



2018/19

THE ROADS AUTHORITY ANNUAL REPORT

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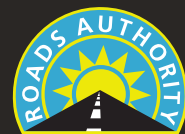
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SAFE ROADS TO PROSPERITY



THE ROADS AUTHORITY (RA) ANNUAL REPORT

The Roads Authority, whose core business is to plan, design, construct and maintain Namibia's road sector and the operation of vehicles on national roads, plays a pivotal role in road safety in Namibia. Namibia's road network has been ranked among the safest, most efficient and sustainable, in Africa and is the envy of many countries. The growth of the road infrastructure and the expansion of the road network have contributed immensely to the economic development of Namibia and the SADC sub-region as a whole.



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VISION MISSION VALUES

BRAND PROMISE

OUR CORE VALUES

THE ROADS AUTHORITY
DEFINED FIVE (5) CORE
VALUES, ILLUSTRATED BY
THE ACRONYM ROADS:

R

RESPECT

We believe that there is strength in diverse teams. Therefore, we respect people from all walks of life.

O

OPEN COMMUNICATION

We believe that people who connect and share information freely are enabled to align towards achieving shared goals. Therefore, we commit to share relevant information in an open and transparent manner.

OUR VISION

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

OUR MISSION

To manage the national road network to achieve a safe and efficient road sector in support of socio-economic growth.

SAFE ROADS TO PROSPERITY



A

ACCOUNTABILITY

We are uncompromisingly committed to good governance and therefore shall expect employees, at all levels of the organisation, to uphold ethical principles and shall hold them accountable for their decisions and actions.

D

DEDICATION

We are committed to work together as a team in our quest to deliver on our mandate, irrespective of the many obstacles we might face. We will always support one another and never give up.

S

SERVICE EXCELLENCE

We are in pursuit of excellence in everything we do. Therefore, we are always seeking new innovative solutions in providing quality service to our stakeholders.

THE BOARD OF DIRECTORS



A Board of Directors is a group of individuals elected to represent shareholders. A Board's mandate is to establish policies for corporate management and oversight, making decisions on major company issues.



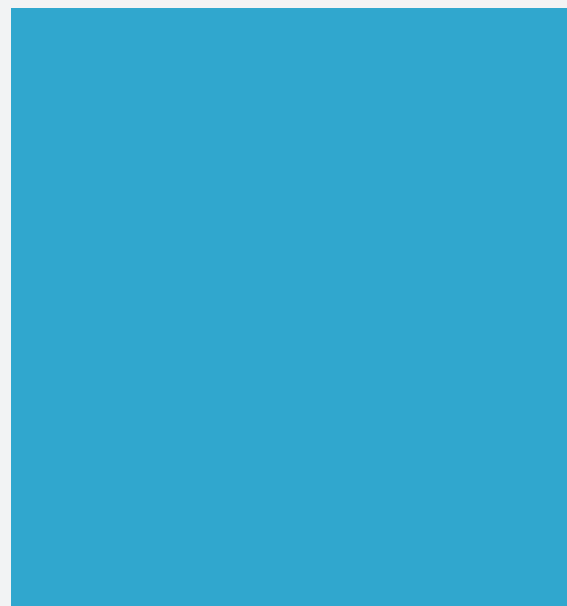
MR. BRIAN KATJAERUA

Chairperson



MS. ERNA MOTINGA

Deputy Chairperson



MS. LILY BRANDT

Board Member



MR. TULI NASHIDENGO

Board Member



MR. CLIVE SMITH

Board Member

THE CHAIRPERSON'S STATEMENT



The Roads Authority (RA) plays a fundamental role in the socio-economic growth of Namibia and the SADC sub-region by providing a safe and sustainable road network.

The RA Board has taken a proactive stance with its oversight role and has had a productive and engaging year to ensure that the RA carries out its mandate to the optimum, using the available resources to ensure delivery to the people of Namibia. It is our responsibility, one that is taken seriously by every Board member, to ensure that we run our business within the principles of good governance, ethical conduct and accountability, risk management and compliance, both within the RA and in our interaction with service providers.

The RA Board has the role and responsibility to provide leadership and ensure that the RA remains stable. Thus, I am pleased to announce that the Chief Executive Officer's (CEO) contract of employment was renewed for 5 years during the period under review. We wish him all the best as he continues to steer the organisation towards realising our vision of having a sustainable road sector, which is ahead of national and regional socio-economic needs in pursuit of Namibia Vision 2030.

During the reporting period, the RA received its budget proportion of N\$3,337,369,000. The amount consisted of the N\$1,348,625,000 budget allocation from Government (GRN), representing 40%, supplemented by N\$1,988,744,000 funding from the Road Fund Administration (RFA), representing 60%. The administration budget amounted to N\$528,151,395, which was 15.8% of the total RA budget. The personnel and other operational portion of the RA's administrative expenditure took up 83%, which totalled N\$439,667,195, while Administrative projects took up the balance of 17% of the overall RA budget spend on administrative costs.

The Auditor General has completed the annual audit for the period under review and I am very pleased to report that the RA has achieved an unqualified audit report.

The performance and governance agreements for all Board members, as well as the performance agreements for the Chief Executive Officer and Senior Management of the RA have been signed and are in place. In addition, the RA has emphasised the importance of good corporate governance by strengthening the functions of its Board Committees, namely the Audit, Risk and Compliance Committee and the Human Resources Committee.

Enterprise-wide risk management is an integral part of the RA's terms of fulfilling its mandate and the Board has overall responsibility for risk management within the organisation. During the period under review, the Board approved the Business Continuity Management Policy.

The RA, with the guidance of the Board, set ambitious targets in fulfillment of its core business objectives, and during the 2018/19 financial year, the entity endeavoured to meet expectations in some of its key responsibilities. Thus, I am pleased to state that the implementation of the Harambee Prosperity Plan and National Development Plan 5 became a top priority. The Harambee Prosperity Plan requires the RA to construct a total of 526 kilometres of bitumen standard roads by the year 2021. Thus far, we have constructed 445 kilometres. The construction of the Harambee projects, namely Section 4a of the Windhoek-Okahandja road upgrade to dual carriageway, the Swakopmund-Walvis Bay road upgrade to dual carriageway, Section 2a of the Windhoek-Hosea Kutako Airport road to a dual carriageway and the Swakopmund-Henties Bay road upgrade to bitumen standard, is also progressing well.

Over the past year, the RA reviewed its Strategic Plan as well as its values, aligning these with the objectives of the Authority. The revised strategy sets out the strategic objectives of the RA for the next 5 years and forms the basis of the Authority's annual planning. To achieve the objectives set out in the strategic plan, appropriate strategies, action plans, time frames and expected outcomes were determined and outlined in the strategic plan.

As we reflect on these achievements, it is also imperative to be mindful of the challenges we faced during the period under review. The RA was not spared the economic pinch felt across all sectors due to the current economic climate in Namibia. Consequently, the RA experienced major financial challenges, resulting in inadequate funding and delayed payments. As a result, there is a backlog on the funding of rehabilitation of bitumen roads and regravelling of gravel roads. Hence, going forward, the RA will have to focus on optimal funding for rehabilitation and will develop a strategy that will ensure efficient and sustainable utilisation of

resources in the delivery of our core functions, which will bring effectiveness, enabling us to do more with the few resources at our disposal.

APPRECIATION

As the Chairperson of the Board, the past 2 years have been inspirational, as I have seen the organisation grow, not only in terms of the network, but also in its leadership and commitment to provide a safe and efficient road network to the Namibian people.

Firstly, I would like to express my gratitude to Honourable John Mutorwa, Minister of Works and Transport, for his guidance and leadership. I would also like to thank my fellow Board members, the CEO, Senior Management and staff for their dedication and commitment to the goals we set during the past financial year. The team efforts demonstrated by the entire RA staff is indeed commendable.

The RA Board looks forward to the new financial year with greater expectations and higher goals. With the dynamic RA team of management and staff, we remain committed to working hard to achieve our set targets.



MR. BRIAN KATJAERUA

CORPORATE GOVERNANCE



Corporate governance is the system of rules, practices, and processes by which an organisation is directed and controlled. Corporate governance essentially involves balancing the interests of an organisation's stakeholders and provides the framework for attaining an organisation's objectives. It encompasses practically every sphere of management, from action plans and internal controls to performance measurement and corporate disclosure. Good corporate governance is important in enabling the Board to fulfill the organisation's mandate, to tackle challenges and to seize opportunities, in an environment of continual change, both internal and external to the Roads Authority. Therefore, the Board keeps the governance structures and arrangements under review on an on-going basis in order to ensure that the organisation's processes remain at the forefront of best practice and are aligned to the needs of the organisation. The Board manages risks and provide assurance and accountability in a transparent way for the benefit of the organisation's shareholders and all stakeholders.

BOARD COMPOSITION

The Board is the ultimate governing body of the Roads Authority, responsible for the long-term strategy of the organisation. It oversees the organisation's financial sustainability, and sets and monitors policies that govern the organisation's activities. The Board also ensures compliance with applicable legislation, documents and directives, and ensures accountability.

The Board of Directors of the Roads Authority is appointed by the Minister of Works and Transport. The current Board was appointed for the period 15 July 2017 – 15 July 2020. The Board is comprised of five independent non-executive directors, including the Chairperson of the Board. The Board is guided by the Board Charter.

The current membership of the Board of Directors is as follows:

NAME	POSITION ON BOARD
1. Mr. Brian Katjaerua	Chairperson
2. Ms. Erna Motinga	Deputy Chairperson
3. Ms. Lily Brandt	Director
4. Mr. Clive Smith	Director
5. Mr. Tuli Nashidengo	Director

SCHEDULE OF ATTENDANCE OF BOARD MEETINGS DURING THE 2018/2019 FINANCIAL YEAR

The table below shows the attendance of directors at Board meetings during the 2018/19 financial year. The attendance is expressed as the number of meetings attended out of the number eligible to be attended.

	NUMBER OF MEETINGS: 9
Mr. Brian Katjaerua	9/9
Ms. Erna Motinga	8/9
Ms. Lily Brandt	7/9
Mr. Clive Smith	7/9
Mr. Tuli Nashidengo	7/9

BOARD COMMITTEES

The Roads Authority has a governance structure comprised of the Board of directors, with two sub-Committees that assist the Directors in the execution of their mandate. The sub-Committees are the Audit, Risk and Compliance Committee

and the Human Resources Committee. The Committees continue to work effectively, thus enabling the Board to concentrate on matters of strategic importance.

Each Committee has four scheduled annual meetings; however, the frequency may vary depending on the needs of the organisation. The sub-Committees are guided by their respective Terms of Reference, which are renewed annually.

Audit, Risk and Compliance Committee

The Audit, Risk and Compliance Committee assists the Board in discharging its duties by ensuring that there are adequate controls and systems in place for the reliability of the financial results and accountability for the organisation's assets. The Committee is tasked to deal with risk management, internal controls, financial reporting processes, auditing processes, anti-corruption, fraud and theft.

The Committee comprises of Ms. L. Brandt as the Chairperson Ms. E. Motinga, Mr. C. Smith and Mr. T. Nashidengo as members.

Human Resources Committee

The Human Resources Committee is mandated by the Board to create an organisational culture, structure and process that supports the development of employees and actualisation of potential performance.

The Committee comprises of Mr. C. Smith as Chairperson and Ms. L. Brandt and Mr. T. Nashidengo as members.

DISCLOSURE OF INTERESTS

The Roads Authority considers it important that the Board makes all its decisions independently, transparently and without any conflicts of interest that could affect judgment or decisions. Disclosure of interests is a standard agenda item at every Board and Committee meeting.

In the event that there is a conflict of interest, the director must recuse himself/herself from the deliberations and decisions, after providing all the relevant information at his/her disposal.

BOARD REMUNERATION

Board remuneration is paid as per the directives issued for the annual fees and sitting allowances for Board Members in the State-Owned Enterprises Governance Act, 2006.

BOARD EVALUATION

A Board evaluation is conducted every second year in order to ensure that the Board remains effective and executes its duties accordingly.

THE EXECUTIVE COMMITTEE



The Executive Committee is a standing committee that often acts as a steering committee for the Board of Directors. It prioritises issues for the Board to address.



**MR. CONRAD MUTONGA
LUTOMBI**

Chief Executive Officer



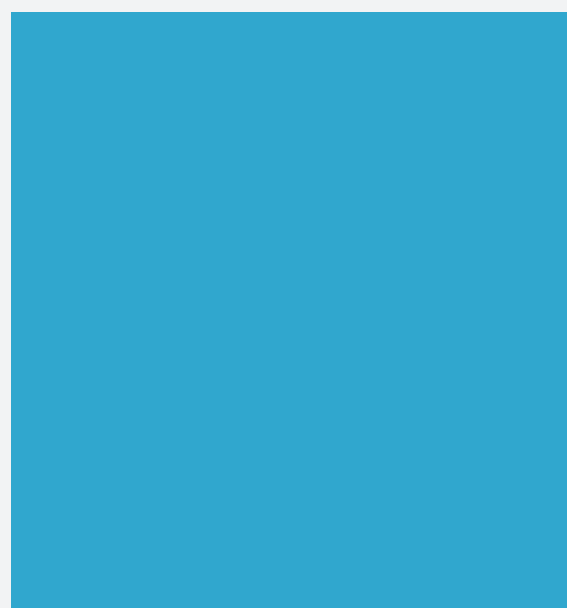
MS. RAUNA HANGHUWO

Executive Officer: Engineering



MR. WILFRIED BROCK

Executive Officer: Transport
Regulatory and Inspectorate



THE CEO'S STATEMENT



Roads continue to be Namibia's most dominant mode of transport. Therefore, it gives me great pleasure to report on progress made in the management of our country's road network in the 2018/19 financial year.

The RA continued to build on successes of previous years in implementing various road projects. Despite the continuing global economic downturn, I am pleased to report that the RA completed the following road projects during the reporting period:

- Upgrading to bitumen standard of the Okatana-Endola-Onhuno road in the Oshana and Ohangwena Regions

- Upgrading to bitumen standard of Section B of TR 14/2 between Okamatapati and Grootfontein in the Omaheke and Otjozondjupa Regions
- Upgrading to bitumen standard of Section A of MR 91 between Gobabis and Aminius in the Omaheke Region
- Gravel road between Epato-Onaushe in the Omusati Region

The RA has also exceeded some of its targets with regards to extending our road network. A total of 38 kilometres (km) of gravel roads were constructed, which translates into an achievement above the set target of 25 km. In addition, the 300 km target for the re-gravelling of roads was surpassed during the period under review, with an overall achievement of 348 km. The reseal of bitumen roads programme also achieved remarkable results, surpassing the

target of 600 km to reach a total of 886 km during the reporting period. We upgraded 153 km of gravel road to bitumen standard and rehabilitated 10 km of tarred road.

In protecting our roads from overloading, I am happy to report that in terms of overload control, the vehicle compliance rate has improved. The vehicle compliance rate stood at 99.24% during the reporting period, compared to 98.9% in the 2017/18 financial year. In addition, we kept 94% of our bitumen standard roads in an acceptable condition, exceeding the set target of 90% as per our Key Performance Indicators.

No effort was spared to keep vehicle operating costs as low as possible for the road user, which in turn contributes to Namibia's economic growth. However, the gradual reduction of maintenance funding, now 38% less than the required amount, is starting to have an effect on the RA's ability to keep our surfaced and gravel roads in the best condition possible. Going forward, while the construction of new roads is important, we will focus more on the maintenance of existing roads.

Concerning SME development, the RA's main objective is to create opportunities that realise the potential of SMEs, enabling them to become economically independent. Vocational training for road builders, artisans and SMEs in road construction and maintenance enhances the capacities and skills of the trainees. Hence, it is pleasing to share with you that two SME training courses in labour-based activities were offered and attended by 30 participants during the reporting period.

Our aspiration to empower and promote the participation of local contractors in all our road construction projects led to the Classification of Contractors Study. This project commenced during the reporting period with the main aim to establish a list of pre-qualified contractors that will be eligible for participation in various project types. Contractors were categorised according to the size of their business, financial capability, human resources, equipment and machinery. Thus, this exercise will ensure fair competition and the promotion of participation of small, medium and large contractors in road projects in Namibia, as well as ensure improved quality and high standards of the entire road infrastructure. This project is expected to be implemented in the 2019/2020 financial year.

The RA continued to support the Decade of Action for Road Safety. To that effect, we participated in the 2018/2019 festive season and easter weekend road safety campaigns in collaboration with other key stakeholders. The aim of these interventions was to curb illegal transportation and to promote road safety on national roads.

Abiding by our corporate values, the RA places a high premium on applying the best available techniques

and practices, as well as engaging our stakeholders in a way that creates mutual understanding, while building confidence in our work. Thus, we continued with our stakeholder information sessions with all Regional Governors and Councillors. In addition, we held information sessions with the Tourism Association (TASA) and Namibia Public Passenger Transport Association (NPPTA).

The RA also joined two social media platforms, namely Facebook and Twitter, to enhance communication and reach a more diverse group of stakeholders. Similarly, we intensified marketing the organisation and our services at trade fairs countrywide and enhanced our relations with members of the media by engaging and sharing information on matters of national interest.

In support of the implementation of the Strategic Plan, the RA continued its efforts to enhance the performance management system in order to strengthen the attainment of organisational goals and objectives. One of the milestones achieved was the rolling out of performance-based rewards/incentives throughout the organisation. During the year under review, 91.44% of staff members achieved their set performance targets as per their performance agreements. Mechanisms were put in place to assist employees who did not reach their targets.

As we move into the future, we will endeavour to improve the condition of our national road network, despite the financial constraints we are faced with. We will also continue to use technology to improve our efficiency, within the organisation and with our stakeholders. We have to remain a focused, learning organisation that delivers on its mandate. It is our aspiration to achieve the targets set in our Strategic Plan, especially with regard to creating rural accessibility through the construction of access/gravel roads throughout the country. We are focused to reach our target of improving service delivery at our NaTIS Centres to above 70% customer satisfaction.

In conclusion, I would like to express my sincere gratitude to our Board of Directors for their guidance, inspiration and support. A special thank you also goes to the RA workforce for their unwavering dedication to executing their duties. The need to pull together has never been greater, as the demand for roads and NaTIS services continues to grow. We need to ensure that we work as a team to carrying out our mandate of managing the national road network with a view to achieve a safe and efficient road sector.



MR. CONRAD MUTONGA LUTOMBI

SUMMARY: RA'S OVERALL PERFORMANCE



SUMMARY OF THE RA'S PERFORMANCE IN
RELATION TO THE SET TARGETS FOR THE
2018/19 FINANCIAL YEAR

The RA's Strategic Plan was launched during the period under review. Below is a summary of the RA's performance in relation to the targets that were set:

Key Performance Indicators	Set Target	Achieved	Comments
1. Upgrading of road to bitumen standards	200 km	153 km	The target was not achieved due to budgetary constraints and the moratorium on the construction of new projects.
2. Construction of gravel roads	25 km	38 km	The target was achieved and exceeded by 13 kilometres.
3. Rehabilitation of bitumen standard roads	10 km	23 km	The target was achieved and exceeded by 13 kilometres.
4. Regravelling	300 km	348 km	The target was achieved and exceeded by 48 kilometres.
5. Resurfacing	600 km	886 km	The target was achieved and exceeded by 286 kilometres.
6. Bitumen standard roads in an unacceptable condition	10%	6%	The target was achieved and exceeded by 4%. This indicates that 94% of Namibia's bitumen standard roads are in an acceptable condition, compared to the set target of 90%.
7. Gravel roads in an unacceptable condition	40%	46%	The target was not achieved due to budgetary constraints.
8. Overloading compliance	99.30%	99.32%	The target was achieved.
9. Adherence to MLTRMP	60%	60%	The target was achieved.
10. Staff achieving performance targets	90%	90%	The target was achieved.
11. Effective utilisation of budget (variance)	5% Qualified/ Unqualified audit opinion	5%	The target was achieved. The RA has achieved an unqualified audit report.
12. Stakeholder satisfaction	75%	-	The RA achieved a 75% stakeholder satisfaction rate in the 2016/17 financial year when the survey was done. A new survey will be conducted in the 2019/20 financial year.

HARAMBEE PROSPERITY PLAN (HPP)

In terms of the HPP, the RA is required to extend the bitumen standards road network by 526 kilometres, over a period of 5 years, by the 2019/2020 financial year. The RA has already achieved and exceeded this target. The actual achieved kilometres were recorded at 644.5 km during the period under review.





1. ENGINEERING SERVICES

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1.1 MAINTENANCE OF THE ROAD NETWORK

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1.2 NETWORK PLANNING AND CONSULTATION

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1.3 CONSTRUCTION & REHABILITATION

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1.4 ROADS MANAGEMENT SYSTEM

1. ENGINEERING SERVICES

1.1 MAINTENANCE OF THE ROAD NETWORK

The Maintenance Division is tasked with maintaining Namibia's national road network by periodically applying rejuvenation and/or bituminous seals, as well as road markings, and by managing routine blading works and periodic gravelling and regravelling operations. In addition, the Division is responsible for maintaining the road reserve by managing grass-mowing and de-bushing operations, cleaning of rest places and other miscellaneous works on the national road network as required.

PERFORMANCE & ACHIEVEMENTS

Operational

- A total distance of 348.5 km of road was regravelled throughout the entire country. This was achieved by the operational Gravel Re-surfacing Units (GRUs).
- For the routine maintenance activity of the paved roads

(BMUs), the RA spent 11.32% of its budget. This is a slight increase from the previous financial year, when 11.05% of the budget was used for this purpose. This was virtually on par with the previous year and thus points to the structural degradation of the surfaced roads. In addition, non-rehabilitation had a significant effect, specifically on routine maintenance of surfaced roads.

- For the current financial year, resealing of roads was executed on roads where such an intervention would still extend the life of the road. In total, 886.1 km were attended to as part of our seal and slurry works programme. Reseal operations extend the lifespan of a road when applied correctly and within time.
- Miscellaneous road maintenance activities, which include the maintenance of road reserves, road signs, concrete and steel works for drainage structures, and sand removal, were carried out on TR 4/2 between Lüderitz and Aus. In addition, emergency works and special projects, like clearing of drainage facilities with heavy equipment, was done on the above mentioned road.

