

ANNUAL REPORT
2012 | 2013



SAFE ROADS TO PROSPERITY





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VISION, MISSION AND VALUES

VISION

A sustainable road sector, which is ahead of national and regional socio-economic needs in pursuit of Namibia Vision 2030.

MISSION

Manage a safe and efficient national road network to support economic growth.

VALUES

Innovation

We promote innovative thinking by encouraging staff to keep a constructive and optimistic mindset in pursuit of freedom for creativity, respect for each other, and celebrating diversity so that everyone can give their best.

Service Excellence

We guarantee our stakeholders of our dedicated management of their stakeholders' advantage and the road network, in accordance with the rational principles entrenched in our distinctive legislation.

Open Communication

By adhering to ethical standards and legal requirements in all the operations of the Roads Authority, we shall be honest, fair, open, and equitable in everything we do.

Good Governance

By being honest in all our dealings on behalf of the organisation both internally and externally we actively demonstrate a zero tolerance policy for corruption.

Quality

Performing tasks and assignments right the first time, in accordance with the best practices and standards to compete with the best in the world.

Teamwork

In sharing the Road Authority's vision, we rely on our team to get results.

Commitment

Being passionate about what we do, we are committed to following through and participating with the highest enthusiasm and energy levels.

BRAND PROMISE

SAFE ROADS TO PROSPERITY

BOARD OF DIRECTORS



-  Ms Hileni Kaifanua, Chairperson
-  Mr Pedro Maritz, Deputy Chairperson
-  Prof Frank Kavishe, Board Member
-  Ms Mariette Hanekom, Board Member
-  Mr John Mukoya, Board Member





CHAIRPERSON'S REPORT

During 2012/13, the Road Authority made further progress in the construction and maintenance of the national road network. We continued to ensure that our mandated activities are aligned and performed in line with the ethos encompassed in Vision 2030 and the NDP's. We also worked to raise awareness about our role and responsibility as a state-owned entity.

The Roads Authority remains committed to good corporate governance, transparency and sustainability. To this end our governance efforts are annually assisted by the independent board evaluation that is performed.

I am proud to report that we have made significant strides in enhancing our performance as an organisation. Some of these milestones include the implementation of our three year Strategic Plan, the appointment of new External Auditors, Grand Namibia, as required by RA Act and the appointment of a co-opted Audit Committee member (Mr George Itembu) to enhance governance and Audit Committee performance

We have completed a number of projects on schedule during the period under review. These are, amongst others:

- Okahandja- Karibib Road upgrade in the Erongo and Otjozondjupa Regions respectively
- Okahao (Iitananga) - Omakange Road Upgrade in the Omu-sati Region

The Roads Authority has commenced with the upgrading to bitumen standard of Main Road 120 from Okatana through Endola to Onhuno in the Oshana Region, the construction of three (3) bridges on the Okahandja-Ovitoto road in the Otjozondjupa Region, the rehabilitation and reconstruction of Ongwediva Bridge and Okandjenedi Bridge which includes the expansion of some sections of the road to dual carriage way and many other labour based gravel road projects in the northern parts of our country.

The Roads Authority recognises that a good road network is the lifeline of our developing country. To this effect, maintenance programmes have commenced with a three year re-seal programme on national bitumen roads and a five year blading programme. We remain committed to providing a safe and efficient national road network to support economic growth.

We worked to extend our social responsibility initiatives that are aimed at poverty alleviation, job creation, and entrepreneurial skills development. The Roads Authority strives to ensure transformation and black economic empowerment (BEE) is achieved through targeted procurement. We entered into 133 (small and medium enterprise) SME contracts with a total number of 902 SME employees with our maintenance projects of which majority are previously

disadvantaged individuals. We offered pre-tender training to 394 SME contractors at various locations in Namibia, 204 Operators & Labourers from SME contractors were trained and assessed in the area of Bitumen Road Maintenance and 70 SME contractors were trained on Financial Documentation, Basic Measurement and Resource Management.

We have also made considerable investment in the education of young Namibian Engineering and Transport Economics students. Our bursaries and scholarships have produced new engineers who are joining the Roads Authority as they complete their studies. During the year under review, the Roads Authority awarded a total of ten (10) bursaries to the tune of N\$1, 8 million. These skills will help to uplift communities and benefit the whole country at large.

Our priorities for the coming year are focused on increasing the length of surfaced roads as well as to efficiently maintain the existing infrastructure. We have set demanding targets, aiming to improve on our performance of last year. We will commence with the upgrading to bitumen standard of the following projects in the financial year 2013/14.

- Trunk Road 14/2: Otjinene – Grootfontein
- Main Road 121: Eenhana – Oshigambo
- Main Road 91: Gobabis – Aminus – Aranos
- District Road 212: Rosh Pinah - Orandjemund Road
- Main Road 67: from Swakopmund – Henties Bay – Khorixas

On that note, I would like to express my gratitude to Honourable Erkki Nghimtina, Minister of Works and Transport for his guidance and leadership.

I also wish to applaud Mr Conrad Mutonga Lutombi, Acting Chief Executive Officer, Management and staff of Roads Authority for their unflagging efforts to ensure that the organisation achieves its mandate.

Finally, I would like to thank my colleagues on the Board of the Roads Authority who have assisted me in fulfilling our responsibilities during the period under review.



CORPORATE GOVERNANCE

BOARD OF DIRECTORS

The Roads Authority places a high premium on sound and transparent corporate governance. The corporate governance structure is comprised of the Board of Directors, the Audit Committee, Human Resources Board Committee, the Office of the Acting Chief Executive Officer and the Internal Audit.

AUDIT COMMITTEE

The Committee consists of two members: Prof. F P L Kavishe as Chairperson, and Ms M E Hanekom as member. The Committee sits at least four times per annum. It is tasked to deal with risk management, internal controls, financial reporting processes, and auditing processes.

The Audit Committee assists the Board in discharging its duties, which are to ensure that adequate internal controls and systems are in place for the reliability of the financial results and accountability for the organisation's assets. The Committee also focuses on anti-corruption, fraud and theft.

INTERNAL AUDIT

Internal Audit Sub-Division reports to the Audit Committee. It is responsible for Internal Audit. Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of corporate governance, risk management and systems of internal controls.

MANAGEMENT TENDER COMMITTEE

The Committee consists of five members: Mr CM Lutombi as the Chairperson, Ms Zimba-Naris as Secretariat, Ms R Hanghuwo, Ms S Tekie, Mr H Schommarz, Ms F Nowases and Ms F Nkandi (alternative member). The Committee meets at least once a month. Its main functions are to attend to the awarding or recommending to the Board the awarding of tenders to potential contractors. From time to time, and where necessary, the Committee sets procurement standards.

HUMAN RESOURCES BOARD COMMITTEE

The Committee consists of two members: Mr JB Mukoya as Chairperson and Ms M E Hanekom as member. The Committee meets four times per annum. It is tasked to create an organisational culture, structure and process that supports the development of employees and actualisation of potential performance.

CODE OF BUSINESS CONDUCT AND ETHICS

A code of business conduct and ethics is in place and requires all employees to subscribe to high moral, ethical and legal standards.



EXECUTIVE COMMITTEE



-  —○ Mr Conrad M Lutombi, Chief Executive Officer
-  —○ Ms Fiina Nkandi, Divisional Manager: Construction and Rehabilitation
-  —○ Mr Horst Schommarz, Divisional Manager: Maintenance
-  —○ Mr Melvin van Wyk, Acting Divisional Manager: Transport Information and Regulatory Services



-  —○ Mr Vincent Sasele, Divisional Manager: Road Traffic and Transport Inspector
-  —○ Ms Sophie Belete-Tekie, Divisional Manager: Road Management System
-  —○ Ms Rauna Hanghuwo, Divisional Manager: Network Planning and Consultation
-  —○ Ms Rosalinde Nakale, Divisional Manager: Corporate Services



A man with short dark hair and a goatee, wearing a black suit jacket over a blue and white striped shirt, is sitting on a modern black chair with silver legs. He has his hands clasped in his lap and is looking towards the camera with a slight smile. The background is a plain, light-colored wall. To the right of the man, there is a section of a round, reflective table. The image is framed by yellow hexagonal patterns in the top right and bottom right corners.

CHIEF EXECUTIVE OFFICER'S STATEMENT

It has truly been an honour to be at helm of the Roads Authority together with my colleagues in the Executive Management Committee (EXCO) during the past year. Since our inception, we have been striving to build an organization that delivers a superior national road network, enhances economic growth, contributes to social development and harnesses our resources optimally.

During the period under review, we focused on extending our national road network to the affected areas of our Country and providing effective and efficient traffic and transport related services to vehicle owners, operators and drivers countrywide.

A notable milestone is that we successfully launched the Development Grader Units (GU) contracting system. The new Development GU contracting system requires the utilisation of grader monitoring system by which the units activities are monitored and recorded. This system is being utilised within the newly developed system which aims at assisting nominated SME contractors to own a paid-up grader after the 5 year period. We have also introduced a monitoring system to ensure fair compensation for work done.

A total distance of 664 kilometres of gravel roads were re-gravelled country wide during the 2012/13 financial year. This was achieved with five GRU's (Gravel Re-surface Unit). However, despite our efforts to maintain our road network, the biggest challenge we have faced thus far is the shortage of funds, especially in road preservation.

Another challenge we are faced with is skills shortage of professional Engineers in the Roads Authority. This is due to scarcity and the high demand of this skill exacerbated by the limited number of Namibian and professional engineers in the local labour market. To address this problem, we have made a considerable investment in the education of young Namibian engineering students through our Corporate Social Responsibility programme. In addition, the Roads Authority also provides practical guidance to students through understudy appointments whereby Namibian understudies are identified and assigned to experienced non-Namibian engineers for mentoring and transfer of skills. During the reporting period, the Roads Authority appointed 11 understudies to be mentored by 9 expatriates.

We have also introduced a young engineers graduate development programme, which assists engineering graduates with necessary practical exposure to enable them to register with the Engineering Council of Namibia. Currently, all our 23 engineering trainees are undergoing mentorship and practical exposure through these programmes.

The Roads Authority supports the Decade of Action for Road Safety. Thus to ensure safety and management of traffic on our national road network, road safety audits were carried out on Trunk Road 106 & Trunk Road 901 (Windhoek bypass) and Trunk Road 111 & Main Road 92 through Ondangwa, Ongwediva and Oshakati. These audits were done with a view to reduce the high degree of accidents experienced on these specific routes.

In managing and enforcing overloading control, we have completed the construction of a Weighbridge which is located in Gobabis along the heavily trafficked Trans Kalahari Highway which serves countries such as Botswana, South Africa and Zimbabwe. The Weighbridge will be an effective tool in the preservation of not only the

Trans Kalahari Highway but also the Gobabis-Leonardville Main Road and the Gobabis-Otjinene – Grootfontein Trunk Road. The construction of the Gobabis Weighbridge is another step closer to our goal to enforce overload control in all areas of our country. This is the eighth Weighbridge constructed since the inception of the Roads Authority. Plans are underway to construct weighbridges at Rundu, Keetmanshoop and Otjiwarongo.

The Roads Authority is committed to create a customer-centric culture by providing quality service in an effective, efficient, cost effective and sustainable manner in line with our corporate values. To that effect, we have successfully implemented the Electronic NaTIS (eNaTIS) to improve our customer service delivery. The eNaTIS allows the provision of services, which includes: customised registration of persons and organisations; registration and licensing of vehicles, issuing of special and temporary permits, issuing of personalised number plates and issuing of learner and driving licenses. The implementation of phase 2 of eNaTIS which entails the electronic learners and driver license booking system, computerised learners testing and electronic booking system for road worthy will be implemented in the next financial year.

Infrastructure development remains a top priority in ensuring that our customers' needs are catered for countrywide. Therefore, it is pleasing to note that the construction of a fully-fledged NaTIS testing centre in Eenhana in the Omusati was successfully completed and opened to the public during the year under review. A NaTIS Branch was also opened in Oshakati in the Oshana Region. The NaTIS Walvisbay and Swakopmund offices in the Erongo Region were also upgraded to cater for more customers in the two towns. We are currently busy with the construction of another fully-fledged NaTIS Testing Station at Outapi in the Omusati Region. The Opuwo Centre in the Kunene Region and Oranjemund Center in the !Karas Regions will be constructed in the next two years.

We have also intensified promoting the organisation and what we do by participating in Trade Fairs country wide as part of our Public Relations (PR) Campaign. Trade Fairs provide us with a unique networking platform to interact with our stakeholders and to take NaTIS Services to the people. They also provide an excellent opportunity to assess opinions from our clients. The Roads Authority will continue to initiate and execute PR campaigns through the print and electronic media to ensure appropriate portrayal of the organisation's corporate image, to share organisational information and to create value our customers.

I would like to thank our Board of Directors for their guidance and support. Our success in all our operations is a result of a dedicated, disciplined and hardworking workforce. Hence, a special word of gratitude goes to the EXCO Team and all employees who have performed exceptionally well during the period under review. The Roads Authority team has remained committed to the goals of the organisation and remained proud of the Roads Authority brand. Finally, to all our road users, we remain committed to serving you with excellence and integrity.





MAINTENANCE OF THE ROAD NETWORK

The goal of maintenance is to preserve the asset, not to upgrade it.

- Road maintenance entails activities to maintain pavement, shoulders, slopes, drainage facilities and all other structures within the road reserve as close as possible to their as-constructed or rehabilitated condition.
- This includes minor repairs and improvements to eliminate the cause of defects only and to avoid excessive repetition of the same maintenance activities.

Routine Maintenance comprises the smallscale works conducted regularly to prevent premature deterioration of the road network and to ensure safety of the road user. The frequency of routine maintenance could be daily, weekly or monthly.

Periodic Maintenance covers activities on a road at regular but longer intervals - a number of years - to preserve the structural integrity of the road. These operations are mostly on a larger scale and require specialised equipment and skilled personnel. Such activities would typically be re-sealing and re-graveling projects.

The Roads Authority carried out the following major operational activities during the period under review:

- Some 1.5 million blade kilometres were completed during the 2012/13 financial year. The Grader Units (GU) contracting system was successfully launched during mid-2012. The new GU contracting system requires the utilisation of grader monitoring system by which the units activities are monitored, recorded and required for payment. This system is being utilised within the newly developed GU Contracting system assisting nominated SME contractors to own a paid for grader after a 5-year period. The monitoring system ensures fair compensation for work done.
- A total distance of 664 km of road was re-gravelled. This was achieved with five GRU (Gravel Re-surface Unit) units within the entire Namibia. The Roads Authority has experienced a severe funding shortage, specifically for re-gravelling operations.
- 285 km of salt road were treated as routine maintenance during the year under review.
- For routine maintenance of 6,664 km of paved roads, the Roads Authority spent N\$106.938 million, equal to N\$16,047 per km.
- By the end of the 2011/2012 financial year, the Roads Authority managed to appoint two re-seal contractors, each working within two regions simultaneously. This project will run across 3 financial years namely 2012/2013, 2013/2014, and 2014/2015. 619 km of surfaced road were re-sealed, slurried and rejuvenated.
- Road marking was limited to 545 km.
- For miscellaneous road maintenance activities, which includes the maintenance of: road reserves, road signs, concrete and steel works for drainage structures, sand removal on TR 4/2 between Lüderitz and Aus, emergency works and special projects like clearing of drainage facilities with heavy equipment, the Roads Authority spent N\$37.4 million.



THE ROAD MANAGEMENT SYSTEM

THE ROAD MANAGEMENT SYSTEM (RMS) PLAYS AN IMPORTANT ROLE IN:

- Monitoring the condition of the national road network on a continuous basis
- Analysing the impact of funding scenarios
- Identification and prioritisation of projects
- Optimisation of available funds
- Minimisation of total transportation cost

ROAD REFERENCING SYSTEM (RRS) AND NETWORK DEFINITION

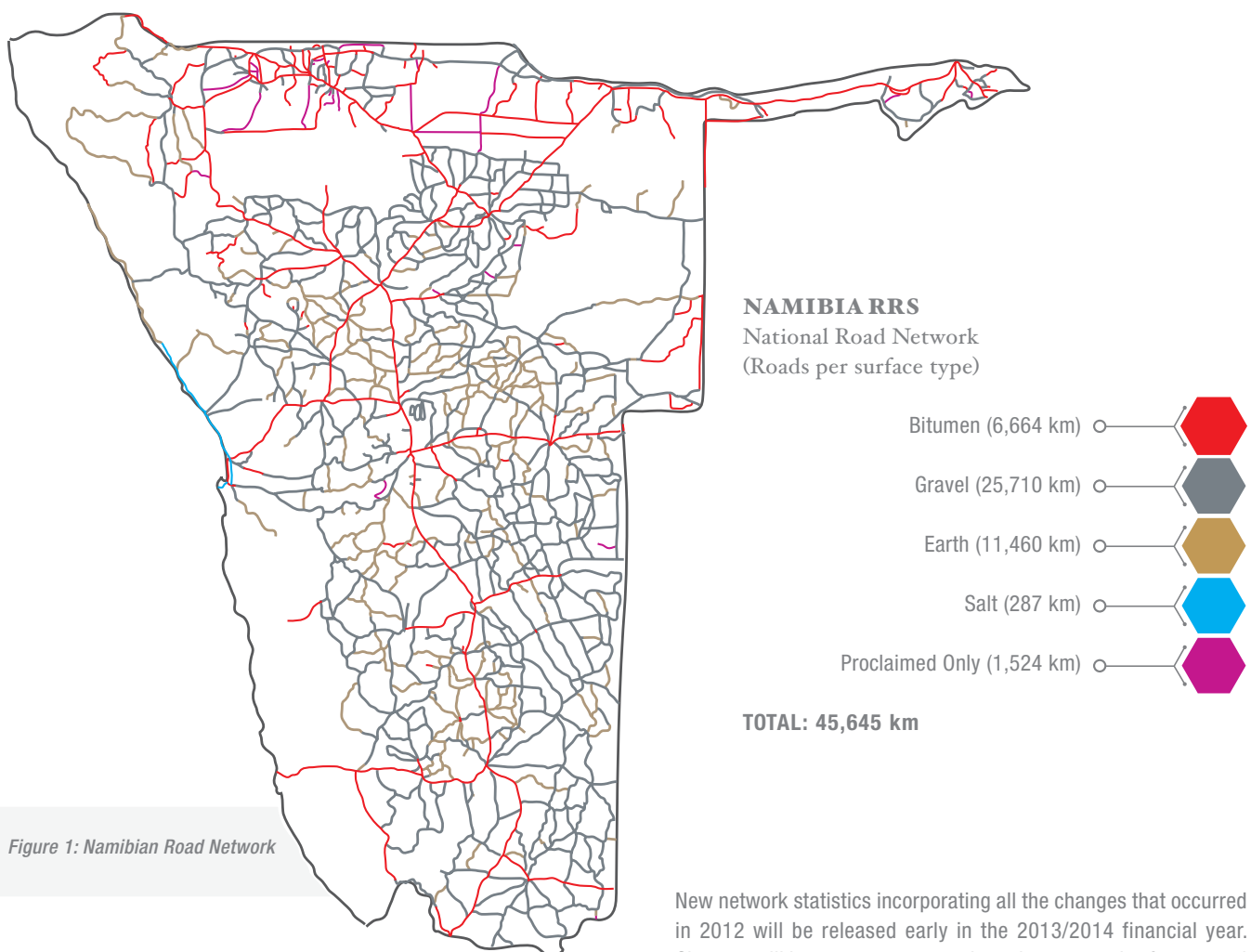
The Road Referencing System (RRS) enables the Roads Authority to have one process through which all features, attributes and data may be referenced. It condenses the processes related to road

definition and inventory into one system, allowing the entry and updating of information regarding proclamations, road definition, nodes, road links, lane configuration and cross-section details.

The RRS also displays information online and allows printing of reports, graphs and maps for selected roads, areas or the whole country. The Roads Authority is the custodian of the network and the definition thereof, on behalf of the Minister of Works and Transport, and has the obligation to keep information up to date and to provide information to all stakeholders, e.g:

- maps are produced annually showing the composition of the road network in terms of road categories and surface type.
- maps were produced showing all the ongoing and planned projects of the Roads Authority.

The current network statistics are shown in Figure 1:



New network statistics incorporating all the changes that occurred in 2012 will be released early in the 2013/2014 financial year. Changes will incorporate new proclamations, upgrades from gravel to bituminous standards, reclassification of roads and de-proclamations.

PAVEMENT MANAGEMENT SYSTEM (PMS)

Information from the Pavement Management System confirms a gradual deterioration of both the condition of the bituminous surfacing layers and the pavement structure. Based on the current trend of deterioration, approximately 43% (2,866 km) of the surfaced roads will reach the end of their remaining life within a five-year period, see Figure 2 for deterioration of the bituminous surfacing, with an estimated current backlog for reseal and rehabilitation calculated at N\$2 billion.

