

**CURRICULUM DEVELOPMENT AND IN-SERVICE  
TEACHER EDUCATION**

**00013955**

**UNITED NATIONS DEVELOPMENT PROGRAMME**

**AUDITED COMBINED DELIVERY REPORT,  
FIXED ASSET REPORT AND REPORT TO  
MANAGEMENT FOR THE YEAR ENDED**

**31 DECEMBER 2007**

**Curriculum Development and In-service Teacher Education**  
**Project 00013955**  
**National Institute for Educational Development**  
**31 December 2007**

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**Curriculum Development and In-service Teacher Education  
Project 00013955  
National Institute for Educational Development  
31 December 2007**

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**Project Administration**

**Project number:** 00013955

**Physical address:** UN House  
38 Stein Street  
1st Floor  
Room 1-31  
Klein Windhoek

**Postal address:** Private Bag 13346  
Windhoek  
Namibia

**Auditors:** PricewaterhouseCoopers Namibia

**Project implementing partner:** National Institute for Educational Development

Curriculum Development and In-service Teacher Education  
Project 00013955  
National Institute for Educational Development  
31 December 2007


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Statement of Responsibility

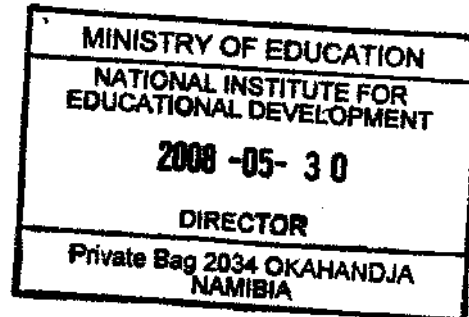
The UNDP Resident Representative and the Director are responsible for the maintenance of adequate accounting records and the preparation and integrity of the Statements and related information. The auditors are responsible to report on the fair presentation of the Statements.

The UNDP Resident Representative and the Director are also responsible for the Project's system of internal financial control. These are designed to provide reasonable, but not absolute, assurance as to the reliability of the Statements, and to adequately safeguard, verify and maintain accountability of assets and to prevent and detect misstatements and loss. Nothing has come to the attention of the UNDP Resident Representative and the Director to indicate that any material breakdown in the functioning of these controls, procedures and systems has occurred during the year under review.

The attached Combined Delivery Report and Fixed Asset Report were approved and authorised for issue by the Resident Representative and the Director on 30 May 08 and are signed by them.

  
.....  
Simon R. Nhongo  
Resident Representative

  
..... 30/05/08  
Hertha Pomati  
Director: NIED



## **Report of the independent auditors to the administrators of the Curriculum Development and In-service Teacher Education Project 00013955**

We have audited the accompanying Combined Delivery Reports and Fixed Asset Report of the UNDP Support to NIED on the Implementation of the Curriculum Development and In-service Teacher Education Project (00013955) for the period 01 January 2007 to 31 December 2007. These statements are the responsibility of the UNDP Resident Representative. Our responsibility is to express an opinion on the statements based on our audit.

### **Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash receipts and disbursements basis of accounting. This responsibility includes: determining that the cash receipts and disbursements basis of accounting is an acceptable basis for preparing and presenting the financial statement in the circumstances; designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates, if any, that are reasonable in the circumstances.

### **Auditor's Responsibility]**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the statement.

**Audit Opinion**

In our opinion, the accompanying statements give a true and fair view of the expenses paid by the project and fixed assets held during the year ended 31 December 2007 as at that date in accordance with the disbursement basis as described above, and comply with the requirements of the agreement with the UNDP.

