REPORT OF THE AUDITOR-GENERAL ON PERFORMANCE AUDIT STUDY ON

UNEMPLOYMENT AMONGST THE NAMIBIAN YOUTH

IN THE MINISTRY OF YOUTH, NATIONAL SERVICE, SPORT AND CULTURE

FOR THE FINANCIAL YEARS ENDED 2006-2007

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I have the honour to submit herewith my performance audit report on the Ministry of Youth, National Service, Sport and Culture – Unemployment amongst the Namibian Youth for the period 2006 – 2007 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991, (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, March 2009

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL
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EXECLTIVE SUMMARY

The Office of the Auditor-General is authorized to carry out performance audits in terms of Section 26 (1) (b) (iv) of the State Finance Act of 1991, (Act 31 of 1991), which reads as follows: (The Auditor- General) “may investigate whether any moneys in question have been expended in an efficient, effective and economic manner”.

The audit mainly concentrated on Unemployment amongst the Namibian Youth within the Ministry of Youth, National Service, Sport and Culture, main Division: Youth Development.

The overall goals of the Directorate of Youth Development are:

- To recognize and develop a sense of self-esteem, potential and aspirations of all young women and men of Namibia.
- To provide special services and support to the youth who are disadvantaged because of family situations, gender and disability.
- To mobilize the Namibian youth in urgent tasks of national reconstruction and development.
- To provide opportunities for youth to develop relevant life and work skills which will help them to become responsible and self reliant members of the community.

FINDINGS

1. Programmes offered at multi-purpose centres are common and limited and there is no standard curricula developed for all programmes by the Ministry. The Ministry is having two youth skills training centres that are accommodating youth from all (13) regions. Programmes offered at these two centres are different but the duration is the same. However Kai//Ganaxab youth skills training centre has come up with a curriculum for all programmes while at Okahao youth skills training centre there is no standard curriculum which was approved by the Ministry. This lead to the unrecognized agricultural program offered at Okahao youth centre because the centre is not registered with the NTA.

2. Two youth skills training centres in the Country are offering one year programmes and only Kai//Ganaxab is partially successful in sending students for job attachments as part of their programmes.

3. The audit on youth training at regional youth centres/offices within the Ministry of Youth, National Services, Sport and Culture highlighted some of the factors hampering the training process:

4. The audit team established that the Ministry is not responding to all the orders of materials/equipment submitted by youth centres. Sometimes youth centres only receive a part of the ordered materials or receive materials that were not ordered or receive nothing. Furthermore the Ministry does not respond to orders sent by the centres as to whether materials are available or not and this lead to centres waiting for long periods. Youth centres do follow-up or confirm the receipt of orders telephonically to find out why there is a delay on their orders which were sent to the head office.
5. The average time from the date of order up to the date of receipt is six months. Youth centres some times do find themselves in the situation whereby the training has to start but training materials/equipment have not been received.

6. The audit revealed that there is delay in the process of repairing broken equipment that is caused by:

- Unavailability of funds in the directorate for repair and travelling expenses for technicians to the regions
- Loss of order documents sent to the head office by youth centres
- Long process/channel at the head office that the order has to go through for approval

According to officials from the directorate, the repair of broken equipment is supposed to be done within a month. The audit further revealed that out of 42 interviewees, 47.62% indicated the time frame for repair is more than three months while 16.67% indicated between 2-3 months while the rest is less than 2 months.

Delay in repair of broken equipment leads to the reduction in the number of intake/youth participation into programmes, sharing of equipment and sometimes instructors had to stop with the training while they are waiting for the equipment to be fixed.

Youth centres are colleting money through registration and programme fees which the centres deposit into the State Account while they are struggling to buy study materials and repair broken study equipment.

7. Lack of accommodation at the centre is a major factor because youth have nowhere to sleep when they want to attend programmes. Lack of capital and the long process of acquiring loans and other financial assistance could also demoralize youth to be committed to their studies. Sometimes the centre has to reject applicants because of lack of space at the centre.

CONCLUSIONS

1. Development of standard curricula/manuals for the training of youth will enhance the quality of programmes offered by the Ministry, enabling youth all over the country to be on the same level and recognition of qualifications obtained.

2. Sending of students for job attachments is not only for the sake of completion of their programmes, but students will also gain practical experience that will be helpful to them when entering the labour market.

3. The audit concluded that limited number of study materials/equipment and necessary facilities at regional youth centres has a direct influence on the number of youth participation in the programmes offered. More youth will participate in programmes offered by the Ministry if the Ministry minimizes the delay on the supply of study materials/equipment and repair of broken equipment. Furthermore, the payment of interest on late fees charged and re-connection fees to the suppliers of services is not economical.
4. Youth centres are collecting money through registration and programmes’ fees which the centres deposit into the State Account while they are struggling to buy study materials and repair broken study equipment for the programmes to continue smoothly.

5. Lack of necessary facilities like accommodation at the youth skills training centres is a major factor because youth have nowhere to sleep when they want to attend programmes. Sometimes the centre has to reject applicants because of lack of space.

RECOMMENDATIONS

1. The Ministry should introduce standard curricula/manuals for all programmes offered at the youth training centres to ensure the quality, recognition of qualifications obtained and to enable trained youth to be on the same level country wide.

2. The Ministry should ensure that centres are sending students for job attachments as prescribed in order for them to gain practical experience to enable them to compete with other youth from various institutions in the country.

3. The Ministry should ensure that the supply of study materials/equipment is made timeously and the repair of broken equipment is taken care of before training of programmes starts to avoid any delay in the training process.

4. The Ministry should allow each youth centre to have an account for money collected through registration of programmes and selling of end products which could be used for maintaining and acquiring study materials and equipment and should ensure the proper monitoring of such accounts.

5. The Ministry of Youth, National Service, Sport and Culture should upgrade the facilities in consultation with the Department of Works (class rooms, office space and accommodation and toilets) into a condition that would attract the target group for usage.

