



REPUBLIC OF NAMIBIA



MINISTRY OF EDUCATION



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

MINISTRY OF EDUCATION

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

1. INTRODUCTION

This report on the accounts of the Ministry of Education 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 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 Education for the year ended 31 March 2013. These financial statements comprise the Appropriation Account, Standard Subdivisions Departmental Revenue for the year then ended, and notes to the financial statement and general information submitted.

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

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

2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 12 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 Underexpenditure

The total budget of the Ministry was underspend with an amount of N\$ 108 184 030.27 (1.15%). An amount of N\$ 86 143 445.76 is made up of operational expenditure and N\$ 22 040 584.51 is made up of development expenditure.

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

4.1.2 Unauthorised expenditure

One (1) main division was exceeded by a total amount of N\$ 41 448 932.54 which is unauthorised in terms of Section 6(a)(ii) of the State Finance Act.

Although Treasury approval was obtained to utilise certain expected savings for the defrayal of excess expenditure through virements during the year, nine (9) subdivisions were exceeded by a total amount of N\$ 79 829 438.24 which is unauthorised in terms of Section 6(a)(iii) of the State Finance Act.

It is recommended that the Accounting Officer should closely monitor and review the financial position of the Ministry on a continuous basis to enable better financial control, and take appropriate action timeously to avoid unauthorized expenditure.

4.1.3 Virements

The following differences were noted between the virements approved by Treasury and virements processed in the Appropriation Account:

Main Division	Approved Authorisation	Appropriation Account	Difference
	N\$	N\$	N\$
02	30 805 429	22 817 767	7 987 662
03	33 590 000	33 850 000	(260 000)
04	(231 058 313)	(225 904 711)	(5 153 602)
05	38 000 000	35 996 398	2 003 602
06	10 652 648	11 252 648	(600 000)
07	(4 162 648)	(4 152 648)	(10 000)
08	111 681 000	108 328 579	3 352 421
09	(3 397 096)	3 072 967	(6 470 063)
13	(5 677 020)	(4 827 000)	(850 020)

The Accounting Officer explained that the budget holder requested Treasury approval for the virementation of funds, however, since the budget module of IFMS does not make provision to put on hold amount requested to be viremented pending approval, they do not make the necessary entries in the commitment registers which results on amounts requested to be viremented, be used for other purpose.

It is recommended that the Accounting Officer should ensure that budget holder commits funds that are requested for virementation in the commitment registers to ensure that requested savings are not used for other purposes while Treasury approval is pending.

4.1.4 Suspense Accounts

The main ledger shows balances on nine (9) of the Ministry's suspense accounts as at 31 March 2013, of which four (4) with credit balances and five (5) with debit balances. The following are amounts reflected in the General Ledger exceeding N\$ 100 000:

Description	Debit/(Credit)
	N\$
Receipt Suspense Account	(21 206 889.29)
Vehicle Reserve Account	(1 897 742.14)
RD Cheques	107 637.40
S&T Advance Account	971 048.32
Rejection Account	470 184.50
Bills Payable	(30 245 720.46)
Electronic Fund Transfer Clearing Account (EFT)	3 893 474.25

It is recommended that the Accounting Officer should take all necessary steps to reconcile and reduce the balances on the accounts as a matter of urgency. It is also observed with grave concern that the Receipt Suspense account, Vehicle Reserve Account and Electronic Fund Transfer Clearing have such high balances.

5. ACKNOWLEDGEMENT

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

6. BASIS FOR QUALIFIED OPINION

- a) Virement: Paragraph 4.1.3.
- b) Suspense Accounts: Paragraph 4.1.4

7. QUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Education 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, 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 fairly represent the receipts and payments of Vote 10 for the year ended 31 March 2013, and in all material respects the receipts and payments have been applied for the purposes intended by the National Assembly and conform to the authorities which govern them.