*PriceWaterhouseCoopers*

**PRICEWATERHOUSECOOPERS  
REGISTERED ACCOUNTANTS AND AUDITORS  
CHARTERED ACCOUNTANTS (NAMIBIA)  
WINDHOEK  
30.12.2008**

Combined Delivery Report

UN Development Programme  
Report ID: UNGL143

Page 1 of 1  
Run Time: 01-04-2008 06:04:03

Selection Criteria :

Business Unit : NAM10  
Period : Jan-Dec (2007)  
Selected Award Id : 00013955  
Selected Fund Code : ALL

Award Id : 00013955 CURRICULUM DEVELOPMENT & TRANS	Period : Jan-Dec (2007)		
Project Id : 00013955 CURRICULUM DEVELOPMENT	Impl. Partner : 022118 National Institute for Educational Development		
	Location : Namibia		
Govt Disb	UNDP Disb	UN Agencies	Total Disb

Fund : 30071 (Programme cost sharing - GOV1)

71305 - Local Consult-Sht Term-Tech	0.00	306,061.17	0.00	306,061.17
71405 - Service Contracts-Individuals	0.00	77,186.20	0.00	77,186.20
72120 - Svc Co-Trade and Business Serv	0.00	5,355.43	0.00	5,355.43
72205 - Office Machinery	0.00	1,297.55	0.00	1,297.55
72415 - Courier Charges	0.00	5,595.51	0.00	5,595.51
72420 - Land Telephone Charges	0.00	5,431.01	0.00	5,431.01
72425 - Mobile Telephone Charges	0.00	256.73	0.00	256.73
72505 - Stationery & other Office Supp	0.00	5,439.01	0.00	5,439.01
72705 - Hospitality-Special Events	0.00	3,662.16	0.00	3,662.16
72815 - Inform Technology Supplies	0.00	494.97	0.00	494.97
73305 - Maint & Licensing of Hardware	0.00	441.58	0.00	441.58
73405 - Rental & Maint-Other Office Eq	0.00	3,968.70	0.00	3,968.70
73410 - Maint, Oper of Transport Equip	0.00	3,407.04	0.00	3,407.04
74105 - Management and Reporting Srvs	0.00	86,810.45	0.00	86,810.45
74110 - Audit Fees	0.00	4,779.67	0.00	4,779.67
74120 - Capacity Assessment	0.00	98,915.26	0.00	98,915.26
74205 - Audio Visual Productions	0.00	2,924.38	0.00	2,924.38
74210 - Printing and Publications	0.00	65,598.24	0.00	65,598.24
74525 - Sundry	0.00	2,533.19	0.00	2,533.19
75105 - Facilities & Admin - Implement	0.00	30,596.81	0.00	30,596.81
76125 - Realized Loss	0.00	115.52	0.00	115.52
76135 - Realized Gain	0.00	-57.03	0.00	-57.03
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>710,813.65</b>	<b>0.00</b>	<b>710,813.65</b>
<b>Total for Project : 00013955</b>	<b>0.00</b>	<b>710,813.65</b>	<b>0.00</b>	<b>710,813.65</b>

Award Id : 00013955 CURRICULUM DEVELOPMENT & TRANS	Period : Jan-Dec (2007)
Project Id : 00013955 CURRICULUM DEVELOPMENT	Impl. Partner : 022118 National Institute for Educational Development
	Location : Namibia

MINISTRY OF EDUCATION  
NATIONAL INSTITUTE FOR  
EDUCATIONAL DEVELOPMENT  
14 MAY 2008  
PROFESSIONAL DEVELOPMENT  
Private Bag 2034 OKAHANDJA  
NAMIBIA

Signed By : J.W. Fauslie Date : \_\_\_\_\_

Signed By : [Signature] Date : \_\_\_\_\_

Signed By : Ricewarehouse Coopers Date : \_\_\_\_\_  
Ricewarehouse Coopers  
P.O. Box 1371  
Windhoek

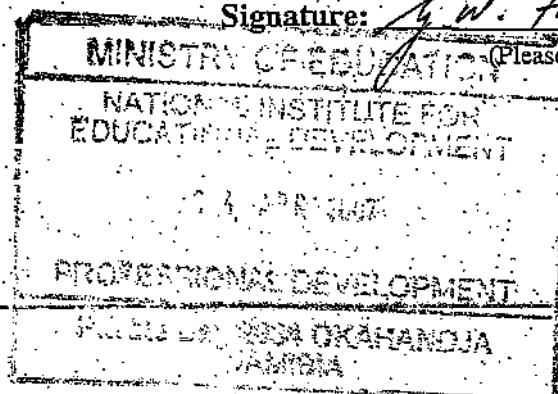
15/05/08  
30/05/08

BETD In-service Programme  
**Technology/Resource Audit Sheet**  
 National Institute for Educational Development (NIED) Central Office

