



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 2014

Published by authority

Price (Vat excluded) N\$ 36.00
Report no. 42/2015

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 2014 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, May 2015

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF WORKS AND TRANSPORT: DEPARTMENT OF TRANSPORT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014**

1. REPORT ON THE FINANCIAL STATEMENTS

1.1 INTRODUCTION

This report on the accounts of the Ministry of Works and Transport: Department of Transport for the financial year ended 31 March 2014 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.

I have audited the accompanying financial statements of the Ministry of Works and Transport: Department of Transport for the financial year ended 31 March 2014. These financial statements comprise the following statements submitted for the year then ended:

- Appropriation account;
- Standard subdivisions;
- Departmental revenue;
- Notes to financial statements; and
- General information.

The appropriation accounts were submitted timeously by the Accounting Officer to the Auditor-General on 20 October 2014 in terms of Section 13 of the State Finance Act, 1991.

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

1.2 MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

1.3 AUDITOR'S RESPONSIBILITY

My responsibility is to express an opinion on these financial statements based on the audit. I conducted the 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 the audit opinion.

1.4 KEY AUDIT FINDINGS

1.4.1 Expenditure

The total budget was underspent with an amount of N\$ 71 585 213.01 (1.96%). 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 expenditure through virements during the year, fifteen (15) sub-divisions were exceeded with a total amount of N\$ 165 802 955.85 which is unauthorised in terms of Section 6(a)(iii) of the Act.

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

1.4.2 Differences between Appropriation account and budget

The 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\$
05-Civil Aviation Infrastructure	1 684 072 000	1 584 072 000	100 000 000
06-Maritime Affairs	97 925 000	197 925 000	(100 000 000)

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

1.4.3 Virements

The following differences were detected between the virements as authorised by Treasury (reported by the Accounting Officer) and the virements in the Appropriation account:

Main divisions	Approved virements	Appropriation account	Difference
	N\$	N\$	N\$
01-Government Garage	5 500 000	(7 034 251)	1 534 251
02-Transportation Infrastructure	7 500 000	202 932 056	195 432 056
03-Railway Infrastructure Management	19 950 000	36 297 808	16 347 808
04-Transport Policy and Regulation	(11 440 000)	(9 798 949)	8 358 949
05-Civil Aviation Infrastructure	(18 010 000)	(155 129 600)	137 119 600
06-Maritime Affairs	(1 800 000)	(30 437 740)	28 637 740
07-Meteorological Services	(2 650 000)	(29 712 127)	27 062 127
08-Government Air Transport Services	-	3 549 653	(3 549 653)
09-Aircrafts Accident Investigations	950 000	(666 850)	283 150

It is recommended that the Accounting Officer should ensure that the correct virement amounts are reflected in the Appropriation account and that the financial statements prepared should reflect the correct amounts.

1.4.4 Subsistence advances

According to the debit balance list of subsistence and travelling advances submitted by the Accounting Officer, an amount of N\$ 657 763.47 was outstanding in respect of fifty nine (59) cases during the financial year under review.

During the audit it was found that thirteen (13) of these staff members submitted their claims in the next financial year or either made salary deductions and forty-six (46) staff members still had outstanding advances. In addition the S&T Advance suspense account reflects a debit balance of N\$ 641 382.75, which leaves a difference of N\$ 16 380.72.

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.

1.4.5 Bank accounts

The audit revealed 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, however the bank statements for MWT: Air Namibia Account were also not provided.

It is recommended that the Accounting Officer should ensure that reconciliations are carried out and all required documents be submitted for audit purposes.

1.4.6 Suspense accounts

The Department had balances on seven (7) suspense accounts of which five (5) had credit balances and two (2) had debit balances at the end of the financial year.