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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

8. FINANCIAL STATEMENTS

8.1 Appropriation account

2012/13						2011/12
Service	N\$	Authorised expenditure N\$	Actual expenditure N\$	Variations		Actual expenditure N\$
				Under-expenditure/ (Excess) N\$	Percent- age %	
01. Office of the Minister:						
Original budget	3 678 000					
Less: Virements	(64 000)	3 614 000	3 126 180.67	487 819.33	13.50	2 829 509.31
02. Administration:						
Original budget	1 234 581 000					
Plus: Virement	22 817 767	1 257 398 767	1 243 877 653.13	13 521 113.87	1.08	1 249 918 289.15
03. Programme Quality Assurance:						
Original budget	381 432 000					
Plus: Virement	33 850 000	415 282 000	413 284 844.54	1 997 155.46	0.48	339 114 978.22
04. Primary Education:						
Original budget	4 452 586 000					
Less: Virement	(225 904 711)	4 226 681 289	4 143 429 803.16	83 251 485.84	1.97	3 835 025 527.35
05. Secondary Education:						
Original budget	996 514 000					
Plus: Virement	35 996 398	1 032 510 398	1 073 959 330.54	(41 448 932.54)	(4.01)	900 285 259.49
06. Namibia Library and Information Services:						
Original budget	71 128 000					
Plus: Virement	11 252 648	82 380 648	79 663 195.36	2 717 452.64	3.30	50 470 206.08
07. Adult Education:						
Original budget	188 031 000					
Less: Virement	(4 152 648)	183 878 352	172 806 283.33	11 072 068.67	6.02	155 696 460.08

Appropriation Account (continued)

2012/13						2011/2012
Service	Authorised expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
08. Higher Education:						
Original budget	1 553 853 000					
Plus: Virement	108 328 579	1 662 181 579	1 657 987 901.52	4 193 677.48	0.25	1 431 699 338.92
09. Planning, Research and Development:						
Original budget	62 305 000					
Plus: Virement	3 072 967	65 377 967	57 955 875.16	7 422 091.84	11.35	62 283 407.23
10. Vocational and technical training:						
Original budget	270 319 000					
Plus: Virements	20 000 000	290 319 000	273 943 616.56	16 375 383.44	5.64	263 929 945.65
11. Hostels:						
Original budget	141 997 000	141 997 000	139 678 559.16	2 318 440.84	1.63	134 085 134.70
12. Science, technology and innovation:						
Original budget	48 791 000					
Less: Virement	(370 000)	48 421 000	42 754 123.37	5 666 876.63	11.70	28 669 761.12
13. Hamu:						
Original budget	10 758 000					
Less: Virement	(4 827 000)	5 931 000	5 321 603.23	609 396.77	10.27	8 416 963.43
Total		9 415 973 000	9 307 788 969.73	108 184 030.27	1.15	8 462 424 780.73

8.2 Standard subdivisions

Subdivision	2012/2013			2011/2012
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	
Operational				
Current expenditure: Personnel				
001. Remuneration	4 897 012 000	4 912 001 930.66	(14 989 930.66)	4 430 157 711.02
002. Employer's contribution to GIPF	716 979 000	594 079 153.97	122 899 846.03	527 637 157.28
003. Other conditions of service	21 813 000	65 204 008.41	(43 391 008.41)	88 258 170.29
004. Improvement of remunerative structure	-	-	-	(2 900 000.00)
Total	5 635 804 000	5 571 285 093.04	64 518 906.96	5 046 050 138.59
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	8 915 963	6 751 726.78	2 164 236.22	6 284 920.31
022. Materials and supplies	21 865 943	18 630 219.45	3 235 723.55	13 522 488.64
023. Transport	47 152 000	45 894 341.97	1 257 658.03	51 934 447.33
024. Utilities	8 995 000	8 499 639.68	495 360.32	8 240 869.22
025. Maintenance	1 607 000	1 108 135.48	498 864.52	1 104 441.94
026. Property rental and related charges	2 455 174	1 781 694.01	673 479.99	2 064 209.95
027. Other services and expenses	302 163 722	291 097 352.31	11 066 369.69	287 548 254.96
Total	393 154 802	373 763 109.68	19 391 692.32	370 699 632.35
Current expenditure: Membership fees and subscriptions				
041. International	1 537 000	1 142 038.83	394 961.17	1 214 421.76
042. Domestic	167 000	167 000.00	-	157 000.00
Total	1 704 000	1 309 038.83	394 961.17	1 371 421.76
Current expenditure: Subsidies, grants and other transfers				
043. Government organisations	1 893 860 119	1 893 559 973.22	300 145.78	1 913 706 410.25
044. Individuals and non-profit organisations	869 861 579	870 071 925.70	(210 346.70)	497 684 546.78
045. Public and departmental enterprises and private industries	12 772 000	12 769 631.48	2 368.52	12 385 382.94
Total	2 776 493 698	2 776 401 530.40	92 167.60	2 423 776 339.97
Total: Current expenditure	8 807 156 500	8 722 758 771.95	84 397 728.05	7 841 897 532.67
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	4 714 500	3 025 530.25	1 688 969.75	3 420 276.41
103. Operational equipment, machinery and plant	86 000	29 252.04	56 747.96	39 957.42
Total: Capital expenditure	4 800 500	3 054 782.29	1 745 717.71	3 460 233.83
Total: Operational expenditure	8 811 957 000	8 725 813 554.24	86 143 445.76	7 845 357 766.50