Namibia Road Categories (1989 - 2012)

Surfacing Comparative Histograms (Needs)

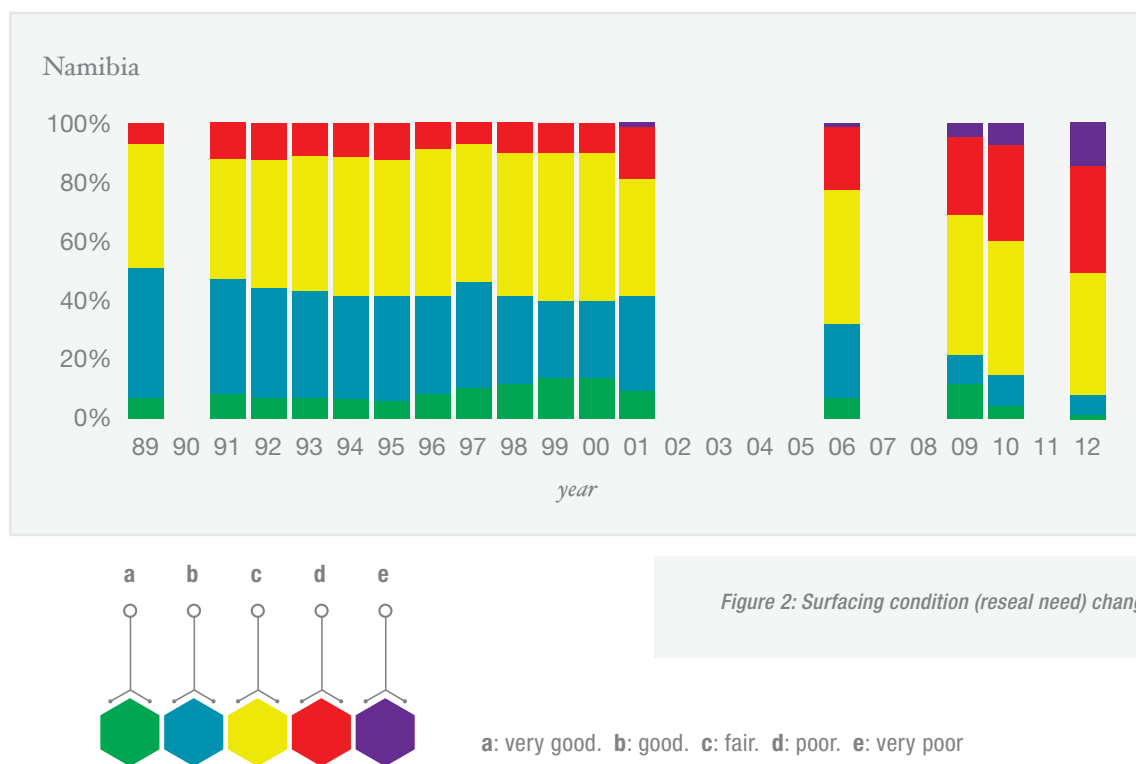


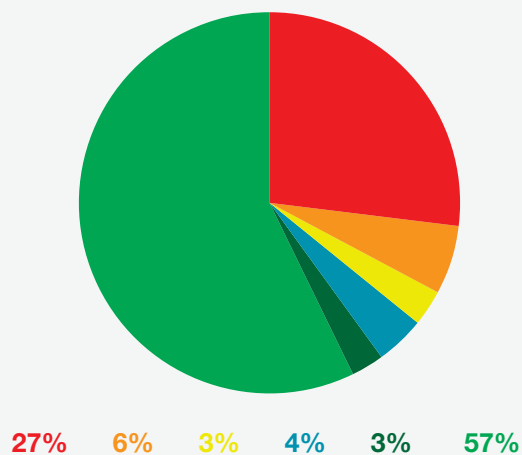
Figure 2: Surfacing condition (reseal need) change over time

The average remaining life of the pavement structures is currently estimated at 7 years, with 27% (1,747.85 km) already in a poor to very poor condition (zero remaining life). Figure 3 demonstrates this phenomenon.

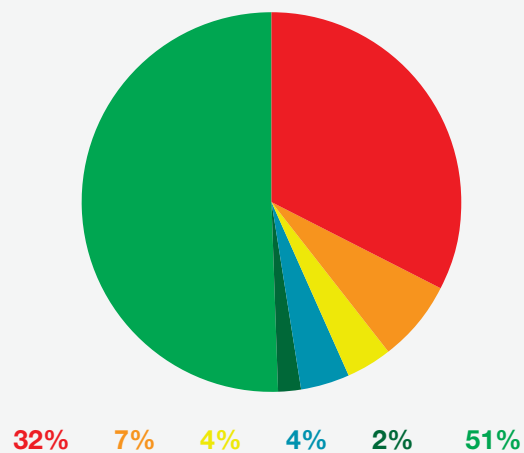
Namibia Road Categories

Structural Remaining Life Distribution

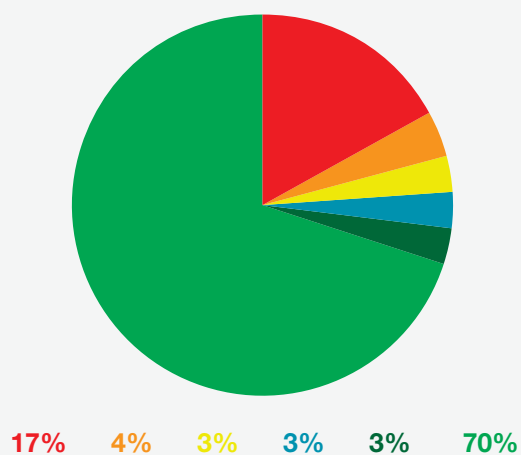
Namibia (49,649,714 m², 6473.5 km)



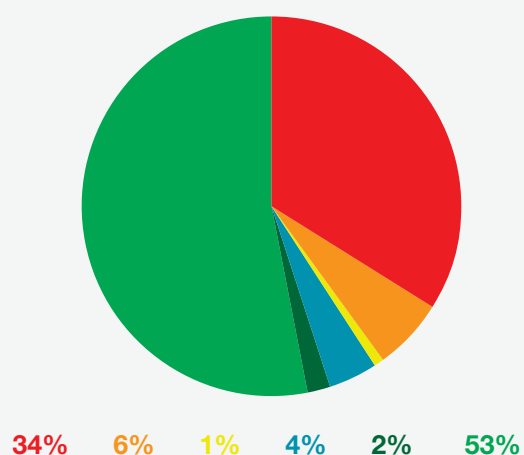
Trunk Roads (31,938,229 m², 4,136.1 km)



Main Roads (15,667,709 m², 2046.5 km)



District Roads (2,043,776 m², 291.0 km)



LEGEND (years)



Figure 3: Structural Remaining Life Distribution

The bituminous surfacing (seals) typically have an effective life of 10 to 15 years before oxidation results in permeability, allowing water to negatively influence the granular pavement structures. 10% (666 km) of the surfacing of the road network is in a poor to very poor condition (zero remaining life). Currently 27% (1,747.85 km) of the bituminous surfacing is older than 15 years.

Using the remaining life predictions and applying appropriate life-cycle strategies, at current costs over a ten-year period, the implications of different funding scenarios are determined. From this analysis it is concluded that an annual allocation of approximately N\$1,166 million for rehabilitation and resealing would be required to eliminate the current backlog over a period of ten years (See Figure 4).

Impact of Funding Scenarios on Pavement Condition

Replacement Value (RV) N\$33,325,826,000

Scenario	Funding Value (FV)	(% RV)	Resurfacing (N\$)	(% FV)	Rehabilitation (N\$)	(% FV)
	633 190 694	1 900	316 595 000	50	316 596 000	50
	833 145 650	2 500	374 916 000	45	458 230 000	55
	999 774 780	3 000	449 899 000	45	549 876 000	55
	1 166 403 910	3 500	524 882 000	45	641 522 000	55

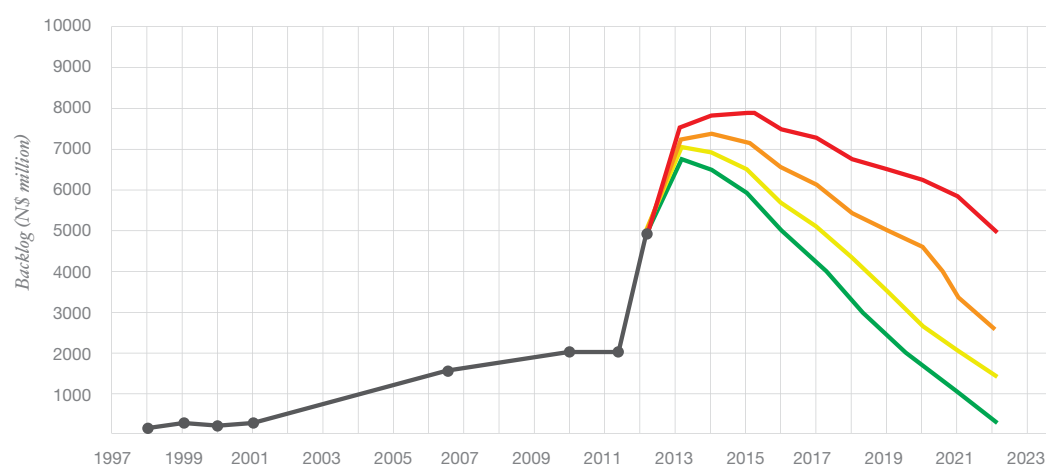


Figure 4: Impact of Funding Scenarios on Current Backlog

Adding the estimated routine maintenance requirement for surfaced roads of N\$324 million, this results in an annual budget requirement of N\$1,491 million for improving and maintaining the surfaced road network in good condition.

Taking into account the current pavement condition and rate of deterioration, the average remaining pavement structural life is estimated at seven years. Allocating the N\$1,491 million per annum to surfaced road maintenance with a distribution of 43%, 35% and 22% respectively to rehabilitation, reseal and routine maintenance will result in an average remaining pavement structural life of ten years.

Should only N\$957 million (N\$316.5 million for resealing, N\$316.5 million for rehabilitation and N\$324 million for routine maintenance) be allocated for surfaced roads, the current backlog is expected to stay the same.

Table 4 summarises the scenarios for eliminating the current backlog in the first year, over five-year and ten-year periods.

Table 1: Surfaced roads funding requirement (N\$ million)

Funding Required for	First Year Need (million)	Ave/per (5 years)*	Ave/per (10 years)*
Rehabilitation	4,790	1,426	642
Reseal	1,982	604	525
Routine Maintenance	324	324	324
Total Need (Surfaced Roads)	7,096	2,354	1,491

A conservative calculation indicates a value of approximately N\$33,3 billion to replace only the top layers and bituminous surfacing of our paved roads - therefore, the typical cost to rehabilitate the entire surfaced road network. This does not include the value of the land, earth works, bridge structures, road furniture or the value of unsealed roads.

UNSEALED ROAD MANAGEMENT SYSTEM (URMS)

According to the Unsealed Road Management System findings of 2012/2013 visual assessment survey 58% of the unsealed road network was classified as being in a “Poor” to “Very Poor” condition with an average thickness of imported gravel of 45mm. A typical thickness of the wearing course is 150mm. This indicates that the network condition is deteriorating further, compared to the results of 2010 where only 38% was classified to be in a “Poor” or “Very Poor” condition.

The condition of the unsealed road network is displayed in the following pie charts:

Namibia Road Categories

Visual Condition Distribution

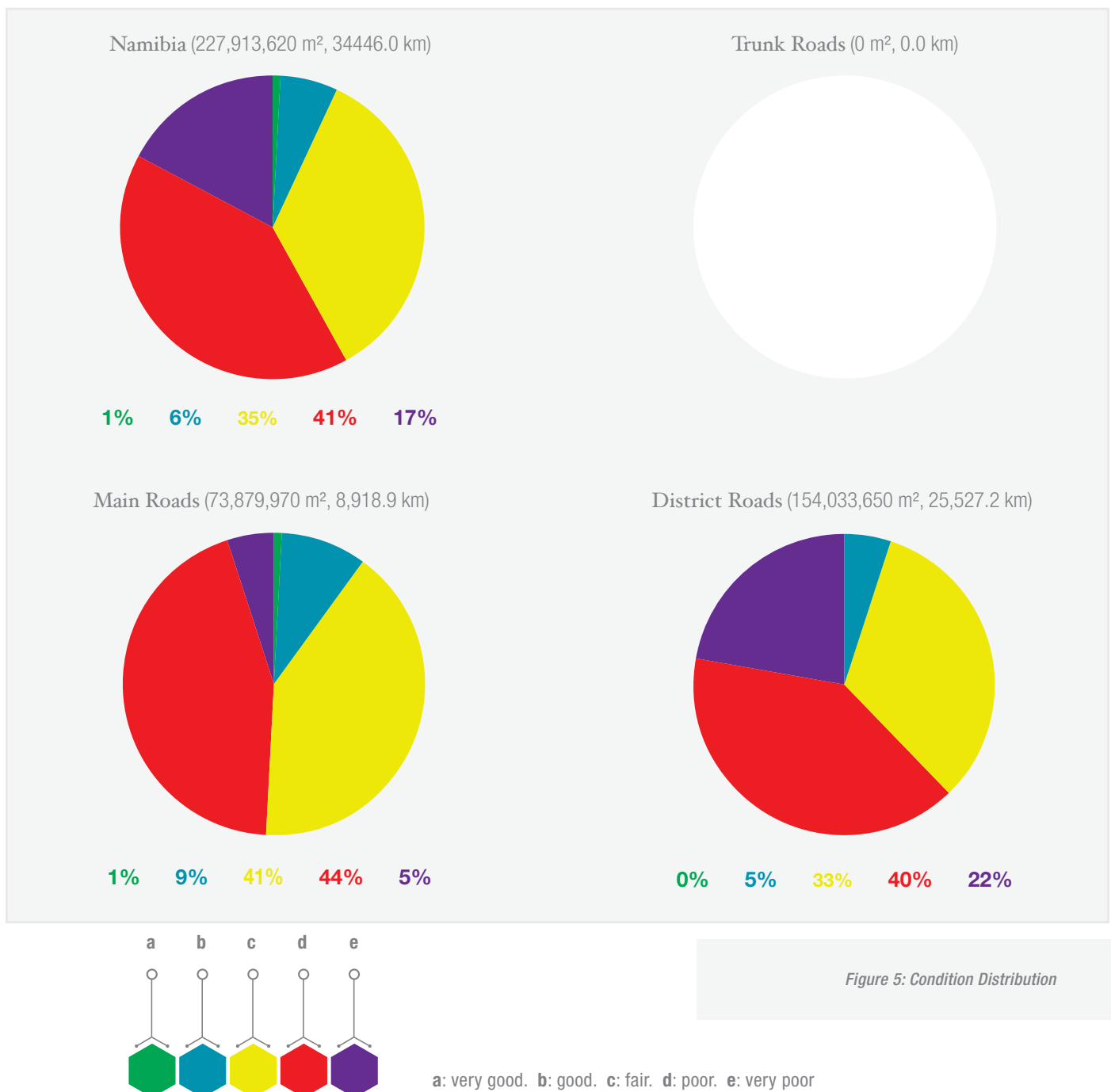


Figure 5: Condition Distribution

Based on internationally accepted road deterioration models, the gravel loss per annum on the unsealed road network is estimated (2012) at approximately 1.71 million m³. Should the policy be applied to at least replace the annual loss, approximately 1,629 km of road (average width = 7m) should be regravelled per year.

BRIDGE MANAGEMENT SYSTEM (BMS)

A database for all Namibian bridges and major culverts is in place. Condition and structural details are available on each of the structures. Funding needs for budgetary purposes are available. The worst 200 bridges in the country were identified and recommended for detailed investigations.



Figure 6: Culvert Dimensions Measurements

MATERIALS INFORMATION SYSTEM (MIS)

The Materials Information System (MIS) has been developed to manage material sources such as borrow pits. The MIS captures and provides information relevant to road construction material sources, including the location, quality, quantity and test results of such materials. Provisions are also made within the system to capture information on water sources and other commercial sources.

TRAFFIC SURVEILLANCE SYSTEM (TSS)

Typical Outputs from the TSS

The total Vehicle Kilometres Travelled (VKT) per day of Namibia (2012) was close to 8.3 million, of which 78.5% was on bituminous roads. Therefore, only 21.5% of the VKT was on the 37,000 km of unsealed roads. On the bituminous road network usage, "Heavy Vehicles" constituted 17.7% of the VKT. Below is the depiction of VKT per annum.

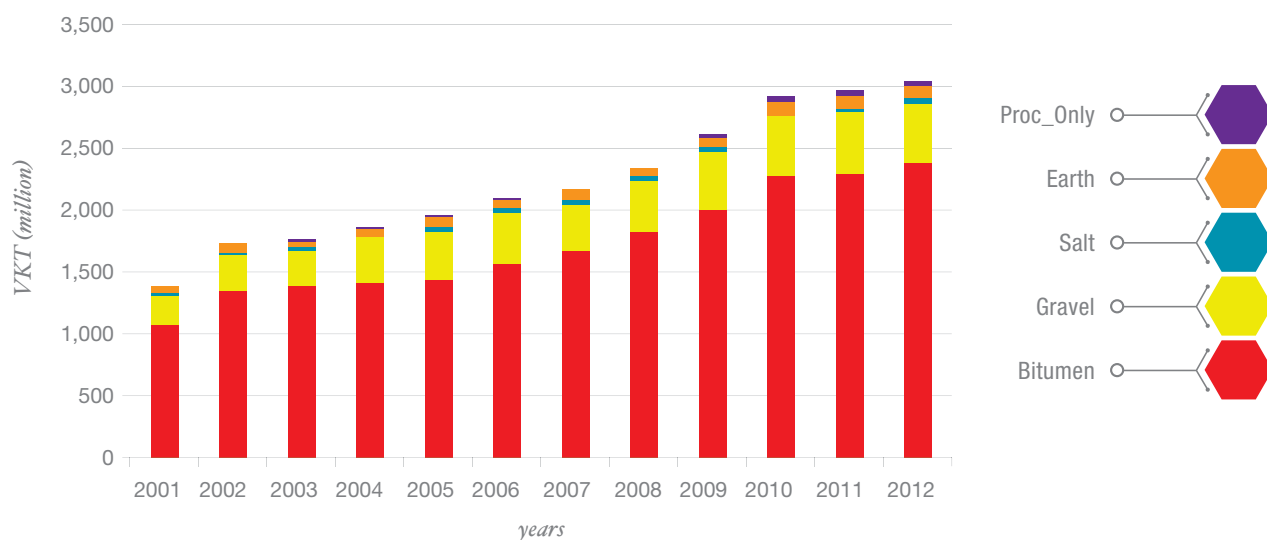


Figure 7: Vehicle Kilometres Travelled per Annum

The daily distribution of traffic is as follows:

Namibia Road Categories (2012)

Daily Traffic Distribution

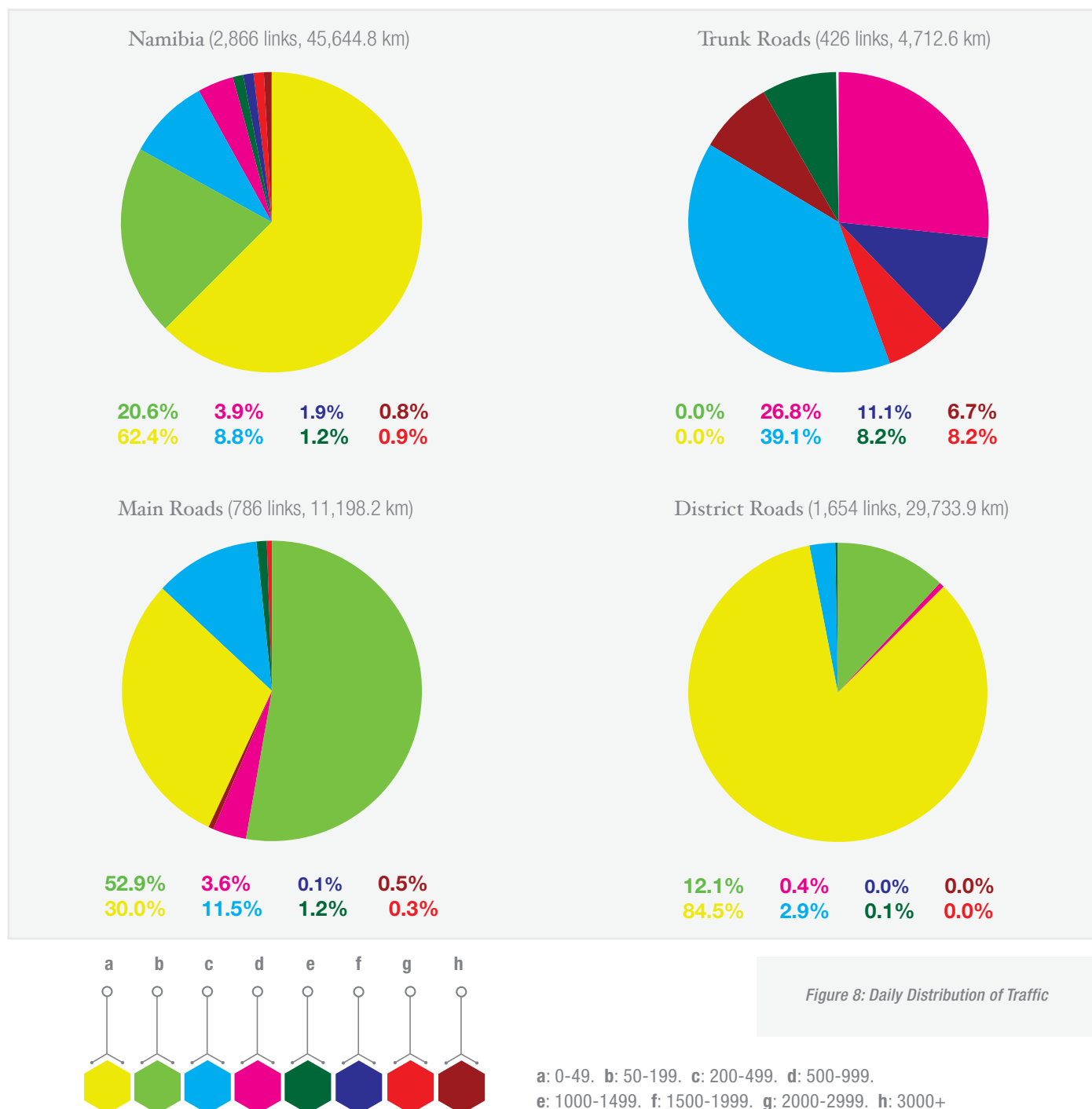


Figure 8: Daily Distribution of Traffic

MAINTENANCE MANAGEMENT SYSTEM

The Maintenance Management System (MMS) was developed to assist in identifying, scheduling and management of day-to-day routine maintenance activities in a region or district. The system aids in standardising and formalising the works and the determination of the optimum budget.

