



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

MINISTRY OF LAND REFORM

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

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REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Ministry of Land Reform for the financial year ended 31 March 2020 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991 (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

A handwritten signature in black ink, appearing to read 'Junias Etuna Kandjeke'.

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

WINDHOEK, MARCH 2021

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**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

DEFINITIONS

Treasury:	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
Vote:	Represents an Office/Ministry/Agency.
OMA	Office/Ministry/Agency
Appropriation Act:	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
Appropriation Account:	Government Income and Expenditure statement, showing on receipt side the estimated budgeted amounts and on expenditure side the actual expenditure amounts and the difference thereof.
Standard sub-division:	Government Balance account, showing balances incurred on each account/activity.
Suspension:	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
Virement:	Moving of budgeted funds from one account to another account within the same budget of the same office/ministry/agency. The utilization of a saving under one main division/sub division of a vote to defray an excess under another existing division of the same vote.
Unauthorised expenditure:	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
Under expenditure:	Saving on the budget.
Miscellaneous revenue:	All revenue collected and not having a specified revenue code.
Materiality	Is a concept or convention relating to the importance or significance of an amount, transaction, or discrepancy that affects the decision of the user.
Commitments:	Funds reserved to acquire goods or services from a supplier.
Suspense accounts:	Is an account opened in the books of Government that records movement of transactions of a temporarily nature, for example salary deductions of housing instalments.
S&T Advance Suspense Account:	A suspense account reflecting the outstanding subsistence and travel advances.
Rejection Account:	A suspense account reflecting names and balances of all persons/companies that owe the money to the State.
Budget:	Is an estimation of the revenue and expenses over a specified future period of time.
Subsistence Advance:	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.

Direct reporting engagement	It is when an auditor measures or evaluates the subject matter against the criteria. The auditor is responsible for producing the subject matter information. The auditor selects the subject matter and criteria, taking into consideration risk and materiality. By measuring the subject matter evidence against the criteria, the auditor is able to form a conclusion.
Attestation engagement	It is when a responsible party (the entity) measures the subject matter against the criteria and presents the subject matter information, on which you, the auditor, then gather sufficient and appropriate audit evidence to provide a reasonable basis for forming a conclusion.
Subject matter	Refers to the information, condition or activity that is measured or evaluated against certain criteria.

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF LAND REFORM
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020**

1. SECTION A: FINANCIAL AUDIT

1.1 UNQUALIFIED AUDIT OPINION

I have audited the financial statements of the Ministry of Land Reform for the financial year ended 31 March 2020 provided by the Accounting Officer as attached in Annexure A. These financial statements comprise the Appropriation account, Standard subdivisions, Departmental revenue and general information for the year then ended 31 March 2020, and notes to the financial statements and other explanatory information.

In my opinion, the financial statements of the Ministry of Land Reform for the financial year ended 31 March 2020 are prepared, in all material respects, in accordance with Section 12 & 13 of the State Finance Act, 1991, (Act 31 of 1991) and relevant legislation.

1.2 BASIS FOR UNQUALIFIED AUDIT OPINION

I conducted my audit in accordance with International Standards for Supreme Audit Institutions. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the Code of Ethics for International Organization of Supreme Audit Institutions (INTOSAI) together with the ethical requirements that are relevant to my audit of the financial statements in Namibia and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 KEY AUDIT MATTERS

Key audit matters are those matters that, in my professional judgment, were of most significance in the audit of the financial statements of the current period. I have determined that there were no key audit matters to communicate in my report.

1.4 EMPHASIS OF MATTERS

Attention is drawn to the management on the following matters that relate to my responsibility in the audit of the financial statements, as disclosed by the Ministry of Land Reform in the financial statements. My opinion is not modified in respect of these matters:

1.4.1 Suspense accounts

1.4.1.1 Bills payable

The Bills Payable suspense account has a debit balance of N\$ 46 856.00 as at 31 March 2020 instead of a credit balance. The auditors were not provided with reconciliations to explain the balance.

It is recommended that the Accounting Officer should explain the balance.