FIGURE 1:
DISTRIBUTION OF PERIODIC
AND ROUTINE MAINTENANCE

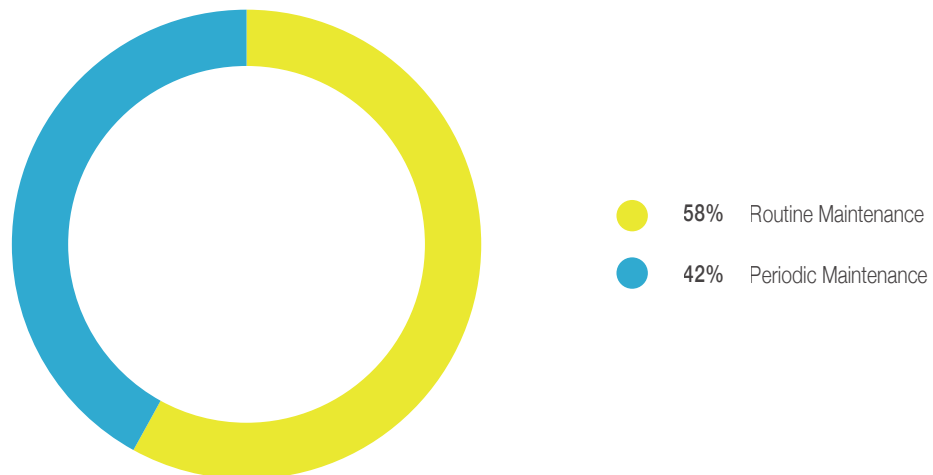
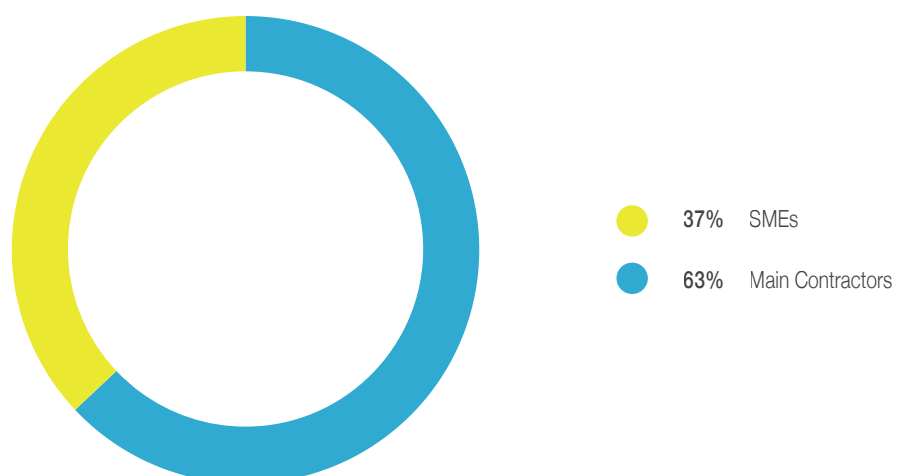


FIGURE 2:
SME PARTICIPATION



1.2 NETWORK PLANNING AND CONSULTATION

The Network Planning and Consultation Division carries out the overall planning of the road network through the compilation of the Regional Master Plans, which in turn contribute to the Medium to Long Term Roads Master Plan (MLRMP). Other core functions include the preparation of the five-year budgets for capital and recurrent expenditure, carrying out feasibility studies, research and road infrastructure investigative studies as well as monitoring of road network usage (which includes road safety initiatives).

Furthermore, the Division is tasked with overseeing Road Board functions, the administration of Road Ordinance 30 of 1960 and the coordination of the Overload Control Strategy.

The Overload Control Strategy includes the evaluation of permit applications for abnormal vehicles. Other functions include road proclamations and de-proclamations, deviations and fencing of road reserves.

PERFORMANCE & ACHIEVEMENTS

Revision of the Medium to Long Term Roads Master Plan: The objective is to update the road development and preservation programmes for the medium and long term. These programmes will serve as a basis for the preparation of the Roads Authority budgets and the Road Fund Administration business plans. The project will be completed in the next financial year (2019/20).

Investigation for Road Preservation and Rehabilitation of T0806 Kongola-Katima Mulilo: The investigative study commenced on 04 September 2017 and was conducted by Element Consulting Engineers (Pty) Ltd. The project was completed in February 2019.

Feasibility Study Investigation for Upgrading Scenario for Bukalo- Muyako-Ngoma from Gravel to Bitumen Standards: The study commenced in September 2017 and was conducted by the Aurecon Om'kumoh Joint Venture. The project was completed in August 2018.

Investigation for Road Preservation Omaruru-Otjiwarongo (132 km): The pre-investigative study was completed.

Technology Transfer Centre (TTC): Classification of Resource Material for the TTC is operational. The purpose of the TTC is to allow efficiency in information retrieval and dissemination. The launch of the Centre will take place in the 2019/20 financial year.

Research Field Trials: There are currently three field trials being monitored annually through visual inspection, namely:

a) Instant Road Repair: This trial is designed to demonstrate innovative pothole repair technology. Monitoring and evaluation are ongoing.

b) Jet Patcher Demonstration: The demo site is on the road from Windhoek to Okahandja, where there is an information sign board that reads Okahandja 70 km. The innovation lies in the equipment used in pothole repair, surface patching and edge break repair. The project has yielded positive results.

Infra-red Road Repair System Technology: This technology involves the use of innovative equipment that preheats the existing asphalt surfacing when repairing potholes. The process creates a permanent seal with a seamless joint and establishes the original integrity of the road. The RA has started using this technology. Monitoring and evaluation are ongoing.

Assessing the Effects of Heavy Vehicles on the Namibian Trunk Road Network: The project aims to quantify the road wear caused by heavy vehicles on the paved road network. This project was finalised in April 2018 and the final report was presented to internal stakeholders.

Abnormal Permits: 2,838 abnormal exemption permits were received, of which 2,068 were issued. The remaining 770 were cancelled.

Proclamations, Fencing and Compensation: The proclamation, closure, deviation and reclassification of roads are processed as per the applications and requests through the Road Boards. The applications are then submitted to the Ministry of Works and Transport for approval. A total of 12 applications for fencing off on proclaimed roads were approved, to the tune of N\$8,000,000.

1.3 CONSTRUCTION & REHABILITATION

The Construction and Rehabilitation Division is responsible for managing and implementing the design, construction and rehabilitation of all road projects. In addition, it has to ensure proper quality control of materials required for the construction and maintenance of all national road infrastructure to the best interest of the road users in an economically efficient manner, with due consideration to safety and technical standards.

The following projects were completed during the period under review:

PERFORMANCE & ACHIEVEMENTS

- **MR 120:** Okatana-Onhuno-Endola road upgrade to bitumen standards (36 km). Contract value: N\$163,981,307.36. Contractor: Technonam/Otesa Joint Venture. Construction period: October 2015 to March 2019.
- **MR 91:** Gobabis-Aminus-Aranos (Section A between Gobabis and Onderombapa) road upgrade to bitumen standards (110 km). Contract value: N\$537,933,251.46. Contractor: RCC/Teichmann Joint Venture. Construction period: April 2014 to April 2018.
- **TR 14/2:** Okamatapati-Grootfontein (Section 2) access roads upgrade (10 km). Contract value: N\$40,290,433.50. Contractor: CHICO. Construction completed in September 2018.
- **DR 3681:** Epato-Onaushe gravel road construction by labour-based methods (36 km). Contract value: N\$63,977,561.74. Contractor: Thohi Construction. Construction period: March 2015 to April 2018.
- **Rural Access Roads – Lot 5:** Contract value: N\$18,396,297.06. Construction period: December 2017 to March 2019.

Ongoing roads construction and rehabilitation projects

- **TR 1/6:** Windhoek-Okahandja (Section 4A) road upgrade to dual carriage freeway (Dobra River to Omakunde Interchange) (27 km). Contract value: N\$1,085,073,452.28. Contractor: CMC/Otesa Joint Venture. Construction commenced in January 2016 and the envisaged completion date is August 2019. The project has reached 89% completion.
 - **MR 44 & MR 76:** Swakopmund-Henties Bay-Uis-Kamanjab (Phase I, Section A between Swakopmund to Henties Bay) road upgrade to bitumen standard (92 km). Contract value: N\$798,339,517.58. Contractor: Roads Contractor Company (RCC). Construction commenced in January 2016 and the envisaged completion date is November 2019. The project has reached 65% completion.
 - **TR 9/1:** Windhoek-Hosea Kutako International Airport road (Section A between Western Bypass circle to Sam Nujoma Drive) upgrade to dual carriage freeway (10 km). Contract value: N\$798,670,285.75. Contractor: China Railway Seventh Group/Onamagongwa Trading Enterprises Joint Venture. Construction commenced in January 2016 and the envisaged completion date is November 2019. The project has reached 75% completion.
 - **MR 44, MR 36 & TR 2/1:** Swakopmund-Walvis Bay road (behind Dune 7 and Coastal road) upgrade to dual carriage freeway standards, Phase 1 (30 km). Contract value: N\$967,400,036.00. Contractor: UNIK/Thohi Joint Venture. Construction commenced in June 2016 and the envisaged completion date is October 2019. The project has reached 65% completion.
 - **MR 120:** MR 92-Okatana road upgrading to dual carriage-way (4.4 km). Contract value: N\$196,186,616.35. Contractor: Otesa Civil Engineering. Construction commenced in August 2016 and the envisaged completion date is November 2019. The project has reached 55% completion.
 - **DR 3508:** Namalubi-Isizwe Luhonono road upgrade to bitumen standards (55 km). Contract value: N\$605,918,218.96. Contractor: Nexus Civils (and 13 SME contractors). Construction commenced in January 2015 and the envisaged completion date is February 2020. The project has reached 67% completion.
 - **Rehabilitation of Bridge (B0250) - Road over Rail Bridge (Swakopmund):** Contract value: N\$ 22,070,621.86. Contractor: Adaptive Building and China State Joint Venture. Construction commenced in March 2019 and the envisaged completion date is March 2020.
 - **Okavango Road via Grootfontein (Rehabilitation and Widening to dual carriageway) (1.7 km):** Contract value: N\$48,257,924.35. Contractor: Chico. Construction commenced in January 2019 and the envisaged completion date is August 2019.
 - **Rural Access Roads in Omusati Region (labour-based construction) (100 km):** Contract value: N\$112,235,040.
- Contractors: Five (5) local emerging contractors. Construction commenced in November 2017 and the envisaged completion date is September 2019.

Planned Construction Projects with Completed Designs for the 2019/20 Financial Year

The designs of the following projects have been completed and construction is envisaged to commence in the 2019/20 financial year, upon availability of funds.

- **MR 91:** Gobabis-Aminus-Aranos road upgrade to bitumen standards (Section B, between Gobabis and Onderombapa) (136 km)
- **TR 1/5:** Windhoek-Rehoboth upgrading to dual carriage freeway (10 km)
- **TR 1/11:** Omuthiya-Ondangwa-Ongwediva-Oshakati road rehabilitation and upgrade to dual carriage freeway standards, Section A & B Omuthiya – Onethindi (145 km)
- **MR 44 & MR 76:** Swakopmund-Henties Bay-Uis-Kamanjab (Phase I, Section B between Henties Bay and Uis), road upgrading (96 km)
- **MR 44 & MR 76:** Swakopmund-Henties Bay-Uis-Kamanjab (Phase II, Section A between Kamanjab and Khorixas), road upgrading (105 km)
- **MR 44 & MR 76:** Swakopmund-Henties Bay-Uis-Kamanjab (Phase II, Section B between Khorixas and Uis), road upgrading (115 km)
- **TR 10/2:** Onhuno-Eenhana road rehabilitation (47 km)
- **TR 1/2 & TR 1/3:** Grünau-Keetmanshoop-Marietal, Section A, road rehabilitation (78 km)
- **TR 7/1:** Karibib-Usakos road rehabilitation and upgrading Phase 2 & 1 (36 km)
- **TR 2/3:** Karibib-Omaruru road rehabilitation and upgrading (62 km)
- **TR 1/12:** Oshikango Bypass, road upgrading (20 km)
- **DR 1635 & DR 1668:** Du Plessis Plaas-Epukiro, road upgrade (47 km)
- **MR 124:** Opuwo-Sesfontein, road upgrading (150 km)
- **DR 3639:** Oshikango-Odibo-Edundja-Ondombe, road upgrading (30 km)
- **Keetmanshoop Weighbridge**
- **DR 3610:** Mangetti West Phase 2, labour-based road construction (50 km)
- **DR 4113:** Endola-Eemboo, labour-based gravel road construction (19 km)

- **DR 3650:** Epinga-Onakalunga, labour-based gravel road construction (12 km)
- Rural access roads in Ohangwena Region, labour-based access road construction (117 km)
- **DR 3424:** Mungunda-Shakambu, gravel road construction (37 km)
- **TR 9/1:** Windhoek-Hosea Kutako International Airport (Section 2A and 2B between Sam Nujoma Drive and Hosea Kutako International Airport), road upgrading to dual carriage freeway (41 km)

Planned Design Projects (Roads, Bridges And Rehabilitation)

The RA intends to undertake and complete the following design projects in the financial year 2019/20

- **DR 3546/7:** Impalila Island access road (20 km). The design of this project is 90% complete.
- **DR 3524:** Nakabolelwa-Mbalasinte-Kasika gravel road Phase II (34 km). The design of this project is 99% complete.
- **B0250:** Homs River bridge. The design of this bridge is expected to commence in January 2020.
- **DR 3630:** Omuthiya-Elambo gravel road (48.8 km). The design of this road is expected to commence in January 2020.
- **DR 3624:** Omatunda-Onawa gravel road (43.5 km). The design of this project is set to commence in January 2020.
- **DR 4119:** Omulondo-Oshuuli gravel road (14 km). The design of this project is set to commence in January 2020.
- **DR 3619:** Onaanda-Otamanzi. The design of this road is expected to commence in January 2020.
- **DR 3662:** Tsandi-lipanda. The design of this road is expected to commence in January 2020.
- **DR 3622:** Omboloka-TR 10/2: Omukukutu gravel road (25 km). The design of this road is expected to commence in January 2020.
- **DR 3446:** Helavi-Alex Muranda (Charlie Cutline) Mpora-BRAVO



1.4 ROADS MANAGEMENT SYSTEM

The Road Management System Division (RMS) enables the organisation to develop and operate coordinated and integrated support tools or systems to facilitate the efficient management of the road network. This includes analysing the impact of funding constraints on the road network and road users, and identifying and prioritising projects to ensure the most efficient use of scarce funds.

An Integrated Road Management System is an all-encompassing framework that includes both information processing and human resources for the determination and optimisation of economically warranted projects, programmes, strategies and budgets for development and maintenance.

The main functions carried out by the Division are summarised as follows:

- Maintain an accurate road network inventory and referencing system
- Manage the development, operation and maintenance of the Integrated Road Asset Management System
- Collect traffic data and manage the collection of road condition data
- Annually obtain vehicle fleet and unit cost data for economic analysis and budgeting purposes

- Report Key Performance Indicators and road network statistics to stakeholders
- Analyse the impact of funding on the road network

PERFORMANCE AND ACHIEVEMENTS

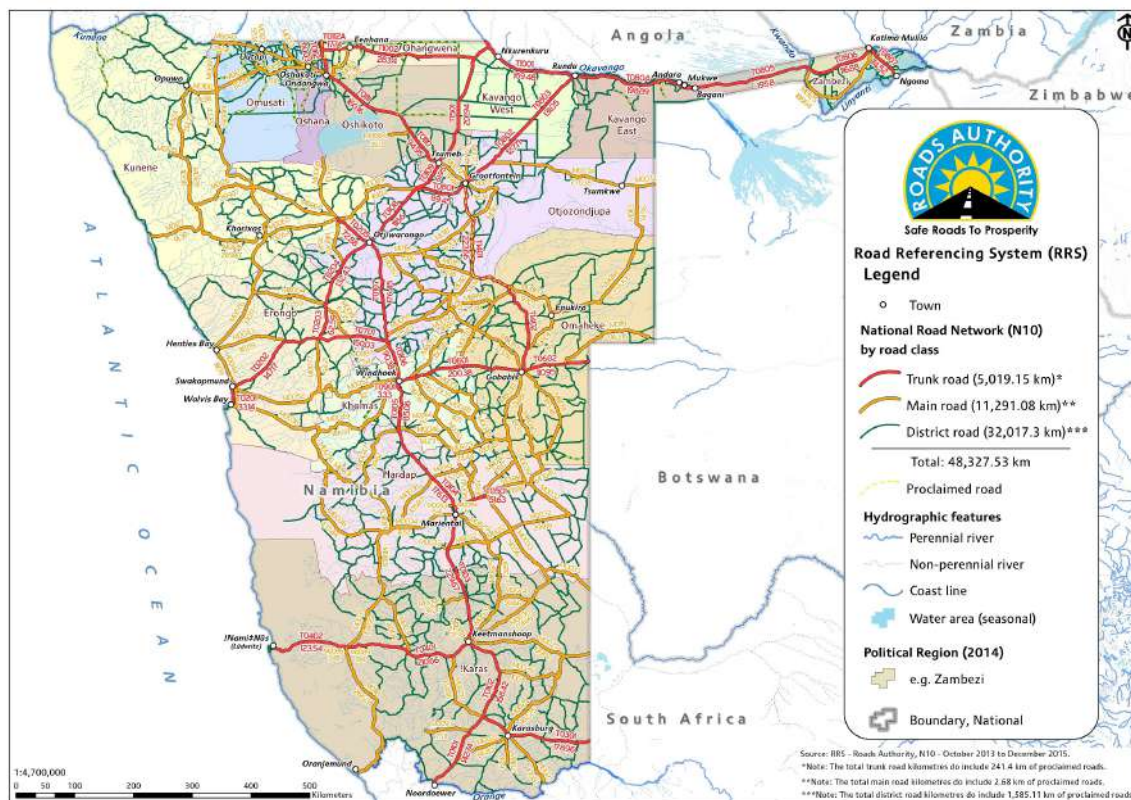
The following section highlights components of different sub-systems of the RMS and results obtained during 2018/2019.

Road Referencing System (RRS) and Geographic Information System (GIS)

The RRS furnishes the RA with one process through which all features, attributes and data are provided using the Geographic Information System. It condenses the processes related to road definition and inventory into one system, thereby 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 for selected roads or areas.

The utilisation of the Geographic Information System (GIS) ensures that all spatial information related to the national road network of Namibia is maintained. All changes to the national road network that are received from the Proclamation System of the RA are captured and verified within the GIS before importing and incorporation into the RRS/RMS.

FIGURE 3: ROAD CATEGORY



The current network statistics have been compiled and are shown on the map in Figure 3, which captures all changes to the network from 2017 to 2019. The changes include new proclamations, surface upgrades from gravel to bituminous standards, reclassifications and de-proclamations (closure) of roads by the Minister of Works and Transport.

Pavement Management System (PMS)

The PMS was developed in 1998 and has been continuously refined since then. It utilises regular visual assessments and mechanical surveillance measurements on the surfaced road network to describe condition, identify periodic maintenance and rehabilitation needs and evaluate the implications of different funding scenarios.

The surfaced road network of Namibia has deteriorated rapidly since 2000; however, the condition started to improve in 2012, when the RA started with an extensive reseal programme. The effort resulted in a significant improvement in the bituminous surfacing condition and reduced the rate of the structural deterioration of pavements.

Value of Pavements

Replacement value of pavement structures

A conservative calculation indicates a value of approximately N\$77.916 billion to replace only the top layers and bituminous surfacing of paved roads. This does not include the value of the land, earth works, bridge structures, road furniture or the value of unsealed roads.

**FIGURE 4:
PAVEMENT STRUCTURE CONDITION**



2019 Assessments Analysis

The "Poor" and "Very poor" categories have remained the same since the last assessment of 2015/16. The "Fair" category has increased drastically, while the "Good" category significantly decreased. The increase of the "Very good" category was expected due to the new roads added to the network and the ongoing reseal programme since 2015/16.

As mentioned, the reseal programme implemented in 2012 showed a positive impact on the measured structural condition. However, the drastic increase in the "Fair" category indicates that the reseal of roads with significant structural defects only temporarily improves the structural condition. This highlights the need for more substantial structural improvement through rehabilitation. Approximately 200 km per annum of the surfaced road network should receive some form of rehabilitation to prevent rapid deterioration with the concomitant risk of an increase in accidents and poor mobility.

Bitumen Roads

Since 2012, significant efforts have been made to reseal and rejuvenate the road network. The current condition of the bituminous surfacing on the road network is summarised in Figure

5. The impact of the kilometres treated from 2012 to 2018 is visible in terms of the maintenance and preservation of the network condition.



Key Performance Indicators for the Namibian road network, correlating targets and achievements, are shown in Table 1.

Table 1: Key Performance Indicators

FINANCIAL YEAR	SURFACED ROADS	
	Surfacing Condition (% Poor - Very poor)	Structural Condition (% Poor - Very poor)
Target	10	10
2007/2008	8	6
2008/2009		
2009/2010	11	9
2010/2011	13	9
2011/2012	17	10
2012/2013		
2013/2014	12	11
2014/2015	9	8
2015/2016	7	11
2016/2017	No Data	No Data
2017/2018	No Data	No Data
2018/2019	6	11

HDM-4 World Bank Model – Highway Development and Management Software

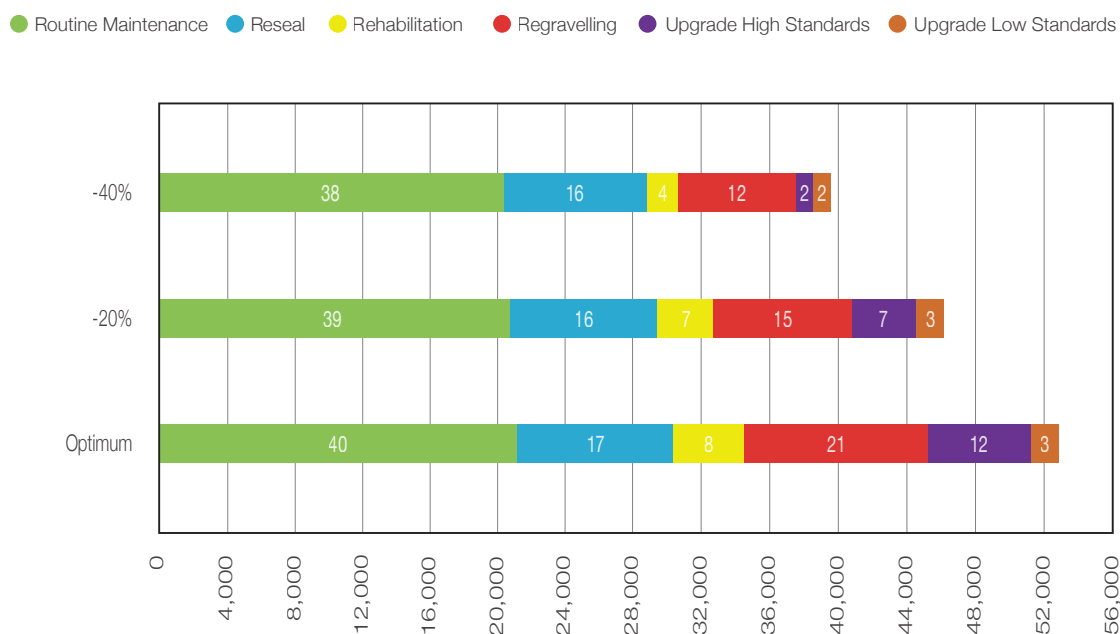
The results obtained from the HDM-4 economic modelling exercise, using data up to the end of 2016, are discussed in the following sections. The results of the HDM-4 were used and compared with the current RA operational plan, including escalation.