NETWORK INTEGRATION MODULE (NIM)

The Roads Authority has the obligation to distinguish between economic and non-economic projects. The Network Integration Module (NIM) has succeeded in providing a list of economical road projects by using HDM-4, and a list of non-economical projects by applying a preservation strategy model in the Performance Management System (PMS). These results were used to develop the Medium to Long Term Roads Master Plan (MLTRMP). Determining optimum strategies through NIM is considered a major success in the development history of the RMS.





TRANSPORT INFORMATION AND REGULATORY SERVICES

VEHICLE AND DRIVER TESTING FACILITIES

The following milestones were achieved with regard to the construction and upgrading of Vehicle and Driver Testing facilities during the period under review:

- The construction of a new A-Grade vehicle and driver testing facility NaTIS One-Stop Centre (NOSC) in Eenhana was completed. The new facility was officially inaugurated on 22 November 2012.
- The construction of a vehicle and driver testing facility (NOSC) in Outapi has commenced and we are expecting this facility to be completed by the end of 2013.
- A new Vehicle Testing Station equipment supplier was appointed during the period under review by way of open tender. 10 sets of new VTS equipment were purchased for installation at new VTS sites as well as upgrading and replacing old equipment.
- VTS equipment installations or upgrades were done at Walvis Bay NOSC in town, Walvis Bay Weighbridge, Swakopmund NOSC, Ongwediva NOSC, Eenhana NOSC and Grootfontein NOSC. VTS sites under consideration for new VTS equipment installations are Outapi and Okahandja NOSCs.
- Together with the upgrading and construction, all test pits are fitted with roller shutter doors to protect the equipment from theft and environmental effects
- Preventative maintenance, repairs and calibration are conducted bi-annually, and calibration certificates are issued by the VTS equipment supplier.
- The upgrading of the Windhoek Vehicle Testing Area (NaTIS Valley) has been completed. The upgrade focused on creating an additional inspection pit and increasing the length of the two existing inspection pits to required standards. All three inspection pits are now fully equipped with appropriate vehicle testing equipment.
- The Roads Authority acquired land in Windhoek (Khomasdal) for construction of an additional NOSC facility in order to relieve pressure off the Windhoek Registering Authority (NaTIS Valley). Preliminary designs and the tendering process commenced and will be finalised during the 2013/2014 financial year.

ADMINISTRATION OF THE NAMIBIAN TRAFFIC INFORMATION SYSTEM (e-NATIS)

The Roads Authority migrated from the old Namibian Traffic Information System (NaTIS) to the system namely e-NaTIS during the period under review. The new system was implemented without any interruptions to our operations.

The implementation of the second phase is scheduled to take place in the next financial year. This will entail the introduction of the computerised learner licence testing as well as an online booking system for driving licence tests.

DRIVER POPULATION

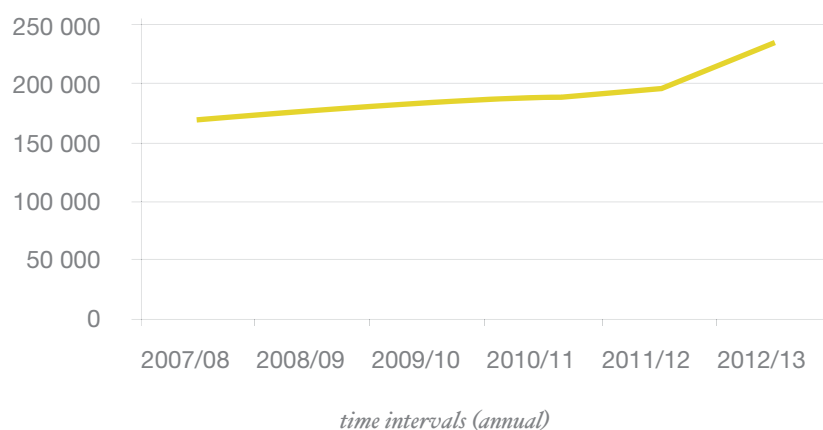
Namibia's driver population has increased by 37,349, bringing the total population to 235,469 and representing an increase of 18.85% compared to the population of the previous financial year 2011/2012.

The following table details the number of drivers per Authority.

All Authorities	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	Distribution	% Growth
Aranos	383	386	383	399	464	0.20%	16.29%
Bethanie	179	183	172	183	207	0.09%	13.11%
Eenhana	1 759	1 802	1 896	2 285	3 270	1.39%	43.11%
Gobabis	5 194	5 204	4 965	5 142	6 222	2.64%	21.00%
Grootfontein	3 485	3 727	4 028	4 170	4 946	2.10%	18.61%
Karasburg	1 393	1 471	1 486	1 488	1 712	0.73%	15.05%
Karibib	1 732	1 869	1 982	2 130	2 607	1.11%	22.39%
Katima Mulilo	2 670	2 670	2 647	2 819	3 488	1.48%	23.73%
Keetmanshoop	4 399	4 399	4 390	4 615	5 637	2.39%	22.15%
Khorixas	307	302	285	320	402	0.17%	25.63%
Lüderitz	2 354	2 324	2 191	2 190	2 555	1.09%	16.67%
Maltahöhe	186	182	168	169	221	0.09%	30.77%
Mariental	3 791	3 878	3 767	3 858	4 593	1.95%	19.05%
Okahandja	4 800	4 916	4 778	4 849	6 098	2.59%	25.76%
Okakarara	247	253	242	291	385	0.16%	32.30%
Omaruru	634	663	698	755	988	0.42%	30.86%
Ondangwa	2 563	2 755	2 900	3 209	3 821	1.62%	19.07%
Opuwo	957	1 155	1 321	1 536	1 885	0.80%	22.72%
Oranjemund	2 217	2 053	1 896	1 812	2 400	1.02%	32.45%
Oshakati	15 979	17 068	17 929	19 123	21 901	9.30%	14.53%
Otavi	393	401	381	404	485	0.21%	20.05%
Otjinene	109	106	92	113	150	0.06%	32.74%
Otjiwarongo	5 154	5 304	5 361	5 754	7 033	2.99%	22.23%
Outapi	2 770	2 846	2 788	3 234	4 503	1.91%	39.24%
Outjo	2 687	2 826	3 032	3 306	3 880	1.65%	17.36%
Rehoboth	1 745	1 766	1 725	1 829	2 195	0.93%	20.01%
Rundu	5 111	5 503	5 900	6 699	8 624	3.66%	28.74%
Swakopmund	10 864	11 422	11 597	12 169	14 924	6.34%	22.64%
Tsumeb	4 718	4 803	4 807	4 995	5 993	2.55%	19.98%
Usakos	276	265	255	280	358	0.15%	27.86%
Walvis Bay	13 500	14 237	15 422	16 598	19 178	8.14%	15.94%
Windhoek	74 966	76 826	78 436	81 396	94 344	40.07%	15.91%
TOTAL	177 522	183 565	187 920	198 120	235 469	100.00%	18.85%

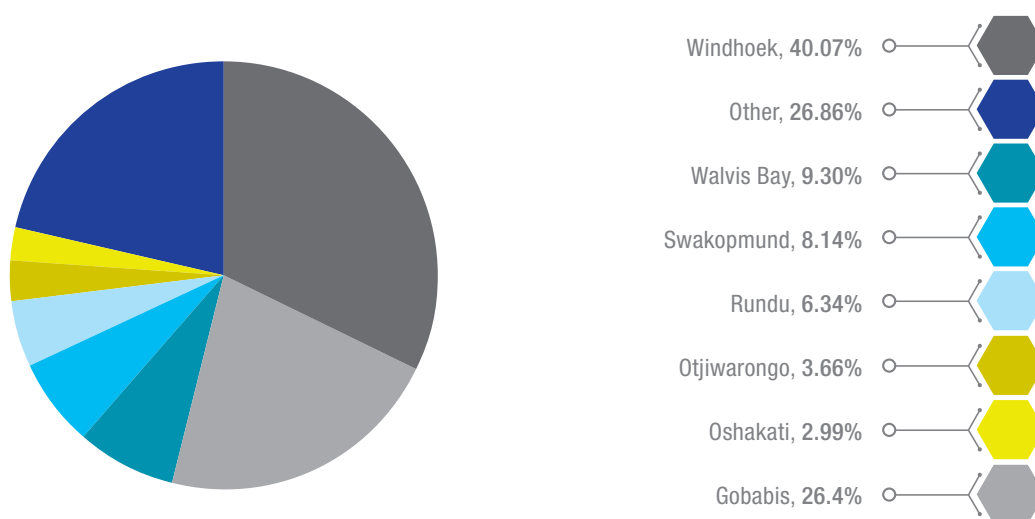
Growth	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013
Growth in numbers	7 255	6 043	4 355	10 200	37 349
Growth in %	4.26%	3.40%	2.37%	5.43%	18.85%

Driver Population Growth



Driver Population Distribution

End of 2013 - Q1



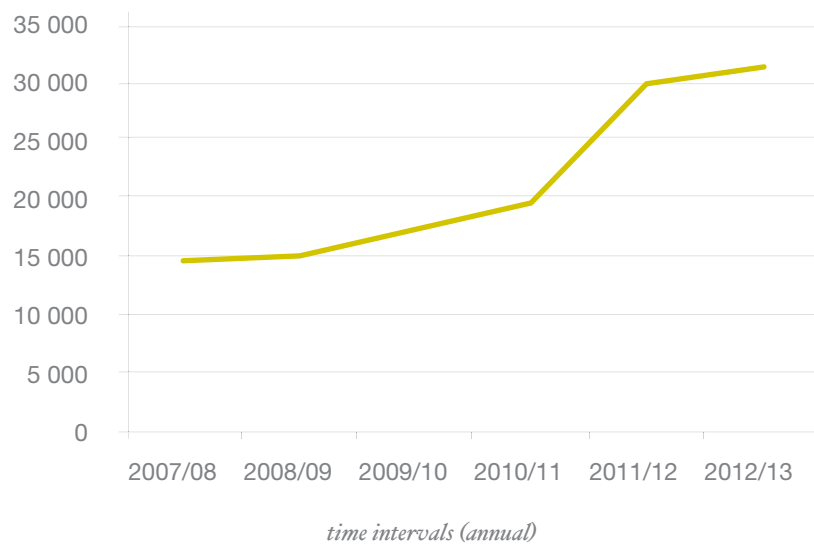
LEARNER LICENCES ISSUED AND LEARNER DRIVER POPULATION

During the period under review, Namibia's learner driver population increased by 1,644 bringing the total population to 31,592 representing an increase of 5.49% compared to the population of the 2011/2012 financial year, as depicted in the table on page 27.

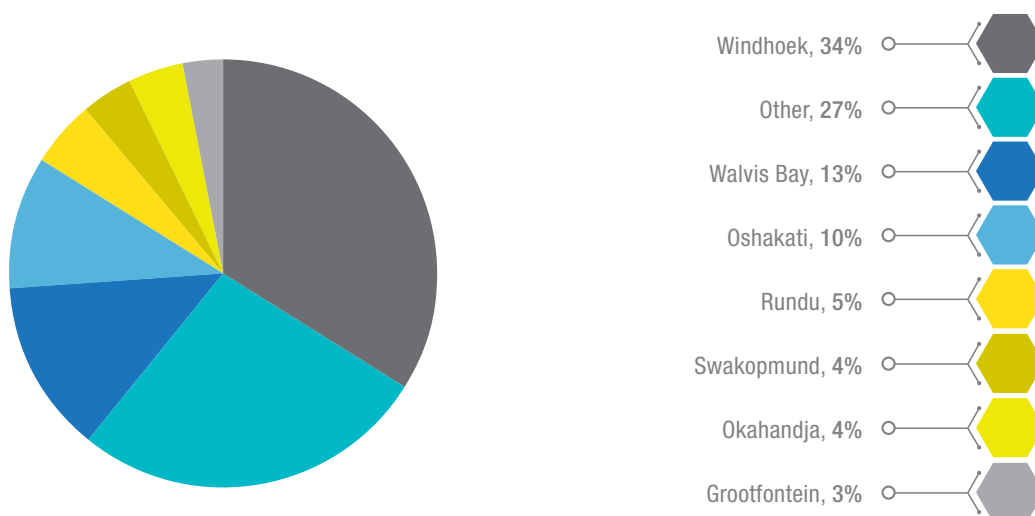
All Authorities (LL Population)	2011/2012	2012/2013	Distribution	% Growth
Aranos	6	7	0.02%	16.67%
Bethanie	0	0	0.00%	NA
Eenhana	918	929	2.94%	1.20%
Gobabis	779	787	2.49%	1.03%
Grootfontein	945	957	3.03%	1.27%
Karasburg	147	148	0.47%	0.68%
Karibib	812	821	2.60%	1.11%
Katima Mulilo	666	672	2.13%	0.90%
Keetmanshoop	651	657	2.08%	0.92%
Khorixas	11	12	0.04%	9.09%
Lüderitz	278	279	0.88%	0.36%
Maltahöhe	1	2	0.01%	100.00%
Mariental	491	495	1.57%	0.81%
Okahandja	1 104	1 120	3.55%	1.45%
Okakarara	9	10	0.03%	11.11%
Omaruru	13	14	0.04%	7.69%
Ondangwa	111	112	0.35%	0.90%
Opuwo	472	475	1.50%	0.64%
Oranjemund	150	151	0.48%	0.67%
Oshakati	3 053	3 170	10.03%	3.83%
Otavi	4	5	0.02%	25.00%
Otjinene	6	7	0.02%	16.67%
Otjiwarongo	807	816	2.58%	1.12%
Outapi	633	639	2.02%	0.95%
Outjo	707	714	2.26%	0.99%
Rehoboth	32	33	0.10%	3.13%
Rundu	1 516	1 545	4.89%	1.91%
Swakopmund	1 393	1 418	4.49%	1.79%
Tsumeb	620	625	1.98%	0.81%
Usakos	5	6	0.02%	20.00%
Walvis Bay	3 995	4 195	13.28%	5.01%
Windhoek	9 613	10 771	34.09%	12.05%
TOTAL	29 948	31 592	100.00%	5.49%

Growth	2008/2009	2009/2010	2 010/2011	2011/2012	2012/2013
Growth in numbers	476	2 074	2 638	10 103	1 644
Growth in %	3.25%	13.71%	15.33%	50.91%	5.49%

Learner Driver Population Growth



Learner Driver Population Distribution

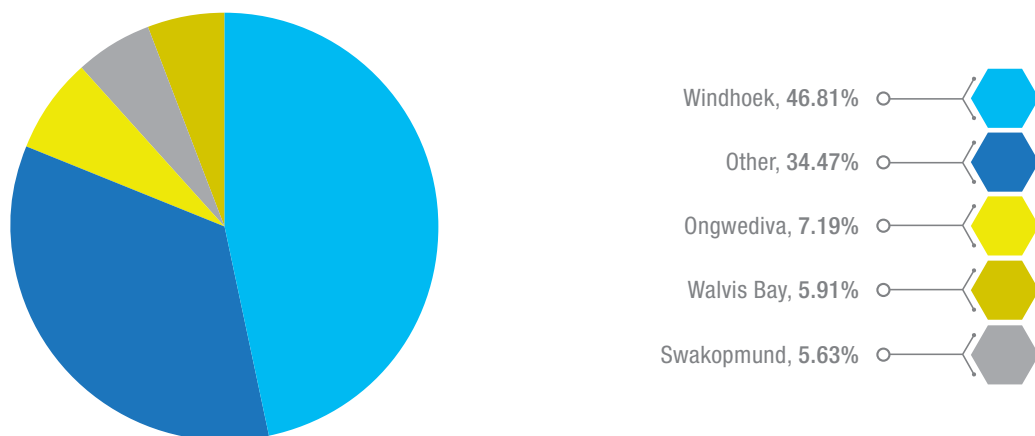


VEHICLE POPULATION

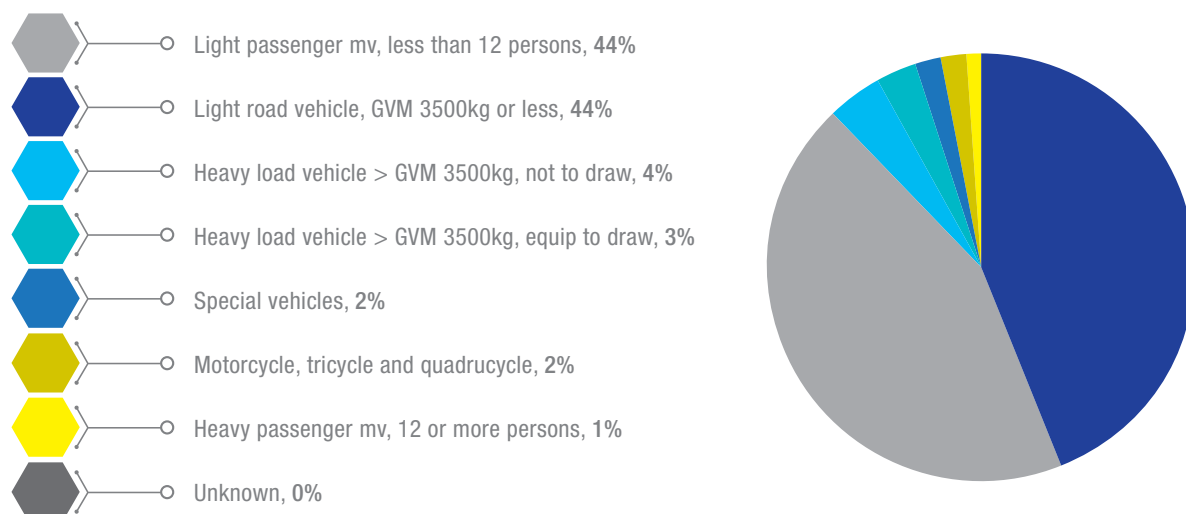
Namibia's registered vehicle population increased by 10,788 (3.92%) to 286,292. The following table summarises the growth and distribution of the vehicle population per Registering Authority.

Registering	2011/2012	2012/2013	Distribution	% Growth
Aranos	1 195	1 233	0.43%	3.18%
Bethanie	505	444	0.16%	-12.08%
Eenhana	3 229	3 592	1.25%	11.24%
Gobabis	6 263	6 343	2.22%	1.28%
Government	7 756	7 542	2.63%	-2.76%
Grootfontein	4 283	4 254	1.49%	-0.68%
Karasburg	2 022	1 953	0.68%	-3.41%
Karibib	1 145	1 166	0.41%	1.83%
Katima Mulilo	3 321	3 599	1.26%	8.37%
Keetmanshoop	5 719	5 907	2.06%	3.29%
Khorixas	697	691	0.24%	-0.86%
Lüderitz	2 110	2 143	0.75%	1.56%
Maltahöhe	577	568	0.20%	-1.56%
Mariental	4 464	4 615	1.61%	3.38%
Okahandja	5 394	5 532	1.93%	2.56%
Okakarara	616	631	0.22%	2.44%
Omaruru	2 193	2 263	0.79%	3.19%
Ondangwa	7 335	7 625	2.66%	3.95%
Opuwo	1 199	1 314	0.46%	9.59%
Oranjemund	2 198	2 394	0.84%	8.92%
Ongwediva	19 811	20 574	7.19%	3.85%
Otavi	1 176	1 108	0.39%	-5.78%
Otjinene	255	232	0.08%	-9.02%
Otjiwarongo	7 075	7 421	2.59%	4.89%
Outapi	4 897	5 504	1.92%	12.40%
Outjo	3 249	3 299	1.15%	1.54%
Pol / NPS	217	199	0.07%	-8.29%
Rehoboth	3 632	3 713	1.30%	2.23%
Rundu	6 788	7 258	2.54%	6.92%
Swakopmund	15 367	16 122	5.63%	4.91%
Tsumeb	5 357	5 583	1.95%	4.22%
Usakos	661	563	0.20%	-14.83%
Walvis Bay	16 462	16 908	5.91%	2.71%
Windhoek	128 336	133 999	46.81%	4.41%
TOTAL	275 504	286 292	100.00%	3.92%

