



REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
REGIONAL COUNCIL OF THE //KHARAS
REGION**

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

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TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Regional Council of the //Kharas region for the financial year ended 31 March 2019 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991 (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, July 2020

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
REGIONAL COUNCIL OF THE //KHARAS REGION
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019**

1. ADVERSE AUDIT OPINION

I have audited the financial statements of the //Kharas Regional Council for the financial year ended 31 March 2019. These financial statements comprise the statement of financial position, detailed statement of income and expenditure, statement of changes in equity, statement of cash flow for the year then ended, and notes to the financial statements including a summary of significant accounting policies.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Audit Opinion section of my report the financial statements do not present fairly in all material respects, the financial position of the //Kharas Regional Council as at 31 March 2019, and its financial performance and its cash flows for the year then ended in accordance with the Namibian GAAP.

2. BASIS FOR THE ADVERSE 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 Supreme Audit Institutions 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.

Adverse opinion is expressed due to the following:

- A difference of N\$ 28 794 999 has been noted between the amount disclosed in the Cash flow statement of N\$ 175 604 533 and the recalculated amount by the auditors of N\$ 204 399 532 for Total Cash paid on expenditures;
- The Council's depreciation for the period under review was overstated by N\$ 13 407 502, as a result of incorrect application of the depreciation policy;
- A difference of N\$ 10 396 400 was observed between the Fixed Asset Register amount of N\$ 52 435 973 and the Annual Financial Statement amount of N\$ 62 832 373;
- Work In Progress expenditures amounting to N\$ 3 741 307 pertaining to prior year were incorrectly recorded in the current period;
- A difference of N\$ 3 489 208 has been noted between the amount disclosed in the Cash flow statement of N\$ 36 773 771 and the amount recalculated by the auditor for Cash paid of N\$ 40 262 979 to purchase plant and equipment. The result is that the cashflow is not in agreement with the Statement of Financial Position;
- A difference of N\$ 2 947 170 was observed between the VAT disclosed of N\$ 31 914 303 and the VAT recalculated by the auditors amounting to N\$ 34 861 473 ;
- The debtor's age analysis reflects credit balances amounting to N\$ 2 874 82. These amounts are not allocated to the respective accounts thereby becoming a liability;

- Non-submission of supporting documents for capitalised assets amounting to N\$ 2 767 628;
- Bank transfers from one Bank to another bank amounting to N\$ 2 351 815 were wrongly processed in the expenditure account;
- The Council could not provide the bank reconciliation for a delegated function bank account amounting to N\$ 2 321 818; and
- A difference of N\$ 1 826 117 has been noted between the amount disclosed in the Cash flow statement of N\$ 180 139 302 and the amount recalculated by the auditors` of N\$ 178 313 185 for Total Cash Received.

3. KEY AUDIT MATTERS

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

I have nothing to report in this regard.

4. OTHER INFORMATION

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with the audit of the financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or the knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact.

I have nothing to report in this regard.

5. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Generally Accepted Accounting Practice and legislation, and for such internal control as management determines 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, management is responsible for assessing the Entity'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

6. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards for Supreme Audit Institutions, 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 International Standards for Supreme Audit Institutions, I exercise professional scepticism throughout the audit.

- 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.

7. AUDIT OF PERFORMANCE INFORMATION

The (KPI) key performance indicators audit could not be carried out due to the non-submission of quarterly reviews and Annual review reports, though the council has a strategic and annual plan in place.

8 REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS (COMPLIANCE)

The financial statements were submitted by the Accounting Officer to the Auditor-General in compliance with Section 40(1) of the Regional Council Act 1992.