Standard subdivisions (continued)

Subdivision	2012/13			2011/2012
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Development				
105. Feasibility studies, design and supervision	12 300 000	11 622 292.93	677 707.07	2 503 846.77
107. Construction, renovation and improvements	217 716 000	196 353 122.56	21 362 877.44	170 604 653.48
131. Government organizations	374 000 000	374 000 000.00	-	443 958 513.98
Total	604 016 000	581 975 415.49	22 040 584.51	617 067 014.23
Total: Development expenditure	604 016 000	581 975 415.49	22 040 584.51	617 067 014.23
GRAND TOTAL	9 415 973 000	9 307 788 969.73	108 184 030.27	8 462 424 780.73

8.3 Departmental revenue

Revenue for the year is as follows:

Revenue	Estimate	Actual revenue 2012/2013	More/(Less) than estimated	Actual revenue 2011/2012
	N\$	N\$	N\$	N\$
Private telephone calls	100 000	26 130.00	(73 870.00)	12 956.30
Unclaimed cheques	4 000 000	-	(4 000 000.00)	99.00
Miscellaneous	400 000	11 509 805.94	11 109 805.94	104 459.41
Lost equipment and stores	10 000	10 447.18	447.18	3 792.74
Class and examination fees	27 000 000	33 418 570.99	6 418 570.99	28 239 235.43
Services rendered by archives and museums	15 000	2 100.00	(12 900.00)	-
Letting of housing	350 000	5 300.90	(344 699.10)	141 428.38
Library registration fees	65 000	23 162.15	(41 837.85)	26 427.52
Hostel fees	14 200 000	12 802 499.42	(1 397 500.58)	12 373 584.92
Trade test monies for apprentices	-	-	-	83 160.00
Letting of facilities	-	186 908.25	186 908.25	-
Total	46 140 000	57 984 924.83	11 844 924.83	40 985 143.70

8.4 Notes to the financial statements

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

(i) Under expenditure

Main division 01: Office of the Minister (N\$ 487 819.33 – 13.50%)

The late Honourable Minister's salary payment to him was terminated with effect from the date of death. The newly appointed Minister assumed office during the 2013/2014 financial year. The position of the Personal Assistant to the Minister was vacant but budgeted for during the reporting period. The late Honourable Minister only returned from sick leave during July 2012. Planned activities that should have taken place in the regions could therefore, not take place during the beginning of the financial year which resulted in an

underexpenditure on Subsistence and Travel Allowances and Transport. Less furniture was purchased by the Political Officer Bearers than budgeted for.

Main division 06: Namibia Library and Information Services (N\$ 2 717 452.64 – 3.30%)

The underexpenditure can be attributed to high turnover of staff and vacancies that could not be filled. The reason why staff members of the Library and Information Services resign is to take up other employment offers as a result of low salary package offered by Government Service. Vacancies advertised can as a result of the same reason not be filled. The vacancies that existed on the structure of the Ministry resulted that less money was spent on Subsistence and Travel Allowances, Transport and the purchase of Office Furniture. Library books ordered through approved Tenders were not delivered in full. It resulted that payments could only be affected during the next financial year.

Main division 07: Adult Education (N\$ 11 072 068.67 – 6.02%)

The underexpenditure can be attributed to high turnover of staff members and vacancies that could not be filled. The reason why staff members of the Adult Education resign is to take up other employment offers as a result of low salary package offered by Government Service. Vacancies advertised can as a result of the same reason not be filled. Few Literacy Promoters were appointed by the Regional Councils than budgeted for. The Promoters are responsible to teach adults how to read and write. The vacancies that existed on the structure of the Ministry resulted that less money was spent on Subsistence and Travel Allowances, Transport and the purchase of office furniture.