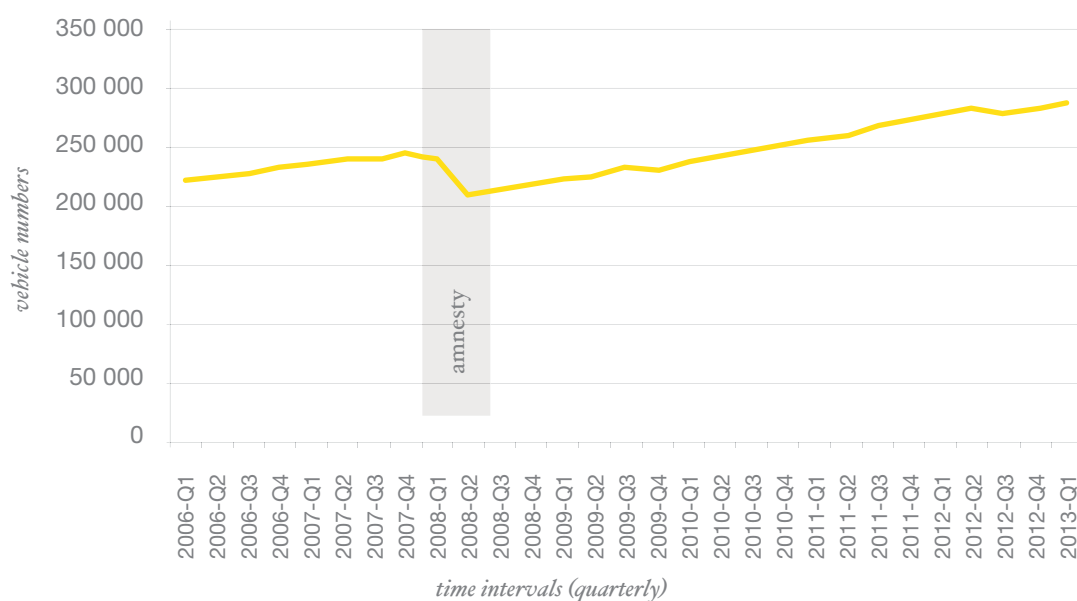
Vehicle Population Distribution



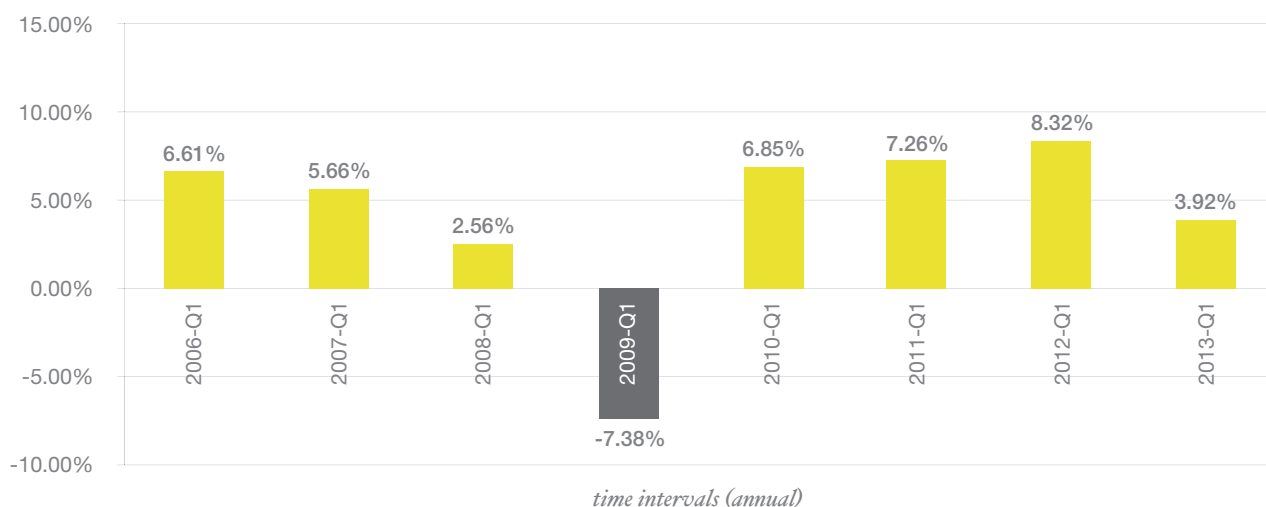
Vehicle Distribution by Type



Vehicle Population (Namibia)



Vehicle Annual Growth Namibia [%]



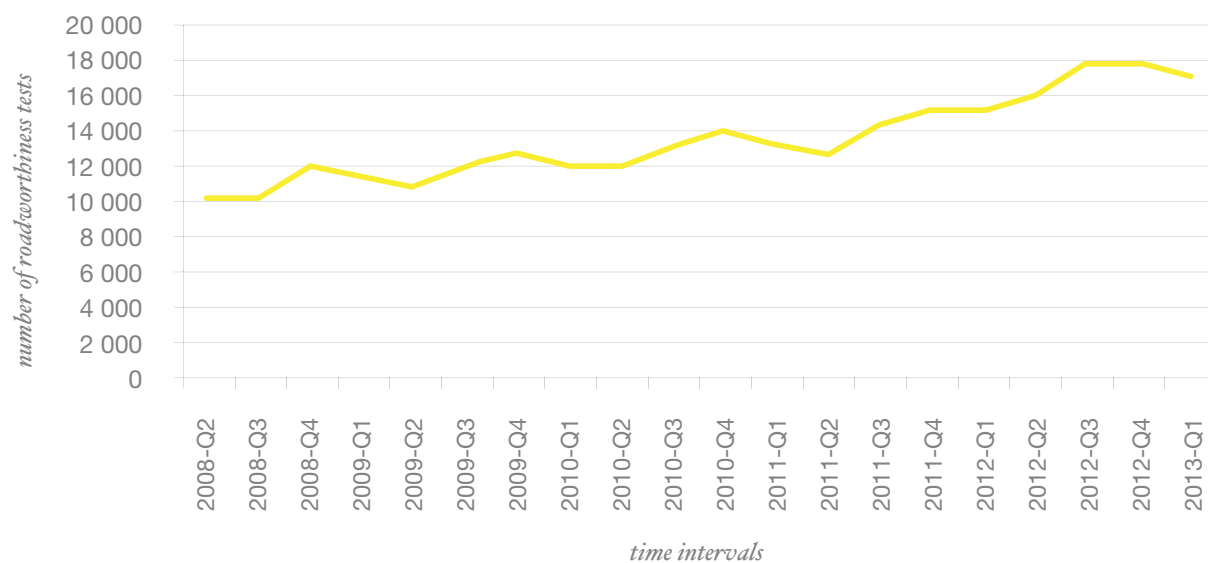
Vehicle Roadworthy Testing

The number of vehicle roadworthiness tests increased by 10.76% to 68,638. The following table summarises the growth and distribution of the vehicle roadworthiness tests per Vehicle Testing Station.

Vehicle Testing Station	All Vehicles (tests) 2012/2013					All Vehicles (trends)		
	Bus	Goods Vehicle	Motor Cycle	Other	Total	2011/2012	2012/2013	% Change
Gobabis	15	771	5	757	1 548	1 449	1 548	6.38%
Grootfontein	0	0	0	0	0	62	0	-100.00%
Karasburg	9	27	2	255	293	311	293	-5.79%
Karibib	57	184	1	242	484	428	484	13.08%
Katima Mulilo	10	71	2	657	740	638	740	15.99%
Keetmanshoop	1	0	3	1 166	1 170	1 013	1 170	15.50%
Lüderitz	25	60	0	343	428	388	428	10.31%
Mariental	30	693	6	588	1 317	1 157	1 317	13.83%
Okahandja	62	216	10	2 493	2 781	2 654	2 781	4.79%
Opuwo	6	97	0	481	584	399	584	46.37%
Oranjemund	69	242	7	245	563	428	563	31.54%
Ongwediva	89	1 176	13	6 244	7 522	6 038	7 522	24.58%
Otjiwarongo	59	923	8	1 202	2 192	1 782	2 192	23.01%
Outjo	33	541	8	454	1 036	829	1 036	24.97%
Rundu	7	14	4	2 402	2 427	1 964	2 427	23.57%
Swakopmund	209	1 145	48	2 502	3 904	3 919	3 904	-0.38%
Tsumeb	67	634	10	1 870	2 581	2 445	2 581	5.56%
Walvis Bay	4	1	13	4 883	4 901	3 681	4 901	33.14%
Windhoek	234	5 694	42	28 197	34 167	27 730	34 167	23.21%
TOTAL	986	12 489	182	54 981	68 638	57 315	68 638	19.76%

Note: The vehicle testing station at Grootfontein is under construction – thus no roadworthiness tests were conducted.

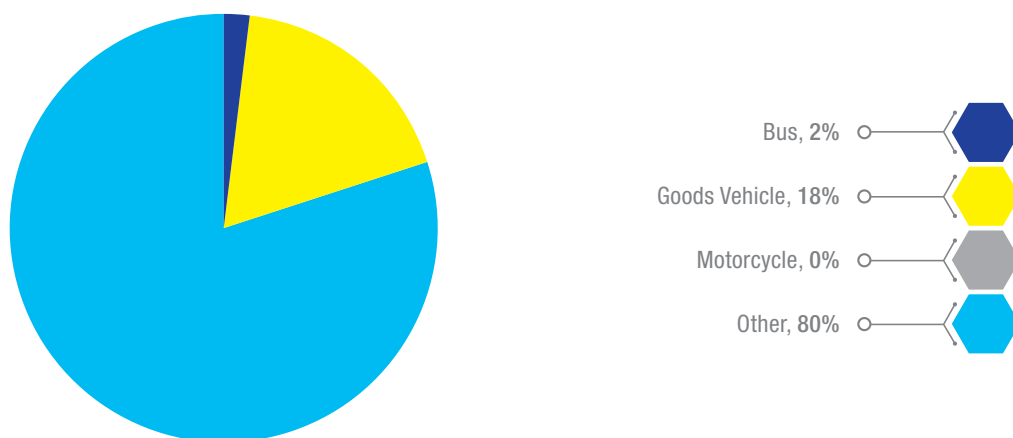
Roadworthiness Tests (Quarterly)



VEHICLES TESTED PER CATEGORY

Test Period	Bus	Goods Vehicle	Motorcycle	Other	TOTAL
2012-Q2	364	4 685	50	10 865	15 964
2012-Q3	194	2 687	39	14 690	17 610
2012-Q4	246	1 992	44	15 590	17 872
2013-Q1	182	3 125	49	13 836	17 192
Total	986	12 489	182	54 981	68 638
Percentage of Total	1.44%	18.20%	0.27%	80.10%	100%

Demarcation of Roadworthiness Tests per Category



NaTIS Transaction and Revenue Collection

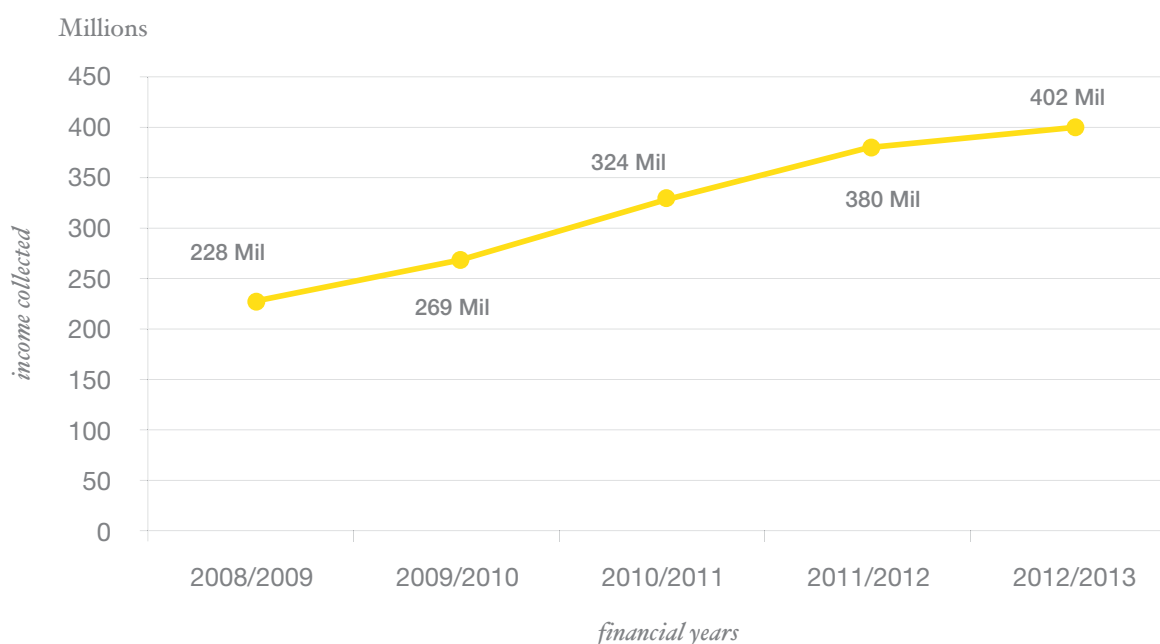
An income of N\$401,654,261.2 was generated with an increase of 5.58% compared to the 2011/2012 financial year. This amount is broken down as indicated in the table below.

Road User Changes	2011/2012	2012/2013	% Increase	Increase Amount	# Transactions
Vehicle Licensing, Temporary and Special Permits	N\$ 342 465 686.54	N\$ 361 842 361.42	5.66%	N\$ 19 376 674.88	474 102
Non-Road User Charges					
Vehicle Registration	N\$ 8 798 612.17	N\$ 9 773 221.00	11.08%	N\$ 974 608.83	69 018
Specific Licence Numbers	N\$ 1 664 932.00	N\$ 1 754 256.00	5.37%	N\$ 89 324.00	6 297
Personalised Licence Numbers	N\$ 1 964 832.00	N\$ 2 302 056.00	17.16%	N\$ 337 224.00	1 522
Learner and Driver Testing and Licensing	N\$ 16 692 240.00	N\$ 17 168 775.00	2.85%	N\$ 476 535.00	222 993
Vehicle Roadworthiness Certification	N\$ 7 980 658.00	N\$ 8 706 456.00	9.09%	N\$ 725 798.00	131 046
Person Transactions	N\$ 91 584.00	N\$ 107 040.00	16.88%	N\$ 15 456.00	1 237
Other (excluding Manual Transactions)	N\$ 782 695.00	N\$ 96-00	NA	N\$ -782 599.00¹	3
TOTAL	N\$ 380 441 239.71	N\$ 401 654 261.42	5.58%	N\$ 21 213 021.71	905 218

Note (1): The large difference in the income generated as “other” transactions is due to the new eNaTIS that records the income as allocated system transactions.

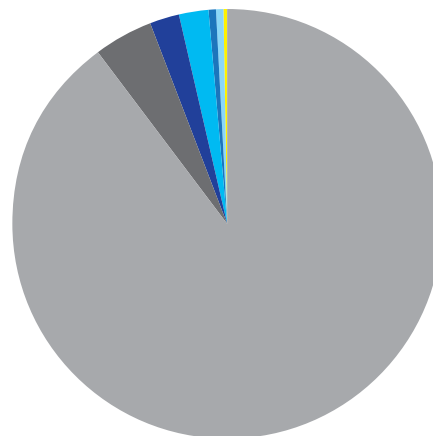
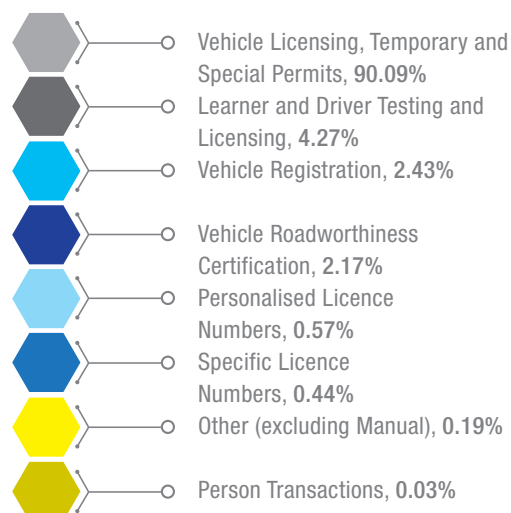
NaTIS Revenue Collection

(5-Year Trend)



NaTIS Revenue Collection Distribution

(2012/2013) Total Collected: N\$401,654,261.42



TRANSPORT REGULATION

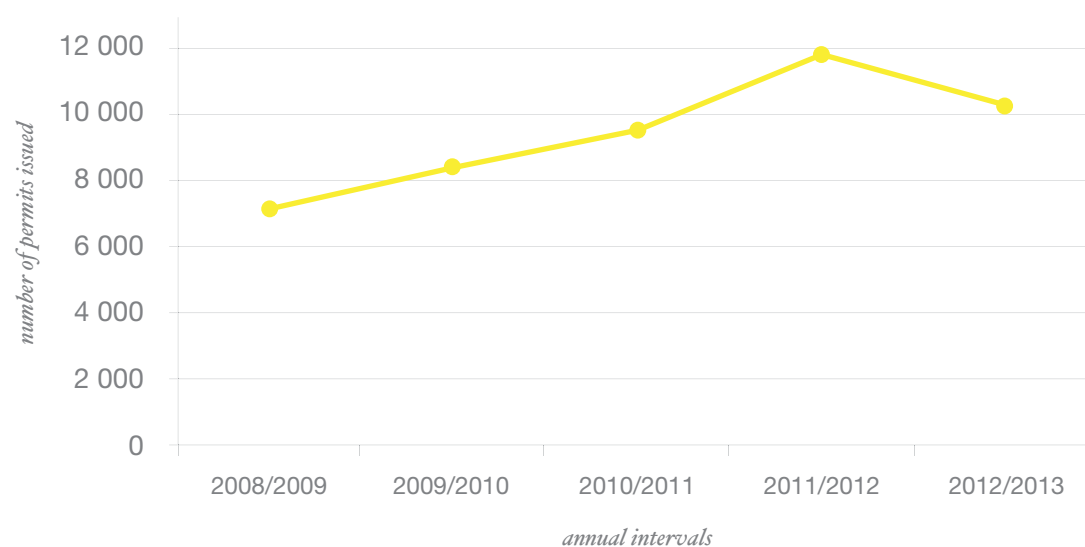
Cross-Border Road Carrier Permit

A total of 10,313 permits were issued, representing a decrease of 13.19% compared to the 2011/2012 financial year. The statistics per country are indicated in the table below.

Country	2011/2012	2012/2013	# Change	% Change
Botswana	268	211	-57	-21.27%
Lesotho	16	11	-5	-31.25%
South Africa	7 473	6 736	-737	-9.86%
Swaziland	135	50	-85	-62.96%
Zambia	2 449	2 078	-371	-15.15%
Zimbabwe	1 539	1 227	-312	-20.27%
Total	11 880	10 313	-1567	-13.19%

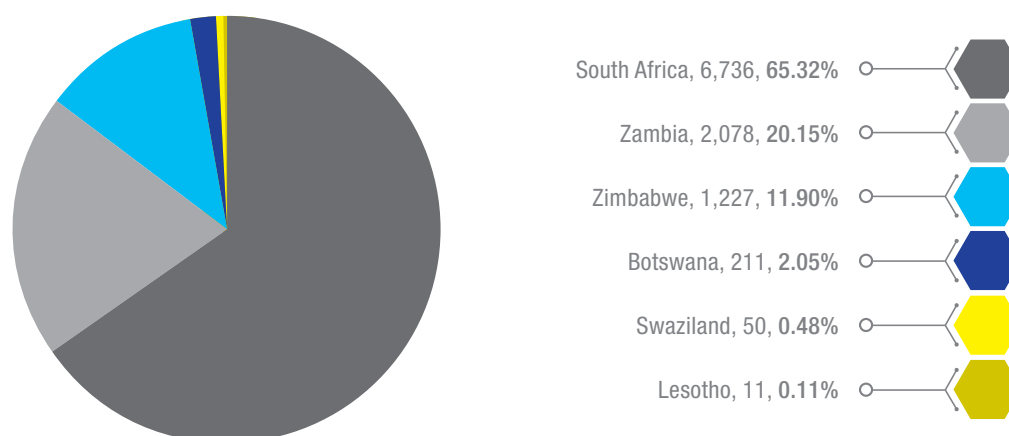
The decrease in the number of cross-border transportation permits is a reflection on the economic situation within the region and the impact it has on the transport industry.

Cross-Border Permits Issued to Neighbouring Countries



Cross-Border Permits Issued per Country

(2012/2013) Total: 10,313 permits



Statistics of Domestic Road Carrier Permits

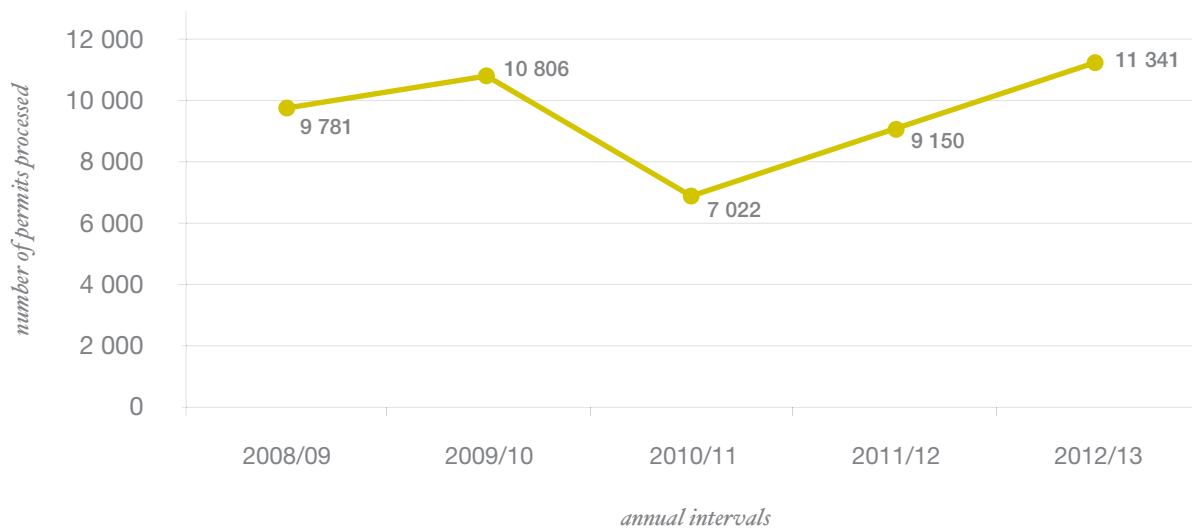
A total of 11,341 domestic road carrier permits, including the temporary permits for Angolan foreign vehicles, were issued, representing an increase of 23.95% compared to the previous year of 2011/2012. The statistics per type of applications/permits are indicated in the table below.