Impact of Funding Constraints on Optimal Distribution

Evaluating the funding needs and distribution over twenty years with budget constraints (refer to Figure 6), highlights that **at low funding levels:**

It becomes more cost-effective to rehabilitate less and to reseal more. Regravelling at the lower traffic levels cannot be afforded and an increase in routine maintenance, e.g. blading frequency, is required. The high cost of upgrading to high standards cannot be warranted.

FIGURE 6: 20-YEAR STRATEGIC OPTIMUM TOTAL DISTRIBUTION (% OF BUDGET)



The optimum economic funding distribution changes as funding constraints increase. At the optimum funding scenario over a twenty-year period, 15% is allocated to upgrading to paved roads. However, if only 60% of the optimum capital funding requirement is available, then the best option to minimise total transportation cost is to only allocate 4% of the available capital funding to upgrading.

Regardless of the funding constraints (up to 40% less than the optimum), the amounts allocated to routine maintenance, reseal and regavel only slightly decrease.

Impact on Road User Costs

Table 2 indicates the comparison between the costs incurred by the RA over the 20-year analysis and the corresponding savings in terms of (VOC) and travel time costs under the optimum budget scenario.

The table shows that under the optimum budget, for every Namibian dollar spent in capital and routine maintenance combined, the national economy will gain N\$14.59 in terms of road user cost savings.

Table 2: Roads Authority Costs and Road User Savings under Optimum Budget

Costs and Savings in N\$					
RA Costs			Road User Savings		
RA Capital Cost	RA Routine Cost	RA Total Cost	VOC Savings	Travel Time Savings	Total Savings
32,000,805,383	21,114,380,000	53,115,185,383	753,922,393,421	20,802,184,474	774,724,577,895

Comparison of Economic Needs and Operational Plan

Figure 7 shows the 2019 unconstrained economic needs calculated by HDM-4 (2016 costs escalated to 2019 at 8% per annum), the planned approved budgets with RFA funding, Government and donor funding, and the total approved budget (average per annum over the five-year period 2019-2023).

It is clear that, according to the economic optimised funding requirement, the current five-year RA budget is insufficient to fund the economically viable projects.

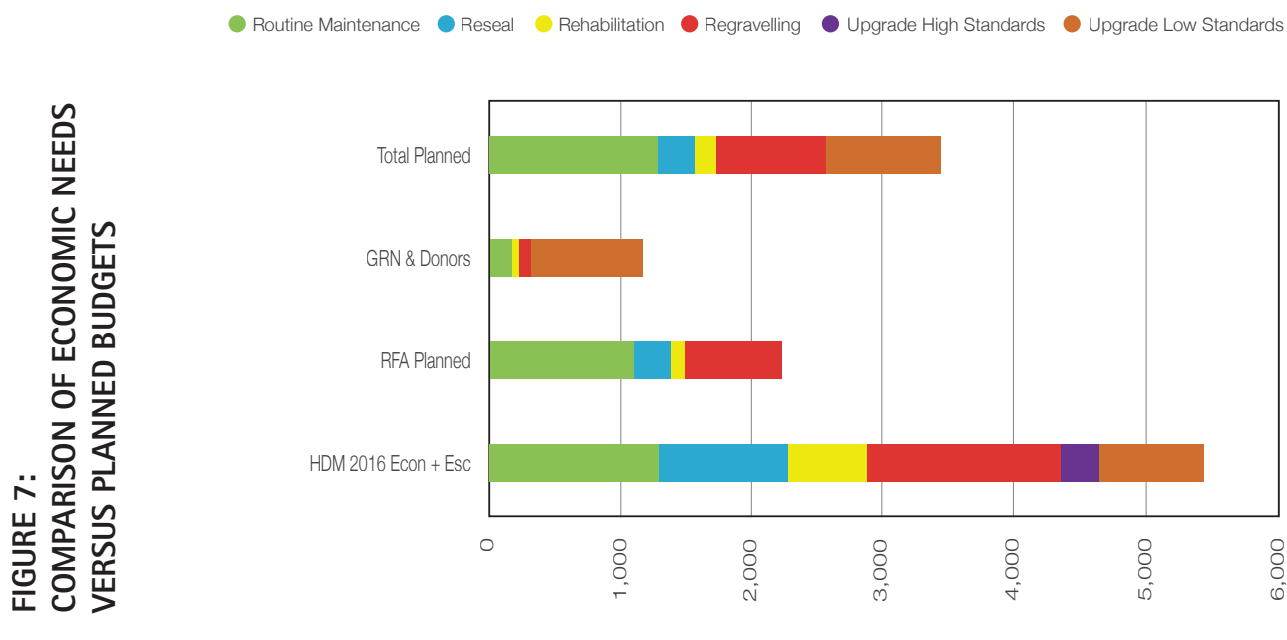


Table 3 highlights the differences in allocation of funds (approved budgets) versus the economic need to minimise total transportation cost. The planned RFA contribution to execute economically viable projects is only 41% of the economic need.

Table 3: Comparison of Annual Average Funding Distribution (2019-2023)

Funding distribution (N\$ million)					
	HDM 2016 Econ + Esc	RFA planned contribution	GRN & donor contributions	RA total planned	HDM-4 constrained optimum distribution
Routine	1,300	1,102	177	1,279	1,279
Reseal	989	280	-	280	877
Rehabilitation	604	104	50	154	285
Regravelling	1,475	741	93	834	628
Upgrade Low	294	-	-	0	121
Upgrade High	800	-	865	865	221
Total	5,462	2,227	1,184	3,411	3,411
% of economic need	100	41	22	62	62

Traffic Surveillance System (TSS)

The Road Management System, through its Traffic Surveillance System, collects, summarises and interprets information on traffic using Namibia's road network. The data are used to assess transportation needs, network performance, activity prioritisation and design through the integrated road management system.

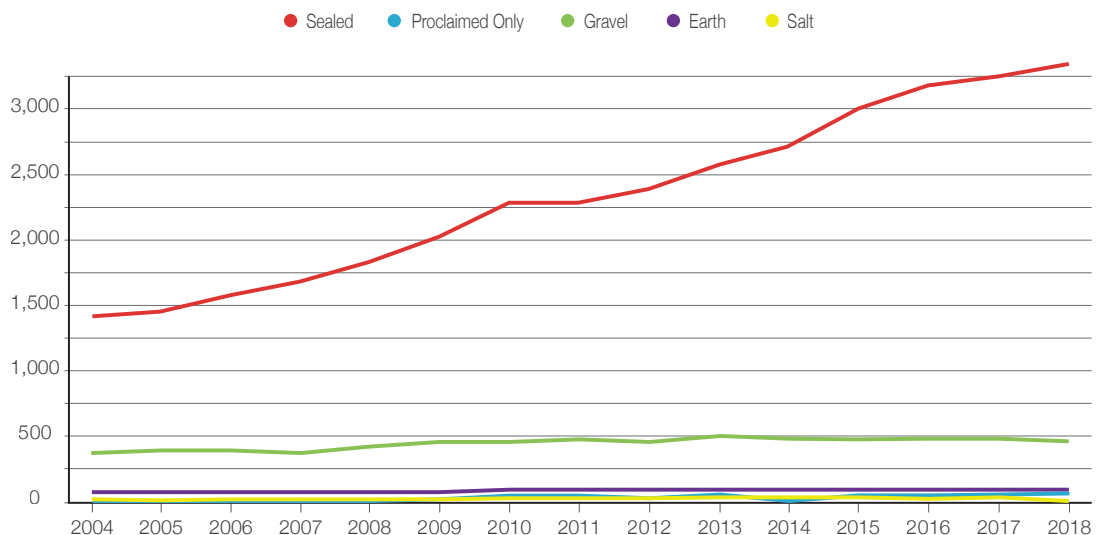
Currently, there are approximately 150 base and 200 ad-hoc electronic traffic monitoring stations on selected links of the national road network. In addition to counting and classifying vehicles, the automatic traffic data recorders at the stations also capture the speed, direction and time of travel. These data sets are used for road safety intervention, planning and design.

TSS is not only a traffic data collection tool for the Roads Authority. Efforts are being made to transform it into an Intelligent Transport System (ITS), which could be valuable for improvement of road safety, road infrastructure preservation, crime prevention, determination of road user charges and revenue collection.

The estimated Vehicle Kilometre Travelled (VKT) is an indicator of the road use in Namibia and essential for a variety of purposes in transport planning and management of the national road network. The annual total VKT reached 3.98 billion in 2018, of which 83% was recorded on the bituminous road network of 8,262 km. Although unsealed roads constitute 83% of the national road network, their contribution to the VKT is only 17%. This is a reflection of the traffic distribution typical to Namibia, where the majority of the national roads (60%) carry less than 50 vehicles per day; only 5% of the network carries more than 1,000 vehicles per day. Finally, only 1.3% of the road network carries more than 3,000 vehicles per day.

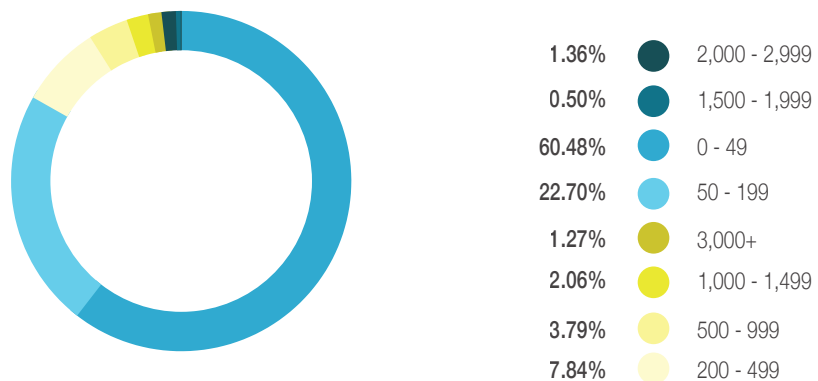
The bituminous trunk roads connecting Namibia with its neighbouring countries and the port of Walvis Bay carry the highest volume of traffic and heavy vehicles, constituting close to 19% of the total traffic in the country. The increase in traffic volumes per annum and VKT, as shown below, is a good sign of a growing economy.

FIGURE 8: VEHICLE KILOMETRE TRAVELLED (VKT) PER ANNUM



The daily distribution of traffic is as follows:

FIGURE 9: TRAFFIC DISTRIBUTION ON THE TOTAL ROAD NETWORK



Migration of the RMS

The migration of the RMS software to more modern Internet and database technology was achieved. The RMS and its subsystems were migrated from Delphi to the .NET platform. This allowed the Division to implement software development best practices, such as polymorphism and object-oriented programming. While the complexity of the system may have increased, the difficulty of maintaining the system has decreased. Key milestones include the following:

- Migration to the .NET platform
- Migration to the PostgreSQL database
- Migration to the PostGIS geospatial platform
- New user-friendly mapping platform
- Map timeline feature for visual reporting
- Displaying geo-referenced photographs
- New reporting engine

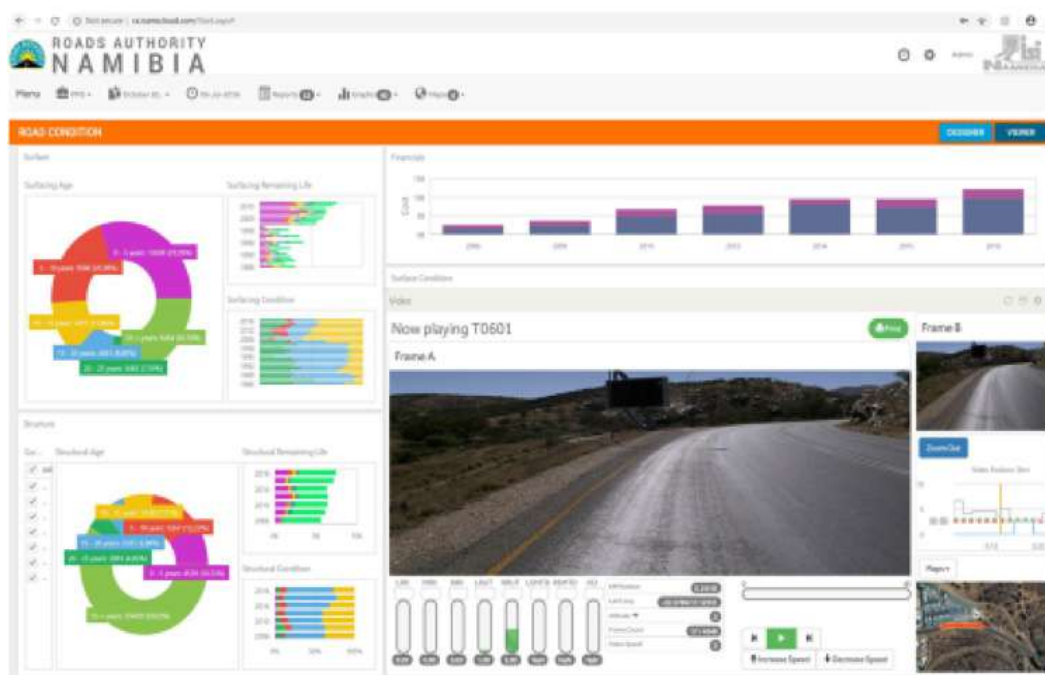
- New filtering engine
- Web video player for monitoring road assets
- Improved security features

Implementation of the Dashboard

The Division also successfully implemented a dashboard that collates information from the various modules with the click of a button. The importance of the management dashboard should be highlighted as it features a user-friendly tool to be utilised by all system users. Given the advancements of the system, it is now possible to show an aggregation of information to visually highlight patterns and relationships between data, for instance road network growth and network condition. The dashboard engine is a Business Intelligence (BI) tool that consolidates information across the RMS database and shows it at a very high level to aid the decision-making process.

Figure 10 is an example of the dashboard output showing a photo of a road with a location reference and the growth of the road network provided underneath.

FIGURE 10: DASHBOARD SHOWING ROAD PHOTO WITH GROWTH OF ROAD NETWORK OVER TIME





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TRANSPORT REGULATORY AND SPECTORATE



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2.1 ROAD TRANSPORT AND ROAD TRAFFIC &
TRANSPORT INSPECTORATE

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2.2 TRANSPORT INFORMATION AND
REGULATORY SERVICES

2.1 ROAD TRANSPORT AND ROAD TRAFFIC & TRANSPORT INSPECTORATE

The Road Traffic and Transport Inspectorate is responsible for compliance with relevant legislation through effective enforcement in order to improve appropriate use of road infrastructure and thereby contributing to the achievement of RA objectives

PERFORMANCE AND ACHIEVEMENTS

Stakeholder Satisfaction

The Division actively engaged stakeholders with the aim of networking and enhancing strategic partnering through the facilitation of or participation in local and international meetings. These included meetings with road traffic officials, transport stakeholders and service providers.

Reduction of Damage due to Overloading

During the reporting period, the RA weighed 532,980 vehicles, exceeding its annual target of 456,388 heavy vehicles by 14.4% (76,592 vehicles).

Out of the vehicles that were weighed, 9.9% (52,745 vehicles) were overloaded. Of those, 0.7% (3,733 vehicles) were overloaded above 5% tolerance, while 9.1% (48,760 vehicles) were overloaded within the 5% tolerance.

The level of overloading within tolerance increased by 3.4% from 11% in 2018 to 14.4% in 2019. This is attributed to the increased coverage resulting from the introduction of 24-hour operations during this period.

Table 4: Overload Control Statistics for the Financial Year 2018/2019

Weighbridge	Target	Vehicles weighed	Vehicles overloaded within 5%	Vehicles overloaded above 5%	Total vehicles overloaded	Total vehicles charged	Percentage % overloaded
Brakwater	140,000	153,376	12,165	905	13,070	0	0.6
Aris	75,000	127,778	8,029	742	8,771	0	0.6
Gobabis	58,500	88,558	5,595	266	5,861	0	0.3
Walvis Bay	71,394	71,226	14,777	905	15,952	0	22.39
Onhuno	16,060	20,114	985	213	1,198	0	5.95
Noordoewer	12,620	8,498	325	29	336	0	0.34
Ariamsvlei	20,780	17,041	1,360	132	1,492	0	0.77
Rosh Pinah	8,334	8,931	483	83	566	0	0.93
Oshivelo	33,100	9,461	961	83	1,044	0	11.03
Katima	20,600	27,997	4,080	375	4,455	0	15.91
TOTAL	456,388	532,980	48,760	3,733	52,745	0	9.89

Commercial Vehicle Compliance to Road Traffic & Transport Legislation

Road Traffic Regulations

During the reporting period, the RA inspected 260,570 commercial vehicles for compliance to road traffic regulations on road safety and vehicle/load dimensions. Out of the vehicles inspected, 0.76% (1,973 vehicles) were not in compliance and were charged. The vehicle compliance rate was reflected at 99.24% during the reporting period, compared to 98.9% in the previous financial year.

Table 5: Road Traffic Statistics for the Financial Year 2018/2019

ENFORCEMENT OF ROAD TRAFFIC SYSTEM AND VEHICLE DIMENSION			
Regional offices	Vehicles inspected	Vehicles charged	% Charged
Brakwater	6,155	330	5.3
Aris	38,615	309	5
Gobabis	18,704	221	1
Walvis Bay	41,975	291	0.69
Onhuno	19,742	384	1.94
Noordoewer	6,460	125	1.93

Table 5: Road Traffic Statistics for the Financial Year 2017/2018 (continued)

ENFORCEMENT OF ROAD TRAFFIC SYSTEM AND VEHICLE DIMENSION (CONTINUED)			
Regional offices	Vehicles inspected	Vehicles charged	% Charged
Ariamsvlei	12,024	25	0.1
Rosh Pinah	6,938	87	1.3
Oshivelo	61,987	157	0.25
Katima Mulilo	47,970	44	0.09
Total	260,570	1,973	0.76

Road Transportation

The RA inspected 175,528 commercial vehicles for cross-border transport permits, domestic road carrier permits, cross-border charge permits and mass distance charge permits. Out of the vehicles inspected, 0.6% (1,025 vehicles) were not in compliance and were charged. Vehicle compliance remained stable and showed a slight decrease from 99.5% in 2018 to 99.4% in 2019.

Table 6: Road Transportation Statistics for the Financial Year 2018/2019

ENFORCEMENT OF ROAD TRANSPORTATION AND CROSS-BORDER ENTRY FEE CHARGES AND MASS DISTANCE CHARGES			
Regional offices	Vehicles inspected	Vehicles charged	% Charged
Brakwater	4,868	42	0.8
Aris	24,016	74	0.3
Gobabis	10,161	90	0.9
Walvis Bay	8,230	70	0.9
Onhuno	20,124	45	0.22
Noordoewer	7,388	28	0.4
Ariamsvlei	5,583	11	0.20
Rosh Pinah	8,047	24	0.30
Oshivelo	41,732	359	0.9
Katima Mulilo	45,379	282	0.6
Total	175,528	1,025	0.6

Warrants of Arrest

Table 7: Road Transportation Statistics for the Financial Year 2018/2019

ENFORCEMENT OF WARRANTS OF ARREST				
Regional offices	W/A carried over	W/A received	W/A executed	W/A outstanding
Brakwater	1,350	120	50	1,420
Aris	675	122	37	760
Gobabis	354	0	38	316
Walvis Bay	0	27	11	16
Onhuno	0	260	65	195
Ariamsvlei	153	93	40	206

Table 7: Road Transportation Statistics for the Financial Year 2018/2019 (continued)

ENFORCEMENT OF WARRANTS OF ARREST				
Regional offices	W/A carried over	W/A received	W/A executed	W/A outstanding
Noordoewer	134	15	5	148
Rosh Pinah	0	5	1	4
Oshivelo	106	123	17	137
Katima Mulilo	51	51	0	397
Total	2,823	816	264	3,599

2.2 TRANSPORT INFORMATION AND REGULATORY SERVICES

The Division is responsible for the regulation of road transportation, vehicle and driver registration, testing and licensing for quality mobility and road safety.

Key Functional Areas

- Vehicle registration, licensing and roadworthy testing
- Driver testing and licensing
- Management of Registering Authorities
- Administration of the Namibian Traffic Information System (eNaTIS)
- Issuance of national (domestic) and cross-border road transportation permits

The Transport Information and Regulatory Services (TIRS) Division provides the above services to vehicle owners, operators and drivers. These functions were assigned to the Roads Authority by the Ministry of Works and Transport in terms of Section 111 of the Road Traffic and Transport Act, 1999 (Act No. 22 of 1999).

PERFORMANCE & ACHIEVEMENTS

NaTIS Call Centre

The RA successfully implemented the NaTIS Call Centre during the period under review. A media campaign was conducted to inform external stakeholders.

Customer Communication Plan (CCP)

All activities on the CCP were successfully implemented. Additional public educational campaigns for the linking of debt of corporate clients were conducted in the print media, television, radio and social media.

The corporate clients sub-division was relocated to the RA Head Office on the ground floor.

Implementation of Queue Management System

The service provider for the Queue Management System was appointed and the contract was signed during the period under review. The implementation of the system will be done in the next financial year (2018/19).

DRIVER POPULATION

Namibia's driver population increased by 9,641, bringing the total driver population to 298,503. This represents an increase of 3.34% compared to the driver population of the previous financial year 2017/2018. Table 8 details the number of drivers per Authority.