9 ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of //Kharas Region during the audit is appreciated

WINDHOEK, July 2020



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

**REGIONAL COUNCIL FOR THE //KHARAS REGION
STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH**

	Note	2019	2018
		N\$	N\$
ASSETS			
Non-Current assets			
		192 728 213	176 154 993
Property, Plant and Equipment	4	62 832 372	84 844 140
Asset - Project(WIP)	5	129 919 046	91 334 058
Sored		(23 205)	(23 205)
Current assets			
		60 164 774	58 403 536
Cash and cash equivalents	6	10 036 905	10 234 191
Accounts receivable	7	17 924 129	14 921 603
Inventories		289 437	157 029
Value Added Tax		31 914 303	33 090 713
TOTAL ASSTES		252 892 987	234 558 529
EQUITY AND LIABILITIES			
Funds and reserves			
		238 039 906	224 796 227
Capital Development Fund		373 350 914	341 408 829
Build-Together Fund		4 455 342	4 455 342
Accumulated Funds		(139 766 350)	(121 067 944)
Current liabilities			
		14 853 081	9 762 302
Accounts payable	8	14 853 081	9 762 302
TOTAL EQUITY AND LIABILITIES		252 892 987	234 558 529

REGIONAL COUNCIL FOR THE //KHARAS REGION
INCOME STATEMENT FOR THE YEAR ENDED 31 MARCH

		2019	2018
	Note	N\$	N\$
Income	10	180 139 301	67 166 925
Expenditure	11	199 441 161	90 865 762
Operating deficit for the year		(19 301 860)	(23 698 837)
Interest earned		246 500	198 594
Net deficit for the year		(19 055 360)	(23 500 243)

REGIONAL COUNCIL FOR THE //KHARAS REGION
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH

	Opening Balance As at 01/04/2018	Additions	Closing Balance As at 31/03/2019
Net Surplus (Deficit)	(121 021 680)	(19 055 360)	(140 077 040)
Development Fund Capital Projects	341 408 829	31 942 085	373 350 914
BTP Revolving Funds	4 455 342	-	4 455 342
Total	224 842 491	12 886 725	237 729 216

REGIONAL COUNCIL FOR THE //KHARAS REGION
CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH

	2019	2018
	N\$	N\$
Cash flow from Operating Activities	4 387 900	(4 642 771)
Cash Receipts from Customers & Other	10 246 743	9 223 297
Delegated Function – Funds Received	119 557 194	6 094 351
Government Transfer – MURD	50 335 365	51 849 277
Cash Payments to Employees	(42 121 539)	(44 331 155)
//Kharas Development Trust Expense	(146 869)	(25 597)
Cash Payments to Suppliers & Other Payments	(19 363 805)	(21 527 956)
Delegated Functions Payments	(114 119 189)	(5 924 988)
Interest Received from Investment and Bank	246 500	198 594
Cash flow from Operating Activities	4 634 400	(4 444 177)
Cash flow from Investing Activities		
Purchase of Plant and Equipment – Work in Progress	(36 773 771)	(23 688 079)
Cash flow from Financing Activities		
Development Capital Projects	31 942 085	32 653 344
Net increase/decrease in Cash Equivalents	(197 286)	4 521 088
Cash and Cash Equivalent at the beginning of the year	10 234 191	5 713 103
Cash and Cash Equivalent at the end of the year	10 036 905	10 234 191

ANNEXURE E

REGIONAL COUNCIL OF THE //KHARAS REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH

1. ACCOUNTING POLICIES

The financial statements are prepared in accordance with the General Accepted Accounting Practices (GAAP).

The annual financial statements are prepared under the historic cost convention. The following accounting policies are consistent, in all material respects, with those of the previous year. The annual financial statements are prepared in line with the accrual concept. It should be noted, however, that income and expenditures in relation to delegated functions is accounted for during the year on a cash accounting concept in line with the State Finance Act, 1992, however since all liability in relation to delegated functions remains with the Line Ministry, this does not materially affect the Regional Council financial statements.

1.1 PROPERTY, PLANT AND EQUIPMENT

All property, plant and equipment are initially recorded at cost. Cost includes all costs directly attributed to bringing the assets to working condition for their intended use.