Main division 09: Planning Research and Development (N\$ 7 422 091.84 – 11.35%)

The underexpenditure can be attributed to the vacancies budgeted for on the Ministry's Directorates Planning and National Institute for Educational Development which was not filled during the reporting period. Less money was therefore spent on Subsistence and Travel Allowances, Transport and purchases of Office Furniture. During the 2012/2013 financial year budgetary provision was made to purchase textbooks for the revised curriculum as well as teaching materials for pre-primary learners. There was a delay by the publishers to print the ordered textbooks which resulted that fewer funds had been spent. Teaching materials and playground equipment were ordered by the National Institute for Education Development from Government Stores. The mentioned Institution did not have the stock on hand and had to order it from a private supplier. There was a delay by the supplier to deliver the ordered items to the Government Stores. The budgetary provision for the teaching materials and equipment for Pre-primary learners could therefore not be spent in full during the reporting period.

Main division 10: Vocational Education and Training (N\$ 16 375 383.44 – 5.64%)

The underexpenditure can be attributed to the Technical School existed in the Brazzaville Congo which was utilized by SWAPO before Independence for training purposes. On 09 June 2011 an agreement was signed by the Government of the Republic of Brazzaville Congo and the Republic of Namibia to re-build the school to be used by the two countries as an Institution for Vocational and Technical Training and both Governments financially contribute to the projects. Approval was however, not provided by the Ministry of Finance to transfer the amount through the Bank of Namibia to the bank account opened for the project in the Brazzaville Congo. In the 2012/2013 financial year the Ministry could not through its Development budget allocate sufficient funds to the Loudima Project. Towards the end of the financial year underexpenditure was determined within the operational budget of the Ministry. Virement approval was obtained from Treasury to transfer the mentioned savings to the allocation code of the Loudima Project that existed under Main Division 10 - Vocational and Training.

Main division 12: Research, Science and Technology (N\$ 5 666 876.63 – 11.70%)

The underexpenditure can be attributed to Budgetary provision that was made for the vacancies on the new structure for the newly established Commission for Research, Science and Technology. There was a delay in the appointment of the Member of the Commission which resulted that the vacant positions were not filled during the reporting period. It also resulted that not all funds on Subsistence and Travel Allowance was spent. Certain development projects in respect of Research, Science and Technology took place at various Institutions. Memorandums of Agreements are signed between the Ministry and the Institutions whereby the Directorate of Research, Science and Technology contribute financially in respect of the development of such projects.

Some of the registered projects could not commence during 2012/2013 financial year because the Commission on Research, Science and Technology was not operational. Construction work at the building for the Computer Based Mathematics and Science Learning Laboratory was delayed which resulted that not all funds appropriated were spent.

Main division 13: HIV and AIDS Management Unit (N\$ 609 396.77 – 10.27%)

The underexpenditure can be attributed to the certain activities under the components: Mainstreaming HIV/AIDS and meeting the needs of orphans and vulnerable children refer to the Ministry's Education and Training Sector Improvement Programme were not carried out during the financial year.

(ii) Over-expenditure

Main division 05: Secondary Education (N\$ 41 448 932.54 – 4.01%)

There are four hundred and fifty (454) combined schools within the fourteen (14) administrative regions. Teaching is provided at these schools for Grade one (1) up to Grade ten (10) learners. Budgetary provision is made for these combined schools within the Program-Primary Education, Activity – Teaching in Primary Schools. The pay points of the mentioned schools are however, on the payroll module of the IFMS allocated against the Program-Secondary Education, Activity – Teaching in Secondary Schools. The monthly salary expenditure of the teachers at the combined schools are therefore allocated to the Program - Secondary Education instead of the Program - Primary Education.

The Ministry experienced a high turnover of staff members/teachers during 2012/2013 financial year. This is a result of resignation/death and normal retirements. It was noted that teachers resigned and that the Ministry is than obliged to pay the leave gratuity and pension benefits to those teachers. It can happen that the persons again reapply for a teaching position at another region after he/she received the benefit payments. Sufficient budgetary provision could not be made in respect of leave gratuity payments. The Ministry did not request Treasury approval to transfer (virements) savings to make provision for the excess that existed on Other Conditions of Service.

8.4.2 Revenue: Explanations of variations exceeding N\$ 50 000 between estimated and actual revenue.

(i) Under estimated

Miscellaneous

It is difficult to estimate revenue to be collected against miscellaneous revenue heading correctly. Various institutions such as insurance companies, GIPF and Social Security paid back money which was erroneously paid to them during previous financial years. The amounts were in respect of written back cheques in the event of resignations, death and retirements.