Table 8: Driver Population

All Authorities	2014/15	2015/16	2016/17	2017/18	2018/19	Distribution	% Growth
Eenhana	4,858	4,859	4,887	5,192	7348	2.46%	41.53%
Gobabis	8,062	8,639	8,762	9,020	7331	2.46%	-18.73%
Grootfontein	6,461	6,507	7,086	7,164	5,629	1.89%	-21.43%
Karasburg	2,001	2,036	2,230	2,244	2,108	0.71%	-6.06%
Karibib	6,292	6,601	7,059	7,059	4,791	1.61%	-32.13%
Katima Mulilo	4,063	4,311	4,439	4,552	5,177	1.73%	13.73%
Keetmanshoop	6,635	6,560	7,439	7,453	6,697	2.24%	-10.14%
Lüderitz	3,107	3,254	3,352	3,429	2,862	0.96%	-16.54%
Mariental	6,633	6,818	7,291	7,441	6,302	2.11%	-15.31%
Okahandja	5,971	5,914	6,813	6,764	7,032	2.36%	3.96%
Opuwo	2,248	2,734	3,073	3,073	3,908	1.31%	27.17%
Oranjemund	3,731	3,722	4,129	4,153	3,344	1.12%	-19.48%

Table 8: Driver Population (continued)

All Authorities	2014/15	2015/16	2016/17	2017/18	2018/19	Distribution	% Growth
Oranjemund	3,731	3,722	4,129	4,153	3,344	1.12%	-19.48%
Oshakati	26,846	27,596	29,371	30,085	32,669	10.94%	8.59%
Otjiwarongo	8,460	8,703	9,523	9,569	9,620	3.22%	0.53%
Outapi	5,826	6,190	6,214	6,502	8,963	3.00%	37.85%
Outjo	3,069	3,056	3,619	3,532	4,073	1.36%	15.32%
Rehoboth	1,193	3,094	4,237	2,337	5,386	1.80%	130.47%
Rundu	10,668	11,086	11,356	11,858	9,995	3.35%	-15.71%
Swakopmund	16,916	17,426	18,844	19,037	20,638	6.91%	8.41%
Tsumeb	7,537	7,568	8,132	8,362	7,401	2.48%	-11.49%
Walvis Bay	21,243	22,130	23,201	23,753	21,157	7.09%	-10.93%
Windhoek	94,591	97,568	104,640	106,283	116,072	38.88%	9.21%
TOTAL	256,411	266,372	285,697	288,862	298,503	100.00%	3.34%

GROWTH	2014/15	2015/16	2016/17	2017/18	2018/19
Growth in numbers	11,261	9,961	19,325	3,165	9,641
Growth in [%]	4.59%	3.88%	7.25%	1.11%	3.34%

FIGURE 11:
DRIVER POPULATION GROWTH

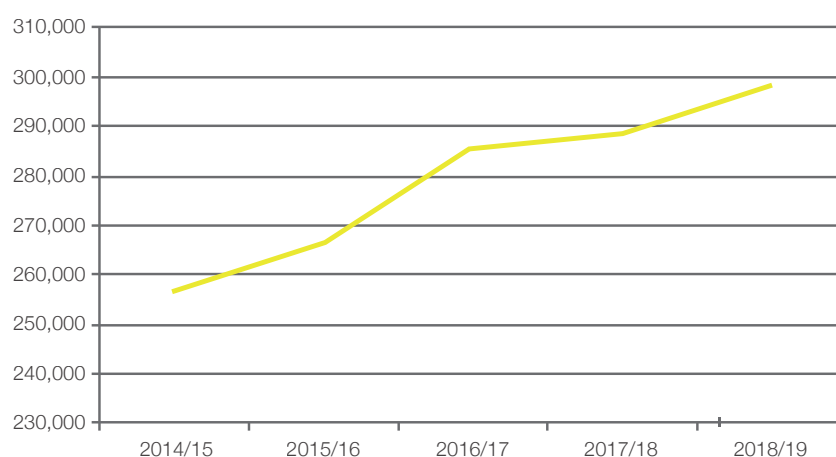
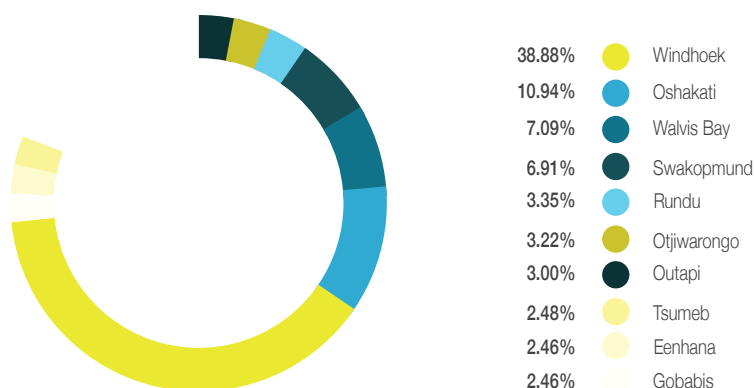


FIGURE 12:
DRIVER POPULATION
DISTRIBUTION



LEARNER LICENSES (ISSUED)

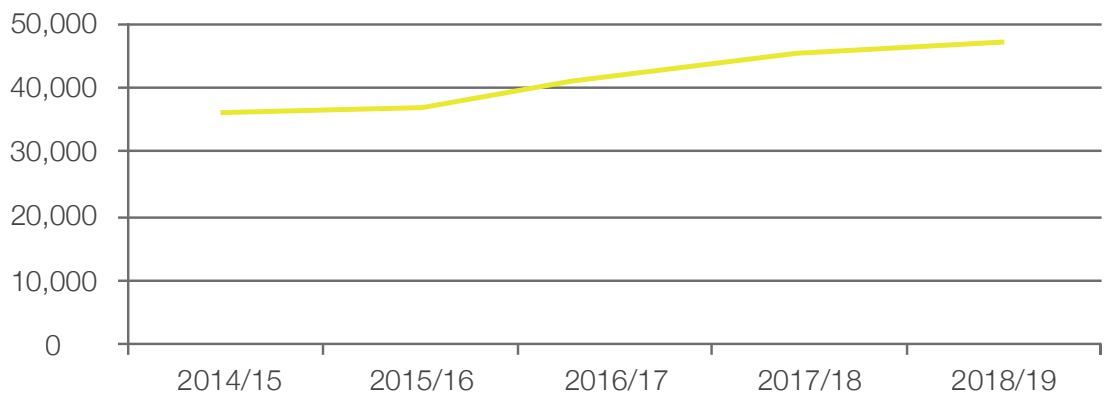
Namibia's learner driver licences increased by 1,585, bringing the total number of learner licences as issued to 47,019. This represents an increase of 3.49% compared to the learner driver licences issued during the previous financial year 2017/2018.

Table 9: Learner Driver Licences (Issued)

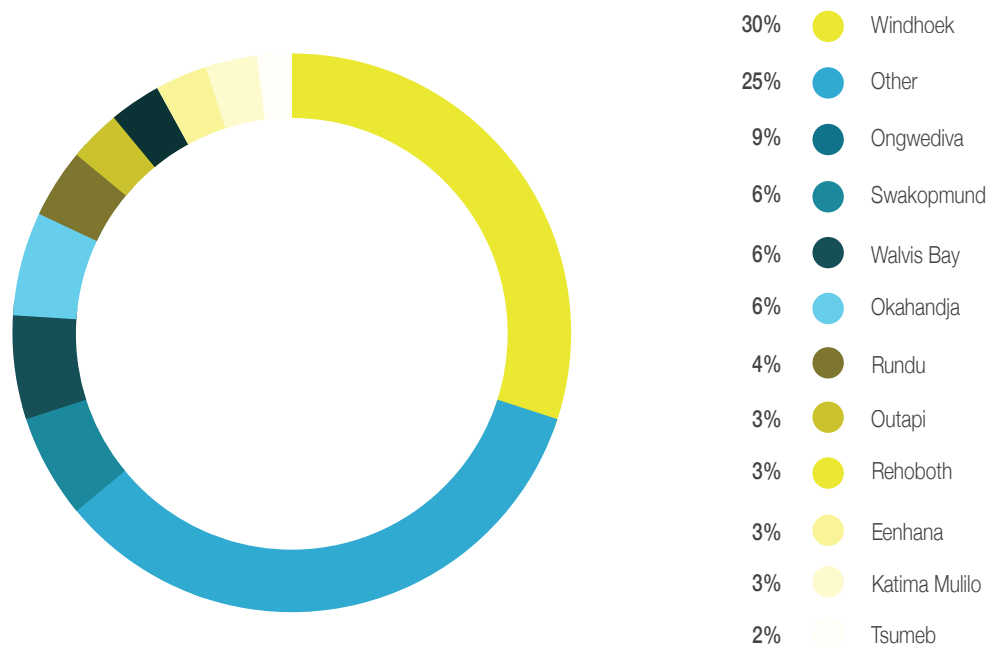
Issuing Authority	2014/15	2015/16	2016/17	2017/18	2018/19	Distribution	% Growth
Eenhana	970	1,404	1,235	1,932	1,374	2.92%	-28.88%
Gobabis	842	731	748	728	683	1.45%	-6.18%
Grootfontein	937	856	1,068	1,192	1,031	2.19%	-13.51%
Karasburg	401	357	338	409	338	0.72%	-17.36%
Karibib	233	331	440	410	284	0.60%	-30.73%
Katima Mulilo	844	799	1,087	1,187	1,357	2.89%	14.32%
Keetmanshoop	370	687	885	878	930	1.98%	5.92%
Lüderitz	845	614	705	826	658	1.40%	-20.34%
Mariental	588	561	665	698	710	1.51%	1.72%
Nkurenkuru	0	0	0	0	92	0.20%	NA
Okahandja	2,347	2,313	2,592	3,150	3,017	6.42%	-4.22%
Opuwo	348	501	551	782	862	1.83%	10.23%
Oranjemund	187	499	501	569	687	1.46%	20.74%
Oshakati	4,372	4,213	4,420	4,610	4,909	10.44%	6.49%
Otiwarongo	920	939	936	1,037	1,059	2.25%	2.12%
Outapi	1,264	1,225	1,449	1,807	1,798	3.82%	-0.50%
Outjo	812	917	1,239	691	415	0.88%	-39.94%
Rehoboth	1,233	1,203	1,383	1,480	1,413	3.01%	-4.53%
Rundu	1,393	1,364	1,279	1,778	1,934	4.11%	8.77%
Swakopmund	1,538	1,871	2,749	3,162	3,089	6.57%	-2.31%
Tsumeb	785	870	1,179	1,279	1,343	2.86%	5.00%
Walvis Bay	2,564	1,725	1,986	2,245	3,029	6.44%	34.92%
Windhoek	11,967	12,936	14,430	14,584	16,007	34.04%	9.76%
TOTAL	35,760	36,916	41,865	45,434	47,019	100%	3.49%

GROWTH	2014/15	2015/16	2016/17	2017/18	2018/19
Growth in numbers	3,414	1,156	4,949	3,569	1,585
Growth in [%]	10.55%	3.23%	13.41%	8.53%	3.49%

**FIGURE 13: LEARNER DRIVER
POPULATION GROWTH**



**FIGURE 14: LEARNER DRIVER
POPULATION DISTRIBUTION**



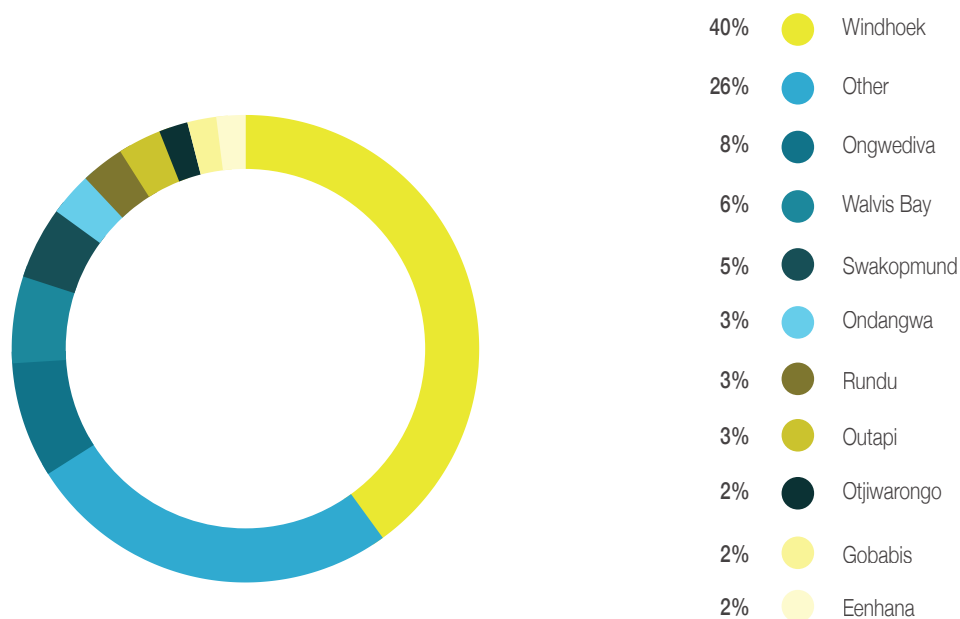
VEHICLE POPULATION

Namibia's registered vehicle population increased by 9,491 (2.46%) to 394,976. The following table summarises the growth and distribution of the vehicle population per Registering Authority.

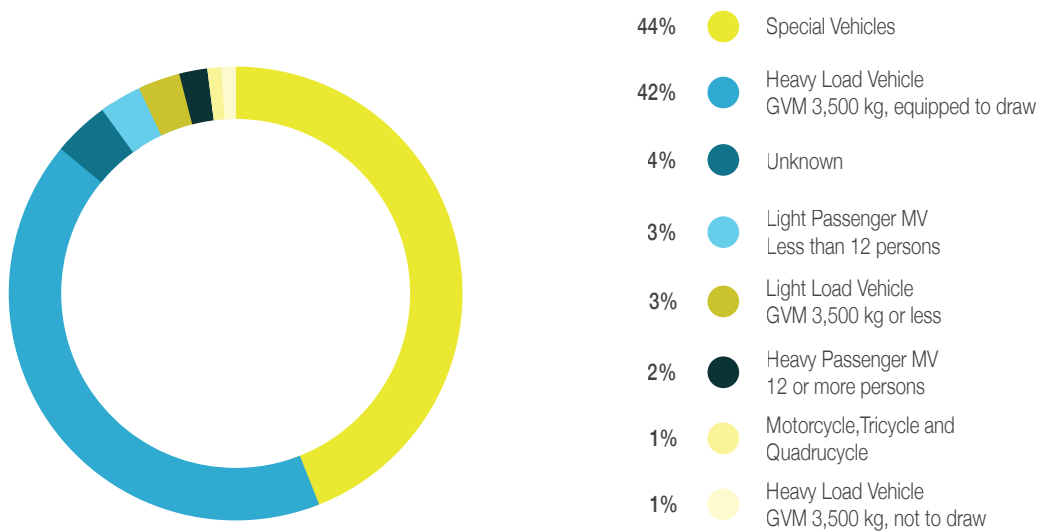
Table 10: Vehicle Population

All Authorities	2014/15	2015/16	2016/17	2017/18	2018/19	Distribution	% Growth
Aranos	1,178	1,064	941	1,033	1,048	0.27%	1.45%
Bethanie	400	356	357	340	333	0.08%	-2.06%
Eenhana	5,519	6,437	7,005	7,720	8,242	2.09%	6.76%
Gobabis	6,935	7,367	7,670	8,219	8,298	2.10%	0.96%
Government	10,061	9,748	9,447	6,673	6,362	1.61%	-4.66%
Grootfontein	4,967	5,487	5,723	6,141	6,211	1.57%	1.14%
Judiciary	0	0	0	0	109	0.03%	NA
Karasburg	2,191	2,314	2,412	2,512	2,547	0.64%	1.39%
Karibib	1,377	1,513	1,795	2,169	2,140	0.54%	-1.34%
Katima Mulilo	4,607	5,488	5,876	6,441	7,072	1.79%	9.80%
Keetmanshoop	6,575	7,021	7,116	7,560	7,688	1.95%	1.69%
Khorixas	889	1,001	968	938	825	0.21%	-12.05%
Lüderitz	2,357	2,534	2,688	2,801	2,743	0.69%	-2.07%
Maltahöhe	559	555	513	532	538	0.14%	1.13%
Mariental	5,294	6,081	6,139	6,233	6,433	1.63%	3.21%
Nkurenkuru	0	0	528	831	1,029	0.26%	23.83%
Okahandja	6,426	6,858	7,035	7,414	8,010	2.03%	8.04%
Okakarara	665	740	803	886	906	0.23%	2.26%
Omaruru	2,443	2,508	2,532	2,458	2,611	0.66%	6.22%
Ondangwa	9,069	9,900	10,144	11,215	11,702	2.96%	4.34%
Opuwo	1,928	2,362	2,739	3,235	3,648	0.92%	12.77%
Oranjemund	2,817	2,910	3,174	3,484	3,517	0.89%	0.95%
Ongwediva	25,390	28,611	30,247	31,431	33,771	8.55%	7.44%
Otavi	1,013	985	874	972	1,022	0.26%	5.14%
Otjinene	299	275	254	295	335	0.08%	13.56%
Otiwarongo	8,892	9,525	9,665	9,909	10,168	2.57%	2.61%
Outapi	7,441	8,351	9,040	9,992	10,687	2.71%	6.96%
Outjo	3,544	3,589	3,813	3,976	4,052	1.03%	1.91%
POL / NPS	261	250	6,245	245	232	0.06%	-5.31%
Rehoboth	4,254	4,918	5,318	5,633	5,891	1.49%	4.58%
Ruacana	NA	559	922	1,110	1,216	0.31%	9.55%
Rundu	8,979	9,869	9,863	10,487	10,757	2.72%	2.57%
Swakopmund	18,201	20,227	21,047	21,838	22,409	5.67%	2.61%
Tsumeb	6,636	7,266	7,478	7,669	8,013	2.03%	4.49%
Usakos	562	586	600	644	583	0.15%	-9.47%
Walvis Bay	19,609	21,275	22,454	23,363	24,316	6.16%	4.08%
Windhoek	152,894	163,475	167,285	169,086	169,512	42.92%	0.25%
TOTAL	334,232	362,005	374,710	385,485	394,976	100.00%	2.46%

**FIGURE 15:
VEHICLE POPULATION DISTRIBUTION**



**FIGURE 16:
VEHICLE DISTRIBUTION BY TYPE**



**FIGURE 17:
VEHICLE POPULATION**

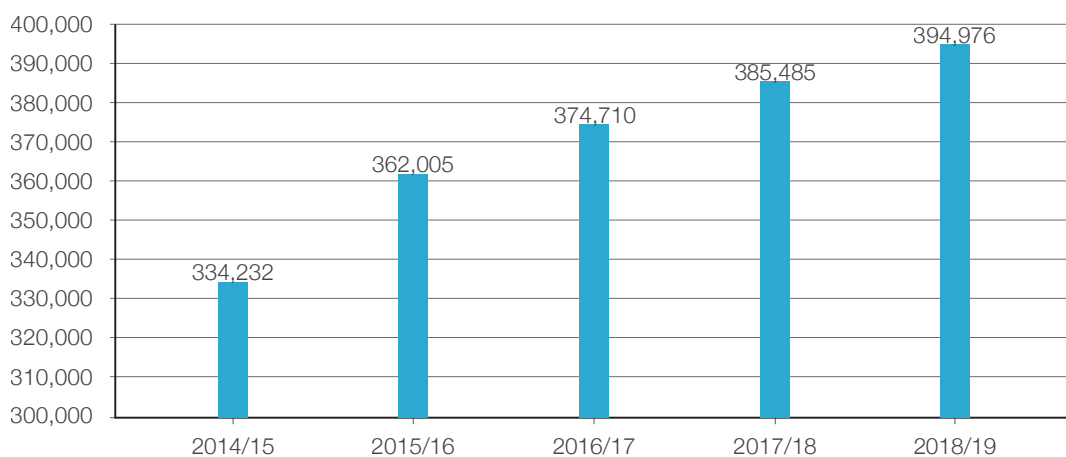
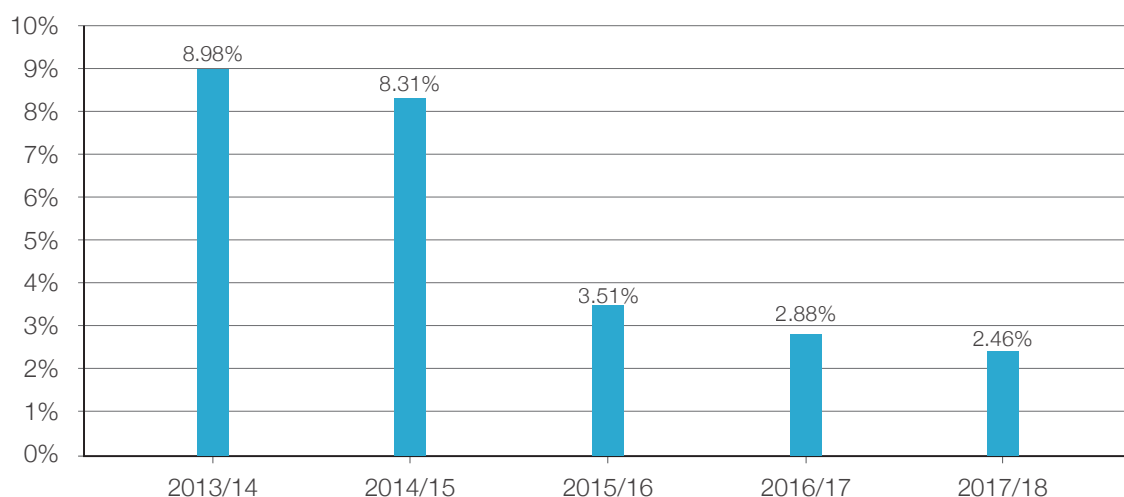


FIGURE 18: VEHICLE ANNUAL POPULATION GROWTH



VEHICLE ROADWORTHY TESTING

The number of vehicle roadworthy tests decreased by 0.26% to 97,944. The following table summarises the growth and distribution of the vehicle roadworthy tests per Vehicle Testing Station.

