



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

MINISTRY OF LANDS AND RESETTLEMENT

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2013

Published by authority

Price (Vat excluded) N\$ 27.83
Report 63/2014

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 Lands and Resettlement 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, August 2014

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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**REPORT OF THE AUDITOR-GENERAL
ON THE ACCOUNTS OF THE
MINISTRY OF LANDS AND RESETTLEMENT
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2013**

1. INTRODUCTION

This report on the accounts of the Ministry of Lands and Resettlement for the financial year ended 31 March 2013 is presented to the National Assembly in accordance with the terms of Article 127(2) of the Constitution of the Republic of Namibia and provisions set out in the State Finance Act, 1991 (Act 31 of 1991), as amended.

Report on the Financial Statements

I have audited the accompanying financial statements of the Ministry of Lands and Resettlement for the year ended 31 March 2013. These financial statements comprise the Appropriation Account, Standard Subdivisions, Departmental Revenue, Miscellaneous Revenue for the year then ended, and notes to 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 the audit opinion.

4. AUDIT FINDINGS

4.1. Underexpenditure

The total budget of the Ministry was underspend with an amount of N\$ 26 798 969.70 (9.87%).

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

4.2. Unauthorised expenditure

Four (4) main divisions were exceeded with an amount of N\$ 8 764 268.26 which is unauthorised in terms of Section 6(a)(ii) of the Act.

Although Treasury approval was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year, fourteen (14) sub-divisions were exceeded with a total amount of N\$ 8 890 155.44 which is unauthorised in terms of Section 6(a)(iii) of the Act.

It is recommended that the Accounting Officer should implement budgetary control measures to avoid unauthorised expenditure.

4.3. Suspense Account

The main ledger shows eleven (11) suspense account balances of the Ministry as at 31 March 2013, of which eight (8) with debit balances and three (3) with credit balances.

The Bills Payable Suspense Account had a balance exceeding N\$ 100 000 to the amount of N\$ 10 132 328.53. The clearing of suspense account balances is commendable.

4.4. Non-submission of Annual Report Statements

The Accounting Officer did not submit the annual report statements for Bank Accounts as well as Bank statements, Income and Expenditure statements and relevant supporting documents pertaining to Bank Accounts of the Communal Land Boards in the thirteen (13) regions.

4.5 Bursary and Study Assistance

The Accounting Officer reported a total amount of N\$ 211 228.43 that was spent on bursaries and study assistance during the year under review. It was also found that the agreements between the Ministry and bursary holders are not in place.

The Accounting Officer should ensure that staff members provided with bursaries should enter into an agreement with the Ministry and such contracts should be filed for audit purposes.

4.6 Deviation from normal Tender procedures

Two exemptions to the amount of N\$ 1 910 158.38 are exceeded. The Accounting Officer is recommended to put measures in place to avoid exceeding exemptions.

5. ACKNOWLEDGEMENT

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

6. UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Lands and Resettlement for the financial 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, 1991 (Act 31 of 1991).

In my opinion, the financial statements present fairly the receipts and payments of Vote 25 as at 31 March 2013 and in all material respects the receipts and payments have been applied to the purpose intended by the National Assembly and conform to the authorities which govern them.

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

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7. FINANCIAL STATEMENTS

7.1 Appropriation account

		2012/2013				2011/2012
Service		Authorized expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percentage	
	N\$	N\$	N\$	N\$	%	N\$
01. Office of the Minister:						
Original budget	3 402 000	3 402 000	3 208 814.16	193 185.84	5.68	3 237 313.39
02. Administration:						
Original budget	51 204 000	51 204 000	30 016 263.11	21 167 736.89	41.34	25 603 755.64
03. Resettlement and Regional Offices:						
Original budget	14 648 000	14 648 000	9 588 251.84	5 059 748.16	34.54	13 711 261.32
04. Valuation and Estate Management:						
Original budget	7 623 000	7 623 000	7 828 700.28	(205 700.28)	(2.70)	6 786 729.31
05. Land Reform:						
Original budget	133 574 000	133 574 000	133 645 233.11	(71 233.11)	(0.05)	101 446 072.72
06. Geomatic Planning and Research:						
Original Budget	25 058 000	25 058 000	21 769 075.45	3 288 924.55	13.13	28 246 971.31
07. Centralised Registration (Central and Southern Regions):						
Original budget	7 673 000	7 673 000	7 769 223.47	(3 288 924.55)	(1.23)	7 523 493.17