Comments by Ministry of Youth, National Service, Sport and Culture

Even though the Ministry was given an opportunity to comment on the factuality of the report, no response was received.
## LIST OF ABBREVIATIONS

<table>
<thead>
<tr>
<th>ABBREVIATION</th>
<th>EXPLANATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPM</td>
<td>OFFICE OF THE PRIME MINISTER</td>
</tr>
<tr>
<td>NQA</td>
<td>NAMIBIA QUALIFICATION AUTHORITY</td>
</tr>
<tr>
<td>GRN</td>
<td>GOVERNMENT OF THE REPUBLIC OF NAMIBIA</td>
</tr>
<tr>
<td>MPYRC</td>
<td>MULTI-PURPOSE YOUTH RESOURCE CENTRE</td>
</tr>
<tr>
<td>NTA</td>
<td>NAMIBIA TRAINING AUTHORITY</td>
</tr>
<tr>
<td>CV</td>
<td>CURRICULUM VITAE</td>
</tr>
<tr>
<td>YSTC</td>
<td>YOUTH SKILLS TRAINING CENTRE</td>
</tr>
</tbody>
</table>
CHAPTER 1

1.1 Introduction

The audit mainly concentrated on the main division youth training and employment which is responsible for promoting and encouraging youth contributions to the social and economic developments with special reference to unemployed persons and school dropouts.

1.2 Reason for the audit

The Audit was carried out because of the high unemployment rate among the Namibian youth. The audit was also motivated by the public outcry on why the Government was not doing enough in assisting the young in Namibia and the auditors wanted to find out what the Ministry is doing to equip the youth with the necessary skills and knowledge to prepare them for the labour market.

Namibian youth aged between 15-30 years face a multitude of social and economic conditions which deny them employment opportunities and in turn access to Namibia’s natural environment to gain income.

1.3 Background

The audit mainly concentrated on the main division youth training and employment.

Previously, the Directorate of Youth Development had been created in the Ministry of Youth and Sports after independence which was later dissolved. The youth development directorate was transferred to the former Ministry of Higher Education, Training and Employment Creation. As from March 2005 the Ministry of Youth, National Service, Sport and Culture was created and the youth directorate was transformed into the new ministry with the same objectives.

The division is responsible:

- To promote and encourage youth contributions to the social and economic developments with special reference to unemployed persons and school dropouts.
- To oversee all higher education, training and employment creation policies and operations to ensure that the objectives are achieved and policies are properly implemented.
- To review policy options and suggest and/ or approve, and develop Government’s policies and guidelines for the higher education sectors.

1.4 The Ministry’s mandate

Mandate
The Ministry of Youth, National Service, Sport and Culture has been mandated to develop and empower the youth and promote sports, culture and arts.

Vision
To be a vibrant and dynamic organization excelling in service delivery realizing the full potential of the youth, arts, culture and sports in nation-building.
Mission
The Ministry of Youth, National Service, Sport and Culture exist to empower and develop the youth, promote sport, arts and culture through the efficient and effective provision of services.

1.5 The Directorate’s mission statement

The mission of the Directorate of Youth Development is to empower, encourage and support the full, effective and constructive participation of youth in the process of national development and decision making in accordance with the United Nations World Programme of Action for Youth to the Year 2000 and beyond. The Commonwealth Plan of Action for Youth Empowerment and the National Youth Policy and to ensure that Youth concerns, needs and aspirations are fully integrated into the mainstream of all Government policies and actions.

To provide ready and equitable access to youth to the resources required to fulfil the physical, economic and social needs which will allow them to make full contribution to society and self-development.

1.6 Goals and objectives of the Directorate

The overall goals of the Directorate of Youth Development are:

- To recognize and develop a sense of self-esteem, potential and aspirations of all young women and men of Namibia.

- To provide special services and support to the youth who are disadvantaged because of family situations, gender and disability.

- To mobilize the Namibian youth in urgent tasks of national reconstruction and development.

- To provide opportunities for youth to develop relevant life and work skills which will help them to become responsible and self-reliant members of the community.

1.7 Organisational structure

- Ministry of Youth, National Service, Sport and Culture

The Ministry of Youth, National Service, Sport and Culture is headed by the Honourable Minister and his Deputy Minister, below him is the Permanent Secretary. There are six Directorates within the Ministry which are headed by different Directors who report directly to the Permanent Secretary.

The Directorate of Youth is divided into two Divisions namely: Training and Employment and Resources Co-ordination and research which are headed by Deputy Directors. Subdivisions are headed by Chief Youth Officers and sections like the youth skills training centres are headed by the heads of the centres.

The Directorate is having two youth skills training centres and eleven multi-purpose centres (six with youth hostels while five are without hostels) in regions as well as regional youth offices.

In addition the Directorate also has five information resource centres (libraries) placed at multi-purpose centres and one at regional youth office.
The Youth Directorate Division: Training and Employment is responsible for promoting and encouraging youth contributions to the social and economic developments with special reference to unemployed persons and school dropouts.

1.8 Financing

The expenditure of the Directorate of Youth for the three financial years under review was:

<table>
<thead>
<tr>
<th>Financial year</th>
<th>Estimate</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>2004/2005</td>
<td>31 711 000</td>
<td>31 848 691</td>
</tr>
<tr>
<td>2005/2006</td>
<td>20 146 000</td>
<td>40 905 006</td>
</tr>
<tr>
<td>2006/2007</td>
<td>54 104 000</td>
<td>46 385 094</td>
</tr>
</tbody>
</table>

1.9 Staffing

The staff establishment below is for the period 2004-2007 for the main division Youth Development and Training and Employment. The staff establishment includes both operational and administrative staff.

<table>
<thead>
<tr>
<th>Financial year</th>
<th>Provision</th>
<th>Filled</th>
<th>Vacant</th>
</tr>
</thead>
<tbody>
<tr>
<td>2004/05</td>
<td>455</td>
<td>319</td>
<td>136</td>
</tr>
<tr>
<td>2005/06</td>
<td>455</td>
<td>234</td>
<td>221</td>
</tr>
<tr>
<td>2006/07</td>
<td>204</td>
<td>168</td>
<td>36</td>
</tr>
</tbody>
</table>
CHAPTER 2

2.1 Audit design

2.1.1 Audit Scope

Audit object

The audit object is the Directorate of Youth Development within the Ministry of Youth, National Service, Sports and Culture, Division of Employment and Training and Resource Co-ordination and Research.