Table 11: Vehicle Roadworthy Testing

Vehicle Testing Station	All Vehicles (Tests)					All Vehicles (Trends)				
	Bus	Goods Vehicles	Motor-cycles	Other	Total	2015/16	2016/17	2017/18	2018/19	% Change
Eenhana	29	190	0	1,644	1,863	1,296	1,710	1,916	1,863	-2.84%
Gobabis	35	628	12	1,661	2,336	2,407	2,246	2,494	2,336	-6.76%
Grootfontein	26	308	6	1,570	1,910	1,307	1,538	1,775	1,910	7.07%
Karasburg	63	68	1	490	622	400	462	501	622	19.45%
Karibib	69	245	4	413	731	534	1,182	1,338	731	-83.04%
Katima Mulilo	1	0	0	1,203	1,204	999	1,033	1,145	1,204	4.90%
Keetmanshoop	9	2	17	1,517	1,545	1,249	1,480	1,556	1,545	-0.71%
Lüderitz	69	101	4	449	622	718	700	741	622	-19.13%
Mariental	90	763	5	962	1,820	1,743	1,883	1,838	1,820	-0.99%
Okahandja	2	0	0	2,249	2,251	2,822	3,095	3,128	2,251	-38.96%
Opuwo	4	4	2	1,116	1,126	65	511	930	1,126	17.41%
Oranjemund	82	217	13	291	603	440	478	571	603	5.31%
Ongwediva	167	542	4	7,333	8,046	8,753	8,462	8,128	8,046	-1.02%
Otjiwarongo	197	1,124	9	2,933	4,263	3,376	3,843	4,706	4,263	-10.39%
Outapi	19	1	1	1,188	1,200	1,018	1,396	1,269	1,200	-5.75%
Outjo	39	438	1	653	1,131	1,370	1,529	1,545	1,131	-36.60%
Rundu	22	24	1	2,670	2,717	2,760	2,527	3,209	2,717	-18.11%
Swakopmund	22	4	88	4,734	4,848	4,046	4,771	4,610	4,848	4.91%
Tsumeb	9	61	14	2,124	2,208	1,911	1,811	2,057	2,208	6.84%
Walvis Bay	156	2,141	24	7,669	9,990	8,735	8,881	8,996	9,990	9.95%
Windhoek	2,354	670	243	43,641	46,908	40,265	44,269	45,749	46,908	2.47%
TOTAL	3,454	7,531	449	86,510	97,944	86,214	93,807	98,202	97,944	-0.26%

**FIGURE 19:
ROADWORTHY TESTS**

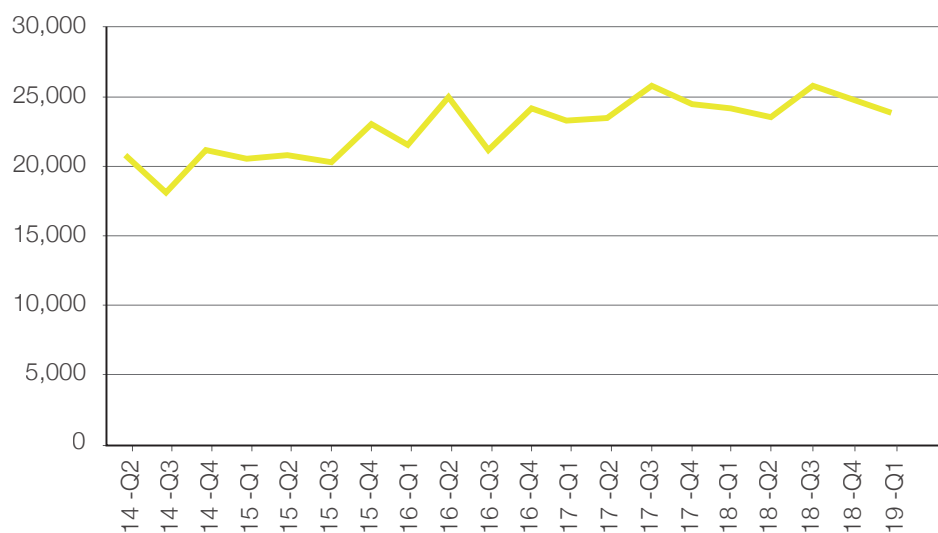
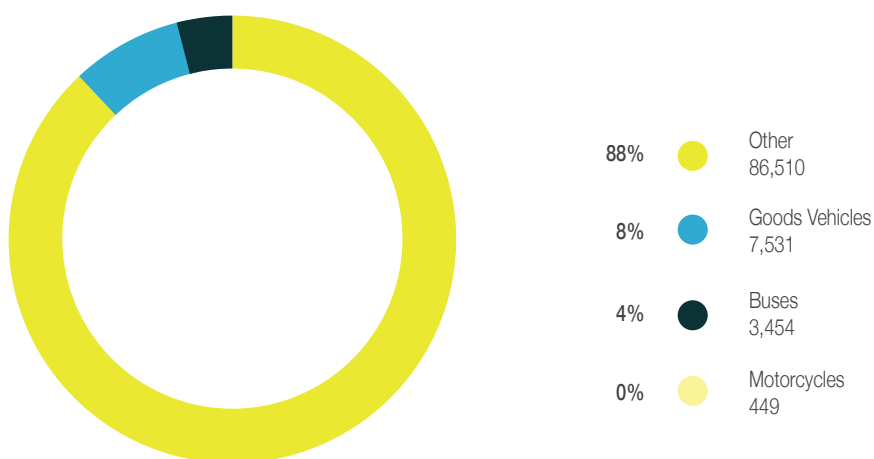


Table 12: Vehicles Tested per Category

Test Period	Buses	Goods Vehicles	Motorcycles	Other	Total
2018-Q2	816	1,701	112	21,066	23,695
2018-Q3	902	1,591	102	22,964	25,559
2018-Q4	882	1,985	117	21,936	24,920
2019-Q1	854	2,254	118	20,544	23,770
Total	3,454	7,531	449	86,510	97,944
Percentage of Total	3.53%	7.69%	0.46%	88.33%	100%

**FIGURE 20:
DEMARCATON OF ROADWORTHY
TESTS PER CATEGORY**



NaTIS TRANSACTIONS AND REVENUE COLLECTION

NaTIS recorded 1,333,445 transactions for which money was collected. An income of N\$704,366,662 was generated, which is an increase of 6.8% compared to 2017/18. This amount is broken down in the table below.

Table 13: NaTIS Transaction and Revenue Collection

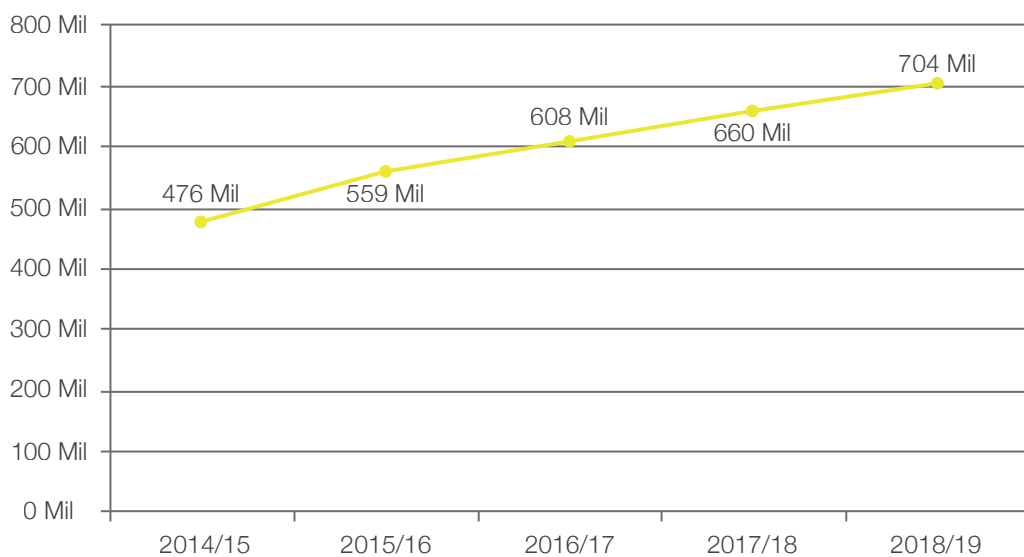
Road User Charges	2017/18	2018/19	% Increase	Increase Amount	# Transactions
Vehicle Licensing, Temporary and Special Permits	N\$599,885,412	N\$643,654,939	7.30%	N\$ 43,769,527	703,973
Vehicle Registration	N\$17,855,991	N\$18,741,025	4.96%	N\$ 885,033	109,262
Subtotal Road User Charges	N\$617,741,404	N\$662,395,964	7.23%	N\$ 44,654,560	813,235
Non-Road User Charges					
Specific Licence Numbers	N\$2,014,880	N\$2,081,508	3.31%	N\$ 66,628	7,605
Personalised Licence Numbers	N\$3,316,840	N\$3,070,520	-7.43%	N\$ -246,320	2,189
Learner and Driver Testing and Licensing	N\$24,349,515	N\$24,712,880	1.49%	N\$ 363,365	337,259
Vehicle Roadworthy Certification	N\$12,028,216	N\$12,022,270	-0.05%	N\$ -5,946	172,114
Person Transactions	N\$86,304	N\$83,520	-3.23%	N\$ -2,784	1,043
Subtotal Non-Road User Charges	N\$41,795,755	N\$41,970,698	0.42%	N\$ 174,943	520,210
TOTAL	N\$659,537,159	N\$704,366,662	6.80%	N\$ 89,484,063	1,333,445

eNaTIS REVENUE COLLECTION FOR THE LAST FIVE FINANCIAL PERIODS

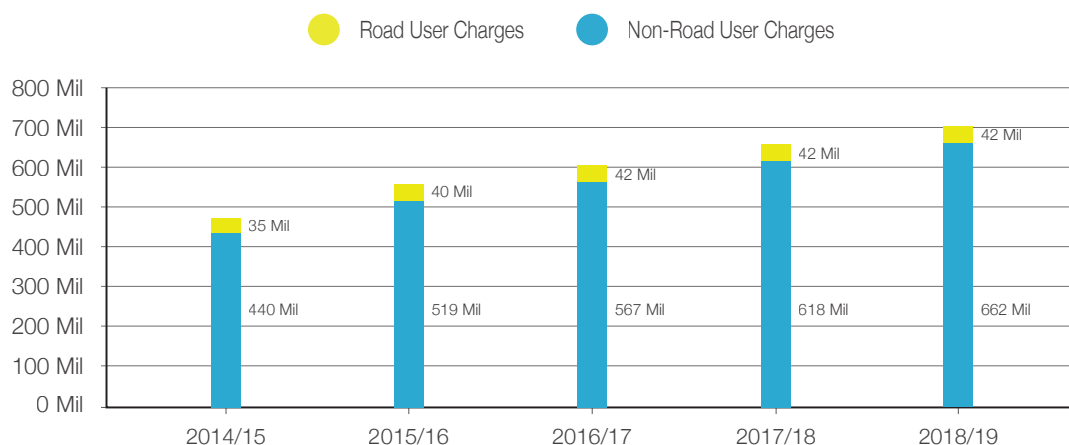
Table 14: eNaTIS Revenue Collection

Road User Charges	2014/15	2015/16	2016/17	2017/18	2018/19
Vehicle Licensing, Temporary and Special Permits	N\$426,738,847	N\$503,687,516	N\$550,133,110	N\$599,885,412	N\$643,654,939
Vehicle Registration	N\$13,648,717	N\$15,323,225	N\$16,454,916	N\$17,855,991	N\$18,741,025
Subtotal Road User Charges	N\$440,387,564	N\$519,010,743	N\$566,588,027	N\$617,741,404	N\$662,395,964
Non-Road User Charges					
Specific Licence Numbers	N\$2,180,912	N\$2,163,248	N\$2,142,108	N\$2,014,880	N\$2,081,508
Personalised Licence Numbers	N\$3,961,920	N\$4,290,288	N\$3,880,512	N\$3,316,840	N\$3,070,520
Learner and Driver Testing and Licensing	N\$18,800,435	N\$23,052,546	N\$23,844,785	N\$24,349,515	N\$24,712,880
Vehicle Roadworthy Certification	N\$10,139,614	N\$10,821,290	N\$11,541,726	N\$12,028,216	N\$12,022,270
Person Transactions	N\$126,336	N\$127,638	N\$96,672	N\$86,304	N\$83,520
Subtotal Non-Road User Charges	N\$35,209,217	N\$40,455,010	N\$41,505,803	N\$41,795,755	N\$41,970,698
TOTAL	N\$475,596,781	N\$559,465,753	N\$608,093,830	N\$659,537,159	N\$704,366,662

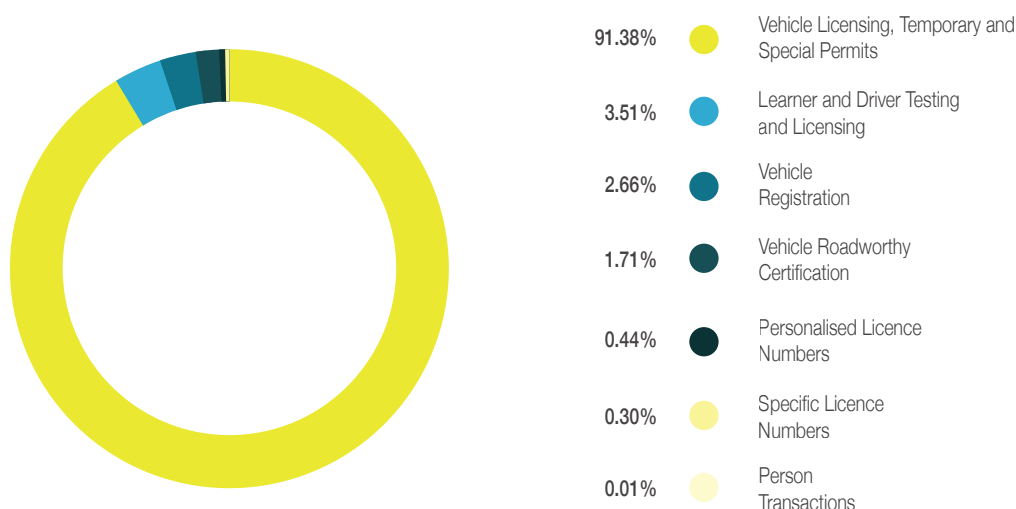
FIGURE 21:
eNaTIS REVENUE COLLECTION



**FIGURE 22:
REVENUE COLLECTION
- ROAD USERS VS NON-ROAD
USER FEES**



**FIGURE 23:
NaTIS REVENUE COLLECTION
DISTRIBUTION**



TRANSPORT REGULATION

The Division also regulates cross-border and domestic road transportation by issuing road carrier permits in compliance with the national legislative framework, and bi-lateral and multi-lateral cross-border road transportation agreements. Furthermore, the Division, in conjunction with the Division Network Planning and Consultation, processes the application and issuing of abnormal permits. The Division receives

applications and issues abnormal permits after approval by the Division Network Planning and Consultation.

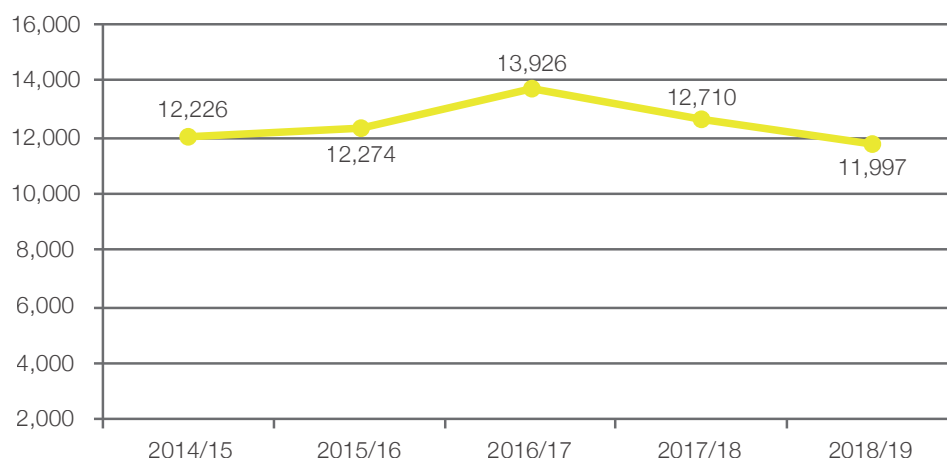
CROSS-BORDER ROAD CARRIER PERMITS

During the reporting period, 11,997 permits were issued, representing a decrease of 5.61% compared to the previous year of 2017/18. The statistics per country are indicated in the table below.

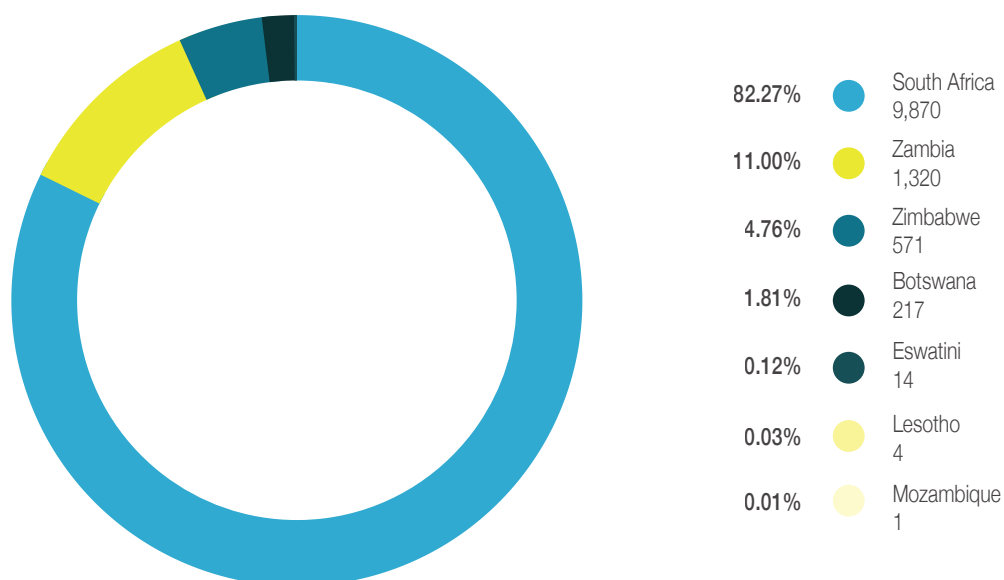
Table 15: Cross-Border Road Carrier Permits

Country	2014/15	2015/16	2016/17	2017/18	2018/19	Growth	% Growth
Botswana	269	304	363	230	217	1.81%	-5.65%
Eswatini	169	222	246	269	14	0.12%	-94.80%
Lesotho	16	28	27	18	4	0.03%	-77.78%
Mozambique					1	0.01%	NA
South Africa	8,085	8,383	9,219	8,346	9,870	82.27%	18.26%
Zambia	2,347	2,037	2,499	2,913	1,320	11.00%	-54.69%
Zimbabwe	1,340	1,300	1,572	934	571	4.76%	-38.87%
TOTAL	12,226	12,274	13,926	12,710	11,997	100.00%	-5.61%

**FIGURE 24:
CROSS-BORDER PERMITS ISSUED TO
NEIGHBOURING COUNTRIES**



**FIGURE 25:
CROSS-BORDER PERMITS ISSUED PER
COUNTRY (TOTAL: 11,997)**



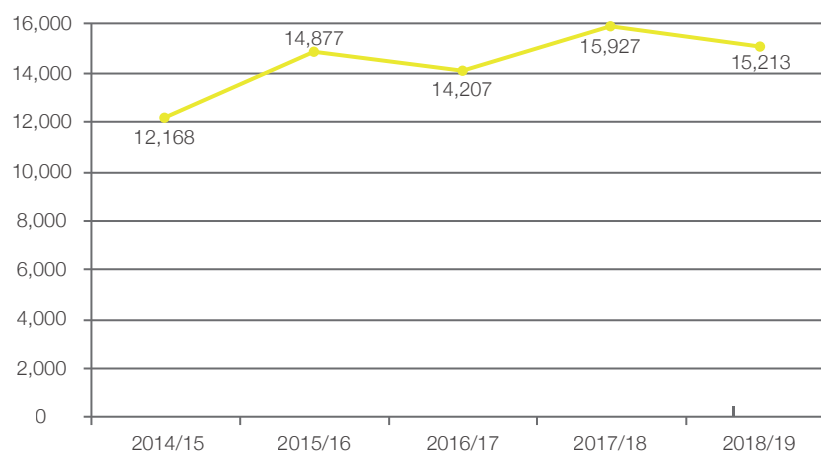
DOMESTIC ROAD CARRIER PERMITS

During the reporting period, 15,213 domestic road carrier permits were issued, representing a decrease of 4.48% compared to the previous financial year. The statistics per type of application/permit are indicated in the table below.

Table 16: Domestic Road Carrier Permits

Type of Permit	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Growth	% Growth
New Application	3,433	5,226	6,009	5,588	6,482	6,094	40.06%	-5.99%
Replacement of Vehicle Application	4	5	2	9	10	9	0.06%	-10.00%
Temporary Permit Application Locals	717	778	756	1,003	1,429	968	6.36%	-32.26%
Transfer of Permit Application	105	107	101	101	115	155	1.02%	34.78%
Duplicate Permit Application	818	1,289	1,545	1,073	462	571	3.75%	23.59%
Change of Route Application	39	57	62	48	70	80	0.53%	14.29%
Additional Vehicle Application	1	4	2	1	2	0	0.00%	-100.00%
Additional Authority Application	15	14	13	2	0	8	0.05%	NA
Direct Replacement Application	4,379	4,342	5,865	6,189	7,191	7,157	47.05%	-0.47%
Temporary Permit Foreign Vehicles	362	346	522	193	166	171	1.12%	3.01%
TOTAL	9,873	12,168	14,877	14,207	15,927	15,213	100.00%	-4.48%

**FIGURE 26:
DOMESTIC PERMITS
PROCESSED**



ISSUANCE OF ABNORMAL LOAD PERMITS

During the reporting period, 7,844 abnormal permit applications were processed, representing a decrease of 13.78% in the number of applications compared to the previous year of 2017/2018.