Class and examination fees

The revenue received for class and examination fees was based on N\$ 485 893 subject entries for October/November 2012 national examination. The report in respect of examination fees shows an estimation total amount of N\$ 27 000 000 that was expected to be collected during the reporting period. The amount collected for the reporting period is however N\$ 33 418 570.99. The collected amount is more than estimated due to the increase in both Grade 10 and Grade12 part-time subject entries compared to 2011 subject entries.

Letting of Facilities

The schools of the Ministry are responsible to make available facilities such as school halls, to private persons. Such individuals are responsible to pay a certain fee which is deposited against the “letting of facility” revenue heading. During the financial year fewer facilities were rented to private persons resulting in less revenue collected.

(i) Over- estimated

Hostel fees

The amount that was not collected by the Superintendent at the various Government Hostels can be described to the financial inability of parents to pay.

Unclaimed cheques

The Ministry of Finance is writing back all cheques older than six months and issued in previous financial years against the “Unclaimed Cheque” revenue heading under the control of the Ministry of Finance. The mentioned revenue heading will no longer appear in the Estimate of revenue of the 2014/2015-2016/2017 MTEF period.

9. GENERAL INFORMATION

9.1 Miscellaneous Revenue

The miscellaneous revenue collected by the Ministry during the financial year under review comprises of the following:

Detail/Nature	Amount
	N\$
Payroll reversals	7 885 369.32
Ghost teachers	750 246.08
Correction of wrong allocations	63 865.75
Reconciliation of books 2012/2013	899 505.41
Accounts payable payments	1 805 763.06
Surplus	19 657.73
Late fees	600.84
Copies	15 761.90
Fax	429.72
Accommodation	7 535.00
Regional recovery against vote	36 087.14
Syllabus	490.00
School feeding	360.00
Typing and print out	8.00
Internet usage	20.00
S&T advance	4 524.50
GIPF	2 381.89
Emolument orders	15 929.60
Misconduct	1 000.00
Social Security	270.00
Total	11 509 805.94

9.2 Revenue outstanding

The following revenue in regard of hostel fees was outstanding as at 31 March 2013 due to financial inability of parents/guardians.

Regions	Amount
	N\$
Khomas	593 039.50
Omaheke	420 611.29
Omusati	46 372.00
Ohangwena	3 393.00
Hardap	71 735.50
Oshikoto	69 417.00
Erongo	10 506.00
Kavango	19 552.50
Oshana	69 720
Otjozondjupa	1 093 073.80
Caprivi	4 680.00
Total	2 402 100.59

9.3 Compensation payments (Valid claims against the State)

During the financial year under review the Ministry paid a total amount of N\$ 160 346.70 as a settlement of civil claims against the State with the necessary Treasury approvals.

9.4 Capital Projects

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

Nature of project	Approved total Budget N\$	Total expenditure as at 2012/03/31 N\$	Approved appropriation 2012/2013 N\$	Actual expenditure 2012/2013 N\$	Total expenditure as at 2013/03/31 N\$	Expected year of completion
Construction of Circuit Office at Epembe	4 511 000	3 034 811.17	1 450 000	1 366 888.67	4 401 699.84	31/03/2013
Construction of Circuit Office at Anamulenge	4 500 000	390 410.57	300 000	221 317.96	611 728.53	31/03/2013
Construction of Circuit Office at Etayi	3 500 000	927 156.65	300 000	299 935.50	1 227 092.15	31/03/2013
Construction of new Classrooms and Hall at Dagbreek Special School	2 700 000	280 837.75	1 750 000	1 749 922.68	2 030 760.43	31/03/2015
Construction of Caprivi Regional Office	6 587 000	-	250 000	238 569.35	238 569.35	01/03/2014
Construction of Teachers Resources Centre – Katima Mulilo	51 300 000	-	250 000	250 000.00	250 000.00	01/03/2014
Construction of examination marking hall: Windhoek	19 250 000	-	2 250 000	2 249 898.73	2 249 898.73	01/03/2014
Renovation of Head Office complex, upgrading of main entrance and parking bays	33 000 000	-	1 000 000	997 155.44	997 155.44	01/03/2014
Construction of Oshana Regional Office	10 089 000	-	250 000	-	-	31/03/2014
Construction of school at Evuluko (Ongwediva Combined School)	37 323 000	2 284 064.70	4 500 000	4 491 817.47	6 775 882.17	31/03/2016
Construction of primary school at Hardap scheme	15 000 000	378 301.92	500 000	497 203.56	875 505.48	31/03/2015
Construction of primary school at Outapi	9 500 000	247 781.50	250 000	-	247 781.50	31/03/2016
Upgrading of Bravels Primary School	16 000 000	-	2 253 602	2 253 601.78	2 253 601.78	31/03/2014
Construction of Otjomuise Primary School	26 498 000	1 359 243.54	5 000 000	4 999 976.69	6 359 220.23	31/03/2013
Construction of primary school in Okahao	28 700 000	1 715 167.20	6 000 000	5 997 499.57	7 712 666.77	31/03/2013
Construction of a new primary school at Cimbebasia (Windhoek)	49 500 000	16 065 749.36	13 250 000	12 842 373.91	28 908 123.27	31/03/2013
Feasibility studies, investments and research	99 500 000	4 594 175.50	3 000 000	2 995 713.31	7 589 888.81	31/03/2013