Type of Permit	2011/2012	2012/2013	Increase	% Growth
New Application	2 129	3 397	1 268	59.56%
Replacement of Vehicle Application	4	7	3	75.00%
Temporary Permit Application locals	1 761	854	-907	-51.50%
Transfer of Permit Application	79	91	12	15.19%
Duplicate Permit Application	660	360	-300	-45.45%
Change of Route Application	29	30	1	-3.45%
Additional Vehicle Application	3	6	3	100.00%

Statistics of Domestic Road Carrier Permits table continued on page 36

Type of Permit	2011/2012	2012/2013	Increase	% Growth
Additional Authority Application	3	6	3	100.00%
Direct Replacement Application	5	4	-1	-20.00%
Temporary Permit Foreign Vehicles	4 058	6 314	2 256	55.59%
TOTAL	9 150	11 341	2 191	23.95%

Domestic Permits Processed

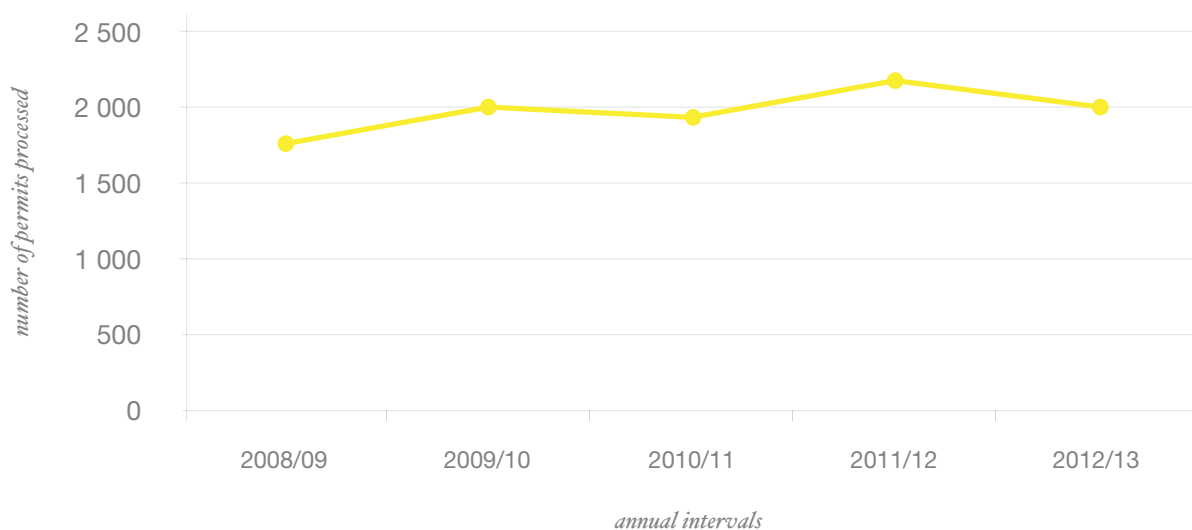


Issuance of Abnormal Permits

A total of 2,012 abnormal permit applications were processed, a decrease of 8.25% compared to the previous financial year.

Category	2011/2012	2012/2013	# Change	% Change
Applications received	2 193	2 012	-181	-8.25%
Applications not issued/cancelled	499	263	-236	-47.29%
Applications issued	1 694	1 749	55	3.25%
Paid	1 690	1 743	53	314%
GRN not paid	4	6	2	50.00%

Abnormal Load Permits Processed

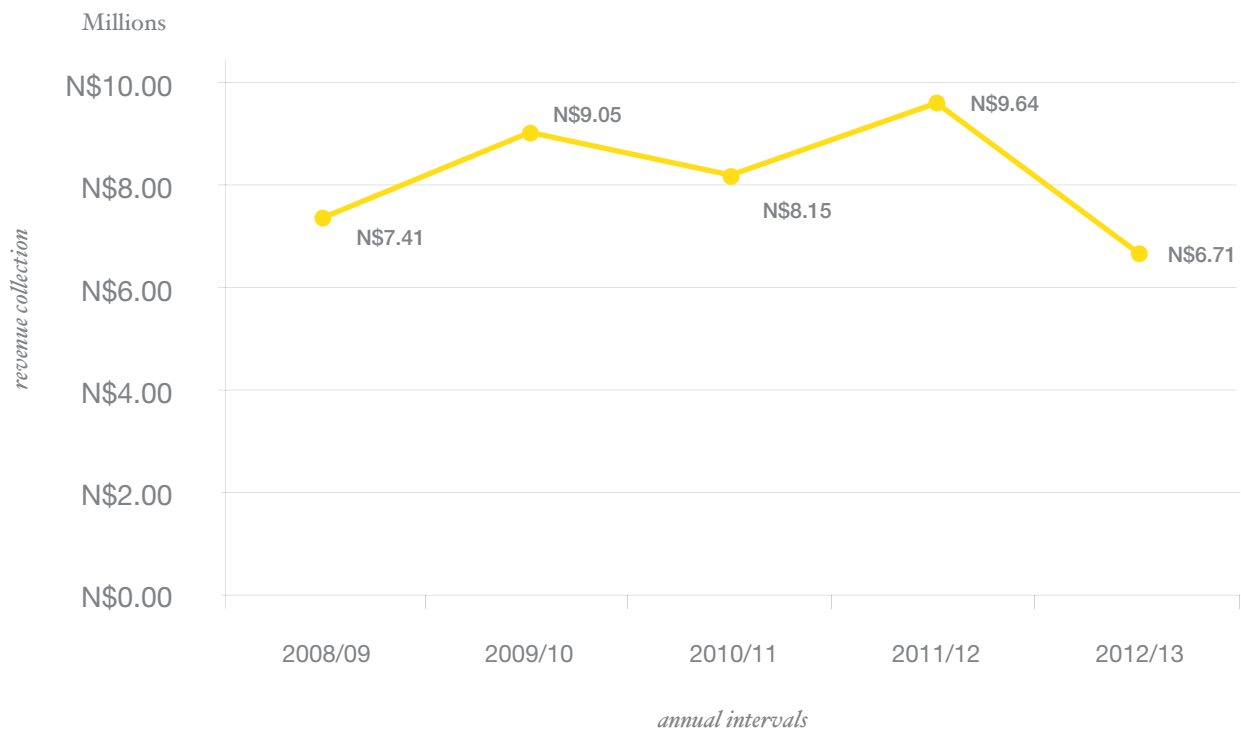


Revenue Collection for Transport Regulation

The 30.38% decrease in the revenue is directly related to the decrease in the number of transactions that were performed.

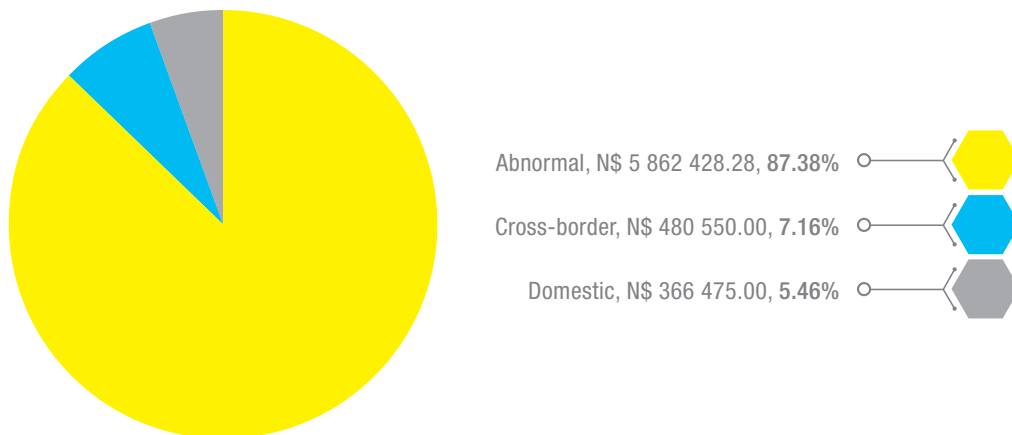
Category	2011/2012	2012/2013	N \$ Change	% Change
Cross-border	N\$ 474 750.00	N\$480 550.00	N\$ 5 800.00	1.22%
Domestic	N\$ 490 545.00	N\$ 366 475.00	N\$ -124 070.00	-25.29%
Abnormal	N\$ 8 671 510.61	N\$ 5 863 428.28	N\$ -2 808 082.33	-32.39%
TOTAL	N\$ 9 636 805.61	N\$ 6 710 453.28	N\$ -2 926 352.33	-30.38%

Transport Regulation Revenue Collection



Transport Regulation: Revenue Collection

Distribution (2012/2013) Total: N\$ 6 709 453.28







ROAD TRAFFIC AND TRANSPORT ENFORCEMENT

COMMERCIAL VEHICLE COMPLIANCE TO AXLE LOAD LIMITS

The Roads Authority weighed 314,547 heavy vehicles, exceeding its annual target of 274,000 by 40,547 vehicles (12.89%) during the period under review.

Out of 314,547 vehicles weighed, 8.91% (28,028) were overloaded,

of which 0.70% (2,214) were overloaded above 5% tolerance while 8.21% (25 814) were overloaded within the 5% tolerance. The level of overloading decreased from 10.3% in 2012 to 8.91% in 2013. The overloading experienced is due to the tolerance which is not prosecutable and thus difficult to control.

Weighbridge	Target	Vehicles weighed	Vehicles overloaded within 5%	Vehicles overloaded above 5%	Total vehicles overloaded	Total vehicles charged	Percentage % overload
Brakwater	72 870	81 867	5 557	467	6 024	0	7.35
Aris	43 119	70 328	1 353	136	1 489	0	2.11
Walvis Bay	46 620	52 895	8 041	573	8 614	0	16.28
Onhuno	37 754	45 180	1 037	167	1 204	0	2.66
Noordoewer	11 949	7 473	406	40	446	0	5.96
Ariamsvlei	12 266	11 984	1 328	162	1 490	0	12.43
Rosh Pinah	1 050	1 013	90	12	102	0	10.06
Oshivelo	38 530	28 741	5 411	424	5 835	0	20.30
Katima Mulilo	9 842	15 066	2 591	233	2 824	0	18.74
TOTAL	274 000	314 547	25 814	2 214	28 028	0	8.91

Figure 1: Overload Control Statistics for financial year 2012/2013

Commercial Vehicle Compliance to Road Transportation

The Roads Authority inspected 209,087 commercial vehicles, transport permits, domestic road carrier permits, cross-border charge permits and mass distance charge permits. Out of 209,087 vehicles inspected, 0.68 % (1,423) were not in compliance and were charged. Vehicle compliance offences decreased from 99.7% in 2012 to 99.32% in 2013.

ENFORCEMENT ON ROAD TRANSPORTATION AND CROSS-BORDER ENTRY FEE CHARGES AND MASS DISTANCE CHARGES			
Regional Offices	Vehicles Inspected	Vehicles Charged	% Charged
Brakwater	10 080	108	1.07
Aris	6 897	102	1.47
Walvis Bay	15 332	111	0.72
Onhuno	18 595	120	0.64
Noordoewer	14 491	32	0.22
Ariamsvlei	21 538	41	0.19
Rosh Pinah	7 25	14	1.93
Oshivelo	74 281	648	0.87
Katima Mulilo	47 148	247	0.52
TOTAL	209 087	1 423	0.68

Figure 2: Road Transportation Statistics for 2012/2013

Commercial Vehicle and Driver Compliance to Road Traffic Regulations

The Roads Authority inspected 120,448 commercial vehicles for compliance to road traffic regulations on road safety and vehicle/load dimensions. Out of 120,448 vehicle inspected, 3.61% (4,347) were not in compliance and were charged.

ENFORCEMENT ON ROAD TRAFFIC SYSTEM AND VEHICLE DIMENSION			
Regional Offices	Vehicles Inspected	Vehicles Charged	% Charged
Brakwater	20 562	1 217	5.92
Aris	18 717	1 159	6.19
Walvis Bay	6 209	338	5.44
Onhuno	3 265	512	15.68
Noordoewer	7 590	59	0.77
Ariamsvlei	21 538	41	0.19
Rosh Pinah	1 091	38	3.48
Oshivelo	36 646	606	1.65
Katima Mulilo	14 100	219	1.55
TOTAL	129 718	4 189	3.23

Figure 3: Road Traffic Statistics for 2012/2013

Fines

A total amount of N\$31,779,915.00 was generated in admission of guilt fines, out of which 12.21% (N\$3,882,130.00) was paid.

Type	TOTAL AMOUNT OF FINES ISSUED	TOTAL FINES PAID
Fines	N\$ 31 779 915.00	N\$ 3 882 130.00

Figure 4: Fine Statistics for 2012/2013

The Roads Authority also conducted several law enforcement operations around the country during the period under review and participated in the 2012-2013 Festive Season Joint Law Enforcement Operations with the aim of curbing illegal transportation and promoting road safety on national roads.





ROAD NETWORK PLANNING AND CONSULTATION

The Roads Authority continues to carry out overall planning of the road network and to consult with and advise relevant stakeholders.

During the period under review, The Roads Authority carried out the following functions:

- The Road Safety and Traffic Management Study for T0106 and T0901 Windhoek bypass, T0111 and M0092 through Ondangwa, Ongwediva and Oshakati was completed.
- We are currently revising the Medium to Long Term Roads Master Plan in consultation with relevant stakeholders.
- Abnormal Transport Permit applications are processed on a daily basis. At the beginning of each financial year, The Road Fund Administration revises the tariffs for the issuing of exemption permits. To date, the total number of applications that were processed from 01 January - 31 March 2012 is 497. The abnormal permit fees collected for the Road Fund Administration amounted to N\$1,669,580.06.
- The total amount allocated to fencing off for the current financial year is N\$7,000,000.00. Twenty-one (21) applications for the fencing off of road reserve fences were approved. The amount that was utilised by end of March 2013 is N\$6,820,167.29.
- The Feasibility Study of the Rehabilitation of Trunk Roads T0102 Grünau – Keetmanshoop and T0103 Keetmanshoop – Mariental was completed.
- Rehabilitation of Structures: Inspection, pre-referencing, cost estimates and programming of structures was completed.
- Research: Carbonation phenomenon research on T0108 is completed.
- The Roads Authority Business Plan was submitted on time as per the State Owned Enterprises Act.
- The Roads Authority Five-Year Rolling Budget was submitted and approved on time.
- The Technology Transfer Centre performed its duties of facilitating technology acquisition through regional technology transfer conferences as well as internationally and in-house.



ROAD CONSTRUCTION AND REHABILITATION

The list of projects presented below relates to projects undertaken by the Roads Authority during the 2012/13 financial year and the projects planned for the 2013/14 financial year.

COMPLETED ROADS AND BRIDGES CONSTRUCTION PROJECTS

- **TR 15/1: Tsumeb – Katwitwi
Section B Road Upgrading (70 km)**
Contract Value worth N\$309,421,878 and constructed by RCC and CCC Joint Venture. The project started October 2009 and was completed in July 2012.
- **TR 14/2: Gobabis – Drimiopsis – Otjinene
Road Upgrading (159 km)**
Contract Value worth N\$381,170,653 and constructed by Basil Read – Genesis Joint Venture. The project started November 2009 and was completed in July 2012.
- **TR 7/1: Okahandja – Karibib
Road Rehabilitation, Phase II (35 km)**
Contract Value worth N\$116,761,987 and constructed by China Henan International Group Co. (Pty) Ltd. The project started November 2010 and was completed in August 2012.
- **MR 122: Okahao (Iitananga) – Omakange
Road Upgrading (83 km)**
Contract Value worth N\$316,860,467.00 and constructed by Grineka-LTA. The project started September 2009 and was completed in June 2012.
- **DR 3642: Okahao – Outapi
Labour-Based Road Construction (45 km)**
Contract Value worth N\$53,132,580 and constructed by Nexus Civils. The project started January 2011 and was completed in August 2012.
- **DR 3653: Oshikuku – Ekangolinene
Labour-Based Road Construction (26 km)**
Contract Value worth N\$37,993,341 and constructed by Nexus Civils. The project started December 2011 and was completed in March 2013.

ON-GOING ROAD AND BRIDGE CONSTRUCTION PROJECTS

- **MR 125: Liselo – Linyanti – Kongola – Singalamwe
Phase I Road Upgrading (115 km)**
Contract Value worth N\$439,010,647 and constructed by RCC and MCC Joint Venture. The project has reached 54% completion. Construction works started January 2012 and are expected to be completed in October 2013.
- **MR 125: Liselo – Linyanti – Kongola – Singalamwe
Phase II Road Upgrading (95 km)**
Contract Value worth N\$389,449,909 and constructed by RCC and MCC Joint Venture. The project has reached 5% completion. Construction works started March 2012 and are expected to be completed in July 2014.
- **MR 120: Okatana – Endola – Onunho
Road Upgrading (35 km)**
Contract Value worth N\$186,999,256 and constructed by Namibia Road Products. The project has reached 43% completion. Construction works started July 2012 and are expected to be completed in February 2014.
- **MR 67: Omakange – Ruacana
Road Upgrading (85 km)**
Contract Value worth N\$419,135,795 and constructed by China Machinery Engineering Corp. The project has reached 5% completion. Construction works started April 2013 and are expected to be completed in September 2014.
- **DR 3608: Omafo – Ongenga – Outapi
Road Upgrading (98 km)**
Contract Value worth N\$722,200,000 and constructed by China Gezhouba International Engineering. The project has reached 5% completion. Construction works started April 2013 and is expected to be completed in March 2015.
- **DR 3668: Okalongo – Omuvela
Wakasamane Gate Road Upgrading (8.5 km)**
Contract Value approximately N\$40,000,000.00. The project is expected to commence construction works by October 2013 and reach completion by November 2014.
- **DR 3524: Ngoma (Izimwe) – Nakabolelwa
Labour-Based Road Construction (24 km)**
Contract Value worth N\$46,158,809 and constructed by Kubaraf Development Enterprises. The project has reached 35% completion. Construction works started January 2012 and are expected to be completed in October 2013.
- **TR 15/1: Tsumeb – Katwitwi
Section C Road Upgrading (67 km)**
Contract Value worth N\$275,593,500 and constructed by RCC and CHICO Joint Venture. The project has reached 60% completion. Construction works started September 2011 and are expected to be completed in June 2013.

- **DR 3673: Omuthiya – Onanke**
Labour-Based Road Construction (34 km)
Contract Value worth N\$39,429,551 and constructed by Profile Civil Construction. The project has reached 45% completion. Construction works started February 2012 and are expected to be completed in September 2013.
- **DR 3448: Kaisosi (TR 8/4) – Cuma**
Labour-Based Road Construction (59 km)
Contract Value worth N\$35,030,650 and constructed by Brandberg Construction. The project has reached 95% completion. Construction works started November 2011 and are expected to be completed in June 2013.
- **DR 3449: Tjova – Divayi**
Labour-Based Road Construction (28 km)
Contract Value worth N\$25,278,131 and constructed by Ongombe Safaris and Logistics. The project has reached 95% completion. Construction works started November 2011 and are expected to be completed in June 2013.
- **DR 3671: Okatana – Ongwediva - Onamutai**
Labour-Based Road Construction (17 km)
Contract Value worth N\$42,616,017 and constructed by Thohi Construction. The project has reached 85% completion. Construction works started September 2011 and are expected to be completed in July 2013.
- **DR 3672: Outapi – Okapalelona**
Border Post Labour-Based Road Construction (14 km)
Contract Value worth N\$18,125,824 and constructed by EBC Contractors. The project has reached 80% completion. Construction works started September 2011 and are expected to be completed in July 2013.
- **DR 3427: Kamupupu – Mbururu**
Labour-Based Road Construction (21 km)
Contract Value worth N\$26,818,473 and constructed by Ongombe Safaris and Logistics. The project has reached 35% completion. Construction works started July 2012 and are expected to be completed in January 2014.
- **Okandjengedi**
Bridge Rehabilitation (18.55 m)
Contract Value worth N\$81,037,516 and constructed by CHICO (Pty) Ltd. The project has reached 70% completion. Construction works started August 2011 and are expected to be completed in September 2013.
- **Ongwediva**
Bridge Rehabilitation (61 m)
Contract Value is part of Okandjengedi Bridge being constructed by CHICO (Pty) Ltd. The project has reached 70% completion. Construction works started August 2011 and are expected to be completed in September 2013.

- **Ovitoto**
Bridges Construction
Contract Value worth N\$63,131,256 and constructed by RCC. The project has reached 50% completion. Construction works started September 2012 and are expected to be completed in September 2013.
- **DR 3670: Oshandi – Eembahu – Oshiweda**
Labour-Based Road Construction (40 km)
Contract Value worth N\$53,551,173.40 and constructed by KL Construction. The project has reached 10% completion. Construction works started January 2013 and are expected to be completed in April 2014.
- **DR 3657: Oshapapa (Oshali) – Epumbu**
Labour-Based Road Construction (32 km)
Contract Value worth N\$46,158,809 and constructed by Nexus Civils. The project has reached 10% completion. Construction works started January 2013 and are expected to be completed in April 2014.
- **DR 3674: Onayena – Omahenge**
Labour-Based Road Construction (25 km)
Contract Value worth N\$45,568,471 and constructed by Nexus Civils. The project has reached 5% completion. Construction works started March 2013 and are expected to be completed in June 2014.

PLANNED ROAD AND BRIDGE CONSTRUCTION PROJECTS

The designs and construction of following roads and bridges are envisaged to commence in the 2013/14 financial year:

- **TR 1/6: Windhoek - Okahandja**
Road Rehabilitation (78 km)
This road is under design and construction is to commence in November 2014.
- **TR 14/2: Otjinene - Grootfontein**
Road Upgrading (310 km)
This road is under design and construction is expected to commence in November 2014.
- **MR 121: Eenhana - Oshigambo**
Road Upgrading (49 km)
This road is under design and construction is expected to commence in October 2013.
- **DR 3615: Onamutuku - Oshikuku**
Road Upgrading (16 km)
The design for this road is completed and construction is expected to commence in August 2013.

- **DR 3603: Onayena - Okankolo Road Upgrading (31 km)**

The design for this road is completed and construction is expected to commence in November 2014.

- **MR 91: Gobabis – Aminus – Aranos Road Upgrading (250 km)**

This road is under design and construction is expected to commence in November 2014.

- **DR 212: Rosh Pinah - Oranjemund Road Upgrading (310 km)**

The Terms of Reference to source a consultant are completed and Design is expected to commence by November 2013.

- **MR 67: Swakopmund – Henties Bay - Khorixas Road Upgrading (412 km)**

The Terms of Reference to source a consultant are completed and Design is expected to commence in 2014.

- **DR 3609: Oshakati – Ongenga Road Upgrading (37 km)**

The Terms of Reference to source a consultant are completed and design is expected to commence by January 2014.

- **TR 10/2: Elundu – Eenhana Road Upgrading (25 km)**

The design for the above road started November 2012 and construction is expected to commence by April 2014.

- **DR 3649: Onelulago – Epembe Labour-Based Road Construction (42 km)**

The design for this road is completed and construction is expected to commence in August 2013.