2.1.3 Geographical limitations

The team visited the Head Office in Windhoek, Khomas and Hardap (Windhoek multi-purpose youth resource centre (MPYRC) and Kai//ganaxab youth skills training centre respectively) regions which were visited during the pre-study. In addition to the above-mentioned, Oshana (Oshakati MPYRC and Ondangwa Regional Youth Office), Omusati (Okahao skills training centre and the MPYRC in Outapi) and Kunene (Opuwo MPYRC) regions have also been visited.

Omusati and Hardap are the only regions with skills training centres while the Oshana region is the highest in the unemployment rate and Kunene region having the lowest unemployment rate.

The selection criteria was based on the following points:

• To visit regions with youth skills training centres,
• a MPYRC in a region with the highest unemployment rate,
• a MPYRC in a region with the lowest unemployment rate.

2.1.4 Time limitations

Three financial years have been covered which are 2004/2005, 2005/2006 and 2006/2007.

2.2 Audit methodology

Interviews, documentary reviews and physical observations were carried out in collecting data for the main-study.

• The following key persons in the Directorate of Youth Development were interviewed to ascertain the role each one is playing as well as to obtain relevant information

Deputy Directors
Chief Youth Officers
Chief Accountant
Chief Stock Control Officer
Chief Training Officer
Chief Human Resources
Chief Clerk
Procurement Officer
Heads of Centres
Youth Officers
Clerical Assistants

• **Documents** listed below have been analyzed in order to gather the required information as well as audit evidence.

Stock control forms
Annual reports (Directorate and youth centres)
Policy documents (national youth policy)
Minutes of meetings
Internal memos
Course outlines
Instructors CV’s
Purchase orders

• **Physical observations were made to assess the availability of materials/equipment in relation to the intake capacity.**

Different trades/classes at youth centres
CHAPTER 3

PROCESS DESCRIPTION

3.1 Statutory mandate

The Office of the Auditor-General is authorized to carry out performance audits in terms of Section 26 (1) (b) (iv) of the State Finance Act, (Act 31 of 1991), which reads as follows: (The Auditor-General) “may investigate whether any moneys in question have been expended in an efficient, effective and economic manner.

3.2 System description

Most youth centres do not have guidelines for the programmes that specify what the different programmes entail. The following are the different programmes offered at youth centres:

- Programms offered at youth centres.
  - Multi-purpose Youth Resource centres
    - Computer
    - Tailoring
    - Gym
    - Music
  - Youth skills training
    - Bricklaying Trade
    - Carpentry Trade
    - Hospitality Trade
    - Plumbing Trade
    - Technical Drawing Trade
    - Welding Trade
    - Tailoring
    - Computer
    - Gardening
    - Pigs
    - Library facilities
- Job attachments for students at youth skills training centers.
  Students at Youth Skills Training centres are placed with private companies for a period of three months to gain work experience. Students are sent to private companies with log sheets for the employer to fill in the attendance register and to sign it off at the end of the job attachment period.
The appointment of instructors.

Multi-purpose Youth Resource centres

The Head of each centre is responsible for the appointment of instructors at the centre. The following are the programs and the prescribed qualifications of instructors at multi-purpose youth centre.

<table>
<thead>
<tr>
<th>Program</th>
<th>Qualification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tailoring</td>
<td>Grade 12 plus tailoring qualification</td>
</tr>
<tr>
<td>Computer</td>
<td>Grade 12 plus computer certificate</td>
</tr>
<tr>
<td>Gym</td>
<td>Appointment based on gym experience</td>
</tr>
<tr>
<td>Art</td>
<td>Grade 12 plus Art Certificate</td>
</tr>
</tbody>
</table>

Multi-purpose Youth Resource centres and youth skills training centres

- The distribution of study equipment, materials and necessary facilities at the youth centres

Items must be purchased from the GRN store first. If an item is not available, three quotations from other suppliers must be sought.

Quotations or requisitions above N$ 10 000 go through the normal tender procedures and those less than N$ 10 000 go through the economizing committee that sits every Thursday.

Orders for the computer trade/ classes are submitted to the IT division at Head Office which submits the request to the OPM for specifications before quotations can be requested.

The goods are delivered once the payment has been made.

- Attendance to reported broken equipment by Head Office

A written report about the nature of breakage of the equipment should be submitted to Head Office.

The stock control officers based at Head Office have to come to the centre and do their own observation and compile a report whether the equipment is serviceable or should be written-off.

Repair of study equipment is done in Windhoek and by the suppliers from whom the purchase was made.

Repair on equipment such as computers, is done by the IT staff from Windhoek depending on the nature of the breakage or will be taken in for repair to the supplier.

The suppliers submit an invoice to the Procurement section once the repair is finalised.
According to Okahao Youth Skills Training Centre, most of the agricultural tools at the centre are repaired at the centre because they have a welding machine that they use for repairs. For other equipment, they are following normal procedures of repairs which is by way of sending quotations to the head office through faxes. If orders are not approved at the head office, then the centre sends items for Government auction after the items have been written off during the stocktaking.
CHAPTER 4

FINDINGS OF THE AUDIT

4.1 General findings

The purpose of youth centres throughout the country is not well articulated. Therefore, most staff does not know the objective of the centres. Most of the centres are only having two programmes i.e. computer and tailoring regardless whether such programme is needed and suitable to the region. Some regions requested new programmes that are suitable to their regions but nothing has been done or the Ministry did not attend to their request.

Youth centres do not have a standard or formal recording and issuing system of items or stock. Therefore, the filing system used by the centres is very poor which makes it difficult to find documents and those documents which are available are not cross referenced and it was impossible for the auditor to determine whether the centres have indeed received all items ordered or not.

It is not very clearly articulated to the heads of centres that should be responsible for the telephone, water and electricity bill verifications and who should receive it, and who should ensure that the bill has been paid to date. This confusion has caused the bills to be overdue and consequently the centres’ communication and operations have been hampered. The Government has been loosing money on reconnections and interest charged due to late payment of those bills. In the same vain the Ministry has not been achieving its objective of training youth as water, electricity and telephones are being cut off and youths are sent back home. Programs are discontinued at most of the centres visited during the audit. It was also found that at those centres where the bills are paid, these were not paid in full. Centres have been writing letters to head office concerning none or late payment of these bills. The letters received little attention and consequently the services have been terminated.