Table 17: Abnormal Load Permits Processed

Category	2014/15	2015/16	2016/17	2017/18	2018/19	Growth	% Growth
Applications received	3,769	2,755	3,135	3,266	2,838	36.18%	-13.10%
Applications not issued/cancelled	828	686	892	700	670	8.54%	-4.29%
Applications issued	2,941	2,068	2,243	2,566	2,168	27.64%	-15.51%
Paid	2,935	2,068	2,243	2,559	2,163	27.58%	-15.47%
GRN not paid	6	1	4	7	5	0.06%	-28.57%
Total	10,479	7,578	8,517	9,098	7,844	100.00%	-13.78%

**FIGURE 27:
ABNORMAL LOAD
PERMITS PROCESSED**

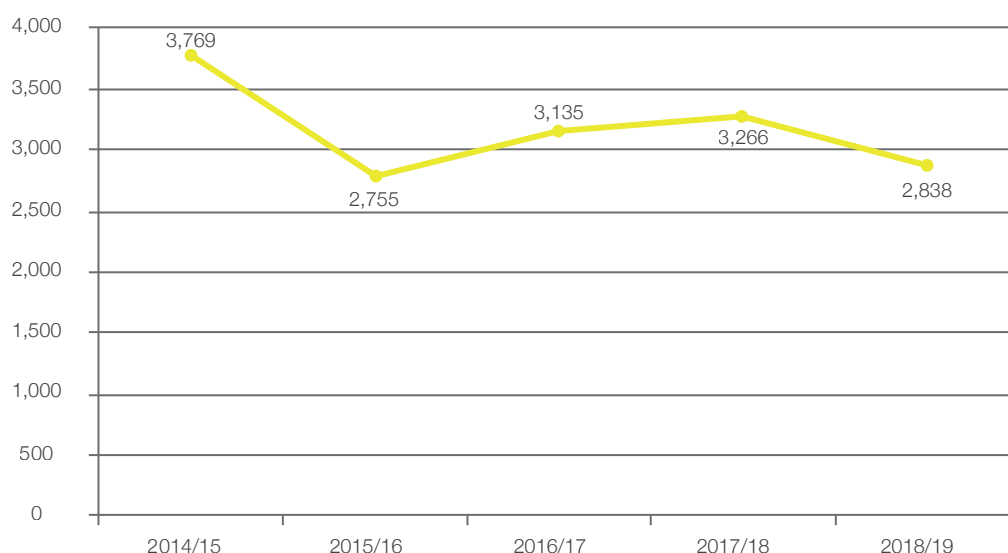
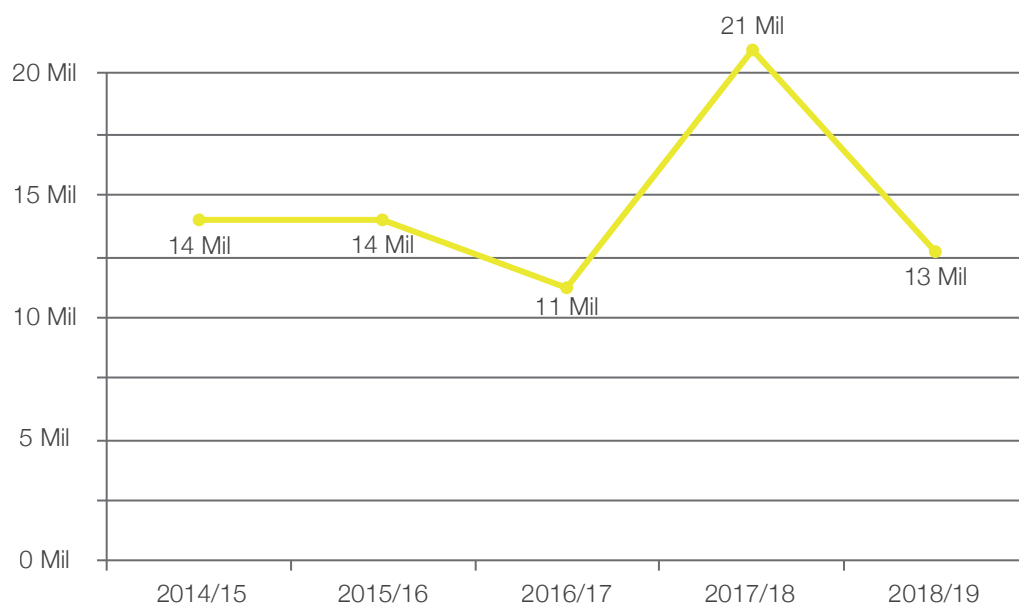


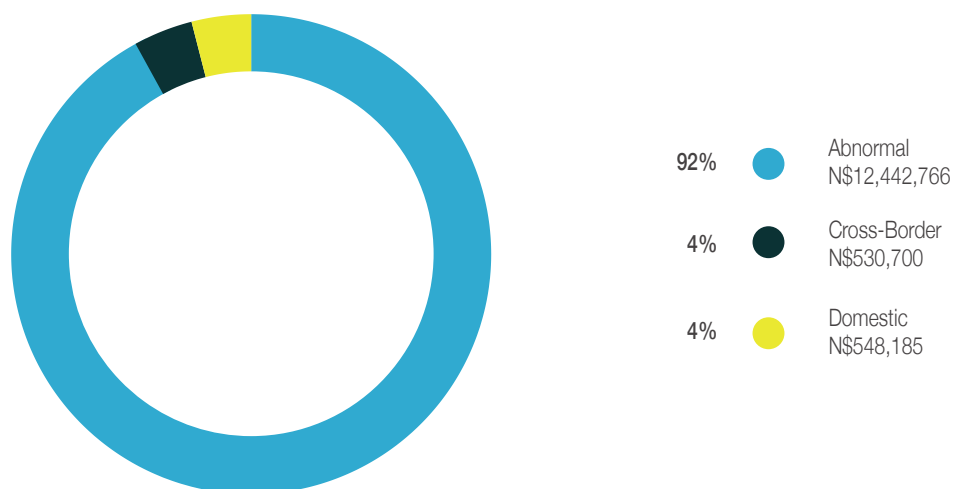
Table 18: Revenue Collection for Transport Regulation

Category	2014/15	2015/16	2016/17	2017/18	2018/19	Growth	% Growth
Cross-border	N\$530,700	N\$539,930	N\$545,020	N\$740,290	N\$672,410	5.27%	-9.17%
Domestic	N\$548,185	N\$605,195	N\$596,605	N\$767,490	N\$646,810	5.07%	-15.72%
Abnormal	N\$12,442,766	N\$13,064,526	N\$10,175,865	N\$19,550,810	N\$11,441,575	89.66%	-41.48%
Total	N\$13,521,651	N\$14,209,651	N\$11,317,490	N\$21,058,590	N\$12,760,795	100.00%	-39.40%

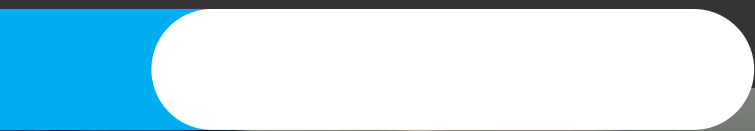
**FIGURE 28:
TRANSPORT REGULATION:
REVENUE COLLECTED**



**FIGURE 29:
TRANSPORT REGULATION: REVENUE
COLLECTION DISTRIBUTION**









3.

CORPORATE SERVICES

54

3.1 HUMAN RESOURCES

54

3.2 ADMINISTRATION & SHARED SERVICES

55

3.3 INFORMATION COMMUNICATION
TECHNOLOGY SUB-DIVISION (ICT)

3.1 HUMAN RESOURCES

Key activities of the sub-division during the reporting period revolved around the coordination of the implementation of the Strategic Scorecard and Performance Management System, staffing, business process re-engineering, learning and skills development and employee relations and wellness.

PERFORMANCE AND ACHIEVEMENTS

Staff Complement and Staff Turnover

- The organisational structural complement of the Roads Authority consists of 772 staff. As at 31 March 2019, 629 staff were in service, of which 3 staff members are expatriates employed in engineering positions on a medium-term contract basis of five (5) years.
- In terms of staffing, 59 employees were recruited from external sources and 40 employees advanced internally to higher level positions.
- Seven (7) staff members left the RA voluntarily during the period under review and the services of three (3) employees were terminated due to disciplinary action.

Job Evaluation Project

The Roads Authority has undertaken a job evaluation project. The project comprises of three phases. Phase 1 has been completed and Phase 2 is currently ongoing and will be completed in the next financial year.

Learning and Skills Development

- The organisation continued to promote and encourage staff development through job specific training and development interventions and initiatives.
- The organisation's efforts to build capacity in the roads sector continued through the Roads Authority bursary scheme. The RA currently has 52 bursary students in various fields of studies, with the majority of students studying for civil engineering and transport management qualifications.
- Internships were offered to 20 students from various tertiary institutions in Windhoek during the period under review. The

aim of the internship programme is to provide tertiary students with the necessary practical experience to complement the theoretical concepts gained in the classroom to equip them for the labour market.

- The RA continued with the Engineering Graduate Development Programme. This programme's main objective is to develop engineering graduates employed by the RA to gain the necessary practical exposure in order to enable them to obtain professional registration with the Engineering Council of Namibia. During the year under review, 2 engineers were successful in obtaining the applicable professional registration.

Employee Relations & Wellness

The RA recognises the fundamental importance of sound employer-employee relations. Efforts were made to strengthen such relations through periodic consultative engagements with the Workplace Union Representative Committee.

During the reporting period, a number of wellness initiatives, with the aim to enhance occupational safety and health in the working environment, took place. This included a staff wellness day, wellness screening of employees and physiotherapy.

3.2 ADMINISTRATION & SHARED SERVICES

This sub-division is responsible for planning and organising all administrative functions that support the RA's core business, which includes asset management, facilities & logistics, property management and records administration.

PERFORMANCE AND ACHIEVEMENTS

Property construction and maintenance

Remedial works at the RA Head Office were completed on 14 December 2018. The modification of garages into offices at Ongwediva Regional Office were also completed during the reporting period and the site was handed over on 24 August 2018.

During the year under review, preventive maintenance work was carried out at the following offices, for the purpose of upholding RA facilities in a conducive operating condition:

Office	SME/CONTRACTOR	Description	Amount
RA Head Office	Namibia Construction	Remedial work for Head Office	N\$32,120,558.14
Ongwediva Regional Office	Pigeon Industries cc	Alteration of garages into offices	N\$277,255.90
Total			N\$32,397,814.04

Movable Assets and Inventories

A total number of seventeen (17) vehicles were disposed of by means of public auctions. A total amount of **N\$2,699,150** was generated from vehicle proceeds. Redundant and obsolete items were also auctioned and a total amount of **N\$5,620** was generated from the sale of these loose items.

Records and Registry Services

The Registry Procedure Manual was developed and implemented. As part of the implementation, all NaTIS Regional Supervisors were trained on the new filing and archiving systems.

3.3 INFORMATION COMMUNICATION TECHNOLOGY SUB-DIVISION (ICT)

During the year under review, the Information Communication Technology (ICT) sub-division continued to deliver optimum and adequate IT services to the Authority, in support of its strategic objectives and operations.

PERFORMANCE AND ACHIEVEMENTS

The sub-division continued to engage in IT research to provide the RA and its stakeholders with state-of-the-art, fit-for-purpose and secure IT solutions and services at all times.

Data Transmission Network and Security

The sub-division continued to manage and support its Virtual Private Network, which consists of approximately 70 branches countrywide comprising of eNaTIS centres, weighbridges, district offices and regional offices. These offices are interconnected in order to share business-critical network services, such as emails, Internet, the Integrated Business Management System (IBMS), Road Management Systems (RMS), the Traffic Management System (TRAFMAN), the Electronic National Traffic Information System (eNaTIS), Road Permit Transport Management (RPTM) and the Cross-Boarder Road Transport System (CBRTS).

This high performing network reached availability and performance of 99% and minimum throughput of 512 kilobits per second and 5 megabits per second during the period under review.

Integrated Business Management System (IBMS)

During the year under review, the IBMS payroll was upgraded for the configuration of the Leave Days Management Module. Additions were also made to the IBMS to cater for comments from audit queries, including, but not limited to, redeveloping and redeploying the improved workflows and reporting capability for financial and payroll compliance reporting needs.

Short Message Service (SMS) and Queue Management System

The RA implemented the SMS (Short Message Service) gateway software, which allows the RA to engage with its customers via SMS and to send notifications to customers on services rendered.

The RA also finalised the procurement of the Queue Management System, which will allow the streamlining of the flow of customers at NaTIS and permit offices. The Queue Management System, which will be implemented in the next financial year, will assist the RA in improving customer service processes and will enhance customer service.

Road Transport Management Systems

The sub-division continued to maintain the applications and databases for the efficient operation of the road transport

systems, such as Road Management Systems (RMS), the Traffic Management System (TRAFMAN), the Electronic National Traffic Information System (eNaTIS), Road Permit Transport Management (RPTM), Cross-Boarder Road Transport System (CBRTS), and the Traffic Satellite Surveillance System.

These RA applications were available and accessible to the respective users across the Authority.

Business Continuity

The sub-division continued to maintain the Production Data Centre (PDC) and Disaster Recovery Centre (DRC) in accordance with industry standards to ensure data security and minimise data loss in the event of a disaster. The architecture makes provision for a production data centre that fully replicates to a disaster recovery data centre. These data centres run leading technologies in a virtualised server environment with industry recognised storage area networks (SAN). Other technologies are deployed to ensure high availability through redundancy of various hardware and interfaces.

Additionally, the RA ICT sub-division maintained a robust backup and replication system for the PDC and DRC to protect RA data integrity and systems. A high-performance, dedicated optic fiber link is in place for the sole purpose of replication of all servers and data. A high-capacity radio link is maintained and monitored daily, solely for eNaTIS data and application replication, to mitigate and address any associated risks and disaster recovery scenarios to ensure high availability of these critical applications.

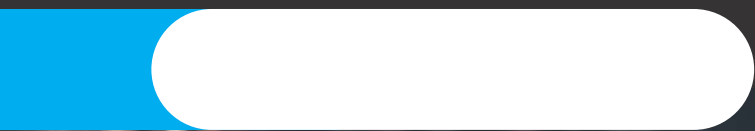
Both the RA Production Data Centre (PDC) and Disaster Recovery Centre (DRC) have environmental monitoring units for proactive monitoring of external factors, such as temperature, humidity and power outages. This allows the ICT support team to proactively monitor these external factors, and to identify and reduce any imminent risks that might compromise the availability of services to RA stakeholders.

The RA ICT sub-division also continued to maintain and support emergency power generators at both the PDC and DRC to provide power in case of any outages, which, with the use of GSM technology, provides real-time notifications.

Server and Storage Infrastructure

During the period under review, the sub-division ensured the constant uninterrupted service availability of key systems throughout RA, such as Road Management Systems (RMS), the Traffic Management System (TRAFMAN), the Electronic National Traffic Information System (eNaTIS), Road Permit Transport Management (RPTM), Cross-Boarder Road Transport System (CBRTS), the Traffic Surveillance System, Email server, Web server, IBMS servers and Active Directory servers.

To support the rapid growth of business data, an upgrade of data storage drives was done at both the PDC and DRC, which host business and applications.





4.

FINANCIAL STATEMENTS

I

THE **AUDIT** COMPLIANCE CERTIFICATE



Audit Compliance Certificate on the Accounts of the Roads
Authority for the year ended 31 March 2018.



Republic of Namibia

THE AUDITOR-GENERAL

Tel: (264) (061) 285A201
Fax: (264) (061) 227018

Private Bag 13299
WINDHOEK
9000

Our Ref:
Enquiry:

Your Ref:

AUDIT COMPLIANCE CERTIFICATE ON THE ACCOUNTS OF THE ROADS AUTHORITY FOR THE YEAR ENDED 31 MARCH 2019

The Board of Directors of the Roads of Authority appointed the firm, PricewaterhouseCoopers registered in terms of the public Accountants and Auditors Act, 1951 (Act 51 of 1951). The said firm compiled the audit documentation which was examined by me in terms of Section 21 (3) of the Roads Authority Act, 1999 (Act 17 of 1999).

The firm certified that:

"The scope of our audit was sufficient to support the opinion being issued.

The financial statements, except as noted in the audit report.

- (i) Are complete clerically accurate;*
- (ii) Accord with our understanding of the client's business and industry;*
- (iii) Have been properly prepared in accordance with the Roads Authority Act and International Financial Reporting Standards; and*
- (iv) Fairly present the financial position, results of operations and cash flow information for the year then ended 31 March 2019"*

The audit of the financial years has been carried out to my satisfaction.

WINDHOEK, November 2019

JUNIAS ETUNA KANDJIKE
AUDITOR-GENERAL



THE ANNUAL FINANCIAL STATEMENTS



Annual Financial Statements are financial reports based on a 12-month consecutive time period. The most common set of financials is based on the calendar year, but they can also be based on a company's fiscal year.

The reports and statements set out below comprise the financial statements presented to the shareholder:

DIRECTORS' RESPONSIBILITIES AND APPROVAL	63
DIRECTORS' REPORT	64
INDEPENDENT AUDITOR'S REPORT	66
STATEMENT OF FINANCIAL POSITION	68
STATEMENT OF SURPLUS OR DEFICIT AND OTHER COMPREHENSIVE INCOME	69
STATEMENT OF CHANGES IN EQUITY	70
STATEMENT OF CASH FLOWS	71
ACCOUNTING POLICIES	72
NOTES TO THE FINANCIAL STATEMENTS	80

The following supplementary information does not form part of the financial statements and is unaudited:

CONSTRUCTION AND REHABILITATION PROJECTS	94
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GENERAL INFORMATION

COUNTRY OF INCORPORATION & DOMICILE	Namibia
NATURE OF BUSINESS & PRINCIPAL ACTIVITIES	Management of the National Road Network of Namibia
DIRECTORS	B. Katjaerua (Chairperson) E. Motinga (Deputy chairperson) L. Brandt C. Smith T. Nashidengo
REGISTERED OFFICE	Cnr David Hosea Meroro & Mandume Ndemufayo Street Windhoek Namibia
POSTAL ADDRESS	Private Bag 12030 Ausspannplatz Windhoek Namibia
HOLDING AUTHORITY	Ministry of Works and Transport
BANKER	Standard Bank of Namibia Bank Windhoek Limited
AUDITOR	PricewaterhouseCoopers Registered Accountants and Auditors Chartered Accountants (Namibia)
SECRETARY	Iyaloo Nekundi

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 financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements fairly present the state of affairs of the Authority as at the end of the financial year and the results of its operations and cash flows for the year then ended, in conformity with International Financial Reporting Standards. The external auditor is engaged to express an independent opinion on the financial statements.

The 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 judgements and estimates.

The directors acknowledge that they are ultimately responsible for the system of internal financial control established by the 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 Authority and all employees are required to maintain the highest ethical standards in ensuring the Authority's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the Authority is on identifying, assessing, managing and monitoring all known forms of risk across the Authority. While operating risk cannot be fully eliminated, the Authority endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

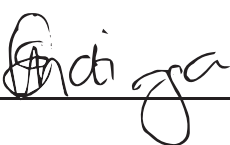
The directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control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

The directors have reviewed the Authority's cash flow forecast for the year to 31 March 2020 and, in light of this review and the current financial position, they are satisfied that the Authority has or had access to adequate resources to continue in operational existence for the foreseeable future.

The external auditor is responsible for independently auditing and reporting on the Authority's financial statements. The financial statements have been examined by the authority's external auditor and their report is presented on pages 64 to 65.

The financial statements set out on pages 66 to 91, which have been prepared on the going concern basis, were approved by the board of directors on 4 September 2019 and were signed on their behalf by:

Signed on behalf of the Board of Directors By:



Director

Director

DIRECTORS' REPORT

The directors have pleasure in submitting their report on the financial statements of Roads Authority for the year ended 31 March 2019.

1. NATURE OF BUSINESS

The Authority is engaged in the management of the national road network of Namibia.

There have been no material changes to the nature of the authority's business from the prior year.

2. REVIEW OF FINANCIAL RESULTS AND ACTIVITIES

The financial statements have been prepared in accordance with International Financial Reporting Standards and the requirements of the Roads Authority Act , Act 17 of 1999. The accounting policies have been applied consistently compared to the prior year, with the exception of IFRS 9 which has been adopted during the year under review.

Full details of the financial position, results of operations and cash flows of the Authority are set out in these financial statements.

3. BOARD AND SUB-COMMITTEE MEETINGS

Board of directors	Ordinary Board meeting (4 meetings held during the financial year)	Joint Board meeting (2 meetings held during the financial year) (RFA,RCC)	Special Board meeting (3 meetings held during the financial year)	Audit and Risk Committee (4 meetings held during the financial year)	HR Board Committee (4 meetings held during the financial year)
B. Katjaerua (Chairperson)	4	2	3	-	-
E. Motinga (Deputy chairperson)	3	2	3	3	-
L. Brandt	3	2	2	4	4
C. Smith	3	1	3	4	4
T. Nashidengo	3	2	-	3	4

4. DIRECTORS

The directors in office at the date of this report are as follows:

Board of directors	Nationality
B. Katjaerua (Chairperson)	Namibian
E. Motinga (Deputy chairperson)	Namibian
L. Brandt	Namibian
C. Smith	Namibian
T. Nashidengo	Namibian

DIRECTORS' REPORT

5. EVENTS AFTER THE REPORTING PERIOD

The directors are not aware of any material event which occurred after the reporting date and up to the date of this report.

6. GOING CONCERN

The directors believe that the Authority has adequate financial resources to continue in operation for the foreseeable future and accordingly the financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the authority is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors are not aware of any new material changes that may adversely impact the Authority. The directors are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the Authority.

7. SECRETARY

The Authority's secretary is Iyaloo Nekundi.

Business address:

Roads Authority Head Office
Erf 8163 (Portion of 6596)
Corner of Mandume Ndemufayo & David Hosea Meroro Road
Southern Industrial Business Area, Windhoek.

8. AUDITOR

PriceWaterhouseCoopers continued in office as the auditor for the Authority for 2019.

9. DIRECTORS' INTERESTS IN CONTRACTS

During the financial year, no contracts were entered into which directors, secretary or officers of the Authority had an interest and which significantly affected the business of the Authority.

10. EXEMPTION FROM TAX

The Roads Authority is a Public Entity in terms of the Income Tax Act and it obtained an Income tax exemption, from the Minister of Finance, in terms of section 16 of the Income Tax Act, in 2006.



INDEPENDENT AUDITOR'S REPORT

To the Ministry of Works and Transport

OUR OPINION

In our opinion, the financial statements present fairly, in all material respects, the financial position of Roads Authority (the Authority) as at 31 March 2019, and its financial performance and 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).

What we have audited

Roads Authority's financial statements set out on pages 66 to 91 comprise:

- the directors' report for the year ended 31 March 2019;
- the statement of financial position as at 31 March 2019;
- the statement of surplus or deficit and other comprehensive income for the year then ended;
- the statement of changes in equity for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

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

Independence

We are independent of the Authority in accordance with sections 290 and 291 of the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Revised July 2016), parts 1 and 3 of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards) (Revised July 2018) (Code of Conduct) and other independence requirements applicable to performing audits of financial statements in Namibia. We have fulfilled our other ethical responsibilities in accordance with the Code of Conduct and in accordance with other ethical requirements applicable to performing audits in Namibia.