Nature of project	Approved total cost of project N\$	Total expenditure as at 2012/03/31 N\$	Approved adjusted appropriation 2012/2013 N\$	Actual expenditure 2012/2013 N\$	Total expenditure as at 2013/03/31 N\$	Expected year of completion
Construction of new boarding school at Omakange	54 500 000	-	1 250 000	1 249 011.24	1 249 011.24	31/03/2014
Basic Education facilities upgrading	907 078 000	981 006 851.18	108 500 000	108 500 000.00	1 089 506 851.18	31/03/2013
Renovations nation wide	305 010 000	372 919 291.00	43 196 398	43 128 594.16	416 047 885.16	31/03/2014
Replacing roofing at Eengendjo Senior Secondary School : Phase 3	11 762 000	27 200 162.85	1 000 000	1 000 000.00	28 200 162.85	31/03/2013
Construction of secondary school at Onawa	129 350 000	23 172 252.89	14 000 000	13 999 978.97	37 172 231.86	31/03/2016
Construction of secondary school at Neaute	60 871 000	59 086 947.06	1 750 000	1 673 283.99	60 760 231.05	31/03/2012
Construction of secondary school at Eheke	15 250 000	27 900 483.67	5 000 000	4 996 765.39	32 897 249.06	31/03/2014
Construction of secondary school at Omuntele	60 216 000	66 773,963.52	10 216,000	10 215 997.19	76 989 960.71	31/03/2015
Construction of senior secondary school in Grootfontein (Donatus)	32 500 000	8 591 157.23	10 000 000	9 997 090.43	18 588 247.66	31/03/2014
Extension of National Examinations and Assessment Directorate at Head Office	13 600 000	952 948.16	11 000 000	10 998 089.90	11 951 038.06	31/03/2013
Upgrading and extension of Oshikunde Secondary School	64 500 000	5 257 463.29	10 000 000	9 999 932.18	15 257 395.47	31/03/2016
Renovation and upgrading of Oshela Senior Secondary School	10 000 000	2 303 367.08	5 000 000	4 921 331.70	7 224 698.78	31/03/2013
Renovation and upgrading of Nehale Senior Secondary School	10 000 000	4 372 882.30	5 000 000	4 999 595.67	9 372 477.97	31/03/2013
Construction of Circuit Office in Katima Mulilo	9 700 000	467 168.70	3 000 000	2 928 833.11	3 396 001.81	31/03/2013
Construction of a new Secondary School: Walvis Bay	56 600 000	4 765 125.28	5 000 000	4 999 960.72	9 765 086.00	31/03/2014
Construction new hostel at Sangwali Secondary School	15 849 000	14 400 177.82	1 400 000	1 399 897.51	15 800 075.33	31/03/2013
Upgrading and renovation of Tsumkwe Secondary School	37 236 000	34 734 819.03	2 500 000	2 495 270.70	37 230 089.73	31/03/2012
Establishment of hostels nation wide	443 650,000	-	7 150 000	7 149 501.38	7 149 501.38	31/03/2014
Construction of teachers houses	1 412 253 000	-	10 000 000	10 000 000.00	10 000 000.00	31/03/2016
Outapi community library construction	72 289 000	409 385.02	11 000 000	10 996 424.48	11 405 809.50	31/03/2015
Construction of a community learning centre at Uukwangula	19 331 000	331 332.00	250 000	250 000.00	581 332.00	31/03/2015
Construction of a Community Learning Centre at Kongola	19 000 000	500 000.00	250 000	250 000.00	750 000.00	31/03/2015
Construction of NAMCOL Regional Office (Otjiwarongo)	20 463 000	3 495 000.00	4 000 000	4 000 000.00	7 495 000.00	31/03/2015
Improvement of Neudam and Ogongo Agriculture College	193 405 000	10 904 481.22	1 500 000.00	1 500 000.00	12 404 481.22	31/03/2016
Ongwediva College of Education Upgrading /Renovation	32 360 000	27 933 198.69	5 000 000	5 000 000.00	32 933 198.69	31/03/2014
Unam Regional Extension - Oshakati	45 000 000	46 479 823.91	1 500 000	1 500 000.00	47 979 823.91	31/03/2016
Polytechnic: Science and Technology Laboratories	15 500 000	8 000 000.00	7 500 000	7 500 000.00	15 500 000.00	31/03/2018
Henties Bay Marine Research Centre	21 500 000	16 361 244.50	1 500 000	1 500 000.00	17 861 244.50	31/03/2014
Windhoek College of Education Renovation	22 493 000	26 088 634.30	500 000	500 000.00	26 588 634.30	31/03/2014
Caprivi College of Education Renovation	15 845 000	6 984 370.94	5 000 000	5 000 000.00	11 984 370.94	31/03/2014
Rundu College of Education Renovation	13 483 000	5 000 000.00	500 000	500 000.00	5 500 000.00	31/03/2014