**OFFICE: The National Co-ordinator: Mr. G. Fourie**

Type of Equipment	Quantity	Serial Number	Condition (please tick)		TOTAL
			Good / excellent	Needs repair	
1. Computer Model					
> iMAC Desktop	1	UM121356 KJL	✓		1
> iMAC Powerbook G4 Laptop					
> IBM / PC					
2. Keyboard	1	KY1080D7VK IVA	✓		1
3. Printer/s (specify)					
> HP DeskJet (LaserJet 1200)	1	CNCRR 66328	✓		1
4. Fax machine					
5. Scanner					
6. Anti-virus Protection (please tick only the appropriate option)					
> Current					
> Outdated					
7. Modem/s					
8. Operating system software					
> Windows 98					
> OS 9.2.1					
9. Television					
10. Video cassette recorder					
11. Photocopying machine/s					
12. UPS	1	BK 650M1 PB 0047323814	✓		1
13. External speakers					
14. Zip drive/s					
15. Zip disks					
16. Other accessories (specify)					
> Microphones		3 352535004136262			
17. Nokia Cell Phone	1	C 6 0188 X	✓		1

Signature: G. W. Fourie Date: 05/07/04





**Technology/Resource Audit Sheet**  
National Institute for Educational Development (NIED)

**OFFICE: Ms. Erica Shilongo, DH NIED**

Type of Equipment	Quan.	Serial Number	Condition <i>(please tick)</i>		TOTAL	Value
			Good / excellent	Needs repair		
1. Computer Model						
1.1 iMAC Desktop						
Keyboard						
Mouse						
iMac Desktop						
1.2 iMAC Powerbook G4 Laptop						
Rechargeable battery						
1.3 IBM / PC						
Keyboard						
Mouse						
G4 Tower						
2.1 PC Monitor						
3. Printers						
3.1 HP DeskJet						
3.2 HP LaserJet 1200	1	CNCRK97902	✓			
3.3 HP LaserJet 4100						
3.4 HP LaserJet 1100						
4. Fax machine						
5. Anti-virus Protection <i>(please tick only the appropriate option)</i>						
5.1 Current						
5.2 Outdated						
5.3 Adobe Creative Suite						
6. Modem/s						
7. Operating system software						
8.1 Windows 98						
8.2 OS 9.2.1						
9. Television						
10. Video cassette recorder						
11. Photocopying machine/s						
12. UPS APC						
13. External speakers						
14. Zip drive/s						
15. USB Floppy Drive						
16. External Drive						
17. Other accessories (specify)						
• Microphones						
• Alcatel phone						
• Steel Frames						
• Steel Cabinets						
• Other: Telephone	1	830054-85778-A813-1	✓			

Type of Security Measures in place:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_

Signature: \_\_\_\_\_

Date: 04-06-2007

(Please certify with official stamp)

**BETD In-Service Programme**  
**Technologist/Resource Audit Sheet**  
**National Institute for Educational Development (NIED)**

**OFFICE: Katima TRC**

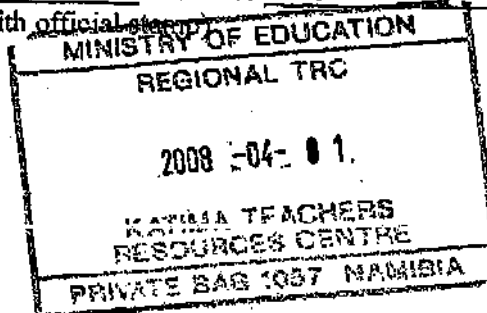
Full Names of Inset Unit HOD: \_\_\_\_\_