2012/2013						2011/2012
Service	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
	N\$	N\$	N\$	%	N\$	
08. Planning, Research, Training and Information Systems:						
Original budget	6 975 000	6 975 000	5 572 612.32	1 402 387.68	20.11	6 181 533.20
09. Regional Offices:						
Original budget	17 055 000	17 055 000	22 253 410.32	(5 198 410.32)	(30.48)	16 658 315.15
10. Information Technology:						
Original budget	4 316 000	4 316 000	3 059 446.24	1 256 553.76	29.11	2 863 229.58
GRAND TOTAL		271 528 000	244 729 030.30	26 798 969.70	9.87	212 258 674.79

7.2 Standard subdivisions

Subdivision	2012/2013			2011/2012
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	71 946 000	67 504 648.08	4 441 351.92	57 742 893.53
002. Employer's contribution to GIPF	7 710 000	7 255 273.44	454 726.56	6 515 513.06
003. Other Conditions of Service	845 000	1 455 703.24	(610 703.24)	483 927.25
Total	80 501 000	76 215 624.76	4 285 375.24	64 742 333.84
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	5 156 000	4 385 874.34	770 125.66	5 163 935.80
022. Materials and supplies	1 866 000	1 618 352.10	247 647.90	1 191 682.98
023. Transport	5 237 000	5 116 014.91	120 985.09	5 550 895.66
024. Utilities	5 497 000	5 392 793.13	104 206.87	5 418 369.65
025. Maintenance expenses	1 355 000	1 136 457.81	218 542.19	559 080.60
026. Property rental and related charges	214 000	154 748.00	59 252.00	242 359.24
027. Other services and expenses	4 526 000	4 244 557.20	281 442.80	4 967 684.19
Total	23 851 000	22 048 797.49	1 802 202.51	23 094 008.12
Current expenditure: Membership fees and subscriptions				
041. International	580 000	510 000.00	70 000.00	510 000.00
Total:	580 000	510 000.00	70 000.00	510 000.00
Total: Current expenditure	104 932 000	98 774 422.25	6 157 577.75	88 346 341.96
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	822 000	658 523.85	163 476.15	1 875 232.86
102. Vehicles	1 900 000	1 848 590.84	51 409.16	5 923 866.88
Total:	2 722 000	2 507 114.69	214 885.31	7 799 099.74
Total: Operational expenditure	107 654 000	101 281 536.94	6 372 463.06	96 145 441.70
Development:				
Capital expenditure: Goods and other services				
022. Materials and supplies	3 117 000	3 071 051.17	45 948.83	3 048 960.32
027. Other services and expenses	20 580 000	18 982 353.21	1 597 646.79	29 191 363.29
Total	23 697 000	22 053 404.38	1 643 595.62	32 240 323.61

ANNEXURE A (continued)

Subdivision	2012/13			2011/12
	Authorised expenditure	Actual expenditure	Under expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	75 000	37 526.08	37 473.92	731 988.76
103. Operational equipment, machinery and plants	540 000	519 410.39	20 589.61	1 357 777.81
105. Feasibility studies, design and supervision	6 780 000	5 579 150.36	1 200 849.64	1 757 486.09
106. Purchase of land and intangible assets	-	-	-	50 000 000.00
107. Construction, renovation and improvement	41 582 000	24 058 002.15	17 523 997.85	14 025 656.82
133. Public and departmental enterprises and private industries	91 200 000	91 200 000.00	-	16 000 000.00
Total	140 177 000	121 394 088.98	18 782 911.02	83 872 909.08
Total: Development expenditure	163 874 000	143 447 493.36	20 426 506.64	116 113 233.09
GRAND TOTAL	271 528 000	244 729 030.30	26 798 969.70	212 258 674.79

7.3 Departmental revenue

Revenue for the year is as follows:

Revenue heading	Total estimate	Actual revenue 2012/2013	More/(Less) than estimated	Actual revenue 2011/2012
	N\$	N\$	N\$	N\$
Unclaimed Cheques	15 000	-	(15 000.00)	-
Miscellaneous	250 000	41 166 978.14	40 916 978.14	4 619 283.02
Survey or General	-	434 354.25	434 354.25	-
Sale of Maps	600 000	325 268.69	(274 731.31)	345 211.51
Deeds Fees	3 700 000	8 049 620.80	4 349 620.80	7 133 038.65
Investigation fees:				
Surveyor-General	300 000	85.00	(299 915.00)	481 158.18
Permission to occupy	-	13 097.16	13 097.16	-
Permission to occupy fees	120 000	3 360.00	(116 640.00)	19 597.16
Total	4 985 000	49 992 764.04	45 007 764.04	12 598 288.52