4.2 Programmes offered by the Ministry

During the audit it was depicted that the Ministry is offering different training programs through youth centres except for the computer and tailoring programmes. The training programmes are indicated as follows as per centre visited:

- Multi-purpose Youth Resources centres/ Regional Youth Offices

Uniform programmes at multi-purpose centres are computer and tailoring all over the country. In addition, Gym and music programmes are offered at some centres as well as life skills, health and other training presented by youth officers in regions. The audit found that some programmes like computer and tailoring are the same although subjects differ, but the duration is different for instance the duration of the computer programmes at centres visited is three, two or six months. This negatively affects the learning process.

- Youth Skills Training centres

At two youth skills centres visited, one is offering six trade courses while the other one is offering courses in Agriculture. Both programmes are offered for a period of a year. The centres are for all youth from various regions, the intake capacity is only 120 youth which is small in comparison to the school drop out rate every year.
4.3 Utilization of equipment at youth training centres

Equipment at some youth centres is not fully utilized and well taken care of. Figure 1 and 2 below indicate music equipment that was left scattered without being taken care of or being properly monitored and stored. The result thereof is that some of this equipment is now broken and non-functioning. The music program at Outapi Youth Centre was not operational at the time of the audit.

**Figure 1** shows unused music instruments at Outapi MPYRC

**Figure 2** shows unused music instruments at Oshakati MPYRC
Similarly, Figures 3 and 4 shows the music and sewing equipment that is underutilized at Opuwo Youth Centre due to the none functioning of the program and this equipment is being stored in a store room for some years. This appears to be a waste of money.

![Figure 3](image1.jpg)  
**Figure 3** shows music instruments in a store room  

![Figure 4](image2.jpg)  
**Figure 4** shows sewing machines in the store room

The table below shows different programmes offered by youth centres. These programmes vary in terms of time frames as well as mode of presentations or instructions. There are centre based and field based programmes. At the centre based programmes there are short (a week to three months) and long (six months to a year) programmes. All field based programmes are mainly short programmes.

<table>
<thead>
<tr>
<th></th>
<th>Opuwo MPYRC</th>
<th>Kai//Kanagab YSTC</th>
<th>Oshakati MPYRC</th>
<th>Okahao YSTC</th>
<th>Ondangwa Youth Office</th>
<th>Windhoek MPYRC</th>
<th>Outapi MPYRC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Computer</strong></td>
<td>Bricklaying trade</td>
<td>Computer</td>
<td>Gardening</td>
<td>Youth health</td>
<td>Computer</td>
<td>Computer</td>
<td>Computer</td>
</tr>
<tr>
<td><strong>Tailoring</strong></td>
<td>Carpentry Trade</td>
<td>Tailoring</td>
<td>Pigs</td>
<td>Training and Employment</td>
<td>Tailoring</td>
<td>Tailoring</td>
<td></td>
</tr>
<tr>
<td><strong>Computer Class</strong></td>
<td>Gym</td>
<td></td>
<td></td>
<td>National Youth Service Scheme</td>
<td>Gym</td>
<td>Art</td>
<td></td>
</tr>
<tr>
<td><strong>Tailoring Class</strong></td>
<td>Music</td>
<td></td>
<td></td>
<td>Child rights</td>
<td>Music</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Hospitality Trade</strong></td>
<td>Youth skills training</td>
<td>Information</td>
<td></td>
<td>Library facilities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Plumbing Trade</strong></td>
<td></td>
<td></td>
<td></td>
<td>Establishment of constituency youth forum</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Technical Drawing Trade</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>Welding Trade</strong></td>
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</tr>
</tbody>
</table>

4.4 **Curriculum/manual of programmes offered by the Ministry**
Multi-purpose Youth Resource centres/Regional youth offices

The Ministry does not have a standard curriculum for all training programs offered by the centres throughout the country. This causes them to use different curricula for similar programmes, therefore youth are not at the same level as the programmes cover different topics. Some cover more and other less topics as indicated in appendix 5.

Youth in the regions is supposed to be developed by the chief rural youth officer. The current guidelines used at the centres are developed by respective instructors/youth officers and some made use of their training materials from schools.

Youth skills training centres

Both youth skills training centres have been visited and auditors found that the Kaib/ Ganaxab centre is having a curriculum for the programmes offered by the centre which was developed by the Ministry of Education.

The Okahao Youth Centre does not have curricula for programmes. The current course outlines at the centre are developed by the centre. This lead to the programmes offered to be unrecognised by the NQA because they are not registered with NTA.

Computer program

The computer software used at some youth centres visited is Windows 98 which is outdated in comparison with what is being used in the labour market. It will have a negative impact on the youth to put in practice what they have learned from the school.

4.5 Job attachment of students at youth skill centres

Youth who undergoes training at the youth skill training centres were supposed to receive on the job training or work experience through job attachments for a period of three months. However during the audit it was found that only one (Kaib/Ganaxab) of the youth skill training centres included job attachments as part of the training programmes. Although the aforementioned centre has such good programmes in place, not all youth in different programmes have partaken and completed the whole program, due to the fact that job attachments or work experience is not always undertaken. This has been confirmed by documents analysed during the audit which indicated that in the 2007 academic year only 19 youth out of 54 were sent for job attachments and they were from bricklaying and plastering, tailoring and fashion design, computer and office administration and plumbing programmes respectively. In the 2005 and 2006 academic years no students were sent for job attachments yet the centres issued them with certificates.

4.6 Human resources

4.6.1 Appointment of instructors at youth centres

According to the documents analyzed, the standard requirement set by the Ministry for the appointment of part time computer and tailoring instructors is grade 12 plus a respective relevant certificate. As per advertisement for a tailoring instructor at Lüderitz youth office, the requirement was grade 10 plus a certificate in tailoring. Twenty applicants of computer and tailoring instructors (11 computers and nine tailoring) from different multi-purpose centres have been analyzed to determine whether they met the prescribed qualifications. However, the Ministry did not specify the
level of the certificate whether it should be issued by institutions that comply with the international standards or not. The analysis focused on the grade passed by the instructors.

**Computer**
- For computer classes, 90.91% of the Instructors met the standard requirement set by the Ministry to qualify as an Instructor.