- **DR 3683: Uukwiyuushona – Omutele Labour-Based Road Construction (48 km)**

- **DR 3681: Epato - Onaushe Labour-Based Road Construction (28 km)**

- **DR 3635: Amwaanda - Omutambomawe Labour-Based Road Construction (96 km)**

- **TR 10/4: Rehoboth – Mariental Bridge 0157 (29 m)**

- **TR 10/4: Rehoboth – Mariental Bridge 0158 (24 m)**

- **TR 10/4: Rehoboth – Mariental Bridge 2312 (24 m)**

Design for the rehabilitation and widening of the above 3 bridges is done and construction is expected to commence in October 2013.

The 3 abovementioned roads are under design and construction and is expected to commence in the next financial year.

- **DR 3624: Etomba - Omundaungilo Labour-Based Road Construction (71 km)**

The abovementioned road is at design stage and the construction is expected to commence in January 2014.







CORPORATE SERVICES

ROADS AUTHORITY STAFF COMPLEMENT AND STAFF TURNOVER

The organisational structural complement is 622 staff, 418 of which were in service as at 31 March 2013, of which 7 staff members are expatriates employed on a short to medium term contract basis of 3-5 years.

STAFF COMPLEMENT

Paterson Level	Classification	Head Count
F1	Chief Executive Officer	0
E1 - E3	Divisional Engineer / Managers, Sectional Managers and Sub-Divisional Managers	10
D4 - D5	Regional Engineers, Senior Engineers, Manager: NaTIS, Legal Officer, Manager: IT, Manager: Internal Audit and Senior Transport Economist	13
D1 - D3	Engineers, Control District Managers, District Managers, Head Accountant, Senior Engineering Technicians, Head Corporate Communication, Chief HR Officer, Chief Training, Business Analyst, Programme Leaders, Chief Transport Regulation, Regional Control Inspectors, Coordinator Systems and Training, Engineers-in-Training, IR Officer, Chief Admin Officer, etc.	60
C4 - C5	Engineers-in-Training, Senior HR Officer, Economist, Senior Investigation Officer, Senior Auditing Officer, Proclamation Officers, Internal Auditors, Coordinator Operation Support and Training, Principle Roads Transport Inspectors, IT Technicians, Accountants, etc.	30
C1 - C3	District Roads Inspectors, Assistant IT Technicians, Examiners, Roads Transport Inspectors, Auditing Officer, HR Officer, Training and OD Officer, Senior Licensing Officer, Investigation Officer, Senior Permits Officers, PA to CEO, Engineering Technicians, Technical Assistant, Admin Officers: Transport and Security, etc.	147
B1 - B5	Admin Officers, Filling Officer, Scale Operations, Licensing Officers, Work hands, Drivers, Messengers, Permits Officers, Controller: Budget, Creditors and Expenditures, etc.	147
A2 - A3	Cleaners	11
Total		418

HUMAN RESOURCES AND ORGANISATIONAL TRANSFORMATION

During the period under review, the organisation continued with efforts and initiatives of organisational development and transformation. The following projects were completed and some are ongoing.

The process of cascading scorecards from the Strategic level to Divisional levels has been completed and the process of cascading scorecards into individual performance agreements is ongoing.

STRATEGIC PLAN 2012/2015

The Board of Directors of the Roads Authority approved a three-year strategic plan and it was officially launched on the 10th of August 2012.

PERFORMANCE MANAGEMENT

The strategic plan forms the foundation for performance management. To this end, and in support of the attainment of organisational goals and objectives as set out in the strategic plan, the Roads Authority has developed strategic high-level performance scorecard measures to enable the tracking of organisational performance.

LEARNING, SKILL DEVELOPMENT AND CAPACITY BUILDING

The Engineer Graduate Development Programme is ongoing and we currently have a total of 28 trainees undergoing mentorship and practical exposure through this scheme. The scheme covers graduates in the engineering graduates and assists them with necessary practical exposure to enable their professional registration with the Engineering Council of Namibia.

The Roads Authority also continued to support the Road Transport Management Qualification (RTMQ), in partnership with the



Polytechnic of Namibia. We have a number of staff members who enrolled for this programme on distance education. The aim is to enhance efficiency within the transport sector

Through the Visual Assessment of Paved Roads and Assessment of Unsealed Roads Projects, a component of capacity building was incorporated through an extensive training programme to transfer skills to local individuals.

The main objective of the process is to give persons who have no formal tertiary education, and who are not employed full-time opportunities, to embark on new careers.

The idea is to establish local expertise to conduct a whole project of this nature with only Namibians. In order to become a qualified road assessor, trainees need to have comprehensive theoretical knowledge of road defects, condition description and assessment practice, combined with sufficient and comprehensive practical experience on both paved and unsealed roads.

Eight trainees were identified, and after three cycles of visual assessments, four of the eight trainees passed the criteria to become independent visual assessors. These four trainees demonstrated that they have the required levels of responsibility and have the ability to work independently. This is a true example of how capacity building can be achieved.

INFORMATION COMMUNICATION TECHNOLOGY (ICT)

During the year under review, the Roads Authority enhanced its ICT technical capability to ensure an uninterrupted provision of efficient ICT service delivery within the organisation. Furthermore, there has been quality ICT service support and service delivery across the Roads Authority.

The data transmission and communication network carrying capacity was upgraded to minimum throughput of 256 kilobit per second to support both the Data Centre (DC) and Disaster Recovery Centre (DRC) data transmission.

ADMINISTRATION AND GENERAL SERVICES

The Roads Authority completed the construction of the Ongwediva Regional Office during the period under review. In addition, the following office buildings were renovated and upgraded to ensure employees' conducive and safe working environments:

- (a) Oshakati NaTIS Centre
- (b) Gobabis District Office
- (c) Opuwo District Office
- (d) Katima District Office

During the 2012/13 financial year, four cleaning and nine security services tender contracts were awarded to various Small and Medium Enterprises (SMEs) countrywide, which created employment opportunities countrywide.

CORPORATE SOCIAL RESPONSIBILITY

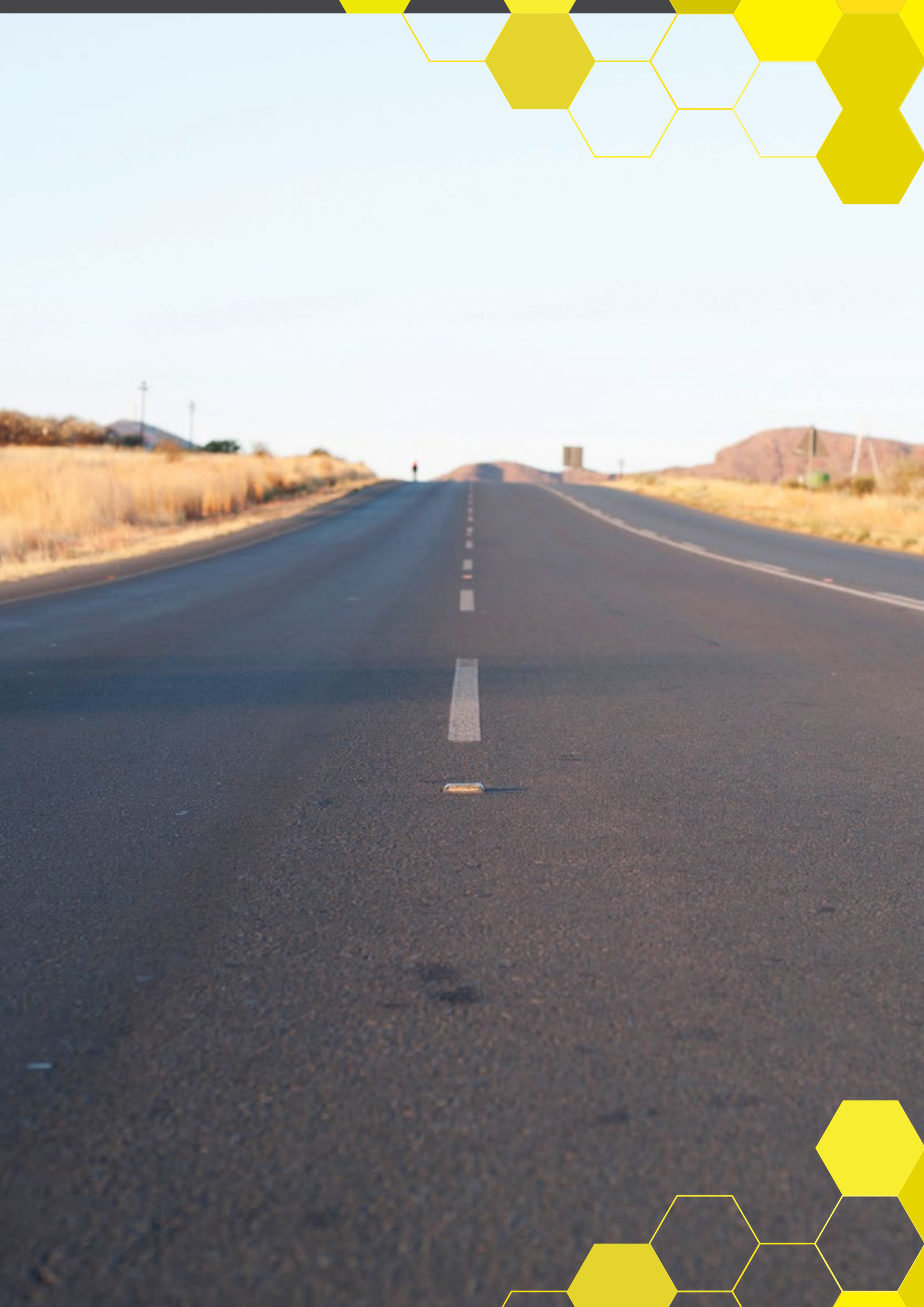
During the year under review, the Roads Authority continued to engage in the empowerment of SME contractors with specific emphasis on labour-based projects, through training on tendering and implementation of construction and maintenance works, and on financial and project management. We entered into 133 SME contract agreements, which were undertaken by a total of 902 SME employees with our maintenance projects, of which the majority are Previously Disadvantaged Individuals.

Furthermore, the Roads Authority with support of GIZ and in cooperation with Namibia Qualifications Authority (NQA) and Namibia Training Authority (NTA) is developing and implementing nationally recognised VET training programme for the Road Builders / Artisans including SMEs in the road construction and Maintenance industry.

Some of the notable achievements during the financial year 2012/2013 are:

- 70 SME contractors were trained on the Financial Documentation, Basic Measurement and Resource Management
- 394 SME contractors attended Road Authority's pre-tender training in various locations throughout Namibia.
- 204 Operators and Labourers of the SME contractors were trained and assessed in the area of Bitumen Road Maintenance.
- 54 Operators and Labourers were assessed applying the principle of Recognition of Prior Learning (RPL).
- Qualifications for Vehicle Examiners and Road Inspectors were developed and registered on NQF through NQA
- 56 Curriculum and 24 Training, Learning and Assessment manuals were developed.

As a responsible corporate citizen, the Roads Authority has also continued to fund projects which are aimed at poverty alleviation, HIV/AIDS awareness, job creation, income generation, education, entrepreneurial skills development and healthcare.





AUDIT CERTIFICATE ON THE ACCOUNTS

AUDIT COMPLIANCE CERTIFICATE ON THE ACCOUNTS OF THE ROAD AUTHORITY FOR THE YEAR ENDED 31 MARCH 2013

The documentation as compiled by the auditor registered in terms of the Public Accountant's and Auditor's Act, 1951, who was appointed by the Board of Directors of the Road Authority, has been examined by officials of the Office of the Auditor-General.

In terms of Section 21(3) of the Roads Authority Act, 1999 (Act 17 of 1999) I certify that the above-mentioned audit of the annual financial statements for the year ended 31 March 2013 has been carried out to my satisfaction.

WINDHOEK, October 2013


**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**





ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2013

GENERAL INFORMATION

Country of incorporation and domicile

Namibia

Nature of business and principal activities

Management of the National Road Network of Namibia

Directors

H Kaifanua (Chairperson)
PJ Maritz
Professor FPL Kavishe
ME Hanekom
JB Mukoya

Chief Executive Officer

C Lutombi (Acting CEO)

Registered Office

Bell Street
Snyman Circle
Windhoek

Business Address

Bell Street
Snyman Circle
Windhoek

Postal Address

Private Bag 12030
Ausspannplatz
Windhoek
Namibia

Bankers

Bank Windhoek Limited

Auditors

Grand Namibia
Registered Accountants and Auditors
Chartered Accountants (Namibia)

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DIRECTORS' RESPONSIBILITIES AND APPROVAL

The directors are required in terms of the Roads Authority Act, Act 17 of 1999 to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is their responsibility to ensure that the annual financial statements fairly present the state of affairs of the Roads Authority as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with International Financial Reporting Standards. The external auditors are engaged to express an independent opinion on the annual financial statements.

The annual financial statements are prepared in accordance with International Financial Reporting Standards and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgments and estimates.

The directors acknowledge that they are ultimately responsible for the system of internal financial control established by the Roads Authority and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the board of directors sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the Roads Authority and all employees are required to maintain the highest ethical standards in ensuring the Roads Authority's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the Roads Authority is on identifying, assessing, managing and monitoring all

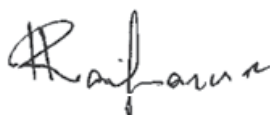
known forms of risk across the Roads Authority. While operating risk cannot be fully eliminated, the Roads Authority endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The directors have reviewed the Roads Authority's cash flow forecast for the year to 31 March 2014 and, in the light of this review and the current financial position, they are satisfied that the Roads Authority has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently reviewing and reporting on the Roads Authority's annual financial statements. The annual financial statements have been examined by the Roads Authority's external auditors and their report is presented on page 56.

The annual financial statements set out on pages 57 to 85, which have been prepared on the going concern basis, were approved by the board of directors on 3 October 2013 and were signed on its behalf by:



H Kaifanua (Chairperson)



Professor FPL Kavishe

INDEPENDENT AUDITOR'S REPORT

To the Member of Roads Authority

We have audited the annual financial statements of Roads Authority, as set out on pages 57 to 85, which comprise the statement of financial position as at 31 March 2013, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes, comprising a summary of significant accounting policies and other explanatory information.

Directors' Responsibility for the Annual Financial Statements

The Roads Authority's directors are responsible for the preparation and fair presentation of these annual financial statements in accordance with International Financial Reporting Standards, and requirements of the Roads Authority Act, Act 17 of 1999, and for such internal control as the directors determine is necessary to enable the preparation of annual financial statements that are free from material misstatements, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these annual financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the annual financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the annual financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the annual 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 annual 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 annual financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the annual financial statements present fairly, in all material respects, the financial position of Roads Authority as at 31 March 2013, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards, and the requirements of the Roads Authority Act, Act 17 of 1999.

Grand Namibia
Per: RN Beukes
Grand Namibia
Registered Accountants and Auditors

03 October 2013

38 Church Street
Windhoek
Namibia

DIRECTORS' REPORT

The directors submit their report for the year ended 31 March 2013.

1. Review of activities

Main business and operations

The Roads Authority is engaged in the management of the national road network of Namibia. The operating results and state of affairs of the Roads Authority are fully set out in the attached annual financial statements and do not in our opinion require any further comments.

2. Events after the reporting period

The directors are not aware of any matter or circumstance arising since the end of the financial year that might affect the interpretation of the financial statements between 31 March 2013 and the date of this report.

3. Board and Sub-Committee meetings

	Board	Audit Board Committee	HR Board Committee
Number of Meetings Directors	7	3	3
Ms H Kaifanua	7	n/a	n/a
Prof FPL Kavishe	6	3	n/a
Ms ME Hanekom	4	3	3
Mr PJ Maritz	6	n/a	n/a
Mr JB Mukoya	6	n/a	3
Mt G Itembu (*)	n/a	1	n/a

* Co-opted Member of the Audit Committee.

4. Directors

The directors of the Roads Authority during the year and to the date of this report are as follows:

Name	Nationality
H Kaifanua (Chairperson)	Namibian
PJ Maritz	Namibian
Professor FPL Kavishe	Permanent Permit Holder
ME Hanekom	Namibian
JB Mukoya	Namibian

The above directors were re-appointed on 15 July 2011, and their term of service will expire on 14 July 2014.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2013

	NOTE(S)	2013 N\$ '000	2012 N\$ '000
Assets			
<i>Non-Current Assets</i>			
Property, Plant and Equipment	3	47 805	45 325
Intangible Assets	4	162	333
Long-term Prepayments	6	29 777	-
		77 744	45 658
<i>Current Assets</i>			
Trade and Other Receivables	7	220 065	243 747
Cash and Cash Equivalents	8	59 905	7 764
		279 970	251 511
Total Assets		357 714	297 169
Equity and Liabilities			
<i>Equity</i>			
Reserves	9	8 992	8 992
Retained Income		2 687	2 686
		11 679	11 678
<i>Liabilities</i>			
<i>Non-Current Liabilities</i>			
Finance Lease Obligation	10	6 678	5 430
Retirement Benefit Obligation	5	62 783	54 819
Deferred Income	11	107 570	88 985
		177 031	149 234
<i>Current Liabilities</i>			
Finance Lease Obligation	10	3 359	3 127
Trade and Other Payables	13	150 985	120 822
Provisions	12	14 660	12 308
		169 004	136 257
Total Liabilities		346 035	285 491
Total Equity and Liabilities		357 714	297 169

STATEMENT OF COMPREHENSIVE INCOME

	NOTE(S)	2013 N\$ '000	2012 N\$ '000
Revenue			
Grants Received: Namibia Road Fund Administration	14	1 247 440	1 006 550
Interest Received	14	1 363	1 814
	14	1 248 803	1 008 364
Other income			
Insurance Claims		116	58
Sundry Income		538	863
Tender Documents		683	1 089
		1 337	2 010
Operating Expenditure		(1 029 853)	(820 997)
Construction and Rehabilitation		(137 065)	(70 051)
Routine and Period Maintenance		(790 450)	(644 188)
Fencing and Compensation		(7 200)	(7 032)
Namibian Traffic Information Systems		(59 024)	(69 860)
Road Management System		(15 359)	(14 717)
Research, Development and Feasibility Studies		(9 711)	(7 126)
Project Administrative Expenses		(8 559)	(6 191)
Weigh Bridge Maintenance		(2 485)	(1 832)
Administrative Expenditure		(208 397)	(200 327)
Employee Costs	15	(140 311)	(130 477)
Other Administrative Expenses	15	(67 859)	(61 353)
Road Management Qualification	16	(227)	(8 497)
Project Costs		(1 238 250)	(1 021 324)
Operating Profit (Loss)		11 890	(10 950)
Finance Costs	17	(1 022)	(952)
Profit (Loss) for the Year		10 868	(11 902)
Transfer to Namibia Road Fund Administration			
Operating deficit (surplus)		(9 531)	13 912
Other income		(1 337)	(2 010)
Total transfers		(10 868)	11 902
Total comprehensive income for the year		-	-

STATEMENT OF CHANGES IN EQUITY

	Government Contribution N\$ '000	Accumulated Suplus N\$ '000	Total Reserves N\$ '000
Balance at 01 April 2011	8 992	2 686	11 678
Loss for the Year	-	(11 902)	(11 902)
Total Comprehensive Loss for the Year	-	(11 902)	(11 902)
Transfer from Road Fund Administration	-	11 902	11 902
Transfer Between Reserves	-	9 150	9 150
Transfer to Road Fund Administration	-	(9 150)	(9 150)
Total Changes	-	11 902	11 902
Balance at 01 April 2012	8 992	2 686	11 678
Surplus for the Year	-	10 868	10 868
Total comprehensive income for the Year	-	10 868	10 868
Transfer from Road Fund Administration	-	(10 867)	(10 867)
Balance at 31 March 2013	8 992	2 687	11 679

Note(s)

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STATEMENT OF CASH FLOWS

	NOTE(S)	2013 N\$ '000	2012 N\$ '000
Cash Flows from Operating Activities			
Cash receipts from Road Fund Administration and Customers		1 272 459	909 491
Cash Paid to Suppliers and Employees		(1 181 862)	(903 735)
Cash (used in) Generated from Operations	18	90 597	5 756
Interest Income		1 363	1 814
Finance Costs		(1 022)	(952)
Net Cash from Operating Activities		90 938	6 618
Cash Flows from Investing Activities			
Purchase of Property, Plant and Equipment	3	(10 734)	(4 594)
Leased Motorvehicles Returned	3	234	-
Long-term Prepayments		(29 777)	-
Net Cash from Investing Activities		(40 277)	(4 594)
Cash Flows from Financing Activities			
Finance Lease Payments-capital Redemption		(3 661)	(3 507)
Additions Finance Lease Obligation		5 432	-
Finance Lease Obligation Withdrawals		(291)	-
Net Cash from Financing Activities		1 480	(3 507)
Total Cash Movement for the Year		52 141	(1 483)
Cash at the Beginning of the Year		7 764	9 247
Total Cash at End of the Year	8	59 905	7 764

ACCOUNTING POLICIES

1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with International Financial Reporting Standards, and the Roads Authority Act, Act 17 of 1999. The annual financial statements have been prepared on the historical cost basis, and incorporate the principal accounting policies set out below. They are presented in Namibia Dollars.

1.1 Significant Judgements and Sources of Estimation Uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

Non-financial Asset Lives and Residual Values

Property, plant and equipment are depreciated over its useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In reassessing asset useful values, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining useful life of the asset and projected disposal values.

Impairment of Non-financial Assets

Property, plant and equipment and intangible assets are considered for impairment at each reporting date where there is an indication that the asset may be impaired. If any such indication exists or when annual impairment testing for an asset is required, the Roads Authority makes an estimate of the recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using the pre-tax discount rate that

reflects current market assessments of the time value of money and the risks specific to the asset. At 31 March 2013 no impairment losses have been recognised for non-financial assets (2012 N\$ Nil).

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 12 - Provisions.

Post-employment Benefit Obligations

Post-retirement defined benefits are provided for certain existing and former employees using actuarial valuations. Actuarial valuations are based on assumptions which include employee turnover, mortality rates, and the discount rate, the expected long-term rate of return of retirement plan assets, health care inflation cost and rates of increase in compensation costs. Due to the long-term nature of this plan, such estimates are subject to significant uncertainty.