Type of Equipment	Quantity	Serial Number	Condition (Please tick)		TOTAL
			Good / excellent	Needs repair	
1. Computer Model					
> iMAC Desktop	1	Um11810ZKJL	√		1
> iMAC Powerbook G4 Laptop					
> IBM / PC					
2. Keyboard	1	KY1080DMZK4VA	√		1
3. Printer/s					
> HP DeskJet					
> HP LaserJet 1200 series	1	CNCSR15867		√	1
4. Fax Machine	1	A4139022983	√		
5. Scanner					
6. Anti-Virus Protection (please tick only the appropriate option)					
7. Modem/s					
8. Operating System Software					
> Windows 98					
> OS 9.2.1					
9. Television					
10. Video cassette recorder					
11. Photocopying machine(s)					
12. UPS	1	Pb0047323808	√		1
13. External speakers					
14. Zip drive(s)	1	75DM17N8P5		√	1
15. Zip disks		060601AZBP		√	1
16. Other accessories (specify)					
> Microphones					
> Mouse	1	3892P902	√		1

Signature of TRC Manger: \_\_\_\_\_

Date: \_\_\_\_\_

(Please certify with official stamp)



**BETD In-service Programme**  
**Technology/Resource Audit Sheet**  
 National Institute for Educational Development (NIED)

**OFFICE: Ms. Rosa Itolua, Windhoek College of Education Inset Unit**

Type of Equipment	Quan.	Serial Number	Condition <i>(please tick)</i>		TOTAL	Value
			Good / excellent	Needs repair		
1. Computer Model						
1.1 iMAC Desktop	1	UM11713KKJL	Excellent	N/A	1	
Keyboard	1	KY1080D9PKVA	Excellent	N/A	1	
Mouse	1	3892P902	Excellent	N/A	1	
iMac Desktop						
1.2 iMAC Powerbook G4 Laptop						
Rechargeable battery						
1.3 IBM / PC						
Keyboard						
Mouse						
2. G4 Tower						
2.1 PC Monitor						
3. Printers						
3.1 HP DeskJet						
3.2 HP LaserJet 1200	1	CNCRK97545	Good	Needs Service	1	
3.3 HP LaserJet 4100						
3.4 HP LaserJet 1100						
4. Fax machine						
5. Anti-virus Protection <i>(please tick only the appropriate option)</i>						
5.1 Current						
5.2 Outdated						
5.3 Adobe Creative Suite						
6. Modem/s						
7. Operating system software						
8.1 Windows 98						
8.2 OS 9.2.1						
9. Television						
10. Video cassette recorder						
11. Photocopying machine/s						
12. UPS APC	1	PB0041331310	Excellent	N/A	1	
13. External speakers						
14. Zip drive/s						
15. USB Floppy Drive						
16. External Drive						
17. Other accessories <i>(specify)</i>						
• Microphones						
• Alcatel phone						
• Steel Frames						
• Steel Cabinets						
• Other: Nashua Ricoh photo copier FT5840	1	A.7469898031	Net Good	Service	1	

Type of Security: \_\_\_\_\_

1. Security Guards at Gate
2. \_\_\_\_\_

Signature: \_\_\_\_\_



Date: 05/10/06

*(Please certify with official stamp)*

**INVENTORY LIST**  
**PROJECT: BETD INSET PROGRAMME**

*Rundu TRC*

Item	Description	Serial Number	Unit Price N\$	Quantity	Date acquired	Name of Supplier	Condition	Location	Remarks
1.	2.	3	4	5	6	7	8	9	10
1	Misc Desktop	UM11810K1 VM11810Z1K1L		1	1994	PC Centre		Rundu TRC	W Naiteta
2	Keyboard	KY11800D8/K4VAK7308D877K4VA		1	1994	PC Centre		Rundu TRC	W Naiteta
3	HP LaserJet 1200	CNCRK66328 ✓		1	1994	PC Centre		Rundu TRC	W Naiteta
4	UPS	PB0047323581 X		1	1994	PC Centre		Rundu TRC	W Naiteta
5	Zip drive	7SCM11M82M 7SCM11M03M		1	1994	PC Centre		Rundu TRC	W Naiteta
6	Zip disk	060601A2BP 010703A38X		1	1994	PC Centre		Rundu TRC	W Naiteta

Security Measures:

As at March 20, 2007

**INVENTORY LIST**  
**PROJECT: BETD INSET PROGRAMME**

Item	Description	Serial Number	Unit Price N\$	Quantity	Date acquired	Name of Supplier	Condition	Location	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
1	Zip disk	200802AJAP		1	1994	PC Centre		Khorizias TRC	Dr. C. Beckler
2	Keyboard	KT10003082K1V4		1	1994	PC Centre		Khorizias TRC	Ms. B. Jagger
3	Mouse	HC A 429 12067		1	1994	PC Centre		Khorizias TRC	Ms. B. Jagger
4	UPS	P3004732811		1	1994	PC Centre		Khorizias TRC	Ms. B. Jagger
5	HP LaserJet 1200	CNCRK97543		1	1994	PC Centre		Khorizias TRC	Ms. B. Jagger
6	HP LaserJet 1300	CNCJF39512		1				Khorizias TRC	Dr. C. Beckler
7	DELL Desktop PC	R.13ZB		1		Orbit Data		Khorizias TRC	Dr. C. Beckler
8	DELL Monitor	66052-H-6C73-76		1		Orbit Data		Khorizias TRC	Dr. C. Beckler
9	Keyboard	M980459719		1		Orbit Data		Khorizias TRC	Dr. C. Beckler
10	Windows 98 1" ed.	WXBY7Y-RY98B-K67CQ		1		Orbit Data		Khorizias TRC	Dr. C. Beckler
11	Office 97 std. ed.	-C894K-H6G8M		1				Khorizias TRC	Dr. C. Beckler
12	External speakers	53233-344-0121674-40926		1		PC Centre		Khorizias TRC	Dr. C. Beckler
13	Sound Pro	DA001 93-S Rev. B/HK195-02		1		PC Centre		Khorizias TRC	Dr. C. Beckler
14		4053131002174							Ms. Jagger

Not found.  
 drilled off

Proline Desktop PC C307 - 70650586  
 " Monitor 58CG45A044724

Ms. B. Jagger

Keyboard 04069072004

*[Handwritten signature]*

Security Measures:

**BETD In-service Programme**  
**Technology/Resource Audit Sheet**  
 National Institute for Educational Development

MINISTRY OF BASIC EDUCATION  
 AND CULTURE  
 KUNENE REGION  
 2004 -02- 03  
 NATIONAL INSTITUTE FOR EDUCATIONAL DEVELOPMENT  
 P.O. BOX 97  
 KHORIXAS

OFFICE: Khōrixas TRC

Full Names of TRC Manager: BERNADETTE MARIA JAGGER

Type of Equipment	Quantity	Serial Number	Condition (please tick)		TOTAL
			Good / excellent	Needs repair	
1. Computer Model					
> iMAC Desktop	1	UM11809 UKJC	Good		1
> iMAC Powerbook G4 Laptop					
> IBM/PC					
2. Printer/s					
> DeskJet					
> HP LaserJet 1200 series	1	CNCRK97543	Good		1
> Other (Keyboard)	1	KY 1080 D8KKVA	Good		1
3. Fax machine					
4. Scanner					
5. Anti-virus Protection (please tick only the appropriate option)					
> Current					
> Outdated					
6. Modem/s					
7. Preinstalled Operating system software (tick only what applies to you)					
> Windows 95					
> Windows 98					
> Office 2000					
8. Television					
9. Video cassette recorder					
<b>GRAND-TOTAL</b>					

Signature of TRC Manager:

*Jagger* Date: 30/01/2004

MINISTRY OF BASIC EDUCATION  
 AND CULTURE

(Please certify with official stamp)