**Tailoring**
- For tailoring classes, 66.67% of the Instructors did not meet the standard requirement because some are having grade 8 or 10 while others are having grade 12 without a tailoring certificate (see appendix 3).

### 4.6.2 Structure

Provision is made for the position of assistant librarians at multi-purpose centres and the structure does not accommodate the positions of instructors.

The audit revealed that the assistant librarian and instructors for gym and music are volunteers while tailoring and computers are appointed on a part time basis. Thus workers are not motivated due to the conditions of service such as receipt of salaries/allowances late and non availability of other benefits such as pension, social security and medical aid.

### 4.7 Training of youth officers, instructors and clerical assistants

The Ministry has a ministerial training policy that stipulates how training will be conducted or provided and what procedures are to be followed if a staff member needs to attend training. This was supposed to be known and distributed at youth centres. However, such training policy is not distributed and known to all centres visited. Only one centre among them was found to be in possession of a copy of the training policy. It was also found that such policy does not specify how the above-mentioned staff members will be trained.

Youth officers are operating in a trial and error situation. This is due to lack of in service training within the Ministry which makes it hard for youth officers who are not well equipped to go and equip others. Youth officers will only be able to provide a full service if they are given training according to the needs of the youth.

### 4.8 Supply of study materials and equipment

#### 4.8.1 Equipment

The Ministry of Youth is obliged to provide necessary resources towards the Namibian youth and the supplies should be delivered within one month from the date of the placement of orders by youth centres. Most of the youth centres visited faced the common problem which is the shortage of study equipment that limits the number of youth participating in training programmes. The audit indicated that the youth centres are placing their orders of study equipment of which delivery takes about six months on average. Sometimes centres are not getting any feedback on the status of their orders.
According to the documents analysed, the Ministry had issued an internal memo in 2007 for the purchase of additional computers and the replacements of computers older than five years at all youth centres, but the memo never materialised despite some youth centres like Oshakati had placed their order in response to the memo. Figure 5 is an example, where students at Opuwo youth centre have only a few computers which they are sharing.

![Figure 5](image.png)

**Figure 5** shows students sharing computers at Opuwo youth centre.

The procurement section at the Ministry is responsible to buy and distribute sewing machines to youth centres without request/placement of orders from centres. This leads there to that some machines are not being used for instance the industrial machines at some centres due to the fact that instructors are not familiar with the machines.

The audit further found that the Ministry purchased study equipment that is just kept at youth centres and not being used as shown in figure 1&2 of unused musical instruments at Outapi multi-purpose centre because they do not have a music instructor. Opuwo youth centre is also faced with the same situation.

### 4.8.2 Materials

The Ministry takes a long time to supply youth centres with study materials ordered within a month as stipulated by the internal policy and the youth centres are not kept updated as to why their orders are being delayed. Whenever the Ministry responded to the youth centres’ order there are two fold problems. Either the youth centres are been supplied with wrong materials that were not ordered or they receive only a part of the ordered materials. This has caused the youth centres to be unable to achieve their objective of equipping youth with necessary skills that enables them to be competitive in the labour market. However, youth centres have been following up on their orders telephonically to find out what the status of those orders is but it has not been a motivational exercise since they are being told that their orders did not reach the Head Office or the responsible person. Therefore they again have to place an order which is a lengthy process and in the mean time the youth are idling in classes.
During the audit it was found that only 45% of orders placed were supplied in full, 30% were partially supplied, 5% were over supplied and 20% were not attended to at all as indicated by appendix 4 in details for the youth centres visited per financial years under review.

It was also found through the analysis of documents made available for the audit that orders placed for study materials took about six months on average and some training such as computer classes could not start without those necessary materials.

The audit further revealed that most suppliers are only willing to deliver study materials after the receipt of payment from the Ministry. The late payment of suppliers by the Ministry is one of the factors causing the delay on the delivery process.

4.8.3 Maintenance of study equipment

The Ministry is responsible for the maintenance of the study equipment at the youth centres. Moreover it was found that there are delays in the process of repairing broken study equipment which causes the operations of youth centres to halt, as they depend on the functionality of this equipment.

(a) Computers

The directorate of youth is having technicians in the IT division that are responsible for the repair of computers at youth centres. The directorate can send technicians to the regions in the case of computers.

According to the observation made at the Oshakati Multi-Purpose Centre the computer program is only having two functional computers while six computers were broken (four have been broken in 2008 and two in 2007) which have been reported to the Ministry for repairs. The average intake for computer classes are 15 students. Normally the computer class is offered in two or three sessions depending on how many functional computers the program has. The situation forced the centre to discontinue the program because computers are not repaired.

Delay in repair of broken equipment leads to the reduction in the number of intake/youth participation into programmes, sharing of equipment and sometimes the instructor had to stop with the training while they are waiting for the equipment to be fixed. (See Figure 5).
(b) **Tailoring machines**

The youth centres have been requesting the Head Office to be given the opportunity to sell their end products so that they can raise money for repairing their machines and also for the acquisition of stationery (see Figure 6). They are still waiting for feedback from the head office.

![Tailoring machines image](image)

(c) **Other equipment**

Study equipment is repaired by sending them to suppliers in regions. The audit team found that the repair is done in the following ways depending on the nature of the equipment.

- Youth centres can make use of local technicians/suppliers after the approval of orders/submissions by the head office.
- Sometimes broken equipment can be sent to the head office for repair.

Furthermore the audit revealed that there is a delay in the repairing process of broken equipment that is caused by:

- Unavailability of funds in the directorate for repair and for travelling expenses for technicians to the regions
- Lost order documents sent to the head office by youth centres
- Long process/channel at the head office that the order has to go through for approval

According to officials from the directorate, the repair of broken equipment is supposed to be done within one month. The audit further revealed that out of 42 interviewees, 47.62% indicated the time frame for repair is more than three months while 16.67% indicated between 2-3 months while the rest said it takes less than two months.
4.8.4 Money collected at the centres

Youth centres are collecting money through registration and programme fees which the centres deposit into the State Account while they are struggling to buy study materials and repair broken study equipment.