OTHER INFORMATION

The directors are responsible for the other information. The other information comprises the information included in the Roads Authority financial statements for the year ended 31 March 2019. Other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

RESPONSIBILITIES OF THE DIRECTORS FOR THE FINANCIAL STATEMENTS

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and the 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Authority or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit 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 Authority's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



PricewaterhouseCoopers
Registered Accountants and Auditors
Chartered Accountants and Namibia

Per: Samuel N Ndahangwapo
Partner

Windhoek
Date: 26/09/2018

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2019

	Note(s)	2019 N\$ '000	2018 N\$ '000
Assets			
Non-Current Assets			
Property, plant and equipment	3	334,070	332,471
Intangible assets	4	970	1,024
		335,040	333,495
Current Assets			
Trade and other receivables	6	248,982	359,348
Cash and cash equivalents	7	112,540	50,865
		361,522	410,213
Total Assets		696,562	743,708
Equity and Liabilities			
Equity			
Reserves		8,992	8,992
Retained income		2,686	2,686
		11,678	11,678
Liabilities			
Non-Current Liabilities			
Finance lease liabilities	8	7,672	8,612
Retirement benefit obligation	5	29,062	45,305
Deferred income	10	321,211	328,218
		357,945	382,135
Current Liabilities			
Trade and other payables	9	293,884	323,756
Finance lease liabilities	8	4,853	4,989
Retirement benefit obligation	5	5,063	-
Deferred income	10	23,139	21,150
		326,939	349,895
Total Liabilities		684,884	732,030
Total Equity and Liabilities		696,562	743,708

STATEMENT OF SURPLUS OR DEFICIT AND OTHER COMPREHENSIVE INCOME

	Note(s)	2019 N\$ '000	2018 N\$ '000
Transfers Received			
Grants received: Road Fund Administration	11	1,727,582	1,666,865
Other income			
Settlement gain		-	30,660
Tender documents		338	787
Sundry income		3,664	654
PIARC income		-	36
	12	4,002	32,137
Operating expenses			
Administration and management fees		(106,467)	(101,404)
Amortisation		(54)	(62)
Auditors remuneration - external auditors	13	(489)	(426)
Depreciation		(20,837)	(17,693)
Employee costs		(315,400)	(297,350)
		(443,247)	(416,935)
Other operating expenses			
Construction and rehabilitation		(7,443)	(42,278)
Engineering equipment		(150)	-
Weigh bridge maintenance		(6,325)	(4,489)
Fencing and compensation		(9,541)	(13,764)
Namibian Traffic Information Systems		(32,572)	(28,618)
Project administration expenses		(2,278)	(56,653)
Research, development and feasibility studies		(5,947)	(12,711)
Road management system		(21,787)	(13,282)
Routine and periodic maintenance		(1,124,926)	(1,117,395)
		(1,210,969)	(1,289,190)
		1,654,216	1,706,125
Operating surplus/ (deficit)	13	77,368	(7,123)
Investment income	14	177	1,813
Finance costs	15	(1,366)	(1,456)
Surplus/ (deficit) for the year		76,179	(6,766)
Transfer surplus/ (deficit) to Road Fund Administration		(76,179)	6,766
Surplus/ (deficit) for the year		-	-
Items that will not be reclassified to surplus or deficit:			
Remeasurements on net defined benefit liability/asset		4,938	-
Transfer of other comprehensive surplus/ (deficit) to Road Fund Administration		(4,938)	-
Total items that will not be reclassified to profit or loss		-	-

STATEMENT OF CHANGES IN EQUITY

Figures in Namibia Dollar thousand	Government contribution N\$ '000	Retained income N\$ '000	Total equity N\$ '000
Balance at 1 April 2017	8,992	2,686	11,678
Balance at 1 April 2018	8,992	2,686	11,678
Balance at 31 March 2019	8,992	2,686	11,678

STATEMENT OF CASH FLOWS

	Note(s)	2019 N\$ '000	2018 N\$ '000
Cash flows from operating activities			
Cash receipts from customers/ Roads Fund Administration		1,883,127	1,666,865
Cash paid to suppliers and employees		(1,796,699)	(1,693,296)
Cash generated from/(used in) operations	16	86,428	(26,431)
Interest income		177	1,813
Finance costs		(1,366)	(1,456)
Net cash from operating activities		85,239	(26,074)
Cash flows from investing activities			
Purchase of property, plant and equipment	3	(17,870)	(10,201)
Cash flows from financing activities			
Finance lease payments		(5,694)	658
Total cash movement for the year		61,675	(35,617)
Cash at the beginning of the year		50,865	86,482
Total cash at end of the year	7	112,540	50,865

ACCOUNTING POLICIES

1. Significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below.

1.1 Basis of preparation

The financial statements have been prepared on the going concern basis in accordance with, and in compliance with, International Financial Reporting Standards ("IFRS") and International Financial Reporting Interpretations Committee ("IFRIC") interpretations issued and effective at the time of preparing these financial statements and the Roads Authority Act, Act 17 of 1999.

The financial statements have been prepared on the historic cost convention, unless otherwise stated in the accounting policies which follow and incorporate the principal accounting policies set out below. They are presented in Namibia Dollars, which is the Authority's functional currency.

These accounting policies are consistent with the previous period, except for the adoption of IFRS 9 as set out in note 1.3.

1.2 Significant judgements and sources of estimation uncertainty

The preparation of financial statements in conformity with IFRS requires management, from time to time, to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. These estimates and associated assumptions are based on experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Critical judgements in applying accounting policies

Management did not make critical judgements in the application of accounting policies, apart from those involving estimations, which would significantly affect the financial statements.

Key sources of estimation uncertainty

Trade receivables

The authority assesses its trade receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in profit or loss, the authority makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from the financial asset.

The impairment (or loss allowance) for trade receivables is calculated on a portfolio basis, except for individually significant trade receivables which are assessed separately. The impairment test on the portfolio is based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

Impairment of non-financial assets

The authority reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. When such indicators exist, management determines the recoverable amount by performing value in use and fair value calculations. These calculations require the use of estimates and assumptions. When it is not possible to determine the recoverable amount for an individual asset, management assesses the recoverable amount for the cash generating unit to which the asset belongs.

ACCOUNTING POLICIES

1.2 Significant judgements and sources of estimation uncertainty (continued)

Residual values and useful lives of property, plant and equipment

The residual value, useful life and depreciation method of each asset is reviewed, and adjusted if appropriate, 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.

When the estimated useful life of an asset differs from previous estimates, the change is applied prospectively in the determination of the depreciation charge.

Post-employment benefit obligations

Actuarial valuations used to value post-employment benefit obligations are based on assumptions which include employee turnover, mortality rates, the discount rate, healthcare inflation costs and the rates of increase in compensation costs.

Leases

The Authority exercises judgement in classifying leases as operating or finance based on the information available at the inception of the lease.

1.3 Changes in significant accounting policies

The Authority has initially applied IFRS 9 from 1 January 2018. As permitted by the transition provisions of IFRS 9, comparative information throughout those financial statements has not generally been restated to reflect the requirements of the standard.

IFRS 9 Financial Instruments

IFRS 9 sets out requirements for recognising and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items. This standard replaces IAS 39 Financial Instruments: Recognition and Measurement. As a result of the adoption of IFRS 9, the Authority has adopted consequential amendments to IAS 1 Presentation of Financial Statements, which require:- impairment of financial assets to be presented in a separate line item in the statement of comprehensive income. Under IAS 39, impairment was recognized when losses were incurred. The Authority did not previously report any incurred losses; and- separate presentation in the statement of comprehensive income of interest revenue calculated using the effective interest method. Previously, the Authority disclosed this amount in the notes to the financial statements. Additionally, the Authority has adopted consequential amendments to IFRS 7 Financial Instruments: Disclosures, which are applied to disclosures about 2018 but have not generally been applied to comparative information.

Classification and measurement of financial assets and financial liabilities

IFRS 9 contains three principal classification categories for financial assets: measured at amortised cost, Fair Value through Other Comprehensive Income (FVOCI) and Fair Value Through Profit and Loss (FVTPL). The classification of financial assets under IFRS 9 is generally based on the business model in which a financial asset is managed and its contractual cash flow characteristics. IFRS 9 eliminates the previous IAS 39 categories of held to maturity, loans and receivables and available for sale.

IFRS 9 largely retains the existing requirements in IAS 39 for the classification and measurement of financial liabilities. The adoption of IFRS 9 has not had a significant effect on the Authority's accounting policies related to financial liabilities and derivative financial instruments.

Impairment of financial assets

IFRS 9 replaces the 'incurred loss' model in IAS 39 with an 'expected credit loss' (ECL) model. The new impairment model applies to financial assets measured at amortised cost and debt investments at FVOCI, but not to investments in equity instruments. Under IFRS 9, credit losses are recognised earlier than under IAS 39.

Transition

The Authority retrospectively adopted IFRS 9 on 1 April 2018 with an adjustment to the Authority's opening 1 April 2018 reserves and, as permitted by IFRS 9, did not restate its comparative financial results. Accordingly, the Authority's previously reported financial results up to 31 March 2018 are presented in accordance with the requirements of IAS 39 and for 2019, and future reporting periods, are presented in terms of IFRS 9.

ACCOUNTING POLICIES

1.3 Changes in significant accounting policies (continued)

IFRS 9's ECL requirements

12-month ECL for performing loans (stage 1)	IFRS 9 contains a minimum 12-month ECL for exposures for which there has not been a significant increase in credit risk (SICR), whereas IAS 39 required credit impairments to be recognised only following the identification of objective evidence of impairment.
Significant increase in credit risk (SICR)(stage 2)	A lifetime ECL is recognised for all exposures for which there has been a SICR, being a material change in the probability of default, since origination.
Off-balance sheet exposures	IFRS 9's scope includes off-balance sheet exposures, such as unutilised loan commitments (except those loan commitments at fair value through profit and loss), bankers' acceptances, guarantees, and letters of credit.
Lifetime model workout requirement	In terms of determining ECL for stage 1 and 2 exposures where there is a probability of default, the potential loss from a lifetime perspective is considered, which would include the probability of recovery post default and subsequent re-default. For stage 3 exposures, being exposures that are either in default or where default is imminent, this would include consideration of cures and subsequent re-default.
Forward looking economic expectations	IFRS 9 requires an adjustment for forward looking economic expectations in the determination of SICR and in the measurement of the ECL.

1.4 Property, plant and equipment

Property, plant and equipment are tangible assets which the Authority holds for its own use or for rental to others and which are expected to be used for more than one year.

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 Authority, and the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost. Cost includes all of the expenditure which is directly attributable to the acquisition or construction of the asset, including the capitalisation of borrowing costs on qualifying assets and adjustments in respect of hedge accounting, where appropriate.

Expenditure incurred subsequently for major services, additions to or replacements of parts of property, plant and equipment are capitalised if it is probable that future economic benefits associated with the expenditure will flow to the Authority and the cost can be measured reliably. Day to day servicing costs are included in profit or loss in the year in which they are incurred.

Depreciation of an asset commences when the asset is available for use as intended by management. Depreciation is charged to write off the asset's carrying amount over its estimated useful life to its estimated residual value, using a method that best reflects the pattern in which the asset's economic benefits are consumed by the Authority. Leased assets are depreciated in a consistent manner over the shorter of their expected useful lives and the lease term. Depreciation is not charged to an asset if its estimated residual value exceeds or is equal to its carrying amount. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale or derecognised.

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

Item	Depreciation method	Average useful life
Buildings	Straight line	2%
Plant and machinery	Straight line	6.66% - 33.33%
Furniture and fixtures	Straight line	20%
Motor vehicles	Straight line	20%
Computer equipment	Straight line	33.33%
Cellular phones	Straight line	50%
Leased vehicles		Lease term

ACCOUNTING POLICIES

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

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

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

Impairment tests are performed on property, plant and equipment when there is an indicator that they may be impaired. When the carrying amount of an item of property, plant and equipment is assessed to be higher than the estimated recoverable amount, an impairment loss is recognised immediately in profit or loss to bring the carrying amount in line with the recoverable amount.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its continued use or disposal. Any gain or loss arising from the derecognition of an item of property, plant and equipment, determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item, is included in profit or loss when the item is derecognised.

Land is not depreciated.

1.5 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.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale.
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
- it will generate probable future economic benefits.
- there are available technical, financial and other resources to complete the development and to use or sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

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

ACCOUNTING POLICIES

1.6 Financial instruments

Financial Assets

The Authority classifies its financial assets into one of the two categories discussed below, depending on the purpose for which the asset was acquired:

Fair value through profit or loss

This category comprises only in-the-money derivatives. They are carried in the statement of financial position at fair value with changes in fair value recognised in the statement of comprehensive income in the finance income or expense line. The Authority does not have any assets held for trading nor does it voluntarily classify any financial assets as being at fair value through profit or loss as at 31 March 2019.

Amortised Cost

These assets arise principally from the provision of goods and services to customers (eg trade receivables), but also incorporate other types of financial assets where the objective is to hold these assets in order to collect contractual cash flows and the contractual cash flows are solely payments of principal and interest. They are initially recognised at fair value plus transaction costs that are directly attributable to their acquisition or issue and are subsequently carried at amortised cost using the effective interest rate method, less provision for impairment.

Impairment provisions for trade receivables are recognised based on the simplified approach within IFRS 9 using the lifetime expected credit losses. During this process the probability of the non-payment of the trade receivables is assessed. This probability is then multiplied by the amount of the expected loss arising from default to determine the lifetime expected credit loss for the trade receivables. For trade receivables, which are reported net, such provisions are recorded in a separate provision account with the loss being recognised within other operating expenses in the statement of comprehensive income. On confirmation that the trade receivable will not be collectable, the gross carrying value of the asset is written off against the associated provision.

Impairment provisions for receivables from related parties and loans to related parties are recognised based on a forwardlooking expected credit loss model. The methodology used to determine the amount of the provision is based on whether there has been a significant increase in credit risk since initial recognition of the financial asset. For those where the credit risk has not increased significantly since initial recognition of the financial asset, twelve month expected credit losses along with gross interest income are recognised. For those for which credit risk has increased significantly, lifetime expected credit losses along with the gross interest income are recognised. For those that are determined to be credit impaired, lifetime expected credit losses along with interest income on a net basis are recognised.

From time to time, the Authority shall elect to renegotiate the terms of trade receivables due from customers with which it has previously had a good trading history. Such renegotiations will lead to changes in the timing of payments rather than changes to the amounts owed and, in consequence, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in the statement of comprehensive income (operating profit).

The Authority's financial assets measured at amortised cost comprise of trade and other receivables and cash and cash equivalents in the statement of financial position.

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less, and – for the purpose of the statement of cash flows – bank overdrafts. Bank overdrafts are shown within loans and borrowings in current liabilities on the statement of financial position.

Financial Liabilities

The Authority classifies its financial liabilities into one of the two categories below, depending on the purpose for which the liability was acquired:

Fair value through profit or loss

This category comprises only out-of-the-money derivatives. They are carried in the statement of financial position at fair value with changes in fair value recognised in the statement of comprehensive income. The Authority does not hold or issue derivative instruments for speculative purposes nor for hedging purposes. As at the reporting date the Authority does not have any liabilities held for trading nor has it designated any financial liabilities as being at fair value through profit or loss.

ACCOUNTING POLICIES

1.6 Financial instruments (continued)

Other financial liabilities

Bank borrowings are initially recognised at fair value net of any transaction costs directly attributable to the issue of the instrument. Such interest-bearing liabilities are subsequently measured at amortised cost using the effective interest rate method, which ensures that any interest expense over the period to repayment is at a constant rate on the balance of the liability carried in the statement of financial position. For the purposes of each financial liability, interest expense includes initial transaction costs and any premium payable on redemption, as well as any interest or coupon payable while the liability is outstanding.

Trade payables and other short-term monetary liabilities, which are initially recognised at fair value and subsequently carried at amortised cost using the effective interest method.

1.7 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 statement of financial position at amounts equal to the fair value of the leased asset 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 interest rate implicit in the lease.

The lease payments are apportioned between the finance charge 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.

1.8 Taxation

The Roads Authority is a Public Entity in terms of the Income Tax Act and it obtained an Income tax exemption, from the Minister of Finance, in terms of section 16 of the Income Tax Act, in 2006.

1.9 Impairment of assets

The 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 Authority estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the 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.

ACCOUNTING POLICIES

1.9 Impairment of assets (continued)

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.

1.10 Reserves

The reserves of the Authority comprise of Government contributions in the form of assets donated to the Authority at its inception. The Government contributions are stated at the cost of the donated assets.

1.11 Employee benefits

Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs.

The expected cost of profit sharing and bonus payments is recognised as an expense when there is a legal or constructive obligation to make such payments as a result of past performance.

Defined contribution plans

Payments to defined contribution retirement benefit plans are charged as an expense as they fall due.

Payments made to industry-managed (or state plans) retirement benefit schemes are dealt with as defined contribution plans where the authority's obligation under the schemes is equivalent to those arising in a defined contribution retirement benefit plan.

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 an 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.

Actuarial gains and losses are recognised in the year in which they arise, in other comprehensive income.

Gains or losses on the curtailment or settlement of a defined benefit plan is recognised when the Authority is demonstrably committed to curtailment or settlement.

When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value.

ACCOUNTING POLICIES

1.11 Employee benefits (continued)

Defined benefit plans (continued)

In all other respects, the asset is treated in the same way as plan assets. In profit or loss, the expense relating to a defined benefit plan is presented as the net of the amount recognised for a reimbursement.

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.

1.12 Provisions and contingencies

Provisions are recognised when:

- the 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.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement shall be recognised when, and only when, it is virtually certain that reimbursement will be received if the entity settles the obligation. The reimbursement shall be treated as a separate asset. The amount recognised for the reimbursement shall not exceed the amount of the provision.

Provisions are not recognised for future operating losses.

1.13 Government grants

Government grants are recognised when there is reasonable assurance that:

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

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).

Repayment of a grant related to income is applied first against any un-amortised deferred credit set up in respect of the grant. To the extent that the repayment exceeds any such deferred credit, or where no deferred credit exists, the repayment is recognised immediately as an expense.

Repayment of a grant related to an asset is recorded by increasing the carrying amount of the asset or reducing the deferred income balance by the amount repayable. The cumulative additional depreciation that would have been recognised to date as an expense in the absence of the grant is recognised immediately as an expense.

1.14 Deficit or surplus for the year

The Roads Authority is an entity created to manage the roads of Namibia's national road network and not for the purpose 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.

NOTES TO THE FINANCIAL STATEMENTS

1.15 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.

All other borrowing costs are recognised as an expense in the period in which they are incurred.

2. New Standards and Interpretations

2.1 Standards and interpretations effective and adopted in the current year

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

Standard/Interpretation:	Effective date: Years beginning on or after	Expected impact:
• IFRS 9 Financial Instruments	1 January 2018	The impact of the is set out in note 1.3 Changes in accounting policy.
• IFRS 15 Revenue from Contracts with Customers	1 January 2018	The standard has no impact on the Authority.

2.2 Standards and interpretations not yet effective

The Authority has chosen not to early adopt the following standards and interpretations, which have been published and are mandatory for the Authority's accounting periods beginning on or after 1 April 2019 or later periods:

Insurance Contracts

The IFRS establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts issued.

The effective date of the standard is for years beginning on or after 1 January 2021.

It is unlikely that the standard will have a material impact on the Authority's financial statements.

IFRS 16 Leases

IFRS 16 Leases is a new standard which replaces IAS 17 Leases, and introduces a single lessee accounting model.

The effective date of the standard is for years beginning on or after 1 January 2019.

The impact of this standard is currently being assessed.

NOTES TO THE FINANCIAL STATEMENTS

3. Property, plant and equipment

	2019			2018		
	Cost or revaluation	Accumulated depreciation	Carrying value	Cost or revaluation	Accumulated depreciation	Carrying value
Land and buildings	317,718	(17,381)	300,337	313,501	(11,211)	302,290
Plant and machinery	24,989	(13,589)	11,400	13,839	(9,578)	4,261
Furniture and fixtures	24,147	(15,239)	8,908	21,787	(12,560)	9,227
Motor vehicles	2,232	(1,405)	827	2,232	(1,289)	943
Computer equipment	37,392	(36,411)	981	37,251	(34,045)	3,206
Leased vehicles	23,835	(12,218)	11,617	35,677	(23,133)	12,544
Total	430,313	(96,243)	334,070	424,287	(91,816)	332,471

Reconciliation of property, plant and equipment - 2019

	Opening balance	Additions	Disposals	Depreciation	Total
Land and buildings	302,290	4,217	-	(6,170)	300,337
Plant and machinery	4,261	11,151	-	(4,012)	11,400
Furniture and fixtures	9,227	2,360	-	(2,679)	8,908
Motor vehicles	943	-	-	(116)	827
Computer equipment	3,206	142	-	(2,367)	981
Leased vehicles	12,544	4,618	(52)	(5,493)	11,617
Total	332,471	22,488	(52)	(20,837)	334,070

Reconciliation of property, plant and equipment - 2018

	Opening balance	Additions	Correction of Opening balance	Depreciation	Total
Land and buildings	308,510	-	-	(6,220)	302,290
Plant and machinery	3,016	2,127	-	(882)	4,261
Furniture and fixtures	11,820	72	(342)	(2,323)	9,227
Motor vehicles	376	595	-	(28)	943
Computer equipment	4,582	1,350	-	(2,726)	3,206
Leased vehicles	12,001	6,057	-	(5,514)	12,544
Total	340,305	10,201	(342)	(17,693)	332,471

Other information

Registers with details of land and buildings and other property, plant and equipment are available for inspection at the registered office of the Authority.

NOTES TO THE FINANCIAL STATEMENTS

4. Intangible assets

	2019			2018		
	Cost / Valuation	Accumulated amortisation	Carrying value	Cost / Valuation	Accumulated amortisation	Carrying value
Computer software	11,240	(10,270)	970	11,240	(10,216)	1,024

Reconciliation of intangible assets - 2019 (N\$ '000)

	Opening balance	Amortisation	Total
Computer software	1,024	(54)	970

Reconciliation of intangible assets - 2018- N\$ '000

	Opening balance	Amortisation	Total
Computer software	1,085	(61)	1,024

5. Retirement benefits

Defined benefit plan

The Authority provides post-retirement medical aid benefits to retired staff members under certain conditions. The defined plan is unfunded.

	2019 N\$ '000	2018 N\$ '000
Carrying value		
Present value of the defined benefit obligation - partially or wholly funded	(29,062)	(34,310)
Future period payouts	(5,063)	(10,995)
	(34,125)	(45,305)
Non-current liabilities	(29,062)	(45,305)
Current liabilities	(5,063)	-
	(34,125)	(45,305)
Movements for the year		
Opening balance	45,305	99,181
Benefits paid	(10,094)	(40,709)
Actuarial (gain)/losses	(4,938)	(30,660)
Net expense recognised in profit or loss	3,852	17,493
	34,125	45,305
Net expense recognised in profit or loss		
Current service cost	804	6,054
Interest cost	3,048	11,439
	3,852	17,493

NOTES TO THE FINANCIAL STATEMENTS

	2019 N\$ '000	2018 N\$ '000
5. Retirement benefits (continued)		
Key assumptions used		
Assumptions used on last valuation.		
Discount rates used	9.65 %	8.97 %
Medical aid contribution inflation	7.36 %	7.63 %

Sensitivity analysis

The valuation is only an estimate of the cost of providing post-employment medical aid benefits. The actual cost to the Fund will be dependent on the actual future levels of assumed variables.