The residual value and the useful life of each asset are reviewed at each year-end.

Land and infrastructure assets are not depreciated. It is assumed that land will appreciate in value over time and that infrastructure assets (water, sewerage and electricity works) will maintain their value due to the necessity of regular maintenance.

Buildings that are still under construction are classed as work-in-progress and are not depreciated until the work is fully completed.

Where the carrying amount of an asset is greater than the estimated recoverable amount, it is written down immediately to its recoverable amount.

Gains and losses on disposal of property, plant and equipment are determined by reference to their carrying amounts and are taken into account in determining operating profit. On disposal of revalued assets, amounts in revaluation and other reserves relating to that asset are transferred to retained earnings.

**REGIONAL COUNCIL OF THE //KHARAS REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(continued)**

Depreciation is calculated on a straight –line method to write off the cost of each asset, or the revalued amount, to their residual values over their estimated useful lives as follows:

Buildings	50 Years
Machinery & Equipment	5 Years
Vehicles	5 Years
Office furniture & equipment	3 Years
Computer equipment	3 Years
Other fixed assets	5 Years

1.2 TRADE RECEIVABLES

Trade receivables are carried at anticipated realizable value. An estimate is made for doubtful receivables based on a review of all outstanding amounts at the year-end. Bad debts are written-off during the year in which they are identified.

1.3 CASH AND CASH EQUIVALENTS

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

2. REVENUE

Revenue consist of the following

2.1 GOVERNMENT TRANSFERS: MINISTRY OF URBAN AND RURAL DEVELOPMENT(MURD)

//Kharas Regional Council receives administrative subsidy from the Ministry of Urban and Rural Development. The subsidy is for the day-to-day operations of the Regional Council.

2.2 RATES LEVY FROM LOCAL AUTHORITIES

The Regional Council as per the Local Authorities Act of 2000, section 76A levies an amount equal to 5% of the rates levied on all rateable property situated in local authority areas. These 5% levies are than on a monthly basis paid over to the Regional Council.

ANNEXURE E

REGIONAL COUNCIL OF THE //KHARAS REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(continued)

2.3 INCOME FROM SETTLEMENT AREAS

The Regional Council is providing municipal services to settlement areas. Services such as the selling of electricity, water, refuse removal, rates and taxes and fishing licences amongst others.

3. DELEGATED FUNCTIONS

The Regional Council is currently performing the following functions delegated by central government line ministries, as indicated, in accordance with Decentralization Enabling Act of 2000. Under delegation, the Regional Council acts as an agent on behalf of the relevant line ministry. The relevant ministry however retains overall responsibility to approve the related budget. This budget allocation is transferred to the Regional Council via cash transfers.

REGIONAL COUNCIL FOR THE //KHARAS REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(continued)

3. DELEGATED FUNCTIONS

	2019	2018
	N\$	N\$
DELEGATED FUNCTIONS INCOME	119 557 194	6 094 352
Ministry of Gender Equality	3 805 887	2 399 179
Office of the Prime Minister	-	805 977
Ministry of Urban and Rural Development	3 192 994	-
Ministry of Works	1 575 608	-
Ministry of Education	109 143 665	-
Ministry of Lands	282 230	156 429
MURD-Rural Development Projects	1 328 161	2 482 768
MICT	228 650	249 999
DELEGATED FUNCTIONS EXPENDITURES	114 119 189	5 924 988
Ministry of Gender Equality	3 936 555	1 381 650
Office of the Prime Minister	-	950 124
Road Fund Administration	-	2 128
Ministry of Works	1 569 953	-
Ministry of Education	106 821 847	-
Rural Development Projects	1 212 574	3 364 231
Ministry of Lands	270 208	149 399
MICT	308 052	77 456
SURPLUS/DEFICIT FOR THE YEAR	5 438 005	169 364

REGIONAL COUNCIL FOR THE //KHARAS REGION
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH (continued)