The following suspense accounts had balances exceeding N\$ 100 000 as at 31 March 2014:

Suspense account	Balance Debit/(Credit)
	N\$
Government Garage Trade account	(210 537 245.80)
Air Transport Services Trade account	(17 037 903.80)
Aeronautical fees	(215 213 460.43)
S&T Advance Suspense Account	641 382.75
GRN Garage Vehicle Replacement account	(25 384 388.55)
Bills Payable	(3 871 756.79)

The Accounting Officer should strive to reduce the balances in the suspense accounts and clear those accounts which can be cleared by the end of each year. It is of grave concern to observe that the Government Garage Trade Account, Aeronautical fees and Government Garage vehicle Replacement Account have such high balances and are not reconciled.

1.4.7 Deviations from normal Tender procedures

Three items were exceeded under this exemption for the year under review. No supporting documents were provided for audit purposes.

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

1.4.8 Non-submission of annual report statements and source documents

(a) The below mentioned statements were not submitted for audit purposes:

Statement No:	Description
24	Aircraft (other than trade/operating accounts)
41.1	Securities
41.2	Head Office Register

(b) Item 37.2: Cost of Damages to government property

The original source documents such as accident reports and payment vouchers for the repaired vehicles were not submitted for audit purposes.

It is recommended that the Accounting Officer should provide these documents for audit purposes.

1.4.9 Asset inspection

The Department did not respond on the report provided for asset inspection audits conducted at the Zambezi Region for the period of 06-26 September 2014 whereby a management letter was issued and forwarded to the Accounting Officer on 8 October 2014.

1.4.10 Development projects

The audit revealed differences between the general ledger dated 14 November 2014 and the standard subdivisions as follows:

Description	Amount as per general ledger	Amount as per standard subdivisions	Difference
Total estimate-development expenditure	N\$ 1 663 136 543.00	N\$ 1 511 936 543.00	N\$ 151 200 000.00
Actual expenditure-development expenditure	1 607 429 792.54	1 456 230 692.35	151 199 100.19

It is recommended that the Accounting Officer should explain the difference between the general ledger and the standard subdivisions.

1.5 ACKNOWLEDGEMENT

The co-operation and assistance provided by the management and staff of the Ministry of Works and Transport: Department of Transport during the audit is appreciated.

1.6 BASIS FOR QUALIFIED AUDIT OPINION

My opinion has been qualified due to the following:

- Bank accounts - Paragraph 1.4.5
- Suspense accounts - Paragraph 1.4.6
- Deviation from normal Tender procedures - Paragraph 1.4.7
- Non submission of annual report statements and source documents - Paragraph 1.4.8

1.7 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 financial year ended 31 March 2014 in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act, 1991 (Act 31 of 1991).

In my opinion, except for the possible effects of the matters described in the basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Department of Transport of the Ministry of Works and Transport as at 31 March 2014 and its financial performance and its cash flows for the year then ended in accordance with Section 12 & 13 of the State Finance Act, 1991.

WINDHOEK, May 2015

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

Service	2013/2014		Variations		2012/2013	
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Percentage	Actual expenditure	
	N\$	N\$	N\$	%	N\$	
01. Government Garage:						
Original budget	239 710 000					
Less: Virement	(7 034 251)	232 675 749	227 978 076.90	4 697 672.10	2.02	125 031 969.02
02. Transportation Infrastructure:						
Original budget	833 034 000					
Plus: Virement	202 932 056	1 035 966 056	1 031 986 512.27	3 979 543.73	0.38	746 954 475.58
03. Railway Infrastructure Management:						
Original budget	455 306 000					
Plus: Virement	36 297 808	491 603 808	479 465 320.97	12 138 487.03	2.47	258 970 327.05
04. Transportation Policy and Regulation:						
Original budget	104 362 000					
Less: Virement	(19 798 949)	84 563 051	83 023 404.07	1 539 646.93	1.82	30 137 374.13
05. Civil Aviation Infrastructure:						
Original budget	1 584 072 000					
Less: Virement	(155 129 600)	1 428 942 400	1 403 870 716.13	25 071 683.87	1.75	1 074 473 121.13
06. Maritime Affairs:						
Original budget	197 925 000					
Less: Virement	(30 437 740)	167 487 260	147 078 841.36	20 408 418.64	12.19	24 917 035.57
08. Government Air Transport Services:						
Original budget	161 450 000					
Plus: Virement	3 549 653	164 999 653	163 770 068.38	1 229 584.62	0.75	86 431 048.42
09. Aircrafts Accident Investigations:						
Original budget	10 658 000					
Less: Virement	(666 850)	9 991 150	8 950 431.12	1 040 808.88	10.42	5 392 426.85
Total:		3 645 814 000	3 574 228 786.99	71 585 213.01	1.96	2 376 590 409.48

