditure	9 441 335.47	Surplus/(Loss)	(34 215 270.22)
	71 269 692.62		71 269 692.62

(see paragraph 4.1.5)

2.5 Development projects

The following were development projects of the Department of Transport as reflected in the General Ledger and the Development Budget.

Project	Approved total budget N\$'000	Total expenditure at 31/03/2011 N\$	Approved appropriation 2011/2012 N\$	Actual expenditure 2011/2012 N\$	Total expenditure 31/03/2012 N\$	Expected year of Completion
Nation-wide Transport Planning	4 377	30 942 127.43	360 000	253 854.35	31 195 981.78	31/03/2013
Maintenance of Roads: Paved and None Paved Roads	209 843	-	36 109 000	35 802 781.51	35 802 781.51	31/03/2014
Northern Railway Line Extension	1 461 160	207 063 345.17	286 090 000	271 833 131.61	478 896 476.78	31/03/2011
ATC: New Area Control Centre for Windhoek FIR	93 988	300 187 970.39	19 984 000	19 441 697.63	319 629 668.02	31/03/2013
Upgrade and Construction of Aus-Luderitz Railway Line	720 992	135 772 675.90	56 650 000	53 872 883.54	189 645 559.44	31/03/2011
Construction of Outapi Aerodrome	11 183	11 333 977.00	-	-	11 333 977.00	31/10/2010
Railway Networking Upgrading	396 109	42 031 000.00	91 136 000	80 311 873.47	122 342 873.47	31/03/2011
Upgrading of Vehicle and Driver Testing Stations	114 242	9 416 000.00	44 400 000	44 400 000.00	53 816 000.00	31/03/2012
Omafo - Ongenga – Outapi Upgrading to Bitumen Standard	8 500	-	7 500 000	7 038 624.38	7 038 624.38	01/03/2013
Upgrading of Civil Aviation Infrastructure	45 702	54 346 899.05	16 346 000	16 345 587.49	70 692 486.54	31/12/2013
Upgrading of Head Office for Civil Aviation	51 941	1 034 568.86	826 000	825 500.83	1 860 069.69	31/03/2014
Construction of ACT at Katima Mulilo	25 926	2 935 724.98	5 600 000	2 435 451.72	5 371 176.70	31/03/2013
Upgrading of NAC Airport Infrastructure (Runway)	78 473	4 500 000.00	8 000 000	8 000 000.00	12 500 000.00	28/02/2013
Upgrading of Security & Safety infrastructure (Meeting Security Needs)	43 175	23 277 987.80	8 000 000	8 000 000.00	31 277 987.80	31/03/2014
Upgrading of NAC Airport Infrastructure (Building)	208 796	30 100 000.00	53 119 000	51 541 000.00	81 641 000.00	31/03/2014
Upgrade of Mpacha Airport	28 738	1 666 712.75	2 400 000	2 399 308.26	4 066 021.01	31/03/2013
Rundu-Elundu Road Upgrading	1 384 212	200 790 000.00	301 667 000	293 189 093.00	493 979 093.00	31/09/2011
Construction of gravel road Tjova (TR8/4) Divayi	27 300	1 430 000.00	8 250 000	7 144 516.92	8 574 516.92	31/03/2013
Construction of gravel road Kaisosi (TR8/4) Cuma-3401)	37 600	5 000 000.00	10 200 000	9 939 174.82	14 939 174.82	31/03/2013
MR 22: Okahao-Omakange Road Upgrading to Bitumen Standard	355 937	171 434 000.00	154 503 000	142 418 886.09	313 852 886.09	31/03/2013
TR7/1: Okahandja – Karibib Rehabilitation	114 692	198 594 000.00	119 574 000	112 819 964.21	311 413 964.21	01/04/2010
Oshikuku – Okalongo Road Upgrading to Bitumen Standard	91 063	-	4 746 000	2 438 672.38	2 438 672.38	31/10/2011
TR 14/2: Gobabis-Orjinene Road Upgrading	401 159	177 000 000.00	208 559 000	204 552 826.02	381 552 826.02	31/03/2013
Angra Fria Harbour	17 700	-	6 000 000	753 019.22	753 019.22	31/03/2013
Labour – Based Construction Omagongati	-	-	690 000	-	-	-
To extend and upgrade the facilities of the Meteorological Services	112 756	18 729 457.28	18 000 000	9 337 244.79	28 066 702.07	01/04/2014