ANNEXURE E

4. FIXED ASSETS

2019	Land and Buildings	Motor Vehicles	Office furniture, equipment & Computers	Other fixed assets	Total
	N\$	N\$	N\$	N\$	N\$
Cost as at 1 April 2018	18 478 107	7 047 680	175 296 610	17 064	200 839 461
Additions	-	-	1 677 992	-	1 677 992
Cost as at 31 March 2019	18 478 107	7 047 680	176 974 602	17 064	202 517 453
Less: Depreciation					
Balance as at 1 April 2018	2 437 799	6 133 361	107 419 270	4 890	115 995 320
Charge for the year	245 712	364 339	23 079 709	-	23 689 760
Accumulated Depreciation	2 683 511	6 497 700	130 498 979	4 890	139 685 080
Net book value as at 31 March 2019	15 794 596	549 980	46 475 623	12 174	62 832 373

**REGIONAL COUNCIL FOR THE //KHARAS REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH (continued)**

2018	Land and Buildings	Motor Vehicles	Office furniture, equipment & Computers	Other fixed assets	Total
	N\$	N\$	N\$	N\$	N\$
Cost as at 1 April 2017	18 478 107	6 972 234	125 344 017	4 890	150 799 248
Additions	-	75 446	49 952 593	12 174	50 040 213
Cost as at 31 March 2018	18 478 107	7 047 680	175 296 610	17 064	200 839 461
Less: Depreciation					
Balance as at 1 April 2017	2 192 087	5 675 494	89 066 784	4 890	96 939 255
Charge for the year	245 712	457 867	18 352 486	-	19 056 065
Accumulated Depreciation	2 437 799	6 133 361	107 419 270	4 890	115 995 320
Net book value as at 31 March 2018	16 040 308	914 319	67 877 340	12 174	84 844 141

REGIONAL COUNCIL FOR THE //KHARAS REGION

ANNEXURE E

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH

(continued)

	2019	2018
	N\$	N\$
5. FIXED ASSETS-WORK IN PROGRESS	129 919 046	91 334 058
Water and Sewer Bethanie	57 044	-
New //Kharas Regional Council Offices	254 297	-
Sewer Retic Ariamsvlei	10 070 511	9 977 411
Ariamsvlei Services phase 2	5 263 782	5 263 782
KRC Office Park	65 766 386	41 341 975
Karasburg West Constituency	9 634 127	5 460 814
Noordoewer Trickle Sewer Plant	7 867 868	7 867 868
Noordoewer Constituency Office	620 267	620 267
Construction of Services Berseba P5	5 973 204	4 007 159
New Ablution Facilities – Koes	3 153 461	2 878 655
Reticulation & Services Bethanie	1 456 730	1 317 253
New Ablution Facilities Aus 1	3 402 337	3 095 119
New Ablution facilities Aus 2	2 058 492	1 340 690
New Ablution facilities Koes 1	1 853 426	1 621 950
New Ablution facilities Aus 3	-	1 567 528
New Ablution facilities Koes 2	1 878 563	1 185 167
New Ablution facilities Koes 3	1 702 744	1 422 856
New Ablution facilities Berseba	2 622 103	2 365 564
Construction of Services Grunau Office	1 151 217	-
Construction of Services Toilets Bethanie	1 007 661	-
New Guard House Luderitz	587 366	-
Construction of Services Aus Sewer & Water	1 657 229	-
Construction of 20 toilets Grunau	350 349	-
Construction of toilets Iileni Khoop 1	786 517	-
Construction of Toilets Iileni Khoop 2	743 367	-

REGIONAL COUNCIL FOR THE //KHARAS REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(continued)