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2013/2014			2012/2013
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	134 587 942	127 501 148.99	7 086 793.01	107 265 773.88
002. Employer's contribution to staff's pension fund	13 093 000	12 292 275.99	800 724.01	10 906 591.66
003. Other conditions of service	2 490 800	1 776 829.91	713 970.09	1 580 999.91
Total	150 171 742	141 570 254.89	8 601 487.11	119 753 365.45
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	18 027 517	15 574 287.32	2 453 229.68	15 571 772.12
022. Materials and supplies	2 283 848	1 812 060.51	471 787.49	3 818 693.36
023. Transport	60 164 891	59 656 121.29	508 769.71	66 673 671.94
024. Utilities	6 038 720	4 896 147.02	1 142 572.98	5 661 714.00
025. Maintenance expenses	86 122 993	85 868 796.61	254 196.39	46 772 534.34
026. Property rental and related charges	202 000	188 970.76	13 029.24	75 492.25
027. Other services and expenses	86 141 067	84 844 457.81	1 296 609.19	31 184 267.34
Total	258 981 036	252 840 841.32	6 140 194.68	169 758 145.35
Current expenditure: Membership fees and subscriptions				
041. International	2 071 868	2 013 049.52	58 818.48	1 817 287.23
Total	2 071 868	2 013 049.52	58 818.48	1 817 287.23
Current expenditure: Membership fees and subscriptions				
043. Government organisations	1 362 354 371	1 362 310 593.00	43 778.00	910 952 669.00
044. Individuals and non-profit organisations	-	-	-	51 447.50
045. Public and departmental enterprises and private industries	-	-	-	9 645.50
Total	1 362 354 371	1 362 310 593.00	43 778.00	911 013 762.00
Total: Current expenditure	1 773 579 017	1 758 734 738.73	14 844 278.27	1 202 342 560.03
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	344 220	331 450.65	12 769.35	206 387.21
102. Vehicles	169 761 107	168 955 260.64	805 846.36	39 148 445.44
103. Operational equipment, machinery and plants	4 993 113	4 777 545.10	215 567.90	557 585.18
Total	175 098 440	174 064 256.39	1 034 183.61	39 912 417.83

ANNEXURE A(Continued)

Subdivision	2013/2014		2012/2013	
	Authorized expenditure	Actual expenditure	Under-expenditure	Actual expenditure
	N\$	N\$	N\$	N\$
Capital transfers:				
121. Government organizations	2 000 000	2 000 000.00	-	1 314 443.34
122. Individuals and non-profit organisations	1 000 000	1 000 000.00	-	1 000 000.00
123. Public and departmental enterprises and private industries	31 000 000	30 999 999.33	0.67	21 000 000.00
Total	34 000 000	33 999 999.33	0.67	23 314 443.34
Capital expenditure	209 098 440	208 064 255.72	1 034 184.28	63 226 861.17
Total: Operational expenditure	1 982 677 457	1 966 798 994.45	15 878 462.55	1 265 569 421.20
Development:				
Current expenditure				
022. Materials and supplies	151 200 000	151 199 100.19	899.81	71 183 574.19
Total	151 200 000	151 199 100.19	899.81	71 183 574.19
Capital expenditure: Acquisition of assets				
103. Equipment, machinery and plants	50 670 018	30 856 895.87	19 813 122.13	27 943 239.37
104. Purchase of land	-	-	-	877 909.30
105. Feasibility studies, design and supervision	76 443 724	75 766 748.04	676 975.96	44 217 255.20
106. Purchase of land and intangible assets	-	-	-	1 994 837.79
107. Construction, renovation and improvement	581 809 347	560 545 635.06	21 263 711.94	235 049 342.92
Total	708 923 089	667 169 278.97	41 753 810.03	310 082 584.58
Capital transfers:				
131. Government organizations	743 271 454	740 816 618.38	2 454 835.62	729 754 829.51
133. Public and departmental enterprises and private industries	59 742 000	48 244 795.00	11 497 205.00	-
Total	803 013 454	789 061 413.38	13 952 040.62	729 754 829.51
Total: Development expenditure	1 511 936 543	1 456 230 692.35	55 705 850.65	1 111 020 988.28
GRAND TOTAL	3 645 814 000	3 574 228 786.99	71 585 213.01	2 376 590 409.48