Leases

Management exercise judgement in classifying leases to be operational or finance leases based on the information available at the inception of the lease.

1.2 Property, Plant and Equipment

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits associated with the item will flow to the Roads Authority; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Rates
Buildings	2%
Plant and Machinery	6,66% - 33,33%
Motor Vehicles, Furniture and Fittings	20%
Computer Equipment	33,33%
Cellular Phones	50%

The residual value, useful life and depreciation method of each asset are reviewed at the end of each reporting period. If the expectations differ from previous estimates, the change is accounted for as a change in accounting estimate.

The depreciation charge for each period is recognised in profit or loss unless it is included in the carrying amount of another asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in profit or loss when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

1.3 Intangible Assets

An intangible asset is recognised when:

- it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity; and
- the cost of the asset can be measured reliably.

Intangible assets are initially recognised at cost.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed every period-end.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Amortisation is provided to write down the intangible assets, on a

straight line basis, to their residual values as follows:

Item	Useful Life
Computer software	3 years

1.4 Financial Instruments

Classification

The Roads Authority classifies financial assets and financial liabilities into the following categories:

- Financial assets at fair value through profit or loss
- Loans and receivables
- Financial liabilities measured at amortised cost

Classification depends on the purpose for which the financial instruments were obtained / incurred and takes place at initial recognition. Classification is re-assessed on an annual basis, except for derivatives and financial assets designated as at fair value through profit or loss, which shall not be classified out of the fair value through profit or loss category.

Initial Recognition and Measurement

Financial instruments are recognised initially when the Roads Authority becomes a party to the contractual provisions of the instruments.

The Roads Authority classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement.

Financial instruments are measured initially at fair value, except for equity investments for which a fair value is not determinable, which are measured at cost and are classified as available-for-sale financial assets.

For financial instruments which are not at fair value through profit or loss, transaction costs are included in the initial measurement of the instrument.

Transaction costs on financial instruments at fair value through profit or loss are recognised in profit or loss.

Subsequent Measurement

Financial instruments at fair value through profit or loss are subsequently measured at fair value, with gains and losses arising from changes in fair value being included in profit or loss for the period.

Net gains or losses on the financial instruments at fair value through profit or loss include dividends and interest.

Loans and receivables are subsequently measured at amortised cost, using the effective interest method, less accumulated im-

pairment losses.

Financial liabilities at amortised cost are subsequently measured at amortised cost, using the effective interest method.

Derecognition

Financial assets are derecognised when the rights to receive cash flows from the investments have expired or have been transferred and the Roads Authority has transferred substantially all risks and rewards of ownership.

Trade and Other Receivables

Trade receivables which generally have 30-90 days' terms, are measured at initial recognition at fair value, and are subsequently measured at amortised cost using the effective interest rate method. Appropriate allowances for estimated irrecoverable amounts are recognised in profit or loss when there is objective evidence that the asset is impaired. The allowance recognised is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate computed at initial recognition.

The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in profit or loss within operating expenses. When a trade receivable is uncollectable, it is written off against the allowance account for trade receivables. Subsequent recoveries of amounts previously written off are credited against operating expenses in profit or loss.

Trade and other receivables are classified as loans and receivables.

Trade and Other Payables

Trade payables are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest rate method.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value. These are initially and subsequently recorded at fair value.

Cash and cash equivalents is classified as loans and receivables.

1.5 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership.

A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

Finance Leases – Lessee

Finance leases are recognised as assets and liabilities in the state-

ment of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the Roads Authority's incremental borrowing rate.

The lease payments are apportioned between the finance charges, maintenance and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate on the remaining balance of the liability.

Operating Leases – Lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset. This liability is not discounted.

Any contingent rents are expensed in the period they are incurred.

1.6 Taxation

The Roads Authority is not liable for Income Tax nor Value Added Tax.

1.7 Impairment of Assets

The Roads Authority assesses at each end of the reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the Roads Authority estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the Roads Authority also:

- tests intangible assets with an indefinite useful life or intangible assets not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed during the annual period and at the same time every period.
- tests goodwill acquired in a business combination for impairment annually.

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the recoverable amount of the cash-generating unit to which the asset belongs is determined.

The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss.

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in profit or loss. Any impairment loss of a revalued asset is treated as a revaluation decrease.

An entity assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets other than goodwill may no longer exist or may have decreased. If any such indication exists, the recoverable amounts of those assets are estimated.

The increased carrying amount of an asset other than goodwill attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortisation other than goodwill is recognised immediately in profit or loss. Any reversal of an impairment loss of a revalued asset is treated as a revaluation increase.

1.8 Employee Benefits

Defined Benefit Plans

For defined benefit plans the cost of providing the benefits is determined using the projected unit credit method. Actuarial valuations are conducted on a bi-annual basis by independent actuaries separately for each plan. Consideration is given to any event that could impact the funds up to the end of the reporting period where the interim valuation is performed at an earlier date. Past service costs are recognised immediately to the extent that the benefits are already vested, and are otherwise amortised on a straight line basis over the average period until the amended benefits become vested.

To the extent that, at the beginning of the financial year, any cumulative unrecognised actuarial gain or loss exceeds ten percent of the greater of the present value of the projected benefit obligation and the fair value of the plan assets (the corridor), that portion is recognised in profit or loss over the expected average remaining service lives of participating employees. Actuarial gains or losses within the corridor are not recognised.

The amount recognised in the statement of financial position represents the present value of the defined benefit obligation as adjusted for unrecognised actuarial gains and losses and unrecognised past service costs, and reduces by the fair value of plan assets. Any asset is limited to unrecognised actuarial losses and past service costs, plus the present value of available refunds and reduction in future contributions to the plan.

1.9 Provisions and Contingencies

Provisions are recognised when:

- the Roads Authority has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the present value of the expenditure expected to be required to settle the obligation.

Provisions are not recognised for future operating losses.

If an entity has a contract that is onerous, the present obligation under the contract shall be recognised and measured as a provision.

Contingent assets and contingent liabilities are not recognised.

1.10 Government Grants

Government grants are recognised when there is reasonable assurance that:

- the Roads Authority will comply with the conditions attaching to them; and
- the grants will be received.

Government grants are recognised when there is reasonable assurance that:

Government grants are recognised as income over the periods necessary to match them with the related costs that they are intended to compensate.

A government grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs is recognised as income of the period in which it becomes receivable.

Government grants related to assets, including non-monetary grants at fair value, are presented in the statement of financial position by setting up the grant as deferred income or by deducting the grant in arriving at the carrying amount of the asset.

Grants related to income are presented as a credit in the profit or loss (separately).

1.11 Revenue

Government Grants: Project Revenue

Revenue from grants is recognised when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Revenue from grants is recognised when expenses are incurred. Where the grant relates to an asset, it is recognised as deferred income and released to income in equal annual amounts over the expected useful life of the related asset.

Direct disbursements to service providers which have occurred on the basis of existing loans and grant arrangements are excluded from revenue. The Roads Authority's control over such revenue is limited to the procurement process and certification of services rendered. Other revenue such as Government assistance is recognised when the actual money is received.

Finance Revenue

Interest is recognised on a time proportion basis which take into account the effective yield on the asset over the period it is expected to be held.

1.12 Other income

Other income consists of profit on disposal of fixed assets, which is determined as the proceeds less the carrying value of the fixed assets. Insurance claims, income received from the sale of tender documents, as well as other sundry income are determined according to the fair value of the considered received.

Components of other income are recognised in statement of comprehensive income.

1.13 Deficit or Surplus for the Year

The Roads Authority is an entity created to manage Namibia's national road network and not for the purposes of generating profits. In order to perform its duties, funds are given to Roads Authority by the Road Fund Administration. At the end of the financial year the deficit or surplus is transferred from the Roads Authority to Road Fund Administration.

1.14 Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset until such time as the asset is ready for its intended use. The amount of borrowing costs eligible for capitalisation is determined as follows:

- Actual borrowing costs on funds specifically borrowed for the purpose of obtaining a qualifying asset less any temporary investment of those borrowings.
- Weighted average of the borrowing costs applicable to the entity on funds generally borrowed for the purpose of obtaining a qualifying asset. The borrowing costs capitalised do not exceed the total borrowing costs incurred.

The capitalisation of borrowing costs commences when:

- expenditures for the asset have occurred;
- borrowing costs have been incurred, and
- activities that are necessary to prepare the asset for its intended use or sale are in progress.

Capitalisation is suspended during extended periods in which active development is interrupted. Capitalisation ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

Borrowing costs are recognised as an expense in the period in which they are incurred.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

2. New Standards and Interpretations

2.1 Standards and Interpretations Effective and Adopted in the Current Year

In the current year, the Roads Authority has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

IAS 1 Presentation of Financial Statements

The amendment now requires items of other comprehensive income to be presented as:

- Those which will be reclassified to profit or loss
- Those which will not be reclassified to profit or loss.

The related tax disclosures are also required to follow the presentation allocation.

In addition, the amendment changed the name of the statement of comprehensive income to the statement of profit or loss and other comprehensive income.

The effective date of the amendment is for years beginning on or after 01 July 2012. The Roads Authority has early adopted the amendment for the first time in the 2013 annual financial statements.

2.2 Standards and Interpretations not yet Effective

The Roads Authority has chosen not to early adopt the following standards and interpretations, which have been published and are mandatory for the Roads Authority's accounting periods beginning on or after 01 April 2013 or later periods:

IFRS 9 Financial Instruments

This new standard is the first phase of a three phase project to replace IAS 39 Financial Instruments: Recognition and Measurement. To date, the standard includes chapters for classification, measurement and derecognition of financial assets and liabilities. The following are main changes from IAS 39:

- Financial assets will be categorised as those subsequently measured at fair value or at amortised cost.
- Financial assets at amortised cost are those financial assets where the business model for managing the assets is to hold the assets to collect contractual cash flows (where the con-

tractual cash flows represent payments of principal and interest only). All other financial assets are to be subsequently measured at fair value.

- Under certain circumstances, financial assets may be designated as at fair value.
- For hybrid contracts, where the host contract is an asset within the scope of IFRS 9, then the whole instrument is classified in accordance with IFRS 9, without separation of the embedded derivative. In other circumstances, the provisions of IAS 39 still apply.
- Voluntary reclassification of financial assets is prohibited. Financial assets shall be reclassified if the entity changes its business model for the management of financial assets. In such circumstances, reclassification takes place prospectively from the beginning of the first reporting period after the date of change of the business model.
- Financial liabilities shall not be reclassified.
- Investments in equity instruments may be measured at fair value through other comprehensive income. When such an election is made, it may not subsequently be revoked, and gains or losses accumulated in equity are not recycled to profit or loss on derecognition of the investment. The election may be made per individual investment.
- IFRS 9 does not allow for investments in equity instruments to be measured at cost.
- The classification categories for financial liabilities remains unchanged. However, where a financial liability is designated as at fair value through profit or loss, the change in fair value attributable to changes in the liabilities credit risk shall be presented in other comprehensive income. This excludes situations where such presentation will create or enlarge an accounting mismatch, in which case, the full fair value adjustment shall be recognised in profit or loss.

The effective date of the standard is for years beginning on or after 01 January 2015. The Roads Authority expects to adopt the standard for the first time in the 2016 annual financial statements.

IFRS 13 Fair Value Measurement

New standard setting out guidance on the measurement and disclosure of items measured at fair value or required to be disclosed at fair value in terms of other IFRS's.

The effective date of the standard is for years beginning on or after 01 January 2013. The Roads Authority expects to adopt the standard for the first time in the 2014 annual financial statements.

IAS 19 Employee Benefits Revised

- Require recognition of changes in the net defined benefit liability (asset) including immediate recognition of defined benefit cost, desegregation of defined benefit cost into components, recognition of remeasurements in other comprehensive income, plan amendments, curtailments and settlements
- Introduce enhanced disclosures about defined benefit plans
- Modify accounting for termination benefits, including distinguishing benefits provided in exchange for service and benefits provided in exchange for the termination of employment and affect the recognition and measurement of termination benefits
- Clarification of miscellaneous issues, including the classification of employee benefits, current estimates of mortality rates, tax and administration costs and risk-sharing and conditional indexation features

The effective date of the amendment is for years beginning on or after 01 January 2013. The Roads Authority expects to adopt the amendment for the first time in the 2014 annual financial statements.

Offsetting Financial Assets and Financial Liabilities (Amendments to IAS 32)

Clarification of certain aspects concerning the requirements for offsetting financial assets and financial liabilities.

The effective date of the amendment is for years beginning on or after 01 January 2014.

The company expects to adopt the amendment for the first time in the 2015 annual financial statements.

Government Loans (Amendment to IFRS 1)

The amendment allows first time adopters the option to measure loans from government at below market interest rates, which existed at transition date, at the amounts measured in accordance with their previous GAAP. The provisions of par 10A of IAS 20 will only apply to subsequent loans.

The effective date of the amendment is for years beginning on or after 01 January 2013.

The Roads Authority expects to adopt the amendment for the first time in the 2014 annual financial statements.

There are numerous other new standards or amendments to existing standards that are not yet effective for the Roads Authority. Each of these have been assessed and will not have an impact on the Roads Authority's annual financial statements

3. Property, Plant and Equipment

	2013			2012		
	Cost / Valuation	Accumulated Depreciation	Carrying Value	Cost / Valuation	Accumulated Depreciation	Carrying Value
Land and Buildings	29 614	(2 498)	27 116	29 585	(2 000)	27 585
Leased Vehicles	22 718	(13 319)	9 399	18 869	(10 979)	7 890
Plant and Machinery	5 613	(3 897)	1 716	4 149	(3 534)	615
Furniture and Fixtures	10 344	(6 015)	4 329	9 044	(5 330)	3 714
Motor Vehicles	1 457	(1 201)	256	1 457	(1 091)	366
Computer Equipment	24 270	(19 281)	4 989	21 761	(16 606)	5 155
Total	94 016	(46 211)	47 805	84 865	(39 540)	45 325

Reconciliation of Property, Plant and Equipment - 2013

	Opening Balance	Additions	Disposals / Withdrawals	Depreciation	Total
Buildings	27 585	29	-	(498)	27 116
Leased Vehicles	7 890	5 432	(234)	(3 689)	9 399
Plant and Machinery	615	1 464	-	(363)	1 716
Furniture and Fixtures	3 714	1 300	-	(685)	4 329
Motor Vehicles	366	-	-	(110)	256
Computer Equipment	5 155	2 509	-	(2 675)	4 989
	45 325	10 734	(234)	(8 020)	47 805

Reconciliation of Property, Plant and Equipment - 2012

	Opening Balance	Additions	Depreciation	Total
Buildings	28 083	-	(498)	27 585
Leasehold Property	7 981	3 393	(3 484)	7 890
Plant and Machinery	571	226	(182)	615
Furniture and Fixtures	3 058	1 204	(548)	3 714
Motor Vehicles	475	-	(109)	366
Computer Equipment	4 019	3 163	(2 027)	5 155
	44 187	7 986	(6 848)	45 325

Land and buildings consist of:

- Erf 96, measuring 1799 square metres, situated in the Municipal area of Outjo;
- Portion 6 of Portion A-Farm Ukamas number 69, measuring 1 hectare, situated in the Municipal area of Karasburg;

- Portion 12 of Portion 1-Krumhuk farm number 30, measuring 2,5335 hectares, situated in the Municipal area of Aris village;
- Erf 2409, measuring 5 hectares, situated in the Municipal area of Rundu;
- Erf 8163 Portion of Erf 6596, measuring 8000 square metres situated in the Municipal area of Windhoek;
- Erf 240, measuring 8704 square metres, situated in the Municipal area of Grootfontein;
- Erf 224, measuring 2093 square metres, situated in the Municipal area of Mariental;
- Erf 2001 Portion of Erf 2000, measuring 2699 square metres, situated in the Municipal area of Keetmanshoop;
- Erf 490, measuring 1440 square metres, situated in the Municipal area of Tsumeb;
- Erf 115, measuring 7284 square metres, situated in the Municipal area of Okahandja;
- Erf 835 Portion of Erf 540 Tamariskia Extension 2, measuring 1231 square metres, situated in the Municipal area of Swakop;
- Erf 1918 Portion of Erf 181, measuring 3226 square metres, situated in the Municipal area of Otjiwarongo;
- Erf 1383, Portion of Erf 491, measuring 1959 square metres, situated in the Municipal area of Gobabis;
- Erf 87, measuring 2279 hectares situated in the Municipal area of Karasburg Village;
- Erf 231, measuring 1656 square metres, situated in the Municipal area of Bethanie;
- Erf 87, measuring 1988 square metres, situated in the Municipal area of Usakos;
- Erf 1200 Portion Erf 225, measuring 1500 square metres, situated in the Municipal area of Opuwo; and
- Erf 194 a portion of Erf 61, measuring 3015 square metres, situated in the Municipal area of Maltahohe.

The following Land and Buildings have not been transferred in the name of the Roads Authority:

- Erf 194 a portion of Erf 61, measuring 3015 square metres, situated in the Municipal area of Maltahohe;
- Erf 87, measuring 1988 square metres, situated in the Municipal area of Usakos;
- Erf 87, measuring 2279 hectares situated in the Municipal area of Karasburg Village;
- Erf 1200 Portion Erf 225, measuring 1500 square metres, situated in the Municipal area of Opuwo; and
- Erf 231, measuring 1656 square metres, situated in the Municipal area of Bethanie.

4. Intangible Assets

	2013			2012		
	Cost / Valuation	Accumulated Amortisation	Carrying Value	Cost / Valuation	Accumulated Amortisation	Carrying Value
Computer Software	5 826	(5 664)	162	5 826	(5 493)	333

Reconciliation of Intangible Assets - 2013

	Opening Balance	Amortisation	Total
Computer Software	333	(171)	162

5. Retirement Benefits

Defined Benefit Plan

	2013 N\$'000	2012 N\$'000
Carrying Value		
Present value of the defined benefit obligation-wholly unfunded	(61 635)	(51 897)
Unrecognised actuarial losses	(7 171)	6 816
Net expenses recognised in the statement of comprehensive income	7 933	(9 738)
Fair value of reimbursement rights	(1 910)	-
	(62 783)	(54 819)
Reconciliation of Unrecognised Losses		
Opening balance	6 816	6 926
Loss / Gain per Valuation	(7 170)	-
Recognised through Profit and Loss	(32)	(110)
	(386)	6 816
Net Expense Recognised in Profit or Loss		
Current Service Cost	4 882	4 963
Interest Cost	4 776	4 665
Actuarial (Gains) Losses	(1 725)	110
	7 933	9 738
Key Assumptions Used		
Assumptions used on Last Valuation on 31 March 2013		
Discount Rates	7,50 %	8,97 %
Medical Aid Contribution Inflation	6,50 %	7,89 %

6. Long-term Prepayments

Represents advance payments of 5% of the tender amount awarded to the Roads Authority Contractor Company Ltd. and Quiver Tree Investments One Three CC. The contract is for a period of five years (60 months), the prepayment will be deducted from amounts due to the contractors in six equal installments, starting six months before the contract completion date.

	2013 N\$'000
Contractor	
Road Contractor Company Ltd. (RCC)	21 725
Quiver Tree Investments One Three CC	8 052
Total	29 777

7. Trade and other Receivables

	2013 N\$'000	2012 N\$'000
Road Fund Administration	170 080	181 319
Other debtors	399	625
Prepayments	49 586	61 803
	220 065	243 747

The Road Fund Administration and other receivables are non-interest bearing and are generally on 30-90 days' terms.

Prepayments:

Prepayments include an amount of N\$ 1 803 000 relates prepayments made to the RCC for the goods not received. This amount is included in deferred revenue and will be recognised once the goods have been received (2012: N\$ 1 803 000).

At 31 March 2013, the ageing of trade and other receivables is as follows:

	2013 N\$'000	2012 N\$'000
Neither Past Due nor Impaired	220 065	243 747

8. Cash and Cash Equivalents

Cash and cash equivalents consist of:

	2013 N\$'000	2012 N\$'000
Cash on Hand	16	34
Bank Balances	59 889	7 730
	59 905	7 764

Credit quality of cash at bank and short term deposits, excluding cash on hand

The credit quality of cash at bank and short term deposits, excluding cash on hand that are neither past due nor impaired can be assessed by reference to external credit ratings or historical information about counterparty default rates:

	2013 N\$'000	2012 N\$'000
Credit Rating		
Bank Windhoek Limited (A1+ Moody's Credit Rating)	59 889	7 730

9. Government Contribution

	2013 N\$'000	2012 N\$'000
Transfer of Immovable Properties	8 992	8 992

When the Roads Authority was incorporated the Government of Namibia made a contribution in the form of land.

10. Finance Lease Obligation

	2013 N\$'000	2012 N\$'000
Minimum Lease Payments Due		
- within one year	3 359	3 127
- in second to fifth year inclusive	6 678	5 430
Present Value of Minimum Lease Payments	10 037	8 557
Non-current Liabilities	6 678	5 430
Current Liabilities	3 359	3 127
	10 037	8 557

The Roads Authority is leasing certain motor vehicles under finance leases from Avis Fleet Services Namibia, a division of Zeda Namibia (Pty) Ltd.

The lease terms ranges between 36 months to 86 months, of which the majority of the vehicles are leased over a 5 year period. The fixed monthly installments included 44% for maintenance which have been excluded from the calculation of the lease liability.

Interest rates are linked to the prime rate at the contract date. All leases have fixed repayments and no arrangements have been entered into for contingent rent.