Nature of project	Approved total cost of project N\$	Total expenditure as at 2012/03/31 N\$	Approved adjusted appropriation 2012/2013 N\$	Actual expenditure 2012/2013 N\$	Total expenditure up to 2013/03/31 N\$	Expected year of completion
Extension of Hotel School: (Additional Accommodation and Teaching Facilities)	28 250 000	40 000 000.00	3 250 000	3 250 000.00	43 250 000.00	31/03/2015
Construction of Solitudes Aquaculture Research Centre	25 417 000	8 916 626.10	3 500 000	3 500 000.00	12 416 626.10	31/03/2015
University Main Campus Expansion - Classrooms	24 000 000	5 832 500.00	2 000 000	2 000 000.00	7 832 500.00	31/03/2016
Student Hostel Accommodation	90 500 000	3 500 000.00	2 000 000	2 000 000.00	5 500 000.00	31/03/2015
Student Resource Centre, Main Campus	40 000 000	6 500 000.00	3 500 000	3 500 000.00	10 000 000.00	31/03/2015
Construction of Namibia Qualification Authority Office (NQA House)	28 657 000	24 999 168.00	4 500 000	4 500 000.00	29 499 168.00	31/03/2014
Faculty of Engineering and Information Technology	156 500 000	178 850 000.00	25 000 000	25 000 000.00	203 850 000.00	31/03/2016
Construction of New Office of the NCHE and ACTET Secretariat	67 224 000	15 000 000.00	10 000 000	10 000 000.00	25 000 000.00	31/03/2013
School of Medicine	1 142 539 000	232 000 000.00	101 500 000	101 500 000.00	333 500 000.00	31/03/2021
Polytechnic additional lecture halls, laboratories and seminar rooms	89 045 000	39 000 000.00	12 750 000	12 750 000.00	51 750 000.00	31/03/2014
Polytechnic: Additional Lecture Venues, Seminar rooms & Laboratories: Architecture & Engineering	85 250 000	5 000 000.00	15 000 000	15 000 000.00	20 000 000.00	31/03/2012
Polytechnic Luderitz Waterfront Project - Polytechnic Southern Campus	120 000 000	1 000 000.00	27 500 000	27 500 000.00	28 500 000.00	30/07/2013
Rehabilitation of Loudima Technical and Professional School	83 000 000	35 014 787.94	25 000 000	5 000 000.00	40 014 787.94	31/03/2013
Upgrading of Namibia Training and Testing Centre (NTTC)	4 558 000	3 000 000.00	500 000	500 000.00	3 500 000.00	31/03/2012
Eenhana Vocational Training Centre Construction	46 248 000	32 121 915.88	9 000 000	9 000 000.00	41 121 915.88	31/03/2013
Rundu Vocational Training Centre (Construction of Recreation Hall & Laboratory)	54 158 000	17 800 000.00	10 500 000	10 500 000.00	28 300 000.00	31/03/2016
Keetmanshoop Vocational Training Centre Construction	33 007 000	8 000 000.00	4 500 000	4 500 000.00	12 500 000.00	31/03/2016
Omaheke Vocational Training Centre Construction	44 499 000	6 500 000.00	3 500 000	3 500 000.00	10 000 000.00	31/03/2016
Pearl Millet Phase 2	6 863 000	330 000.00	1 000 000	926 808.17	1 256 808.17	31/03/2014
Computer Based Maths and Science Learning Laboratory	8 346 000	1 452 520.90	1 500 000	951 803.38	2 404 324.28	31/03/2014
Construction of National Genetically Modified Organism Testing, Training and Laboratory	20 000 000	4 999 664.12	2 000 000	1 995 370.60	6 995 034.72	31/03/2013
Total	6 756 113 000	2 487 487 414.44	604 016 000	581 975 415.49	3 069 504 193.93	