2. SECTION B: COMPLIANCE AUDIT AND AUDIT OF PERFORMANCE INFORMATION

2.1 COMPLIANCE TO LAWS AND REGULATIONS

SUBJECT MATTER: Financial performance and the use of appropriated funds

I have audited the financial performance and the use of appropriated funds of the Ministry of Land Reform for the financial year ended 31 March 2020.

2.2 Description of the subject matter information and audit scope

The audit aimed to determine whether the Ministry of Land Reform used the appropriated funds in compliance with the Appropriation Act, 2019 (Act 2 of 2019); Appropriation Amendment Act, 2019 (Act 3 of 2019); State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations during the financial year ended 31 March 2019.

2.3 Audit objective

The objective of this compliance audit is to verify and assess whether Ministry of Land Reform has complied with all laws and regulations that have an impact on the financial statements in accordance with the ISSAIS. This audit is an attestation engagement where the Ministry presented the subject matter information on which the auditor then gathered sufficient and appropriate audit evidence to provide reasonable assurance in forming an opinion. In forming an opinion, the findings and recommendations are taken into consideration.

In addition, the objective of this audit is to verify and assess whether public funds have been used appropriately and lawfully, and to report issues of non-compliance so that corrective action is taken and compliance to laws and regulations is strengthened.

2.4 Audit criteria

The audit criteria of this compliance audit are derived from the following laws and regulations stated below:

Appropriation Act, 2019 (Act 2 of 2019);
Appropriation Amendment Act, 2019 (Act 3 of 2019);
State Finance Act, 1991 (Act 31 of 1991);
Public Procurement Act, 2015 (Act 15 of 2015);
Treasury Instructions; and
Public Procurement Regulations.

2.5 Summary of methods applied

I have audited the financial statements for the financial year ended 31 March 2020 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them.

3. AUDIT OF PERFORMANCE INFORMATION

I have audited the performance information of the Ministry of Land Reform for the financial year ended 31 March 2020.

3.1 Description of the subject Matter information and audit scope

A Performance Management System (PMS) is as a systematic process for achievement and improvement in obtaining results from an organization and its staff members by managing performance within an agreed framework consisting of objectives, outputs, key performance indicators (KPIs) and timeliness.

The primary function of the PMS is to enable Offices, Ministries and Agencies (OMAs) to achieve success in National Development Plans (NDPs) and provide improvements in service delivery to the public.

The scoping of the key performance indicators was performed, by looking at the high-level statements, which are indicated in the mandate of the Ministry of Land Reform and the 2017-2022 Strategic Plan. Key performance indicators were selected based on what would be significant to the intended users and their usefulness in assessing the entity's achievements in terms of its service performance objectives.

3.2 Audit objective

The objective of the Key Performance Indicator (KPI) audit is to provide assurance on whether the reported performance information measured against key performance indicators is useful, reliable and evidence-based. Key performance indicators also provide the basis for the (OMAs) to inform the Parliament, the public and other stakeholders on its strategic priorities, programs and projects.

The objective of this audit is also to provide reasonable assurance to Parliament, members of the general public and other relevant stakeholders of whether the reported actual performance has actually occurred and is based on the selected criteria.

3.3 Audit criteria

In this audit, the performance information against the following selected criteria was tested:

- Existence;
- Timeliness;
- Presentation;
- Measurability;
- Relevance;
- Consistency;
- Validity;
- Accuracy; and
- Completeness.

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.

My powers and duties towards auditing and reporting on the financial statements and compliance to the subject matter are outlined under Section 25 (1) (c), Section 26 (1) and Section 27 (3) of the State Finance Act, 1991 (Act 31 of 1991).