7.4 NOTES TO THE FINANCIAL STATEMENTS

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

(i) Underexpenditure

Main Division 01: Office of the Minister (N\$ 193 185.84 – 5.68%)

Remuneration was under budgeted and this resulted in over-expenditure. There was underexpenditure on contribution to GIPF/MPOOBPF because the Advisor to the Honourable Minister is not entitled to this contribution. No one resigned or received kilometre fees under this main division, thus a saving on other condition of service.

The underexpenditure on Subsistence and Travel expenses was caused by planned activities that could not be undertaken by the Honourable Minister because of other national commitments. The underexpenditure on Materials and Supplies was caused by the introduction of Ipads for office use. This significantly reduced the cost of stationaries. An over-budgeting resulted in an underexpenditure Transport. It is difficult to give a correct budget estimates on transport, especially when dealing with Government Garage with regards to the frequency of services and repairs of pool vehicles.

The underexpenditure on maintenance was as a result of less maintenance work experienced at the office of Honourable Minister, because the building is still new. On Other Services and Expenses provision was made for the training of staff members in the office of the Minister, but due to other unforeseen commitments not all planned courses took place during the year.

Main Division 02: Administration (N\$ 21 167 736.89 – 41.34%)

There were a few vacant posts on this main division that resulted in an underexpenditure on remuneration. Vacant positions also affected the contribution to GIPF (002) which resulted in the underexpenditure. There was an over-budgeting on Other Conditions of Service which resulted in an underexpenditure.

Not all planned trips were undertaken resulting in an under expenditure on Subsistence and Travel Allowance. The availability of Ipads to strategic personnel also contributed to an underexpenditure on Materials and Supplies. The Ministry's fleet was still new and that contributed to an underexpenditure on the Transport. Provision was made for the payments of Utilities for the new offices in Opuwo and Rundu, however the construction of these offices was not completed by year end and this resulted in an underexpenditure.

Maintenance is meant to maintain the Headquarter. The building is quite new as a result maintenance work was at minimal and this resulted in an underexpenditure. The Ministry has expanded its activities in all regions in the country by establishing hired offices in the regions. It turned out that the rental expenses were cheaper than expected and this resulted in the underexpenditure on property rentals.

The underexpenditure on the construction and renovation of the Ministry's offices, Alterations to the Existing Ministerial Headquarters in Windhoek, Construction of the Ministerial Regional Office in Opuwo, Construction of the Ministerial Regional Office in Rundu and Renovations to the Deeds Office and Office of the Surveyor General in Windhoek, were because of the following reasons:

The contracts between Ministry of Lands and Resettlement and Contractors of these projects were signed late at the end of the 4th quarter (e.g. February 2013) and due to the nature of these projects, the projects were not at the level that could permit the Ministry to spend the whole budget in the 2012/2013 financial year.

Feasibility study for the construction of a new regional office in Omuthiya has been affected by the Department of Works. Appointments of the Consultants were only done in February 2013 by the Ministry of Works and Transport and this did not permit the Ministry to spend the whole budget.

Seeing that the Ministry would not fully spend funds on the capital projects the funds were suspended and the Honourable Minister of Finance was consulted on the matter. The Ministry were advised by the Cabinet, but the decision came late and since this had to be effected by way of a virement, the processing on the system was already closed that time. As a result, the underexpenditure was sent back to Treasury.

Main Division 03: Resettlement (N\$ 5 054 748.16 – 34.54%)

Remuneration was over budgeted and this resulted in under-expenditure. Before the creation of main-division 09, Regional Offices were separated from Main Division 03. All Regional Offices' budgets were under this Main Division, thus, a portion of the Main Division 09 salaries were still budgeted under main division 03. This resulted in under spending under Main Division 03 and over spending under Main Division 09 for Remuneration, GIPF and Other Condition of Service.

An underexpenditure on Subsistence and Travel expenses was caused by planned activities that could not be undertaken by the Division Resettlement because of the Resettlement Criteria and Resettlement Manual which could not be completed before consultations in the regions could be undertaken. This also caused an underexpenditure on Materials and Supplies significantly as the cost of stationeries was reduced due to the production of documents which could not be finalised.