1.3 Departmental revenue

Revenue for the financial year is as follows:

Revenue head	Estimate	Actual revenue 2013/2014	More/(Less) than estimated	Actual revenue 2012/2013
	N\$	N\$	N\$	N\$
Aeronautical fees and charges for DCA	1 298 167	389 033.90	(909 133.10)	572 763.28
Road Transportation Board	-	240 155.00	240 155.00	844 875.00
Validation of licences (Non-Aeronautical)	-	12 220.00	12 220.00	17 944.00
Private telephone calls	4 262	-	(4 262.00)	-
Services rendered to ministries	24 262	2 550.00	(21 712.00)	3 900.00
Examination fees for seamen	-	1 584.00	1 584.00	18 794.00
Unclaimed cheques	514 218	-	(514 218.00)	-
Lost equipment and stores	22 243	-	(22 243.00)	3 038.21
Miscellaneous	-	5 528 398.23	5 528 398.23	618 564.70
Total	1 863 152	6 173 941.13	4 310 789.13	2 079 879.19

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\$ 4 697 672.10 – 2.02%)

The underexpenditure on personnel expenditure was as a result of vacancies that were not filled during the financial year. Underexpenditure on acquisition of vehicles is due to some suppliers that could not deliver the vehicles before the financial year. Tendering on the project for the renovations and upgrading of government garages premises was very slow and was invoiced after cut-off date.

Main division 03 – Railway Infrastructure Management (N\$ 12 138 487.03 – 2.47%)

Underexpenditure on personnel expenditure was realized due to vacancies, which could not be filled. The underexpenditure on DSA and other services and expenses was due to late submission of claims and invoices for payment. The underexpenditure on Railway Network upgrading project was paid and received by Windhoek Consulting Engineering which was not effected from the ledger.

Main division 06 – Maritime Affairs (N\$ 20 408 418.64 – 12.19%)

The underexpenditure was as a result of vacancies that were not filled during the financial year. Travel and subsistence allowance claims could not be processed on time and it resulted in funds under the allocation not to be fully utilized. The cancellation of Marine Radar Procurement tender delayed the progress of this project. Funds earmarked for this activity was committed for virementation to Roads projects, however oversight in the process of the requested funds led to no virementation of these funds, hence the under spending.

Main division 07 – Meteorological Services (N\$ 1 479 367.21 – 5.00%)

The underexpenditure on personnel expenditure was realized due to vacancies which could not be filled during the financial year. The under spending on S & T was due to the fact that less foreign travelling was under taken and in many instances were sponsored. Less stationery was bought and less expenditure on utilities like water and electricity resulted in underexpenditure. Less purchase of computers and renovations of houses and fewer invoices were forwarded for payment for rental charges. Most of the trainings were sponsored and therefore less funds were spend on training.

Main division 09 – Aircraft Accidents Investigations (N\$ 1 040 808.88 – 10.42%)

The posts of the Deputy Director: Aircraft Accident Investigation, one Air craft Accident Investigator that have been vacant could not be filled during the financial year under review hence the underexpenditure.

Fewer domestic trips were under taken resulted in underexpenditure on S&T. The 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. Expenditure on materials and supplies, transport, utilities and operational machinery and equipment was minimal and resulted in the underexpenditure.

The underexpenditure on training is due to a shortage of invitations to partake in seminars. Also few courses were attended during the 2013/2014 financial year that is in line with staff member's job descriptions contributing to the underexpenditure.