9.5 Donor funded project

The following Development project was funded by donors:

Nature of project	Approved total cost of project	Total expenditure as at 2012/03/31	Approved adjusted appropriation 2012/2013	Actual expenditure 2012/2013	Total expenditure up to 2013/03/31	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Renovation and upgrading of 47 schools	957 974 970	647 765 660.00	636 102 910	376 480 010.00	1 024 245 670.00	31/03/2014
Total	957 974 970	647 765 660.00	636 102 910	376 480 010.00	1 024 245 670.00	

9.6 Bursary and Study Assistance

During the financial year under review the Ministry paid study assistance to the amount of N\$ 309 547 for forty four (44) staff members studying at various institutions in Namibia and South Africa. The study assistance was for capacity building and staff motivation.

9.7 Contributions by the Government

During the financial year under review, the Government contributed a total amount of N\$ 2 776 245 528 to twenty two (22) educational institutions comprising mostly of subsidies with the necessary Treasury approvals

9.8 Donations to Government (foreign and local instances)

During the financial year the following donations were received from various international institutions and Governments:

Name of donor	Nature of donation	Value of goods	Treasury authorization
		N\$	
Samsung Electronics	Solar powered Internet School (SPI-Container class room)		
Africa in South Africa	One Unit Solar-Power Generator	892 860.26	20/11/1/10 (2013/36 AM) dd 27/06/2013
NABIRM Energy Service (Pty) Ltd	Books, computers, printers and television	6 486.87	20/11/1/10 (2012/252 AM) dd 12/02/2013
Instituto Camoes Portugal	Books	113 256.68	20/11/1/10 (2012/301 AM) dd 04/05/2013
Swedish Local Democracy Development and Social Innovation	Equipment	822 500.00	Pending
TOTAL		1 835 103.81	

9.9 Tender Board exemptions

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

Tender Board Reference	Description	Estimated value	Actual expenditure	Difference less/(more)
		N\$	N\$	N\$
E1/9 – 1/2012	Travel Expenses	4 245 500.00	3 044 575.00	12 00 925.00
	Materials and Supplies	9 252 000.00	8 980 000.00	272 000.00
	Transport	1 656 088.00	1 580 00.00	76 088.00
	Maintenance Expenses	1 736 000.00	782 656.00	953 344.00
	Property Rental and Related charges	2 466 000.00	978 278.00	1 487 722.00
	Other Services and Expenses	60 619 635.00	17 078 561.00	43 541 074.00
	School feeding programme	3 576 896.00	3 576 896.00	-
	Membership Fees and Subscriptions	1 156 200.00	500 674.00	655 526.00
	Transfers to Various Public and Departmental Enterprises	2 453 262 000.00	2 259 746 813.00	193 515 187.00
E1/9 – 2/2012	Drafting the strategy of job attachment and internship	2 000 000.00	2 000 000.00	-
E1/9 – 3/2012	Fifth International Policy	597 673.69	608 429.63	(10 755.94)
		2 540 567 992.69	2 298 876 882.63	241 691 110.06

9.10 HIV and AIDS

The Ministry spent N\$ 9 530 856.23 on HIV and AIDS related activities during the financial year under review.

WINDHOEK, 2013-12-13

A. ILUKENA
ACCOUNTING OFFICER