11. Deferred Revenue

	PIARC N\$ 000	MWT N\$ 000	RFA N\$ 000	RA BOOK N\$	Total
Balance at 31 March 2011	465	2 169	24 775	165	27 574
Received during the year	-	-	4 785	10	4 795
Released to the statement of Comprehensive Income	(114)	-	(3 270)	-	(3 384)
Prepayments to contractors	-	-	60 000	-	60 000
Balance at 31 March 2012	351	2 169	86 290	175	88 985

Notes to the Annual Financial Statements; 11. Deferred Revenue continued on page 72

	PIARC N\$ 000	MWT N\$ 000	RFA N\$ 000	RA BOOK N\$	Total
Received during the year	-	-	5 301	9	5 310
Received during the year	-	-	48 810	-	48 810
Released to the statement of Comprehensive Income	(47)	-	(35 488)	-	(35 535)
Balance at 31 March 2013	304	2 169	104 913	184	107 570

Deferred revenue relates to grants in the form of assets received and advances due to the Roads Authority for materials on site.

Deferred revenue is released to the statement of comprehensive income in equal annual amounts over the expected useful life of the asset or when the goods are delivered. No terms or conditions have been attached to the grants received.

MWT represents the Ministry of Works and Transport and RFA represents Road Fund Administration. The Roads Authority History Book project is undertaken by the Roads Authority to write a book on the history of the Namibian road network.

Prepayments to contractors as per tender RA/MC-MRC/07-2011 which made the provision that whoever is awarded the tender will receive an advance payment of N\$ 30 million which is repayable in 12 equal instalments. The first installment is due 6 months after commencement of the project. At year end the repayments had commenced and the balances were as follows:

- N\$ 13,750 million to Tau Pele Construction CC
- N\$ 15,000 million to Namibia Road Product CC

New Prepayments	Amount N\$'000
Namibia Road Product CC	18 700
Roads Contractor Company Ltd. (RCC)	21 725
Quiver Tree Investments One Three CC	8 052
Avis Fleet	283
Conradie & Damaseb	50
Total	48 810

12. Provisions

Reconciliation of Provisions - 2013

	Opening Balance	Additions	Utilised During the Year	Leave Encashment	Total
Provision for Bonus	1 516	1 636	(1 516)	-	1 636
Provision for Leave	10 792	9 629	(6 760)	(637)	13 024
	12 308	11 265	(8 276)	(637)	14 660

Reconciliation of Provisions - 2012

	Opening Balance	Additions	Utilised During the Year	Leave Encashment	Total
Provision for Bonus	1 506	3 132	(3 122)	-	1 516
Provision for Leave	9 335	9 102	(6 959)	(686)	10 792
Provision-Trade Related	269	-	(269)	-	-
	11 110	12 234	(10 350)	(686)	12 308

The provisions are not discounted to present value as they are deemed that the time value of money will not be material. The impact of staff on the provisions is not deemed to be material; accordingly the impact of this has not been calculated and recorded.

Leave Pay

Leave pay provision is based on actual leave days due to employees and is calculated using current remuneration packages. During the year N\$ 2 868 000 (2012: N\$ 2 143 000) was charged to the statement of comprehensive income.

Annual Bonus

The annual bonus is normally paid out annually in November; the bonus is accrued monthly on a time proportion basis for all employees in employment at year end. The provision is based on current remuneration packages. During the year N\$ 143 000 (2012 N\$ 62 000) was charged to the statement of comprehensive income.

Trade Related

The provision relates to the scarce skills premium payable to employees. In the prior year the provision relates to an amount due to the Polytechnic of Namibia in respect of a memorandum of agreement entered into with them in respect of training to be undertaken by the Polytechnic of Namibia, the funding of which will be provided by the Roads Authority.

13. Trade and Other Payables

	2013 N\$'000	2012 N\$'000
Trade Payables	149 232	118 212
Retention Account	1 753	2 610
	150 985	120 822

14. Revenue

Grants Received: Road Fund Administration	1 247 440	1 006 550
Interest received	1 363	1 814
	1 248 803	1 008 364

15. Administrative Expenditure

Auditors' Remuneration

- Audit fees	304	392
	304	392

Notes to the Annual Financial Statements; 15. Administrative Expenditure continued on page 74

Notes to the Annual Financial Statements; 15. Administrative Expenditure continued from page 73

	2013 N\$'000	2012 N\$'000
Professional Fees		
Consulting Fees	1 160	3 246
Depreciation		
- Buildings	498	498
- Computer Equipment	2 675	2 117
- Furniture and Equipments	685	458
- Motor Vehicle	110	108
- Plant and Equipment	363	184
- Leased Motor Vehicle	3 689	3 484
	8 020	6 849
Amortisation - Computer Software	171	171
Operating Lease Expenses		
- Computer Equipment	154	100
- Premises	3 418	2 933
- Motor Vehicles	4 457	3 130
	8 029	6 163
Repairs and Maintainance	1 461	1 180
Transport	8 280	8 252
Utilities	11 619	10 014
Subscriptions and Membership Fees	251	485
Furniture and Office Equipment	814	748
Other Expenses	678	223
- Advertising	3 538	3 091
- Cleaning and Consumables	2 993	2 730
- Courier and Postage	381	351
- Insurance	1 559	1967
- Legal Fees	600	517
- Printing and Stationery	1662	1 575
- Specialised Service	4 069	2 951
- Subsistence Allowance and Travelling Expenses	7 642	8 322
- Training	4 628	3 762
	50 175	41 678
Total	67 859	61 353

	2013 N\$'000	2012 N\$'000
Employee Costs		
Salaries	111 561	101 738
Social Security Costs	278	253
Bonuses	3 354	3 059
Pension Costs	4 902	4 594
Post-employment Benefits other than Pensions	7 965	9 738
Bursaries	1 260	1 225
Directors Emoluments	547	585
Medical Aid Contributions	8 742	7 659
Training Costs	1 702	1 626
	140 311	130 477

16. Road Management Qualification

	2013 N\$'000	2012 N\$'000
Polytechnic of Namibia	227	8 497

Roads Authority has entered into a collaborative agreement with the Polytechnic of Namibia for the development and implementation of an academic programme in Road Transport Management beyond the Certificate level. This qualification is envisaged to improve the safety and efficiency standards, not only of the national but also of the SADC – regional road sectors through the steady supply of well trained professionals. It may become further impetus for the establishment of a SADC Institute of Roads Transport Management.

Roads Authority undertook to bear the costs and expenses related to the development of the Diploma and the Bachelor programme, including the costs for the curriculum, syllabi and the teaching-, learning- and assessment materials, as well as those of a Coordinator and all the costs related to the branding of the programme.

	2013 N\$'000	2012 N\$'000
TOTAL ADMINISTRATIVE EXPENDITURE	208 397	200 327

17. Finance Costs

Finance Leases	1 022	952
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18. Cash (used in) Generated from Operations

	2013 N\$'000	2012 N\$'000
Surplus after Transfers	-	-
Adjustments for:		
Depreciation	8 020	6 854
Amortisation	171	171
Provision for Post Retirement Medical Aid Obligations	7 964	9 738
Increase in Provisions	2 352	1 197
Release from Deferred Revenue	(35 534)	(3 384)
Transfer to Deferred Revenue-grants Received	54 120	64 795
Interest Received	(1 363)	(1 814)
Finance Costs	1 022	952
Changes in Working Capital:		
Trade and other Receivables	23 682	(97 038)
Trade and other Payables	30 163	24 285
	90 597	5 756

19. Commitments

Road Network Commitments

	2013 N\$'000	2012 N\$'000
Contracted for	1 337 405	1 313 466
Not Contracted for	1 485 505	1 986 277

This committed expenditure relates to the construction and rehabilitation of the National roads in Namibia and will be financed by grants and direct disbursements.

Operating Leases

	2013 N\$'000	2012 N\$'000
Minimum Lease Payments Due		
- within one year	3 664	3 292
- in second to fifth year inclusive	13 342	13 320
	17 006	16 612

Operating lease payments represent rentals payable by the Roads Authority for certain of its office properties.

20. Related Parties

Related party relationship exists between the Roads Authority and key management.

Related Party Balances

	2013 N\$'000	2012 N\$'000
Road Fund Administration		
Related Party Transactions:		
Grants Received during the Year	1 247 440	1 006 550
Transfer of Comprehensive Income	(10 868)	11 901
Related Party Balances		
Amount Receivable at Year End	170 080	181 319
Deferred Revenue	(104 914)	(86 289)

Key Management

Amounts paid to key management during the year was N\$ 18 345 000 (2012: N\$ 12 953 000).

21. Risk Management

Capital Risk Management

The Roads Authority is an agent of the Government reporting to the Ministry of Works and Transport and manages the national road network. The Roads Authority came into being on 1 April 2000. The Ministry of Works and Transport, in consultation with the Ministry of Finance, and on such conditions as the Ministry may determine, have transferred to the Roads Authority, with effect from 1 April 2000, such assets, liabilities, rights or obligations of the State which relate to or connected with the management of roads by the Ministry as may, in the opinion of the Minister, be required by the Roads Authority.

The aforementioned is the way in which the entity manages its capital structure and makes amendments to it in light of changes in the economic conditions. The Ministry of Works and Transport, in consultation with the Ministry of Finance, may decide to adjust or maintain the capital structure using government contributions as a channel of funding.

No changes were made in the objectives, policies or processes during the years ended 31 March 2013 and 31 March 2012.

Financial Risk Management

The Roads Authority's principal financial liabilities comprise of trade payables and retention's for various projects and routine maintenance performed by the Roads Authority. The main purpose of these financial liabilities is to maintain adequate cashflows for the entity, to be able to continue operations. The Roads Authority has various financial assets such as trade receivables, cash and short term deposits, which arise directly from its operations.

The main purpose for the large trade debtors is to enable the Roads Authority to finance its operations. The main risks arising from the entity's financial instruments are liquidity and credit risk. The Roads Authority is not subject to interest rate risk as it does not hold any loans or fixed borrowings from financial institutions. The interest received on cash and cash equivalents at financial institutions are minimal and therefore interest rate risk has been identified as not significant. It is also not subject to

foreign exchange risk as the entity has no transactions denominated in a foreign currency. It also does not hold foreign interests. Management reviews and agrees policies for managing each of these risks which are summarised below.

Liquidity Risk

The Roads Authority's risk to liquidity is a result of the funds available to cover future commitments. The Roads Authority manages liquidity risk through an ongoing review of future commitments and support from the Road Fund Administration in the form of funding Cashflow forecasts are prepared and adequate funding facilities are monitored.

The table below summarises the maturity profile of the entity's financial liabilities at 31 March 2013 based on contractual undiscounted payments.

	On Demand N\$ 000	Less than 12 Months N\$ 000	More than 12 Months N\$ 000	Total N\$ 000
At 31 March 2013				
Finance Lease Obligation	-	3 359	6 678	10 037
Trade and other Payables	150 985	-	-	150 985
	150 985	3 359	6 678	161 022
At 31 March 2012				
Finance Lease Obligation	-	3 127	5 430	8 557
Trade and other Payables	120 823	-	-	120 823
Financial guarantee suretyship on housing	-	-	609 000	609 000
	120 823	3 127	614 430	738 380

Financial Instruments by Category

	Loans and Receivables N\$ 000	Financial Liabilities at Amortised Cost N\$ 000	Total N\$ 000
At 31 March 2013			
<i>Finance Assets</i>			
Trade and other Receivables	220 065	-	220 065
Cash and Cash Equivalents	59 905	-	59 905
	279 970	-	279 970

Notes to the Annual Financial Statements; 21. Risk Management continued on page 79

	Loans and Receivables N\$ 000	Financial Liabilities at Amortised Cost N\$ 000	Total N\$ 000
At 31 March 2013			
<i>Finance Liabilities</i>			
Trade and other Payables	-	150 988	150 988
Finance Lease Obligation	-	10 037	10 037
	-	161 025	161 025

At 31 March 2012

<i>Finance Assets</i>			
Trade and other Receivables	243 747	-	243 747
Cash and Cash Equivalents	7 764	-	7 764
	251 511	-	251 511

<i>Finance Liabilities</i>			
Trade and other Payables	-	120 822	120 822
Finance Lease Obligation	-	8 557	8 557
	-	129 379	129 379

Interest Rate Risk

The Roads Authority's interest rate risk arises from long-term finance lease obligation. Borrowings issued at variable rates expose the Roads Authority to cash flow interest rate risk. Borrowings issued at fixed rates expose the Roads Authority to fair value interest rate risk. Roads Authority is not significantly exposed to cash flow interest rate risk.

Credit Risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The Roads Authority only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Financial Assets exposed to Credit Risk at year end were as follows:

Financial Instrument	2013 N\$'000	2012 N\$'000
Finance Lease Obligation	10 037	8 557

Fair Values

Set out below is a comparison by category of carrying amounts and fair values of all of the Roads Authority's financial instruments.

Financial Instrument	Carrying Amounts		Fair Values	
	2013 N\$'000	2012 N\$'000	2013 N\$'000	2012 N\$'000
<i>Finance Assets</i>				
Trade and other Receivables	220 065	7 764	220 065	7 764
Cash and Cash Equivalents	59 905	243 747	59 905	243 747
	279 970	251 511	279 970	251 511
<i>Finance Liabilities</i>				
Trade and other Payables	150 985	120 822	150 985	120 822
Finance Lease Obligation	10 037	8 557	10 037	8 557
	161 022	129 379	161 022	129 379



SUPPLEMENTARY SCHEDULE NOT FORMING PART OF THE ANNUAL FINANCIAL STATEMENTS AS AT 31 MARCH 2013

Construction and Rehabilitation Projects

Construction and Rehabilitation of Roads

Total Expenditure Financial Year 2012/2013							
IBMS Project Code	Project Name	Status	Total Estimated Cost	Expenditure Up to 31 March 2012	Roads Authority Expenditure 2012-2013	Direct Disbursements 2012-2013	Expenditure Up to 31 March 2013
CPHF22R0100029	TR 1/6: Windhoek - Okahandja Rehabilitation	100% design complete	220,000,000	5,039,682			5,039,682
CPWD00DU100001	MR 67: Kamanjab - Omakange	Phase 1: complete	173,697,141	353,871,474			ADB
CPWD00DU100002		Phase 2: complete	180,174,333			GRN	353,871,474
CPWD00R0100001		Phase 1: complete	346,418,384	345,841,114		GRN	345,841,114
CPHF22R0100005	TR 7/1: Okahandja - Karibib	Phase 2: 95% construction complete	126,331,849	86,356,156	3,581,680.11	25,241,635.06	115,179,471.25
CLWD00DN200002	DR 3644: Ompundja - Eheke LBC	Complete	24,906,958	24,906,958			RFA
CPWD00DU100003	MR 110: Rundu - Elundu	Phase 1: complete	289,830,408	289,830,408			KFW
			79,651,361	78,901,361		JBIC	289,830,408
			568,159,779	568,159,779		GRN	78,901,361
CPWD00DU100004	DR 3507: Ngoma - Muyako LBC	Phase 2: complete	510,819,758	504,656,721		6,163,036.97	JBIC
100% design complete		127,304,063	2,253,988	57,654,104.68	GRN	510,819,758	
Complete		376,269,201	358,051,735	18,217,466.18	RFA	59,908,093	
CLWD00DN200003	DR 3502: Kongola - Zambia Borders LBC	Complete	20,274,356	20,274,356			GRN
CLWD00DN200004	DR 3507: Ngoma - Muyako LBC	Complete	32,998,402	32,998,402			GRN
CLWD00DN200006	Drainage Structures in Kunene Region:						
	DR3700 Ombuku river at Kongwati - Kunene	Complete					
	Skelm river near Sesfontein in Kunene Region	Complete	15,653,869	13,568,821	1,041,836		RFA
	MR128 Hoanib river near Khowarib	Complete					
CPWD00DU100009	DR2306 river crossing Omaruru at Okombahe	10% construction complete					
CPWD00DU200010	TR 14/2: Gobabis - Drimiopsis - Ojjinene	95% construction complete	404,559,130	340,317,027		40,267,345.73	GRN
CLWD00DN200007	Divundu Bridge Widening	Complete	22,548,945	18,377,811	4,171,134.23		RFA
	DR 3642: Okahao - Outapi	89% construction complete	56,789,282	37,432,328	14,846,878.50		RFA
	DR 3643: Ekamba - Onkani	Complete	66,023,726	66,021,458	2,267.45		KFW
CLWD00DN200040	DR 3427: Tondoro - Kamupupu	Complete	13,740,929	13,740,929			RFA
CLWD00DN200041	DR 3428: Rupara - Muveve/Ngcangu	Complete	12,444,422	12,444,422			GRN
CLWD00DN200039	DR 3660: MR92 - Omagongati	Complete	17,647,101	17,647,101			GRN
CLWD00DN200042	DR 3610: Mangetti West Phase 1	Complete	42,158,415	39,283,986		2,874,430	KFW
CPWD00DU100007	DR 3611: Oshikuku - Okalongo + extension	100% design complete	94,000,000	81,148,635			GRN
CPHF22DU100001	TR 15/1: Tsumeb - Katwitwi (Section A, B & C)	50% construction complete	966,821,033	708,261,113		312,516.53	GRN
CPHF06DU000003	DR 3603: Onayena - Okankolo	100% design complete	101,958,398	1,422,809		246,929,474.60	GRN
CPHF00DU100232	DR 3615: Onamutuku - Oshikuku	100% design complete	75,584,629	1,044,490			RFA
							RFA

Total Expenditure Financial Year 2012/2013							
IBMS Project Code	Project Name	Status	Total Estimated Cost	Expenditure Up to 31 March 2012	Roads Authority Expenditure 2012-2013	Direct Disbursements 2012-2013	Expenditure Up to 31 March 2013
CPHF22DU100012	DR 212 Rosh Pinah & Sendelingsdrif	Complete	8,298,554	8,298,554		RFA/ADB	8,298,554
CLHF00DN200290	DR 3524: Ngoma (Izimwe) - Nakabolelwa	30% construction complete	50,585,520	3,805,079		GRN	15,132,459
CLHF22DN200324	DR 3653: Oshikuku - Ekangolinene	58% construction complete	41,713,236	8,136,349		GRN	34,547,556
CLHF22DN200324	DR 3672: Outapi - Okapalelona	66% construction complete	16,596,265	6,607,006		GRN	22,201,494
			9,373,162			KFW	
CLHF22DN200323	DR 3671: Onamutai - Ongwediva - Okatana	71% construction complete	26,129,166	13,312,274		GRN	35,678,156
			20,530,059			KFW	
CPHF22DU100013	MR125: Liselo - Linyanti - Kongola - Singalamwe	Phase 1: 35% construction complete Phase 2: 0% construction complete	874,916,271	74,158,320			160,108,776
CLHF00DN200291	DR 3427: Kamupupu - Mbururu	100% design complete	19,052,160	646,185		GRN	10,172,730
CPHF22R0200014	Okandjengedi Bridge	30% construction complete	26,484,599	6,732,857	11,451,164.93	RFA/GRN	18,184,022
CPHF22R0200010	Ongwediva Bridge	60% construction complete	29,899,235	8,345,553	21,796,326.01	RFA/GRN	30,141,879
CLHF00DN200292	DR 3448: Kaisosi - Cuma	44% construction complete	45,306,080	13,875,909		GRN	42,811,605
CLHF00DN200293	DR 3449: Tjova - Divayi	44% construction complete	28,389,677	10,059,317		GRN	28,389,677
CLHF22DN200005	DR 3673: Omuthiya - Onanke	22% construction complete	43,422,265	3,933,677		GRN	11,785,917
CLHF22DN200008	DR 3657: Oshapapa (Oshali) - Epumbu	100% design complete	44,796,708	1,277,152		GRN	4,414,667.53
CLHF22DN200004	DR 3649: Onalulago - Epembe	100% design complete	59,808,181	262,020		GRN	1,336,086
CPHF00D0000050	Updating and Revising Roads Authority Manuals	70% complete	380,000	63,050	184,139.86	RFA	247,189
CPHF19R0200001	Bridge 157 Rehoboth - Mariental	100% design complete	15,011,652	356,986	670,396.21	RFA	1,027,382
CPHF19R0200010	Bridge 2312 Rehoboth - Mariental	100% design complete	3,370,551	118,995	223,465.40	RFA	342,461
CPHF19R0200048	Bridge 158 Rehoboth - Mariental	100% design complete	5,670,551	118,995	223,465.40	RFA	342,461
CLHF22DN200007	DR 3670: Oshandi - Eembahu	60% design complete	5,644,785	3,595		GRN	4,420,134
			4,435,188	23,963		KFW	23,963
CLHF22DN200016	DR 3670: Eembahu - Oshiweda	60% design complete	25,715,131	16,375		GRN	16,375
			20,204,746	109,167		KFW	109,167
CPHF19DN000057	Three Bridges Linking Okahandja to Ovitoto	100% design complete	43,581,872	698,317		GRN	21,188,198
CPHF19DU100056	MR 67: Omakange - Ruacana	100% design complete	517,329,195	10,650,476		GRN	10,650,476
CPHF19DU100055	DR 3608: Omafo - Ongenga - Outapi	100% design complete	781,831,356	17,983,727		GRN	17,983,727
CLHF19DN200022	DR 3603: Onayena - Onankali (DR 3674: Onayena - Omahenge)	40% design complete	39,537,544	408,210		GRN	1,503,153
CPHF22DN300001	Gobabis Weighbridge	15% construction complete	20,424,838	437,919	19,539,784.36	RFA	19,977,703
CLHF19D0000024	Socio-economic Impact Study on three LB-Projects	50% complete	2,502,493.15		48,961.82	KFW	48,962
CPHF19DU100065	Specialised Consultancy Service		98,980		98,980.00	GRN	98,980
CPHF19DU100066	Elundu-Eenhana		1,530,614		1,530,614.48	GRN	1,530,614
CPHF19DU100018	MR 121Oshigambo-Eenanha		958,089			GRN	958,089
	Amwaanda-omutambo-omaove		2,128,745			GRN	2,128,745
	Etomba-omundaughilo					GRN	112,500.00
	TOTAL		7,802,423,339	4,212,293,090	137,065,199.63	599,712,437.95	4,949,070,727

DLP = Defects Liability Period.

LBC = Labour-Based Construction.

This schedule is in terms of the Roads Authority Act (No. 17 of 1999), and reflects amounts approved for the purpose of a specific project or programme and the amounts expended in connection with such project or programme.

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