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

(i) Under-estimated

Road Transportation Board

More taxis and long distance passenger transport were registered, thus the reason for over collection.

Miscellaneous

Miscellaneous revenue is under estimated than expected for the year under review.

(ii) Over-estimated

Unclaimed cheques

Since the introduction of the IFMS all unclaimed cheques are automatically written back through the Bank Reconciliation system.

Aeronautical fees, charges for DCA and Non-Aeronautical fees

Less revenue was collected than anticipated because of less registration of new aircrafts and less pilot licenses were issued.

2. GENERAL INFORMATION

2.1 Bank accounts

The Department keeps the following bank accounts:

Account name	Bank	Bank balance 31/03/2014
		N\$
Northern Railway Extension Fund	First National Bank	41 196.97
Aeronautical fees	Standard Bank	348 515.18
MWT Falcon 7X	Standard Bank	11 069 494.00
MWT Acquiring of Vehicles for Political Office Bearers	Standard Bank	2 832 327.12
MWT Air Namibia Account	Standard Bank	37 329 416.46

2.2 Operating/Trade Account – Government Garage

The profit and loss account for the Government Garage trade account for the year ended 31 March 2014 is as follows:

Expenditure		Income	
	N\$		N\$
Operating expenditure	256 482 880.69	Operating income	269 433 453.18
Surplus/(Loss)	210 537 245.80	Balance b/f 2012/2013	197 586 673.31
	467 020 126.49		467 020 126.49

2.3 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 2014 is as follows:

Expenditure		Income	
	N\$		N\$
Opening balance-01/04/2013	25 066 733.97	Operating Income	42 104 637.77
Operating expenditure	-	Surplus/(Loss)	17 037 903.80
	25 066 733.97		25 066 733.97

2.4 Total number of vehicles

The Accounting Officer reported vehicles on hand for the year ended 31 March 2014 as follows:

Vehicle type	Number of vehicles
Motor cycles	42
Standard Sedans	691
Luxury Sedans	340
Light delivery Bakkies	311
Light delivery 4x4 vehicles	1 136
Panel vans	8
Lorry flat bed	135
Lorry 4x4	73
Tipper trucks standard	27
Station wagon standard	5
Station wagon 4x4	69
Busses	77
Double cab 4x4	462
Armoured vehicles	5
Minibus 10 seater	18
Minibus 16 seater	121
TOTAL	3 520

2.5 Development projects

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

Nature of project	Approved total budget	Total expenditure at 31/03/2013	Approved appropriation 2013/2014	Actual expenditure 2013/2014	Total expenditure at 31/03/2014	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
National wide transport Planning	5 000 000	31 195 981.78	2 276 000	2 276 000.00	33 471 981.78	31/03/2016
Construction of Okahao-Omakange	352 937 000	332 241 512.26	1 562 176	1 562 175.35	333 803 687.61	31/03/2013
Angria Fria	40 920 000	1 079 222.42	10 000 000	-	1 079 222.42	30/09/2016
Construction of Eembahu-Oshiwweda	92 352 000	7 535 807.84	0.00	9 890 457.64	17 426 265.48	31/03/2013
Construction of Tsinisabis-Katwiwi	1 156 973 000	824 811 226.81	36 772 182	42 638 965.38	867 450 192.19	18/05/2013
New Transport Craft for Zambezi	19 000 000	128 226 022.89	2 466 000	2 378 068.61	130 604 091.50	31/12/2013
Non- Motorised Transport Infrastructure Development	73 331 000	-	3 831 000	3 312 593.98	3 312 593.98	31/03/2013
Bridges linking Okahandja to Ovitoto	275 744 000	27 606 921.32	85 887 721	47 516 964.49	75 123 885.81	31/10/2013
Mainatance of roads: Paved and None paved roads	1 298 865 000	117 493 191.30	89 094 469	67 471 551.08	184 964 742.38	31/03/2022
Omakange - Ruacana Upgrading to Bitumen Standard (DR3608)	465 000 000	5 941 279.36	-	720 291.32	6 661 570.68	01/03/2013
Swakopmund - Hentis Bay - Kamanjab Link (412 KM)	747 000 000	-	3 402 328	3 402 328.00	3 402 328.00	01/04/2016
Gobabis-Aminuis Road	751 000 000	-	7 500 000	5 814 279.64	5 814 279.64	01/04/2016
Oranjemund-Rosh Pinah	378 000 000	3 687 567.22	41 786 019	59 444 859.52	63 132 426.74	31/03/2016
Rundu- Elundu Road Upgrading	1 759 272 000	500 142 129.97	1 950 000	108 128.40	500 250 258.37	31/03/2014
Gobabis-Otjinene Road	1 034 970 000	425 056 203.01	11 802 180	11 692.12	425 067 895.13	31/09/2017
Okahandja- Karibib Road	432 684 000	38 025 825.04	1 150 000	1 150 000.00	339 175 825.04	
Oshikuku-Okalongo (DR3611) Road Upgrading to Bitumen Standard.	148 986 000	2 876 761.12	13 800 000	4 124 377.64	7 001 138.76	31/10/2014
Ngoma-Nakobolelwa road	50 590 000	23 457 686.63	20 000 000	9 889 084.99	33 346 771.62	30/04/2013
Kaisosi-Cuma Road	73 202 000	44 092 183.06	9 400 000	8 734 893.61	52 827 076.67	07/05/2013