In order to illustrate the sensitivity of our results to changes in certain key variables, we have recalculated the liabilities using the following assumptions:

A 1% (2018: 1%) increase/decrease in the Medical Aid inflation assumption; and

A 20% (2018: 20%) increase/decrease in the assumed level of mortality

Mortality rates

Deviations from the assumed level of mortality experience of the current employees and the continuation members will have a large impact on the actual cost to the Fund. If the actual rates of mortality turns out higher than the rates assumed in the valuation basis, the cost to the Fund in the form of subsidies will reduce and vice versa.

We have illustrated the effect of the higher and lower mortality rates by increasing and decreasing the mortality rates by 20% (2018: 20%). The effect is as follows:

2019 - N\$ '000	-20% Mortality Rate N\$ '000	Valuation Assumption N\$ '000	+20% Mortality Rate N\$ '000
Total accrued liability	31,155	28,712	26,760
Interest cost	2,981	2,741	2,552
Service cost	711	653	605
	34,847	32,106	29,917
2018 - N\$ '000	-20% Mortality Rate N\$ '000	Valuation Assumption N\$ '000	+20% Mortality Rate N\$ '000
Total accrued liability	37,282	34,310	31,939
Interest cost	3,318	3,048	2,833
Service cost	876	804	746
	41,476	38,162	35,518

NOTES TO THE FINANCIAL STATEMENTS

2019
N\$ '000

2018
N\$ '000

5. Retirement benefits (continued)

Medical aid inflation

The cost of the subsidy after retirement is dependent on the increase in the contributions to the medical aid scheme before and after retirement. The rate at which these contributions increase will thus have a direct effect on the liability of future retirees.

We have tested the effect of a 1% (2018: 1%) p.a. change in the medical aid inflation assumption. The effect is as follows:

2019 - N\$ '000	-1% Medical Aid Inflation N\$ '000	Valuation Assumption N\$ '000	+1% Medical Aid Inflation N\$ '000
Total accrued liability	25,806	28,712	32,125
Interest cost	2,458	2,741	3,077
Service cost	571	653	749
	28,835	32,106	35,951
2018 - N\$ '000	-1% Medical Aid Inflation N\$ '000	Valuation Assumption N\$ '000	+1% Medical Aid Inflation N\$ '000
Total accrued liability	30,503	34,310	38,831
Interest cost	2,701	3,048	3,460
Service cost	687	804	947
	33,891	38,162	43,238

6. Trade and other receivables

Road Fund Administration	238,544	342,275
Prepayments to contractors	32,175	37,966
Other debtors	1,258	2,102
Provision for doubtful debts	(22,995)	(22,995)
	248,982	359,348

Credit quality of trade and other receivables

The credit quality of trade and other receivables that are neither past nor due nor impaired can be assessed by reference to external credit ratings (if available) or to historical information about counterparty default rates:

*Trade receivables**Counterparties without external credit rating*

Other receivables	248,982	359,348
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The carrying amount of trade and other receivables approximates its fair value.

NOTES TO THE FINANCIAL STATEMENTS

	2019 N\$ '000	2018 N\$ '000
7. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Cash on hand	27	28
Bank balances	112,513	50,837
	112,540	50,865
<i>Credit quality of cash at bank and short term deposits, excluding cash on hand</i>		
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 (if available) or historical information about counterparty default rates:		
<i>Credit rating</i>		
Bank Windhoek Limited (A1+)	3,250	3,161
Standard Bank of Namibia (P-2)	109,264	47,676
	112,514	50,837
8. Finance lease liabilities		
Minimum lease payments due		
- within one year	5,673	4,989
- in second to fifth year inclusive	8,783	8,612
	14,456	13,601
less: future finance charges	(1,931)	-
Present value of minimum lease payments	12,525	13,601
Present value of minimum lease payments due		
- within one year	4,853	4,989
- in second to fifth year inclusive	7,672	8,612
	12,525	13,601
Non-current liabilities	7,672	8,612
Current liabilities	4,853	4,989
	12,525	13,601

Finance lease arrangements with Avis for motor vehicles over variable periods repayable in monthly instalments at prime interest rate.

NOTES TO THE FINANCIAL STATEMENTS

	2019 N\$ '000	2018 N\$ '000
9. Trade and other payables		
Trade payables	246,469	243,719
Leave accrual	36,430	30,626
Other accruals	1,734	-
Bonus accruals	3,564	3,212
Other payables	5,687	46,199
	293,884	323,756

The carrying amount of trade and other payables approximates its fair value.

10. Deferred income

Non-current liabilities	321,211	328,218
Current liabilities	23,139	21,150
	344,350	349,368

31 March 2019	PIARC N\$ 000	MWT N\$000	RFA N\$000	RA Book N\$000	Total N\$000
Opening balance	268	2,169	346,931	-	349,368
Received during the year	-	-	18,120	-	18,120
Released to the statement of comprehensive income	-	-	(23,138)	-	(23,138)
	268	2,169	341,913	-	344,350

31 March 2018	PIARC N\$ 000	MWT N\$000	RFA N\$000	RA Book N\$000	Total N\$000
Opening balance	304	2,169	360,575	-	363,048
Received during the year	-	-	7,506	-	7,506
Released to the statement of comprehensive income	(36)	-	(21,150)	-	(21,186)
	268	2,169	346,931	-	349,368

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.

MWT represents the Ministry of Works and Transport and RFA represents Road Fund Administration.

PIARC represents the Permanent International Association of Road Congresses (World Road Association).

11. Transfers Received

Grants received: Road Fund Administration	1,727,582	1,666,865
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NOTES TO THE FINANCIAL STATEMENTS

	2019 N\$ '000	2018 N\$ '000
12. Other operating income		
Tender documents	338	787
Sundry income	3,664	654
PIARC income	-	36
Settlement gain	-	30,660
	4,002	32,137
13. Operating profit (loss)		
Operating profit (loss) for the year is stated after charging (crediting) the following, amongst others:		
<i>Auditor's remuneration - external</i>		
Audit fees	489	426
<i>Other administrative expenses</i>		
Administrative and managerial services	106,467	101,404
<i>Employee costs</i>		
Salaries, wages, bonuses and other benefits	315,400	297,296
Other short term costs	-	54
Total employee costs	315,400	297,350
<i>Depreciation and amortisation</i>		
Depreciation of property, plant and equipment	20,837	17,693
Amortisation of intangible assets	54	62
Total depreciation and amortisation	20,891	17,755
<i>Expenses by nature</i>		
The total administrative expenses and other operating expenses are analysed by nature as follows:		
Employee costs	315,400	297,350
Depreciation, amortisation and impairment	20,891	17,755
Other expenses	192,999	273,625
Routine and periodic maintenance	1,124,926	1,117,395
	1,654,216	1,706,125
14. Investment income		
<i>Interest income from investments in financial assets:</i>		
Bank and other cash	177	1,813
15. Finance costs		
Finance leases	1,366	1,456

NOTES TO THE FINANCIAL STATEMENTS

	2019 N\$ '000	2018 N\$ '000
16. Cash generated from/(used in) operations		
Surplus /(deficit) for the year	76,179	(6,766)
Adjustments for:		
Depreciation and amortisation	20,891	17,755
Interest income	(177)	(1,813)
Finance costs	1,366	1,456
Movements in retirement benefit assets and liabilities	(1,086)	(53,876)
Transfer of surplus/(deficit) to RFA	(76,179)	6,766
Other non-cash items	-	341
Profit on termination/return of leased vehicles (finance lease)	52	-
Changes in working capital:		
Trade and other receivables	110,366	(121,204)
Prepayments	-	32,911
Trade and other payables	(29,872)	111,679
Deferred income	(5,018)	(13,680)
	86,428	(26,431)
17. Commitments		
Authorised capital expenditure		
Already contracted for but not provided for		
- Contracted for	1,947,929	3,002,224
- Not contracted for	-	753,082
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 – as lessee (expense)		
Minimum lease payments due		
- within one year	3,249	1,670
- in second to fifth year inclusive	4,266	8,350
	7,515	10,020

Operating lease payments represent rentals payable by the Authority for certain of its offices.

NOTES TO THE FINANCIAL STATEMENTS

	2019 N\$ '000	2018 N\$ '000
18. Related parties		
Relationships		
Related party relationships exist between the Authority and:		
Holding Authority	Ministry of Works and Transport	
Road Contractor Company	State Owned Entity	
Road Fund Administration	State Owned Entity	
<i>Related party balances</i>		
Road Fund Administration (grants receivable at year end)	237,260	342,275
Deferred income (relating to grants received from RFA for capital projects and prepayments to contractors)	(344,350)	(349,368)
Road Contractor Company	(22,995)	(22,995)
Related party transactions		
Grants received during the year	1,727,582	1,666,865
Transfer to Road Fund Administration	76,179	(6,766)
Roads Contractor Company	(267)	(267)
Key Management and directors		
Directors emoluments	599	779
Key management remuneration	19,721	15,539
	20,320	16,318

Key management comprises of the Chief Executive Officer (CEO) and three (3) Executive Officers, five (5) Divisional Managers and five (5) Subdivisional Managers.

NOTES TO THE FINANCIAL STATEMENTS

19. Categories of financial instruments

	Note(s)	Debt instruments at amortised cost	Financial liabilities at amortised cost	Leases	Equity and non financial assets and liabilities	Total
Categories of financial instruments - 2019						
Assets						
Non-Current Assets						
Property, plant and equipment	3	-	-	-	334,070	334,070
Intangible assets	4	-	-	-	970	970
		-	-	-	335,040	335,040
Current Assets						
Trade and other receivables	6	248,982	-	-	-	248,982
Cash and cash equivalents	7	112,540	-	-	-	112,540
		361,552	-	-	-	361,552
Total Assets		361,552	-	-	335,040	696,562
Equity and Liabilities						
Equity						
Equity Attributable to Equity Holders of Parent:						
Reserves		-	-	-	8,992	8,992
Retained income		-	-	-	2,686	2,686
		-	-	-	11,678	11,678
Total Equity		-	-	-	11,678	11,678
Liabilities						
Non-Current Liabilities						
Finance lease liabilities	8	-	-	7,672	-	7,672
Retirement benefit obligation	5	-	-	-	29,062	29,062
Deferred income	10	-	-	-	321,211	321,211
		-	-	7,672	350,273	357,945
Current Liabilities						
Trade and other payables	9	-	293,888	-	-	293,888
Finance lease liabilities	8	-	-	4,853	-	4,853
Retirement benefit obligation	5	-	-	-	5,063	5,063
Deferred income	10	-	-	-	23,139	23,139
		-	293,888	4,853	28,202	326,943
		-	293,888	12,525	378,475	684,888
		-	293,888	12,525	390,153	696,566

19. Categories of financial instruments (continued)

	Note(s)	Debt instruments at amortised cost	Financial liabilities at amortised cost	Leases	Equity and non financial assets and liabilities	Total
Categories of financial instruments - 2018						
Assets						
Non-Current Assets						
Property, plant and equipment	3	-	-	-	332,471	332,471
Intangible assets	4	-	-	-	1,024	1,024
		-	-	-	333,495	333,495
Current Assets						
Trade and other receivables	6	359,348	-	-	-	359,348
Cash and cash equivalents	7	50,865	-	-	-	50,865
		410,213	-	-	-	410,213
Total Assets		410,213	-	-	333,495	743,708
Equity and Liabilities						
Equity						
Equity Attributable to Equity Holders of Parent:						
Reserves		-	-	-	8,992	8,992
Retained income		-	-	-	2,686	2,686
		-	-	-	11,678	11,678
Total Equity		-	-	-	11,678	11,678
Liabilities						
Non-Current Liabilities						
Finance lease liabilities	8	-	-	8,612	-	8,612
Retirement benefit obligation	5	-	-	-	45,305	45,305
Deferred income	10	-	-	-	328,218	328,218
		-	-	8,612	373,523	382,135
Current Liabilities						
Trade and other payables	9	-	323,756	-	-	323,756
Finance lease liabilities	8	-	-	4,989	-	4,989
Deferred income	10	-	-	-	21,150	21,150
		-	323,756	4,989	21,150	349,895
		-	323,756	13,601	394,673	732,030
		-	323,756	13,601	406,351	743,708

NOTES TO THE FINANCIAL STATEMENTS

20. 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 Authority.

There are no externally imposed capital requirements.

Financial risk management

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

The main purpose of the large trade creditors is to enable the Authority to finance its operations. The main risks arising from the entity's financial instruments are liquidity and credit risk. The 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 agreed policies for managing each of these risks which are summarised below.

Liquidity risk

The Authority's risk to liquidity is a result of the funds available to cover future commitments. The 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 prepared and adequate funding facilities are monitored.

The table below summarises the maturity profile of the entity's financial liabilities at 31 March 2019 based on contractual undiscounted payments.

At 31 March 2019	Less than 1 year	More than 1 year
Trade and other payables	293,884	-
Finance lease obligations	5,673	8,783
At 31 March 2018	Less than 1 year	More than 1 year
Trade and other payables	323,756	-
Finance lease obligations	4,989	8,612

Interest rate risk

The Authority is not exposed to a material interest rate risk.

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

NOTES TO THE FINANCIAL STATEMENTS

20. Risk management (continued)

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The 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	2019	2018
Trade and other receivables (excluding prepayments)	216,807	321,382
Cash and cash equivalents	112,540	50,837

Foreign exchange risk

The Authority is not exposed to foreign exchange risk.

Price risk

The Authority is not exposed to equity securities and thus not exposed to price risk.

21. IFRS 9 Financial Instruments

The following table and the accompanying notes below explain the original measurement categories under IAS 39 and the new measurement categories under IFRS 9 for each class of the Authority's financial assets and financial liabilities as at 1 April 2018.

The effect of adopting IFRS 9 on the carrying amounts of financial assets and financial liabilities at 1 April 2018 relates solely to the new impairment requirements.

Financial Assets	Original classification under IAS 39	New classification under IFRS 9	Original carrying amount under IAS 39 (N\$ '000)	New carrying amount under IFRS 9 (N\$ '000)
Cash and cash equivalents	Amortized cost	Amortized cost	50 865	50 865
Trade and other receivables	Amortized cost	Amortized cost	359 348	359 348

Financial Liabilities	Original classification under IAS 39	New classification under IFRS 9	Original carrying amount under IAS 39 (N\$ '000)	New carrying amount under IFRS 9 (N\$ '000)
Trade and other payables	Amortized cost	Amortized cost	323 755	323 755

SUPPLEMENTARY SCHEDULE: CONSTRUCTION AND REHABILITATION PROJECTS

RA SUPPLEMENTARY SCHEDULE NOT FORMING PART OF THE ANNUAL FINANCIAL STATEMENTS
AS AT 31 MARCH 2019.

Project Name	Status	Total Estimated Cost	Expenditure up to 31 March 2018
Construction and Rehabilitation of Roads			
TR 1/6: Windhoek - Okahandja Rehabilitation	Section 4A -Construction On-going	1 085 073 452,28	564 541 676,42
DR 3449 Tjova -Divayi Gravel Road Construction (24.7 km)	Completed	5 263 812,13	-
MR 120: Okatana - Endola - Onunho + Dual Carriage	27km completed. 2 km on- going	524 757 080,54	374 515 339,39
TR 10/2 Onhuno-Eenhana	Construction ongoing	16 258 711,00	4 413 675,97
MR44/76 Swakopmund-Henties Bay-Uis -Kamanjab , Phase 1 Sec A & B	Ongoing.(Phase I,section A) 56% completed	931 315 567,06	297 916 687,37
MR 91 Gobabis-Aminuis-Aranos	Completed	596 766 526,03	517 886 980,54
TR7/1 Karibib-Usakos-Swakopmund	Design Completed	12 886 568,59	3 156 913,91
MR125: Liselo - Linyanti - Kongola - Singalamwe	Remedial works ongoing	893 776 644,75	889 564 279,92
TR1/2 & TR1/3: Grunau-Keetmanshoop-Mariental Road Rehabilitation	Tender stage for construction	28 330 388,77	8 859 062,02
TR9/1 Windhoek-Hosea Kutako road to dual carriage	Construction ongoing, phase 1	888 471 938,74	274 152 060,03
DR 3427: Kamupupu - Mbururu	Completed	36 575 412,74	34 932 439,13
Keetmanshoop Weighbridge	Design completed	4 712 210,42	834 024,16
DR 3608: Omafo - Ongenga - Outapi (VAT)	Completed	301 517 423,36	299 132 884,36
Socio-economic Impact Study on three LB-Projects	72% complete	2 502 493,15	1 808 571,74
DR3681 Epato-Onaushe	Completed	55 214 220,54	50 354 678,05
DR 3609 Oshakati - Omungwelumwe-Ongenga	Completed	285 866 266,78	264 193 728,12
MR118 Roshpinah-Orandjemund	Complete	788 778 610,14	787 698 768,14
DR 3508: ISIZE-SIFUHA-MALINDI- SCHUCKMANNBURG	Construction Ongoing	602 666 170,64	272 938 805,20
MR44 ,MR36 TR2/1 Swakopmund-Walvisbay (Freeway)	Construction ongoing	1 024 325 783,29	413 755 106,06
DR 3624 Etomba-Omundaungilo	completed	168 074 132,38	166 801 016,38
Oshikango Border Bypass	Design - completed	8 427 154,06	3 506 688,63
TR14/2 Otjinene-Okamatapati: Section 1	100% Completed	683 865 071,74	601 666 177,21

- List of Contingent Liabilities

Direct Disbursements 2018-2019		Expenditure up to 31 March 2019	Total Outstanding Liability	Outstanding Contracted Amount	Outstanding Non- Contracted Amount	Calculation Completion %
332 198 941,46	RFA/GRN	896 740 617,88	188 332 834	188 332 834	-	83%
115 000,00	GRN	115 000,00			-	
150 241 741,15	RFA/GRN	524 757 080,54	-	-	-	100%
-	RFA/GRN	4 413 675,97	11 845 035	11 845 035	-	27%
194 571 660,49	RFA/GRN	492 488 347,86	438 827 219	438 827 219	-	53%
47 006 022,29	GRN	564 893 002,83	31 873 523	31 873 523	-	95%
-	GRN	3 156 913,91	9 729 655	9 729 655	-	24%
938 322,00	GRN	890 502 601,92	3 274 043	3 274 043	-	100%
436 080,00	GRN	9 295 142,02	19 035 247	19 035 247	-	33%
187 667 269,09	GRN	461 819 329,12	426 652 610	426 652 610	-	52%
1 642 973,61	GRN	36 575 412,74	-	-	-	100%
-	RFA	834 024,16	3 878 186	3 878 186	-	18%
2 384 539,00	GRN	301 517 423,36	-	-	-	100%
-	KFW	1 808 571,74	693 921	693 921	-	72%
4 859 542,67	GRN	55 214 220,72	-	-	-	100%
21 672 538,66	GRN	285 866 266,78	-	-	-	100%
1 079 842,04	GRN	788 778 610,18	-	-	-	100%
113 939 318,19	GRN	386 878 123,39	215 788 047	215 788 047	-	64%
322 492 275,07	GRN	736 247 381,13	288 078 402	288 078 402	-	72%
1 273 115,57	GRN	168 074 131,95	-	-	-	100%
-	GRN	3 506 688,63	4 920 465	4 920 465	-	42%
82 198 894,41	GRN	683 865 071,62	-	-	-	100%

Project Name	Status	Total Estimated Cost	Expenditure up to 31 March 2018
TR14/2 Okamatapati-Grootfontein:Section 2	Main Rd completed , access roads construction on-going	748 240 137,85	732 856 992,92
DR3424 Mungunda-Shakambu	Design stage	90 000 000,00	1 075 387,18
TR1/11 Omuthiya-Ongwediva Road Rehabilitation	Design ongoing	88 920 751,56	13 728 572,30
TR 1/ 4 Windhoek-Rehoboth dual carriageways	Design stage	96 060 992,70	24 609 305,42
DR 3683 Uukwiyushona - Omuntele-Amilema (Extension)	Completed	171 020 749,83	170 256 034,83
DR3650 Onakalunga Epingana	Tender stage for Construction	4 188 354,97	1 737 533,06
DR 4113 Endola - Eembo (19 KM)	Tender stage for Construction	4 188 354,97	1 199 137,13
DR 1635 Duplessis Plaas - DR 1668 Epukiro	Design & Tender Documentation Completed	18 145 937,45	3 447 119,25
DR 3639 Oshikango - Ondobe	Design & Tender Documentation Completed	15 968 050,91	2 272 643,44
Rural Access Roads in Omusati and Ohangwena	Construction ongoing	124 266 506,00	44 531 302,30
TR2/3 Omaruru - Karibib	Design Completed	24 350 162,45	2 388 993,68
T0202:B250 Road over Rail Bridge Swakopmund Detail Design	Design Completed	5 254 000,00	2 236 409,84
Transport & regulatory services (VTS)	On-going	5 753 000,00	-
Maintenance Related Projects	On-going	35 582 000,00	-
TOTAL		10 336 029 637,82	6 832 968 994,10

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.

* The prior year figures reported may change due to removal of completed projects from the list.



Divisional Manager: Construction and Rehabilitation
FN Nkandi

16/08/2019

Date

- List of Contingent Liabilities

Direct Disbursements 2018-2019		Expenditure up to 31 March 2019	Total Outstanding Liability	Outstanding Contracted Amount	Outstanding Non- Contracted Amount	Calculation Completion %
-	GRN	732 856 992,92	15 383 145	15 383 145	-	98%
-	GRN	1 075 387,18	88 924 613	88 924 613	-	1%
-	GRN	13 728 572,30	75 192 179	75 192 179	-	15%
3 762 903,50	GRN	28 372 208,92	67 688 784	67 688 784	-	30%
764 715,00	GRN	171 020 749,83	-	-	-	100%
-	GRN	1 737 533,06	2 450 822	2 450 822	-	41%
-	GRN	1 199 137,13	2 989 218	2 989 218	-	29%
-	GRN	3 447 119,25	14 698 818	14 698 818	-	19%
-	GRN	2 272 643,44	13 695 407	13 695 407	-	14%
79 735 203,22	GRN/KfW	124 266 505,52	-	-	-	100%
1 001 596,57	GRN	3 390 590,25	20 959 572	20 959 572	-	14%
-	RFA	2 236 409,84	3 017 590	3 017 590	-	43%
724 522,11	GRN	724 522,11				
10 242 489,00	GRN	10 242 489,00				
1 560 949 505,10		8 393 918 499,20	1 947 929 336,79	1 947 929 336,79	-	81%

NOTES

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