Monies were collected at the various institutions as follows:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Swakopmund</td>
<td>136 375.00</td>
<td>97 955.00</td>
<td>252 936.00</td>
</tr>
<tr>
<td>WHK International</td>
<td>72 351.00</td>
<td>113 451.50</td>
<td>154 326.30</td>
</tr>
<tr>
<td>Outapi/Ombalantu</td>
<td>1 100.00</td>
<td>28 460.76</td>
<td>17 560.00</td>
</tr>
<tr>
<td>Keetmanshoop</td>
<td>20 280.00</td>
<td>192 175.30</td>
<td>154 156.00</td>
</tr>
<tr>
<td>Kai//Kanaxab</td>
<td>500.00</td>
<td>-</td>
<td>10 083.00</td>
</tr>
<tr>
<td>Oshakati</td>
<td>136 375.00</td>
<td>69 075.01</td>
<td>150 741.00</td>
</tr>
<tr>
<td>Opuwo</td>
<td>-</td>
<td>-</td>
<td>550.00</td>
</tr>
<tr>
<td>Usakos</td>
<td>-</td>
<td>7 025.60</td>
<td>15 370.00</td>
</tr>
<tr>
<td>Eenhana</td>
<td>-</td>
<td>56 250.22</td>
<td>197 704.24</td>
</tr>
<tr>
<td>Luderitz</td>
<td>-</td>
<td>2 970.00</td>
<td>24 210.00</td>
</tr>
<tr>
<td>Khorixas</td>
<td>-</td>
<td>895.00</td>
<td>12 110.00</td>
</tr>
<tr>
<td>Farm Du Plessis</td>
<td>4 670.00</td>
<td>600.00</td>
<td>11 405.50</td>
</tr>
<tr>
<td>Total</td>
<td>371 651.00</td>
<td>568 858.39</td>
<td>1 001 152.04</td>
</tr>
</tbody>
</table>

4.9 Payment of service accounts

The Ministry should receive all the utility bills on or before the 7th of each month from the youth centres as per internal policy within the Ministry in order to commit such payments or make all necessary arrangements for those payments. The audit found from visited centres that utility bills are being submitted as stipulated or prescribed to the Ministry (Head Office) but payments are not made on time. This made it difficult for some centres to operate effectively due to the suspension of certain services by the service provider.

Furthermore, the audit revealed that the Ministry is spending unnecessary money on interest on the late payments and re-connection fees of service accounts to the suppliers which is not economical.

4.10 Facilities at the Youth Centre

Youth centres are supposed to be equipped with all necessary facilities such as training/class rooms, hostels or dormitories, workshop areas, toilets, boardrooms, kitchens and dinning halls to enable them to operate efficiently and effectively in achieving their objectives and goals, but this was found lacking in some centres visited during the audit. E.g. Okahao, Opuwo, etc.
4.10.1 Accommodation

Lack of accommodation at the centre is a factor because youth have nowhere to sleep when they want to attend programmes. Lack of capital and the long process of acquiring loans and other financial assistance could also demoralize youth. Sometimes the centre has to reject applicants because of lack of space at the centre.

4.10.2 Toilets

The Ministry paid N$ 58 618.03 for the construction of new toilets at one of the centres because two out the three pitlatrines that they were using have been washed away by water during the rainy season (see Figure 7). The tender was issued by the Ministry of Works to one contractor for the construction period of 1 month.

The construction has been completed but the sewerage pipes were not connected and the Ministry issued another tender for the valve amounting to N$ 25 512.50. During the construction process, the workers discovered human remains and the construction process had to be extended, according to reports from the Namibian police.

According to figure 7 the toilet on the left side was a replacement of those washed away by heavy rain fall while there were already modern toilets which have been completed, but just waiting for the connection of sewerage pipes. The Ministry is taking too long to complete the toilets while the centre is using one pitlatrine toilet which is not hygienic and on the other hand wasted money on a pitlatrine toilet rather then speeding up the process of connecting the sewerage pipes.

Figure 7 shows 2 types of toilets at Okahao MPYRC, on the left side is the pitlatrine toilet that the centre uses while on the right side are the toilets that still have to be completed.
4.10.3 Class rooms and office space

At seven youth centres visited, the common problems identified are the lack of office space as well as small class rooms that limit the number of intakes for programmes. Most of the centres visited have been built for certain purposes long ago and have just been given to the Ministry of Youth because of the need of youth centres in the regions. Thus some are not suitable for class rooms and offices.

The Opuwo Multi-purpose Youth Resource Centre is having two programmes that are sharing a room which is divided into two parts as indicated in the figure 8 below because of lack of class rooms. According to the observations it is very disturbing if both happen to have sessions at the same time.

Figure 8: A class that is divided by a cupboard into 2 classes (one side is for the computer program and the other for the tailoring program.)
CHAPTER 5

CONCLUSIONS

1. Development of standard curricula/manuals for the training of youth will enhance the quality of programmes offered by the Ministry, enabling youth all over the country to be on the same level and recognition of qualifications obtained.

2. Not sending students for job attachments has a negative impact on both the completion of the programme and gaining practical experience for the labour market.

3. The proper training and appointments with relevant qualifications of youth officers, instructors and clerical assistants will enable them to keep pace with the new developments. They will also be able to do their job more effective as well as equipping youth in the country.

4. The audit concluded that limited numbers of study materials/equipment and necessary facilities at regional youth centres have a direct influence on the number of youth participation in the programmes offered. Whenever requisitions sent from the Youth centres get lost, it extends the whole process, as re-submission is required to complete the process.

5. More youth will participate in programmes offered by the Ministry if the Ministry minimizes the delay on the supply of study materials/equipment and repair of broken equipment.

6. Some youth centres and regional offices are operating under difficult circumstances due to the suspension of service accounts by services providers in regions because the Ministry is not paying these accounts on time. In some cases, it leaves centres with no option than to stop with the training. The Ministry is spending unnecessary money on interest charged for the late payments and for re-connection fees of service accounts to the suppliers which is not economic.

7. Youth centres are collecting money through registration and programme fees which the centres deposit into the state account while they are struggling to buy study materials and repair broken study equipment.

8. Lack of necessary facilities like accommodation at the centres is a major factor because youth have nowhere to sleep when they want to attend programmes. Sometimes the centre has to reject applicants because of lack of space at the centre.
CHAPTER 6

RECOMMENDATIONS

1. The Ministry should introduce standard curricula/manuals for all programmes offered at the youth training centres to ensure the quality; recognition of qualifications obtained and to enable trained youth to be on the same level all over the country.