NATIONAL INSTITUTE FOR  
 EDUCATIONAL DEVELOPMENT

1 PB0047323811 Good. 1

*Honoured*  
 22 NOV 2004

PROFESSIONAL DEVELOPMENT

Private Bag 2034  
 Okahandja  
 Namibia

**INVENTORY LIST**  
**PROJECT: BE ID INSET PROGRAMME**

Item	Description	Serial Number	Unit Price N\$	Quantity	Date acquired	Name of Supplier	Condition	Location	Remarks
1.	2.	3	4	5	6	7	8	9	10
1	PC Tower	8003066332		1		Orbit Data	Excellent	OCE Inset Unit	A Amakali
2	Keyboard → 5099	KY1080D9PKVA		1		PC Centre	Excellent	OCE Inset Unit	A Amakali
3	Mouse	3892P902		1		PC Centre	Excellent	OCE Inset Unit	A Amakali
4	Zip disk	060112011		1		PC Centre	Good	OCE Inset Unit	A Amakali
5	Nashua Aficio Photocopier	J0111104266		1	2006	Nashua	Rental	OCE Inset Unit	A Amakali
6	AVG 6.0			1	1994		Outdated	OCE Inset Unit	A Amakali
7	Norton Antivirus			1	1994		Outdated	OCE Inset Unit	A Amakali
8	External speakers	6066038000784		1		Orbit Data	Excellent	OCE Inset Unit	A Amakali

**Security Measures:**

- Alarm
- Burglar bars on the windows

\* Broken (PC Tower condition)

**Note:** Keyboard No → 50992006982789  
Printer: CNC 1804311

ONGWEDIVA COLLEGE OF EDUCATION  
BE ID INSET UNIT  
2007 05 05  
PRIVATE BAG 5507  
OSHANAKE NAMIBIA

**BETD In-service Programme  
Technology/Resource Audit Sheet  
National Institute for Educational Development (NIED)**

**OFFICE: Ongwediva College of Education**

Type of Equipment	Quan.	Serial Number	Condition <i>(please tick)</i>		TOTAL	Value
			Good / excellent	Needs repair		
1. Computer Model		8003006932	✓			
1.1 iMAC Desktop						
Keyboard		5099206982789	✓			
Mouse		060712017	✓			
iMac Desktop						
1.2 iMAC Powerbook G4 Laptop						
Rechargeable battery						
1.3 IBM/PC						
Keyboard						
Mouse						
2. G4 Tower						
PC Monitor		8003006932	✓			
3. Printers		CNC1804311				
3.1 HP DeskJet						
3.2 HP LaserJet 1200						
3.3 HP LaserJet 4100						
3.4 HP LaserJet 1100						
4. Fax machine						
5. Anti-virus Protection <i>(please tick only the appropriate option)</i>						
5.1 Current						
5.2 Outdated						
5.3 Adobe Creative Suite						
6. Modem/s						
7. Operating system software						
8.1 Windows 98						
8.2 OS 9.2.1						
9. Television						
10. Video cassette recorder						
11. Photocopying machine/s		J011104266				
UPS APC						
13. External speakers						
14. Zip drive/s						
15. USB Floppy Drive						
16. External Drive						
17. Other accessories (specify)						
• Microphones						
• Airtel phone						
• Steel Frames						
• Steel Cabinets						
• Other Speakers		6066033000784	✓			

Type of Security Measures in place:

1. Alarm
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_

Signature: *[Handwritten Signature]*

Date: \_\_\_\_\_

*(Please certify with official stamp)*



**INVENTORY LIST**  
**PROJECT: BETD INSET PROGRAMME**

Item	Description	Serial Number	Unit Price N\$	Quantity	Date acquired	Name of Supplier	Condition	Location	Remarks
1	2.	3	4	5	6	7	8	9	10
1	iMac Desktop	YM118101KJL		1	1994	PC Centre	Good	DH4/NIED	A Ito
2	Keyboard	KY0400002K4V		1	1994	PC Centre	Good	DH4/NIED	A Ito
3	Mouse			1	1994	PC Centre	Needs repairs	DH4/NIED	A Ito
5	iMAC Powerbook G4 Laptop	QT1454U9KVF		1	2006	Orbit Data		DH4/NIED	A Ito
6	Proline Pentium 4	ETLM0020651901786	8,990	1	2006	Orbit Data		DH4/NIED	A Ito
7	Logitech keyboard	867640-0100		1	2006	Orbit Data		DH4/NIED	A Ito
8	Optical mouse	852210-A000		1	2006	Orbit Data		DH4/NIED	A Ito
9	17" LCD Monitor	606DIFV4Q923		1	2006	Orbit Data		DH4/NIED	A Ito
10	G4 Tower	CK107HOJMV		1	1994	PC Centre		DH4/NIED	A Ito
11	HP LaserJet 4100	NLCDG04831		1	2001	PC Centre	Good	DH4/NIED	A Ito
12	Nashua Aficio CL7300	PQ3860100250		1	11/2006	Nashua/Rental	Excellent	DH4/NIED	A Ito
13	Adobe Creative Suite	PN18030166		1	2006	Orbit Data	Excellent	DH4/NIED	A Ito
14	External Drive	B204ATXH		1	2006	Orbit Data	Good	DH4/NIED	A Ito
15	Alcatel phone	-		1	2001	Alcatel	Good	DH4/NIED	A Ito
16	Steel Frames	-		7	1994	-	Good	DH4/NIED	A Ito
17	Steel Cabinets	-		5	1994	-	Good	DH4/NIED	A Ito
18	Rexel Shredder	V20*1006050448		1	21/06/06	Waltons	Needs repairs	DH4/NIED	A Ito
19	Rexel Laminator LP35HS	LP35HS*2110050431		1	2007	Waltons	Excellent	DH4/NIED	A Ito
20	Fax Machine F110		4,000	1	2007	Gesteiner	Excellent	DH4/NIED	A Ito
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**MINISTRY OF EDUCATION**  
NATIONAL DIRECTOR  
OF PROFESSIONAL DEVELOPMENT

131 MAR 2008  
PROFESSOR OF PROFESSIONAL DEVELOPMENT

**INVENTORY LIST**  
**PROJECT: BETD INSET PROGRAMME**

**IRREPARABLE AND ITEMS NOT IN USE**

1	iMAC Desktop	VM1212CYKJL	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
2	iMAC Desktop	UM11713KKJL	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
3	iMAC Desktop		1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
4	iMAC Desktop		1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
5	Keyboard	NK0360FYJXW	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
6	Mouse	HCA40925267	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
7	Keyboard	9712095540	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
8	Mouse	7M143258	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
9	IBM / PC	71400-43600TY	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
10	OS 9.2.1	B600-9210-A	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
11	UPS APC	PB0047323809	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
12	UPS APC	PB0047323581	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
13	UPS APC	PB0047323808	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
14	UPS	PB0041331310	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
15	Zip drive/s	1GHR1184VK	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
16	USB Floppy Drive	104483	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
17	USB Floppy Drive	112193	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
18	HP LaserJet 1100	FRGQ163149	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
19	HP LaserJet 1200	CNCRK97545	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
20	HP LaserJet 1200		1	2001	Minolta	Irreparable	DH5/NIED	Uneconomical
21	Minolta QMS	4780058-901	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
22	HP DeskJet	HU1271J1GJ	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
23	PC Monitor	351GPKC2001956	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
24	Rechargeable battery	LW1434RLJ	1	1994	Orbit Data	Irreparable	DH5/NIED	Uneconomical
25	HP LaserJet Printer	CNCJF39512	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
26	iMac Desktop	UM11809UKJC	1	1994	PC Centre	Irreparable	DH5/NIED	Uneconomical
27	UPS	767A08178	1		PC Centre	Irreparable	DH5/NIED	Uneconomical

**MINISTRY OF SECURITY AND DEFENCE**

**NATIONAL INSTITUTE FOR SECURITY AND DEFENCE**  
**EDUCATIONAL DEVELOPMENT OFFICE**

Equipment in secure office equipped with burglar bars all around windows  
 Building guarded overnight by security guards  
 Office building guarded by local security services

11 MAR 2008

**PROFESSIONAL DEVELOPMENT**  
 Private Bag 21034 OKAHANDJA  
 NAMIBIA

As at March 18, 2000

## **REPORT TO MANAGEMENT**

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Mr. Simon R. Nhongo: Resident Representative  
Ms. Hertha Pomuti: Director: NIED  
P/Bag 13346  
Windhoek  
Namibia

30 May 2008

Dear Sirs,

We have pleasure in presenting this report concerning the audit of the Combined Delivery Reports and Statements of Assets and Equipment (the statements) of the UNDP Namibia Institute for Educational Development Project 00013955 for the period 1 January 2007 to 31 December 2007.