As part of an audit in accordance with the International Standards for Supreme Audit Institutions, I exercise professional scepticism throughout the audit, I 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 my 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 controls.
- 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity 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.
- I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
- I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.
- From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.
- It is also my responsibility to express an opinion on whether the financial performance and the use of appropriated funds is, in all material respect is in compliance with the Appropriation Act, 2019 (Act 2 of 2019), Appropriation Amendment Act, 2019 (Act 3 of 2019), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2019/2020						2018/2019
Service		Authorized expenditure	Actual expenditure	Variations		Actual expenditure
				Under- expenditure/ (Excess)	Percen tage	
01. Office of the Minister:	N\$	N\$	N\$	N\$	%	N\$
Original budget	6 976 000					
Plus: Virement	893 000	7 869 000	5 368 645.87	2 500 354.13	31.77	6 327 178.65
02. Administration:						
Original budget	72 354 000					
Less: Virement	(21 949 718)	50 404 282	36 398 961.56	14 005 320.44	27.79	36 063 547.78
03. Resettlement:						
Original budget	8 271 000					
Plus: Virement	1 500	8 272 500	6 904 678.18	1 367 821.82	16.53	5 253 979.11
04. Valuation and Estate Management:						
Original budget	16 060 000					
Less: Virement	(1 500)	16 058 500	13 371 693.33	2 686 806.67	16.73	12 277 547.51
05. Land Reform:						
Original budget	267 100 000					
Plus: Virement	21 076 718	288 176 718	228 082 594.58	60 094 123.42	20.85	166 833 375.08
06. Survey and Mapping:						
Original Budget	44 459 000					
Less: Virement	(1 332 000)	43 127 000	34 243 488.53	8 883 511.47	20.60	23 805 392.72
07. Deeds Office:						
Original budget	16 634 000	16 634 000	13 956 339.35	2 677 660.65	16.10	13 874 369.53
08. Planning, Research, Training and Information Systems:						
Original budget	8 937 000	8 937 000	7 563 407.35	1 373 592.65	15.37	7 725 619.32
09. Regional Offices (Headquarters):						
Original budget	50 019 000					
Plus: Virement	1 312 000	51 331 000	46 405 752.14	4 925 247.86	9.60	45 796 935.68
10. Information Technology:						
Original budget	5 982 000	5 982 000	4 388 398.64	1 593 601.36	26.64	5 362 840.54
GRAND TOTAL		496 792 000	396 683 959.53	100 108 040.47	20.15	323 320 785.92

ANNEXURE A (continued)

Standard subdivisions (continued)

Subdivision	2019/2020			2018/2019
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Development:				
Capital expenditure: Goods and other services				
022. Materials and supplies	1 608 000	1 056 392	551 608	1 000 782.73
027. Other services and expenses	29 439 000	18 671 850	10 767 150	11 894 830.90
Total	31 047 000	19 728 242	11 318 758	12 895 613.63
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	440 000	278 068.05	161 931.95	-
103. Operational equipment, machinery and plants	1 030 000	907 6259.06	122 370.94	-
105. Feasibility studies, design and supervision	6 142 282	397 120.40	5 745 161.60	836 889.80
107. Construction, renovation and improvement	19 305 000	6 679 987.42	12 625 012.58	2 318 319.93
123. Public and departmental enterprises and private industries	222 082 718	193 794 215	28 288 503.00	116 549 999
Total	249 000 000	202 057 019.93	46 942 980.07	119 705 208.73
Total: Development expenditure				
GRAND TOTAL	280 047 000	221 785 261.93	58 261 738.07	132 600 822.36
	496 792 000	396 683 959.53	100 108 040.47	323 320 785.92

1.3 Ministerial revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2019/2020	More/(less) than estimated	Actual revenue 2018/2019
	N\$	N\$	N\$	N\$
Unclaimed cheques	-	-	-	3 518.00
Miscellaneous	600 000	3 471 233.30	2 871 233.30	(4 014 744.26)
Sale of maps	200 000	-	(200 000.00)	-
Deeds fees	2 000 000	7 496 622.97	5 496 622.97	7 835 024.76
Surveyor general	-	102 658.25	102 658.25	90 801.50
Investigation fees: Surveyor General	1 600	887 021.56	885 421.56	1 713 695.76
Services rendered	-	100.00	100.00	-
Total	2 801 600	11 957 636.08	9 156 036.08	5 628 295.76

ANNEXURE A (continued)

The underspending on the construction of the Ministerial Regional Office in Rundu is attributed to the following:

In December 2018, the Ministry in consultation with the Ministry of Works and Transport and the Central Procurement Board of Namibia (CPBN) terminated its contract with one supplier due to non-performance. The Ministry has been in consultation with the Ministry of Works and Transport and the Central Procurement Board of Namibia and a new contractor to finish the work was hired and the site was handed over on 25 September 2019. In 2019, another contractor, was appointed to complete the outstanding work. However, challenges were experienced by the new contractor on site, e.g. water issues and materials from South Africa which took four to five weeks for the supplier to manufacture and deliver. Therefore the underexpenditure of N\$ 6 720 161.50.