	2019	2018
	N\$	N\$
6. CASH AND CASH EQUIVALENTS	10 036 905	10 234 191
FNB Main account	264 982	4 252 514
FNB Call Account	1 733 002	432 831
Standard fleet management	36 478	37 651
Standard Aus Account	253 052	243 561
FNB Warmbad	61 680	50 052
FNB Ariamsvlei	16 933	85 284
FNB Grunau	18 575	22 385
Bank Windhoek Kosis	70 988	50 090
Nedbank Electricity Sales	26 883	158 421
Bank Windhoek Noordoewer	146 019	172 215
Bank Windhoek Independence Current Account	1 763	1 716
Nedbank Build Together Housing Account	7 308	8 551
Nedbank BTP Call Account	220 835	210 311
Nedbank BTP Receipt Account	192 863	180 404
FNB Traditional Authority Account	15 856	15 838
FNB Karas Development Trust Account	125	67 374
Nedbank Early Childhood Development	-	1 136 889
FNB Capital Project Account	8 005	113 400
Bank Windhoek 5% Rates and Taxes	552 395	128 338
CFW Programme	400	400
FNB Karas Rural Development Projects	2 468 371	2 271 710
Bank Windhoek Call Capital Projects	39 935	37 596
FNB Call Contingency Account	182 543	120 964
Bank Windhoek-KRC Investors Conference	63 742	63 719
Nedbank Kutenhouse Social Housing	7 543	8 580
Bank Windhoek-KRC Lands and Resettlement	7 150	1 834
Bank Windhoek-MICT	111 015	189 647
Cash Control - Aus	36 033	-
Standard Bank Fleet	170 718	165 385
FNB Drought Relief	6 083	6 531
BWHK – Education	2 321 818	-
BWHK – Works	5 655	-
BWHK – Gender	988 157	-

REGIONAL COUNCIL FOR THE //KHARAS REGION

ANNEXURE E

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(continued)

	2019	2018
	N\$	N\$
7. TRADE AND OTHER RECEIVABLES	17 924 129	14 921 603
Subsistence & Travel	382 338	335 586
Water & Electricity	7 128 783	5 587 836
Built Together	4 358 731	4 372 458
Local Authority	5 223 435	3 750 548
Sundry Debtors	830 842	875 175
8. TRADE AND OTHER PAYABLES	14 853 081	9 762 302
Creditors control	2 178 610	1 483 357
Net salary advance	(5 062)	-
Unknown deposits-Home Affairs	762 153	762 153
Employees deductions -Departmental debts	-	36 310
Leave provision	11 917 380	7 480 482

REGIONAL COUNCIL FOR THE //KHARAS REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(continued)

	2019	2018
	N\$	N\$
10. INCOME	180 139 301	67 166 925
Government transfers - MRLGHRD	50 335 365	51 849 277
Rates Levy from Local Authorities	2 439 912	1 995 484
Rates, charges and fees	6 847 616	6 498 048
Other Income	959 214	729 765
Delegated functions	119 557 194	6 094 351
11. EXPENDITURE	199 441 161	90 865 762
Remuneration	31 668 531	31 481 274
Employers contribution	3 863 725	3 865 700
Other Conditions of services	6 589 283	8 984 181
Travel & subsistence expenses	1 621 295	2 051 453
Materials and supplies	413 205	315 647
Transport	2 697 554	2 506 721
Utilities	11 185 783	11 795 319
Maintenance expenses	313 197	460 472
Property rentals	186 264	111 430
Other services and expenses	2 080 339	3 378 087
Membership fess and subscription	267 263	87 749
Subsidies, grants and other	137 456	124 282
Current transfers to individuals	323 362	327 317
Depreciation	23 689 759	19 056 066
Delegated functions	114 119 189	5 924 988
Rates levy 5% expenses	138 087	369 479
Development Trust expenses	146 869	25 597
NETT OPERATING SURPLUS/ (DEFICIT) FOR THE YEAR	(19 301 860)	(23 698 837)
Interest and Dividend Received	246 500	198 594
SURPLUS/ (DEFICIT) FOR THE YEAR	(19 055 360)	(23 500 243)