### Audit Approach

Our audit approach is designed to deliver an efficient audit by concentrating our work on areas of the accounts, which we perceive as carrying a higher risk of material misstatement.

Our audit therefore involves evaluating only those systems and internal controls in your organisation upon which we rely for the purpose of determining our audit procedures. Accordingly, our audit may not have identified all the weaknesses that may exist.

The responsibility for the maintenance of an adequate system of internal controls as well as the prevention and detection of fraud and irregularities rests with the administrators of the projects. We are not required to search specifically for fraud and therefore our audit cannot be relied upon to disclose all such matters. However, our audit has been planned so that we have a reasonable expectation of detecting material misstatements in the accounts resulting from irregularities or fraud.

### Contents

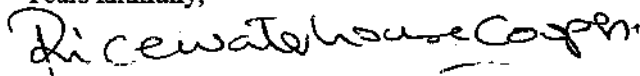
The matters arising are detailed in appendix A. In addition, we have included a list of issues identified in the previous year and have indicated their status.

### Other

We appreciate that, before deciding on a course of action, you may wish to consider how far it would be justified to incur the costs of correcting the weaknesses mentioned in this letter in relation to the amounts at risk.

May we take this opportunity to thank you and your staff for the assistance and co-operation extended to us during the course of the audit. Please do not hesitate to contact us if you require any further explanations or information regarding the matters raised in this letter.

Yours faithfully,



Managing Partner: Albé Botha

Assurance Partners: Stephen D Viljoen, Carl P van der Merwe, Louis van der Riet, R Nangula Uaandja, Ansie EJ Rossouw, Seretta N Lombaard

**Appendix A: Summary of issues**

Fixed assets not inspected.

**Appendix B: Prior year issues:**

No issues to report were noted in the prior year.

**Appendix C:**

Summary and findings of audit procedures.

**Fixed assets not inspected.**

**Risk Rating:**

High

**Observation:**

During the inspection of fixed assets at Ongwediva, we noted the following:

- Computer model with serial number 8003006932 and key board with serial number 50099206982789 were not available for inspection.
- The PC monitor with serial number 8003006932 was not in working condition.
- The speakers inspected did not have a serial number and so we are unable to relate them to the one on the list.

**Recommendation:**

The assets above should be followed up and corrective measures be taken to ensure the fixed asset list is complete and accurate.

**Management Comment:**

One computer was stolen and replaced with another one from NIED. We will follow up and correct as recommended.

<p><b><u>Expenditure:</u></b></p> <p>Verify the mathematical accuracy of the Combined Delivery Report (CDR ) by ensuring that the expenditures described in the supporting documentation (the quarterly financial reports) are reconciled to the expenditures by disbursing source, in the CDR</p> <p>Review expenditures made by the implementing partner and assess whether they are in accordance with project document and budget and are in compliance with UNDP Programming Manual (6.4).</p> <p><b>Bank and Cash:</b></p> <p>Verify the cash position reported by the projects as at 31 December 2007.</p>	<p>Refer to A/1 for issues noted.</p>	
<p><b>Assets:</b></p> <p>Review the use, control and disposal of non-expandable equipment and assess whether it is in compliance with the UNDP Programming Manual (6.4.5); and whether the equipment procured met the identified needs and whether its use was in line with intended purposes.</p> <p>Inspect the Status of assets and equipment held by the project as at 31 December 2007.</p>	<p>Reviewed. Nothing to report. We inspected all assets in the following centres:</p> <p><u>Okahandja; NIED Head office</u></p> <p>All assets were verified. However some assets as per attached listing were considered redundant, hence being considered for disposal.</p> <p><u>Ongwediva TRC</u></p> <p>Refer to A/1 for issues noted.</p> <p><u>Rundu TRC</u></p> <p>All assets were inspected, no exceptions noted.</p>	<p>There is no separate bank account for this project.</p>