2. The Ministry should send students for job attachments in order for them to gain practical experience to enable them to compete with other youth from various institutions in the country.

3. The Ministry should develop a training policy that suits the training needs of instructors and youth officers in order for them to be equipped with the necessary skills and knowledge that they have to transfer to the youth.

4. The late supply of study materials/equipment and repair of broken equipment should be minimized and delivery should be made before training of programmes starts to avoid any delay in the training process.

5. The Ministry should allow each youth centre to have an account for money collected through registration of programmes and selling of end products made during the training. These funds could be used for maintaining and acquiring of study materials and equipment and should ensure proper monitoring of such accounts.

6. The Ministry should settle youth centre service accounts before the due date to avoid paying interest and reconnection fees to the service providers.

7. The Ministry of Youth, National Service, Sport and Culture should upgrade the facilities in consultation with the Department of Works (class rooms, office space and accommodation and toilets) into a condition that would attract the target group for usage.
Ordering process of equipment/material by youth centres

1. Equipment i.e. computers go for specification to OPM

2. Submission of requisitions to the Economizing Committee

Processing of the requisitions at the Procurement Section and submission to General Services

Submission of quotations together with the internal requisition to the Procurement Section

Requisition of 3 quotations from suppliers, if less than N$ 10 000

Need analysis done at the centres

Requisition of more than N$10 000 go through Tender Board

Printing, approval and issuing of purchase orders at General Services, Head Office

Supply of equipment/materials by supplier

Delivery of equipment/materials to the centres
Repair of study equipment process

- Delivery of equipment to the centre
- Invoice sent to Procurement Section for payment by the supplier once the repair is done
- Some serviceable equipment is repaired at the centre or submitted to the suppliers from whom the purchase was made depending on the nature of the breakage
- Stock control officers from Head Office do the stock taking, identify and report equipment that is unserviceable
- Unserviceable equipment is destroyed or sold on auction or written off
- Submission of written report to Head Office about nature of breakage on certain equipment by the youth centre
- Invoice sent to Procurement Section for payment by the supplier once the repair is done
Appendix 3

Statistics of instructors

Computer and tailoring instructors

<table>
<thead>
<tr>
<th>Name of the programme</th>
<th>Standard requirement</th>
<th>Instructors’ qualification</th>
<th>Met the requirement</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer</td>
<td>Grade 12 + certificate in computer</td>
<td>Grade 10 + certificate</td>
<td>No</td>
<td>Windhoek MPYRC</td>
</tr>
<tr>
<td>1</td>
<td>Computer</td>
<td>Grade 12 + certificate in computer</td>
<td>Yes</td>
<td>Frans Dimbare Youth Centre</td>
</tr>
<tr>
<td>2</td>
<td>Computer</td>
<td>Grade 12 + certificate in computer</td>
<td>Yes</td>
<td>Outapi MPYRC</td>
</tr>
<tr>
<td>3</td>
<td>Computer</td>
<td>Grade 12 + certificate in computer</td>
<td>Yes</td>
<td>Eenhana MPYRC</td>
</tr>
<tr>
<td>4</td>
<td>Computer</td>
<td>Grade 12 + certificate in computer</td>
<td>Yes</td>
<td>Usakos MPYRC</td>
</tr>
<tr>
<td>5</td>
<td>Computer</td>
<td>Grade 12 + certificate in computer</td>
<td>Yes</td>
<td>Khorixas MPYRC</td>
</tr>
<tr>
<td>6</td>
<td>Computer</td>
<td>Grade 12 + certificate in computer</td>
<td>Yes</td>
<td>Keetmanshoop MPYRC</td>
</tr>
<tr>
<td>7</td>
<td>Computer</td>
<td>Grade 12 + certificate in computer</td>
<td>Yes</td>
<td>Oshakati MPYRC</td>
</tr>
<tr>
<td>8</td>
<td>Computer</td>
<td>Grade 12 + certificate in computer</td>
<td>Yes</td>
<td>Otjiwarongo MPYRC</td>
</tr>
<tr>
<td>9</td>
<td>Computer</td>
<td>Grade 12 + certificate in computer</td>
<td>Yes</td>
<td>Windhoek MPYRC</td>
</tr>
<tr>
<td>10</td>
<td>Tailoring</td>
<td>Grade 12 + tailoring certificate</td>
<td>Yes</td>
<td>Frans Dembare Rural Youth Development</td>
</tr>
<tr>
<td>12</td>
<td>Tailoring</td>
<td>Grade 12 + tailoring certificate</td>
<td>Yes</td>
<td>Windhoek MPYRC</td>
</tr>
<tr>
<td>13</td>
<td>Tailoring</td>
<td>Grade 12 + tailoring certificate</td>
<td>No</td>
<td>Outapi MPYRC</td>
</tr>
<tr>
<td>14</td>
<td>Tailoring</td>
<td>Grade 12 + tailoring certificate</td>
<td>Yes</td>
<td>Enhana MPYRC</td>
</tr>
<tr>
<td>15</td>
<td>Tailoring</td>
<td>Grade 12 + tailoring certificate</td>
<td>Yes</td>
<td>Keetmanshoop MPYRC</td>
</tr>
<tr>
<td>16</td>
<td>Tailoring</td>
<td>Grade 12 + tailoring certificate</td>
<td>Yes</td>
<td>Luderitz MPYRC</td>
</tr>
<tr>
<td>17</td>
<td>Tailoring</td>
<td>Grade 12 + tailoring certificate</td>
<td>No</td>
<td>Khorixas MPYRC</td>
</tr>
<tr>
<td>18</td>
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<td>Luderitz MPYRC</td>
</tr>
<tr>
<td>19</td>
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</tr>
<tr>
<td>20</td>
<td>Tailoring</td>
<td>Grade 12 + tailoring certificate</td>
<td>No</td>
<td>Luderitz MPYRC</td>
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</table>
3- Statistics of students completed the training