Development projects (continued)

Nature of project	Approved total budget	Total expenditure at 31/03/2013	Approved appropriation 2013/2014	Actual expenditure 2013/2014	Total expenditure at 31/03/2014	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	N\$
Tjova-Divayi Road	47 916 000	29 538 148.31	8 799 435	8 423 017.69	37 961 166.00	07/05/2013
Kamupupu-Mbururu Road	52 940 000	16 131 611.16	18 213 691	12 362 124.97	28 493 736.13	30/07/2014
Onalulango-Epembe Road	-	-	-	-	-	-
Onalulango-Epembe Road	126 157 000	14 117 711.51	24 000 000	17 936 298.57	32 054 010.08	30/09/2013
Oshikuku-Ekangolilnene Road	73 720 000	54 400 962.61	4 550 000	3 790 102.53	58 191 065.14	31/03/2013
Omuthiya-Onanke Road	71 078 000	19 653 318.20	18 133 629	10 000 921.42	29 654 239.62	31/09/2013
Epato-Onkani Road	65 990 000	-	280 000	-	-	31/03/2014
Onamutai-Ongwediva Road	66 983 000	45 847 525.44	11 840 000	11 802 590.36	57 650 115.80	30/07/2013
Eembahu-Oshiweda Road	92 352 000	7 535 807.84	25 000 000	27 478 520.27	35 014 328.11	31/03/2013
Oshakati - Ongenga (DR 3609) Road Upgrading to Bitumen Standard	15 000 000	50 528 722.43	2 000 000	4 118 669.80	54 647 392.23	31/03/2016
Eenhana-Oshigambo Road	217 280 000	-	35 770 000	7 697 399.04	7 697 399.04	31/03/2015
Tsintsabis-Katwitwi Road	1 156 973 000	16 131 611.16	160 595 820	154 207 580.86	170 339 192.02	18/05/2013
Etomba-Omundaungilo Road	96 130 000	117 493 191.30	3 642 953	2 399 238.92	119 892 430.22	31/03/2012
Amwaanda- Omutambo Maowe Road	133 640 000	2 128 744.88	5 000 000	1 412 668.27	3 541 413.15	31/03/2015
Okathitu	16 540 000	824 811 226.81	500 000	0.00	824 811 226.81	
Onayena- Onakali Road	57 565 000	13 182 468.89	23 000 000	24 350 806.53	37 533 275.42	31/03/2014
Uukwiyuushona- Omuntale Road	70 905 000	31 195 981.78	2 730 000	1 725 086.39	32 921 068.17	31/03/2015
Onayena- Okankolo Road	72 746 000	513 440 343.79	5 000 000	2 812 326.55	516 252 670.34	31/03/2015
Isize-Sifula-Malindi-Schuckmannsburg Road	73 035 000	2 876 761.12	2 500 000	2 297 900.82	5 174 661.94	31/10/2015
Oshapapa- Epumbu Road	47 971 000	5 941 279.36	28 046 824	33 574 647.43	39 515 926.79	31/05/2014
Liselo- Linyati- Singalanwa- Kongola Road	864 824 000	230 320 986.46	246 896 922	283 779 993.05	514 100 979.51	30/04/2015
Omakange - Ruacana Upgrading to Bitumen Standard (DR3608)	465 000 000	230 320 986.46	9 000 000	14 354 678.87	244 675 665.33	01/03/2013
Maintenance of roads: Flood damaged infrastructure	474 000 000	-	33 120 740	70 152 835.37	70 152 835.37	31/03/2022