There was also an underspending on Transport. One 4x4 vehicle for the Division was burnt out on a farm and could not be replaced which resulted in under spending because the Division used vehicles of other Directorates. However, it is also difficult to give correct budget estimates on Transport, especially when dealing with Government Garage with regards to the frequency of services and repairs of pool vehicles.

On Other Services and Expenses, provision was made for the advertisement of farms and printing of documents. Very few farms were acquired and the production of resettlement criteria and manual could not be completed which caused in an underexpenditure.

On the capital project of Ongoing Resettlement Programme, the underexpenditure is a result of over budgeting.

Main division 06: Geomatic Planning & Research (N\$ 3 288 924.55 – 13.13%)

On Remuneration an underexpenditure has been caused by vacant positions and resignations that are normally associated with this Directorate. In fact, some advertisements for vacant posts could even attract any application because of shortage of land survey professionals in the country. Contribution to GIPF experienced an excess expenditure because it was under budgeted. Payment for leave gratuity because of resignations also contributed to excess expenditure on this professional in the country. Contribution to GIPF experienced an excess expenditure because it was under budgeted. Payment for leave gratuity because of resignations which contributed to excess expenditure on leave gratuity.

Planned trips for the observation of boundary beacons between Namibia and Botswana could not take place, because Botswana has asked to postpone the trips to mid 2013, which resulted in underexpenditure on the Daily and Subsistence Allowance, Materials and Supplies and Transport. The Maintenance was over budgeted with the underexpenditure that remained on the Maintenance.

Not all furniture was bought during the year and this resulted in an underexpenditure on Furniture. The Namibia Land Information System project could not be completed with the remaining amount and this resulted in such underexpenditure.

Main division 08: Planning, Research, Training and Information Systems (N\$ 1 402 387.68 – 20.11%)

The underexpenditure on Remuneration is caused by the vacant positions of Senior Development Planner and Private Secretary. These positions were vacant for a whole year and the delay to fill the positions was caused by Human Resources Division and the Public Service Commission. The excess expenditure on GIPF was caused by an under budget.

An underexpenditure on Daily and Subsistence Allowance and Other Services and Expenses were caused by the postponement of a survey that was to be conducted on job creation by the Land Reform Programme. Management advised at the time to carry out the survey jointly with the Food and Agriculture Organisation (FAO). Since FAO was not ready to do the survey during the year, it was postponed to be done in the 2013/2014 financial year.

The main division over budgeted on Vehicle acquisition and this resulted in an underexpenditure.

Main Division 10: Information Technology (N\$ 256 553.76 – 29.11%)

The underexpenditure was a result of vacant information communication technological (ICT) positions that have been advertised but failing to attract candidates. As a result not all ICT programmes and activities could be carried out fully. This has negatively affected all sub divisions on the ICT main division.

(ii) Overexpenditure

Main division 04: Valuation and Estate Management (N\$ 205 700.28 – 2.70%)

All variances on sub divisions are a result of either over or under budgeting. With under budgeting being the overall cause of the main division's variance.

Main Division 09: Regional Offices (NS 5 198 410.32 – 30.48%)

Remuneration budget requested for Regional Offices was not provided after the new structure for the Ministry was approved and implemented. Main-Division 09: Regional Offices was separated from Main Division 03. This resulted in over spending under Main Division 09 for Remuneration, GIPF Other Condition of Service.

An underexpenditure on Daily Subsistence Allowance was caused by the virement of funds approved during the last month of the financial year as it was too late to undertake planned activities. Otherwise the original budget under Daily Subsistence Allowance was depleted before the end of the financial year since it was not sufficient to cater for all Regional Offices.

There was also an underexpenditure on Transport. Regional Offices which are involved in communal land registration used funds under the Land Registration Project which resulted in under spending under Transport. It is also difficult to give correct budget estimates on Transport, especially when dealing with Government Garage with regards to the frequency of services and repairs of pool vehicles.

On Other Services and Expenses, an underexpenditure was realised after payments for Communal Land Boards meetings for March 2013 sitting allowances of board members could not be paid due to late submission by almost all regions. Very few farms were acquired and the production of resettlement criteria and manual could not be completed which caused a saving.