Project	Approved total budget N\$'000	Total expenditure at 31/03/2011 N\$	Approved appropriation 2011/2012 N\$	Actual expenditure 2011/2012 N\$	Total expenditure 31/03/2012 N\$	Expected year of Completion
Construction of a bridge at Kazungula	-	4 129 671.45	-	-	4 129 671.45	04/01/2013
Labour based construction: DR3507: Ngoma-Nakobolelwa	28 800	5 000 000.00	5 200 000	2 605 828.44	7 605 828.44	31/03/2013
Construction of gravel road: Kamupupu-Mbururu	22 700	5 000 000.00	4 000 000	3 086 991.30	8 086 991.30	31/03/2013
Construction of gravel road Omuthiya-Onanke	58 350	10 000 000.00	3 100 000	2 286 877.12	12 286 877.12	31/03/2013
Construction of gravel road Outapi-Okapalelona Border Post	18 000	1 500 000.00	7 768 000	6 401 946.92	7 901 946.92	31/03/2012
Construction of gravel road Oshikuku-Ekangoline (DR 3608)	33 000	10 000 000.00	7 000 000	6 959 871.29	16 959 871.29	31/03/2013
Construction of gravel road DR 3657: TR 1/11 Oshapapa-Epumbu (25km)	32 500	6 252 000.00	1 000 000	436 657.62	6 688 657.62	31/03/2014
Labour based construction of DR3610: TR1/11-Mangetti west quarantine camp	52 804	40 157 000.00	24 300 000	8 205 644.88	48 362 644.88	31/03/2011
Construction of Gravel road (DR 3649) Onalulango-Epembe	46 000	11 000 000.00	900 000	404 526.07	11 404 526.07	31/03/2014
Construction of Gravel road Onamutai(DR 3638)-Ongwediva	20 400	12 100 000.00	13 044 000	12 006 239.16	24 106 239.16	31/03/2012
Construction of Gravel road Okatana-Ongwediva	8 400	7 600 000.00	-	-	7 600 000.00	31/03/2012
Construction of Gravel road Eembahu (TR 10/2)-Oshandi	6 840	6 040 000.00	-	-	6 040 000.00	31/03/2013
Construction of Gravel road Eembahu (TR 10/2)-Oshiweda	44 604	-	1 000 000	18 974.05	18 974.05	31/03/2013
Construction of Gravel road DR 3603: Onayena-Onakali	29 300	10 000 000.00	2 000 000	408 209.62	10 408 209.62	31/03/2014
Road Upgrading to Bitumen standard MR 125 Liselo-TR 8/6 Linyanti-Singalamwe-Kongola	807 034	85 000 000.00	70 336 000	69 741 576.30	154 741 576.30	30/08/2016
Construction of bridges linking Okahandja to Ovitoto Communal Area	46 000	-	2 000 000	-	-	31/03/2012
Omakange – Ruacana Upgrading to Bitumen Standard	7 500	-	6 500 000	5 941 279.36	5 941 279.36	01/03/2013
Acquisition of New Transport Craft for Zambezi River	15 921	4 195 106.16	3 091 000	147 840.00	4 342 946.16	31/12/2013
Government Hanger	148 268	111 635 848.61	15 680 000	15 108 737.33	126 744 585.94	31/12/2012
Marine radar system for Namibia	63 144	5 545 053.45	28 797 490	28 579 853.34	34 124 906.79	31/03/2012
Restructuring of Directorate Maritime Affairs into a National Maritime Authority HQ at Walvis Bay	15 500	3 000 551.43	846 510	846 126.79	3 846 678.22	31/12/2012
MR 15/1: Tsintsabis-Katwitwi Road Upgrading to Bitumen Standard	2 275 954	317 300 000.00	298 072 000	236 598 984.65	553 898 984.65	31/03/2013
Total	9 826 583	2 283 041 677.71	1 963 344 000	1 784 881 256.48	4 067 922 934.19	

WINDHOEK, 2012-10-17

PETER MWATILE
ACCOUNTING OFFICER