The implementation of planned activities for the construction of the ministerial regional office in Katima Mulilo project has been delayed by the Central Procurement Board of Namibia. Consultations have been going on between the Ministry of Land Reform and the Central Procurement Board of Namibia since the first quarter of the financial year, but the standard bidding documents were not approved by the Board, hence the underexpenditure of N\$ 3 000 000.00.

The underexpenditure of N\$ 72 333.89 on the improvement of offices and assigned official's houses project is attributed to some activities that could not be implemented due to the lengthy procurement processes.

Main division 03: Resettlement (N\$ 1 367 821.82 – 16.53%)

The remaining balance of N\$ 62 879.75 on remuneration, is attributed to the late clearance and appointment of two (2) Development Planners Grade 8 vacant positions while N\$ 172 000.00 on other conditions of service were provided for possible resignations, however, no staff member resigned.

Travel and subsistence allowance underspent with N\$ 82 705.00 due to activities planned and budgeted for that were undertaken by the regional staff members while N\$ 26 824.94 remained under materials and supplies after the cancelling of outstanding commitments for Government Stores submitted to Ministry of Finance but not paid at the closure of the financial year.

The underexpenditure of N\$ 66 319.94 on transport, is due to activities planned and budgeted for that were undertaken by the regional staff members. The underexpenditure of N\$ 955 458.02 on the ongoing resettlement sub-programme project is due to the lengthy procurement processes.

Main division 04: Valuation and Estate Management (N\$ 2 686 806.67 – 16.73%)

The underexpenditure of N\$ 2 504 401.45 on personnel expenditure is due to the clearance of two (2) posts that were declined, while one (1) post of the Deputy Valuer General was filled late. Provision was made for staff members who usually leave the Ministry for greener pastures, however, the number of resignations reduced during this year, therefor the underspending of N\$ 677 607.04.

The underspending of N\$ 139 265.72 on materials and supplies is due to the cancelling of outstanding commitments for Government Stores submitted to the Ministry of Finance, but not paid at the closure of the financial year. Provision of N\$ 21 000.00 was made for printing and advertisement, however, funds were too low for envisaged tasks.

ANNEXURE A (continued)

The underexpenditure on the Namibia Land Information System, Delimitation of Namibian Continental Shelf & Development of National Fundamental Data Sets projects amounting to N\$ 552 727.50, N\$ 2 246 417.25 and N\$ 5 376 850.98 respectively is attributed to the process that went slow because the procurement processes affected the implementation of activities.

Main division 07: Centralized Registration (Deeds Office) (N\$ 2 677 660.65 – 16.10%)

The Ministry availed sufficient funds to prohibit interruptions when the payroll is processed which will affect the whole civil service because payroll is processed as one batch, therefor the underspending of N\$ 422 430.90.

Funds were budgeted for the payment of leave gratuity for possible resignations, however, the amount executed was less than expected therefor the underexpenditure of N\$ 132 891.84, Other Conditions of Service.

The underexpenditure of N\$ 151 383.18 on subsistence and travelling allowances budget provision was made to cater for the Business process Re-engineering (BPR) team to travel to Sweden and South Africa, however the trip was called off.

The Tender for the procurement of the backlog of Title Deeds and Sectional Titles as well as for thong binders were cancelled. However, although it was re-advertised and awarded near to the closing of the financial year and the merging of the two Ministries, therefore the funds amounting to N\$ 643 950.53. could not be executed. The underexpenditure of N\$ 1 296 417.80 on the upgrade of computerized deeds registration system to version CDRS 3.0 project is attributed to specifications that were only provided close to the ending of the financial year, hence the procurement process could not start.