8. GENERAL INFORMATION

8.1 Vehicle Accidents

The Accounting Officer reported nineteen (19) motor vehicle accidents during the financial year under review. Thirteen (13) vehicles were repaired at a total cost of N\$ 144 748.26

8.2 Deviations from normal Tender Board procedures

Tender Board approved the following Exemption for the financial year under review:

Exemption Number	Description	Amount approved	Actual expenditure	Variance
E1/16-1/2012	Preparation of procedures to be followed by members of appeal tribunal.	N\$ 250 000.00	N\$ 129 375.00	N\$ 120 625.00
E1/16-2/2012	Annual exemption from normal tender board procedures	32 638 200.00	10 915 837.07	21 722 362.93
E1/16-5/2012	Exemption for the development of 18 small scale commercial farms in Kavango region.	11 500 000.00	11 602 176.88	(120 176.88)
E1/16-6/2012	Alterations to the existing Ministerial Headquarters in Windhoek.	2 000 000.00	2 789 981.50	(1 789 981.50)
E1/16-7/2012	Amendments to the exemption for the renovation to the Deeds and Surveyor General's Office.	2 760 682.90	2 087 412.83	673 268.07
E1/16-8/2012	Supply of fencing materials and fencing of 8 resettlement farms in Hardap and Oshikoto Regions.	3 685 916.56	1 863 440.00	1 822 476.56
E1/16-4/2012	Construction of the Ministerial Regional Office at Opuwo in Kunene Region for the Ministry of Lands & Resettlement.	15 229 385.60	4 965 108.48	10 264 277.02
E1/16-3/2012	Exemption for the construction of the Ministerial Regional Office in Rundu.	10 600 000	7 416 704.96	3 183 295.04
Total		87 668 085.60	39 297 248.93	126 965 334.53

ANNEXURE A (continued)

8.3 Capital Projects

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

Project name	Approved total budget	Approved annual appropriation 2012/2013	Total expenditure as at 31/03/2012	Actual expenditure 2012/13	Total expenditure 31/03/2012	Expected year of completion
Land Purchase	N\$ 890 500 000	N\$ 91 200 000	N\$ 532 827 812.94	N\$ 91 200 000.00	N\$ 624 027 812.94	31 Mar 2020
Ongoing Resettlements sub program	48 877 000	4 010 000	56 870 986.19	3 787 251.91	60 658 238.10	31 Mar 2015
Flexible Land Tenure System.	10 600 000	500 000	2 291 295.06	453 909.00	2 745 204.06	31 Mar 2020
Development of Communal Areas	71 737 000	27 364 000	36 420 061.32	25 970 833.00	62 390 894.32	31 Mar 2015
Integrated Regional Land Use Planning	6 170 000	1 600 000	2 010 123.51	1 373 995.89	3 384 119.40	31 Mar 2018
Nationwide Integrated Geodesy	16 022 000	2 500 000	7 993 687.28	2 499 999.10	10 493 686.38	31 Mar 2015
Namibia Land Information System	10 650 000	500 000	499 999.90	275 369.13	775 369.03	31 Mar 2015
Delimitation of Namibian Continental Shelf	93 600 000	1 000 000	26 736 148.84	999 999.15	27 736 147.99	31 Mar 2015
Surveying of new Townships and other State land.	19 070 000	1 500 000	105 839 448.96	1 499 376.38	107 338 825.34	31 Mar 2015
Development of National Fundamental Data Sets	35 265 000	3 000 000	38 149 262.28	2 999 999.20	41 149 261.48	31 Mar 2015
Construction of the Ministerial Head Quarter in Windhoek	88 593 000	2 000 000	124 172 588.56	1 948 733.32	126 121 321.88	31 Mar 2015
Construction of the Ministerial Regional Office in Opuwo.	9 400 000	7 700 000	1 077 547.89	2 859 214.09	3 936 761.98	31 Mar 2015
Construction of the Ministerial Regional Office in Rundu.	10 950 000	10 600 000	72 051.31	3 519 504.51	3 591 555.82	31 Mar 2015
Construction of the Ministerial Regional Office in Katima Mulilo.	6 950 000	6 600 000	652 255.33	3 281 962.42	3 934 217.75	31 Mar 2015
Feasibility Studies on the Construction & Upgrading of the Ministerial Regional Offices. (Oshikoto, Erongo, Omusati & Ohangwena	800 000	800 000	-	32 909.22	32 909.22	31 Mar 2015
Renovation to the Deeds Office of the Surveyor General.	4 080 000	3 000 000	1 079 999.03	744 437.04	1 824 436.07	31 Mar 2016
Total	1 323 264 000	163 874 000	936 693 268.36	143 447 493.36	1 080 140 761.76	

WINDHOEK, 2013-12-13

LUDWINA SHAPWA
ACCOUNTING OFFICER