Statistics of Tailoring graduates

<table>
<thead>
<tr>
<th>Name of the centre</th>
<th>2004</th>
<th>2005</th>
<th>2006</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Windhoek MPYRC</td>
<td>29</td>
<td>30</td>
<td>22</td>
<td>81</td>
</tr>
<tr>
<td>Usakos MPYRC</td>
<td>8</td>
<td>11</td>
<td>16</td>
<td>35</td>
</tr>
<tr>
<td>Swakopmund MPYRC</td>
<td>0</td>
<td>19</td>
<td>19</td>
<td>38</td>
</tr>
<tr>
<td>Khorixas MPYRC</td>
<td>11</td>
<td>11</td>
<td>9</td>
<td>31</td>
</tr>
<tr>
<td>Opuwo MPYRC</td>
<td>8</td>
<td>8</td>
<td>0</td>
<td>16</td>
</tr>
<tr>
<td>Outapi MPYRC</td>
<td>44</td>
<td>40</td>
<td>44</td>
<td>128</td>
</tr>
<tr>
<td>Oshakati MPYRC</td>
<td>81</td>
<td>81</td>
<td>81</td>
<td>243</td>
</tr>
<tr>
<td>Eenhana MPYRC</td>
<td>0</td>
<td>0</td>
<td>78</td>
<td>78</td>
</tr>
<tr>
<td>Frans Dimbare MPYRC</td>
<td>29</td>
<td>24</td>
<td>20</td>
<td>73</td>
</tr>
<tr>
<td>Keetmanshoop MPYRC</td>
<td>0</td>
<td>0</td>
<td>17</td>
<td>60</td>
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<tr>
<td>Luderitz MPYRC</td>
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<td>11</td>
<td>9</td>
<td>28</td>
</tr>
<tr>
<td>Total</td>
<td>174</td>
<td>216</td>
<td>230</td>
<td>620</td>
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</table>

Statistics of Computer graduates

<table>
<thead>
<tr>
<th>Name of the centre</th>
<th>2004</th>
<th>2005</th>
<th>2006</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Windhoek MPYRC</td>
<td>81</td>
<td>81</td>
<td>81</td>
<td>243</td>
</tr>
<tr>
<td>Usakos MPYRC</td>
<td>91</td>
<td>52</td>
<td>25</td>
<td>168</td>
</tr>
<tr>
<td>Swakopmund MPYRC</td>
<td>0</td>
<td>0</td>
<td>78</td>
<td>78</td>
</tr>
<tr>
<td>Khorixas MPYRC</td>
<td>0</td>
<td>9</td>
<td>19</td>
<td>28</td>
</tr>
<tr>
<td>Opuwo MPYRC</td>
<td>56</td>
<td>22</td>
<td>27</td>
<td>105</td>
</tr>
<tr>
<td>Outapi MPYRC</td>
<td>55</td>
<td>41</td>
<td>42</td>
<td>138</td>
</tr>
<tr>
<td>Oshakati MPYRC</td>
<td>39</td>
<td>53</td>
<td>16</td>
<td>106</td>
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<td>Eenhana MPYRC</td>
<td>101</td>
<td>209</td>
<td>118</td>
<td>428</td>
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<td>Frans Dimbare MPYRC</td>
<td>102</td>
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<td>45</td>
<td>237</td>
</tr>
<tr>
<td>Keetmanshoop MPYRC</td>
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<td>59</td>
<td>28</td>
<td>159</td>
</tr>
<tr>
<td>Luderitz MPYRC</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>597</td>
<td>616</td>
<td>479</td>
<td>1692</td>
</tr>
</tbody>
</table>
## Appendix 4

Orders placed by five youth centres visited for the financial years under review:

<table>
<thead>
<tr>
<th>Financial year</th>
<th>Internal requisition no</th>
<th>Date ordered</th>
<th>Date received</th>
<th>Receipt/Purchase no.</th>
<th>Stock ordered</th>
<th>Stock received</th>
<th>Duration for goods to be delivered</th>
<th>Comment</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>04/05</td>
<td>26/04/04</td>
<td>26/04/04</td>
<td>13/10/04</td>
<td>04/04/05</td>
<td>168</td>
<td>149</td>
<td>5 months</td>
<td>Partial supply</td>
<td>Ondangwa MPYRC</td>
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<tr>
<td>04/05</td>
<td>02/2005</td>
<td>17/02/05</td>
<td>-</td>
<td>-</td>
<td>3</td>
<td>Not received</td>
<td>-</td>
<td>-</td>
<td>Opuwo MPYRC</td>
</tr>
<tr>
<td>04/05</td>
<td>02/2005</td>
<td>17/02/05</td>
<td>-</td>
<td>03/05/06</td>
<td>315</td>
<td>175</td>
<td>-</td>
<td>Partial supply</td>
<td>Opuwo MPYRC</td>
</tr>
<tr>
<td>04/05</td>
<td>01/04/05</td>
<td>22/07/04</td>
<td>13/09/05</td>
<td>11/05/06</td>
<td>30</td>
<td>60</td>
<td>13 months</td>
<td>Over supply</td>
<td>Okahao MPYRC</td>
</tr>
<tr>
<td>05/06</td>
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<td>23/05/05</td>
<td>29/06/05</td>
<td>03/05/06</td>
<td>275</td>
<td>275</td>
<td>1 month</td>
<td>Full supply</td>
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<td>05/06</td>
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<td>09/08/05</td>
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<td>-</td>
<td>125</td>
<td>Not received</td>
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<td>Opuwo MPYRC</td>
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Appendix 5:

Computer course contents

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<th>Windhoek MPYRC</th>
<th>Keetmanshoop MPYRC</th>
<th>Oshakati MPYRC</th>
<th>Outapi MPYRC</th>
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<td>- Introduction to PC</td>
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Tailoring course contents

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<td>- Cutting patterns</td>
<td>- Basic techniques in dressmaking</td>
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<tr>
<td>- Sewing</td>
<td>- Practical program</td>
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<td>- Ironing</td>
<td>- Boy shorts</td>
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<tr>
<td>- Designing</td>
<td>- Adult garments</td>
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<td>- Business skills</td>
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<td>- Ladies garments</td>
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<td>- 2 pieces</td>
</tr>
<tr>
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<td>- Jackets</td>
</tr>
<tr>
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<td>- Skirt</td>
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