Development projects (continued)

Nature of project	Approved total budget	Total expenditure at 31/03/2013	Approved appropriation 2013/2014	Actual expenditure 2013/2014	Total expenditure at 31/03/2014	Expected year of completion
Omafo-Ongenga- Outapi Bitumen Standard	808 850 000	7 038 624.38	8 000 000	24 037 644.67	31 076 269.05	01/03/2013
Railway Network Upgrading	4 458 341 000	-	46 226 000	46 042 777.35	46 042 777.35	31/08/2019
Railway Network Upgrading1	212 800 000	240 582 793.58	151 200 000	151 199 100.19	391 781 893.77	31/08/2019
Northern railway line extension	1 370 977 000	513 440 343.79	10 000 000	9 999 849.10	523 440 192.89	30/11/2014
Upgrade and Construction of Aus-Luderitz Railway Line	800 717 000	264 146 738.30	165 000 000	164 934 911.07	429 081 649.37	30/11/2014
Cape Fria Katima Mulilo1	100 000	-	100 000	99 507.66	99 507.66	31/03/2030
Cape Fria Katima Mulilo	432 684 000	338 025 825.04	59 742 000	48 244 795.00	386 270 620.04	
Upgrading Of Vehicle and driver Testing Stations	175 830 000	70 395 083.08	36 000 000	35 995 191.61	106 390 274.69	31/03/2016
ATC: New Area Control for the Windhoek FIR	217 324 000	335 721 253.07	20 324 000	17 773 885.69	353 495 138.76	31/03/2016
Construction of Head Office for Civil Aviation	240 576 000	9 608 103.30	35 958 000.00	8 328 426.98	17 936 530.28	31/03/2016
Government Hanger	119 268 000	-	20 000 000	20 000 000.00	20 000 000.00	30/06/2015
Construction of Air Traffic Control Towers	44 926 000	5 789 937.80	534 000	133 136.96	5 923 074.76	31/03/2016
Upgrading of Civil Aviation Infrastructure	349 200 000	72 588 042.37	16 431 000	26 407 546.62	98 995 588.99	31/03/2015
Upgrading of Security & Safety Infrastructure (Meeting Security Needs)	32 120 000	31 727 987.80	5 670 000	5 670 000.00	37 397 987.80	31/03/2016
Upgrading of the Mpatcha Airport	51 450 000	4 250 297.85	11 420 840	11 418 175.37	15 668 473.22	31/03/2016
Fencing of state owned Aerodromes	75 000 000	-	1 544 847	1 544 846.27	1 544 846.27	31/03/2016
Marine Radar System for Namibia	358 000 000	48 587 693.54	34 830 000	15 624 155.98	64 211 849.52	31/12/2015
Restructuring of the Directorate of Maritime into a National Maritime Authority W/Bay	81 012 000	4 724 587	16 260 000	16 057 654.91	20 782 242.43	31/12/2014
Extension and Upgrading of the Meterological services facilities	212 800 000	33 540 762.45	9 543 018	9 542 077.30	43 082 839.75	31/03/2016
Total	23 656 546 000	7 019 234 985.41	1 660 083 794	1 578 177 802.21	8 597 412 787.62	

WINDHOEK, 2014-10-20

PETER MWATILE
ACCOUNTING OFFICER