Main division 08: Planning, Research, Training and Information Systems (N\$ 1 373 592.65 – 15.37%)

The underexpenditure on personnel expenditure of N\$ 668 759.25 attributes to the delay in the filling of two (2) vacancies, while sub-division 002, GIPF, indicates a saving of N\$ 86 003.60. N\$ 256 000.00 on other conditions of service were provided for possible resignations, however, no staff members resigned.

Travel and subsistence allowance underspent with N\$ 54 129.00 and transport with N\$ 66 050.94 due to some activities on the annual plan that could not be executed. The underspending of N\$ 59 658.35 on materials and supplies is due to the cancelling of outstanding commitments for Government Stores submitted to the Ministry of Finance, but not paid at the closing of the financial year. N\$ 100 000.00 was viremented for a ministerial workshop which was supposed to be in March 2020, however, the activity could not be implemented due to the merging of the two (2) Ministries and Covid19 pandemic, therefore the underexpenditure of N\$ 99 088.00.

The tender for the printing of the 2018/2019 annual report was advertised, but the lowest bidder quoted higher than the budgeted amount, hence it was re-submitted for re-advertisement which could not happen due to the closing of the financial year, therefore the underexpenditure of N\$ 85 412.65.

2. GENERAL INFORMATION

2.1 Capital projects

The Accounting Officer reported the following development projects of the Ministry for the financial year ended 31 March 2020:

Name of project	Approved total budget N\$	Total expenditure as at 31/03/2019 N\$	Approved appropriation 2019/2020 N\$	Actual expenditure 2019/2020 N\$	Total expenditure as at 31/03/2020 N\$	Expected year of completion
Land Purchase Sub-Programme	3 006 528 000	2 095 794 233.85	222 082 718	193 794 215	2 289 588 448.85	31/03/2023
Ongoing Resettlement Sub- Programme	649 264 000	78 580 499.37	4 000 000	3 044 541.98	81 625 041.35	31/03/2023
Flexible Land Tenure System	114 800 000	9 568 438.57	2 000 000	705 158.64	10 273 597.21	31/03/2023
Development of Communal Areas	710 774 000	114 204 027.01	16 047 000	6 341 798.20	120 545 825.21	31/03/2023
Integrated Regional Land Use Planning	127 545 000	2 353 917.12	1 000 000	-	2 353 917.12	31/03/2023
Nationwide Integrated Geodesy	88 658 000	32 096 540.93	2 000 000	1 983 750.00	34 080 290.93	31/03/2023
Delimitation of Namibian Continental Shelf	90 000 000	32 863 192.71	2 250 000	3 582.75	32 866 775.46	31/03/2022
Development of National Fundamental Data Sets	242 603 000	90 243 923.91	15 750 000	13 136 574.15	103 380 498.06	31/03/2023
Namibia Land Information System	11 613 000	2 855 975.43	800 000	247 272.50	3 103 247.93	31/03/2022
Construction of the Ministerial Regional Office in Rundu	55 303 000	31 672 946.80	6 900 000	179 838.50	31 852 785.30	31/03/2022
Construction of the Ministerial Regional Office in Katima Mulilo	220 343 000	9 496 360.48	3 000 000	-	9 496 360.48	31/03/2022
Construction of the Ministerial Regional Office in Outapi	103 906 000	1 693 237.02	717 282	217 281.90	1 910 455.92	31/03/2022
Improvement of Offices and Assigned Official's Houses	17 038 000	4 752 886.23	2 000 000	1 927 666.11	6 680 552.34	31/03/2022
Renovations to the Deeds office and Office of the Surveyor General	59 116 000	9 669 327.76	-	-	9 669 327.76	31/03/2023
Upgrade of Computerised Deeds Registration System to Version CDRS 3.0	25 300 000	1 821 332.69	1 500 000	203 582.20	2 024 914.89	31/03/2025
TOTAL	522 791 000	2 517 666 839.88	280 047 000	221 785 261.93	2 739 452 038.81	