



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

REGIONAL COUNCIL OF THE OHANGWENA REGION

FOR THE FINANCIAL YEARS ENDED 31 MARCH 2010 AND 2011

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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 Regional Council of the Ohangwena region for the financial years ended 31 March 2010 and 2011, 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, May 2013

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
OHANGWENA REGIONAL COUNCIL FOR THE FINANCIAL YEARS ENDED
31 MARCH 2010 AND 2011**

1. INTRODUCTION

The Regional Council for the Ohangwena region was established with effect from 31 August 1992 under Section 2(1) of the Regional Councils Act, 1992 (Act 22 of 1992). The Council became a legal entity on 31st December 1992 and is based in Eenhana.

The financial powers, duties and functions of the Council are stipulated in Article 108 of the Namibian Constitution and in the Regional Council Act. Sections 39 and 40 of the Act require that accounting records of the Council shall be kept and its financial statements shall be prepared by its Chief Regional Officer.

Figures in the report are rounded off to the nearest Namibia dollar. Deficit are indicated in bracket.

2. FINANCIAL STATEMENTS

The Regional Council's financial statements were submitted to the Auditor-General by the Accounting Officer in compliance with Section 40(1) of the Regional Councils Act, 1992, **except that the statements for 2009/2010 & 2010/2011 were submitted on 12 July 2011 and those for 2009/2010 was later than what is allowed by the Act.** The abridged balance sheet, Annexure A, is a true reflection of the original.

The following annexures are also attached to this report:

- Annexure A: Balance Sheet
- Annexure B: Statements of income and expenditure
- Annexure C: Statement of Changes in Equity
- Annexure D: Cash flow Statement
- Annexure E: Notes to the financial statements

3. SCOPE OF AUDIT

Management's responsibility for the financial statements

The Accounting Officer of the Regional Council is responsible for the preparation and fair presentation of these financial statements and for ensuring the regularity of the financial transactions. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

It is the responsibility of the Auditor-General to form an independent opinion, based on the audit, on those statements and on the regularity of the financial transactions included in them and to report the opinion of the Auditor-General to the National Assembly. The said firm conducted the audit in accordance with International Standards on Auditing. Those standards require that the firm comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those

risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

4. AUDIT OBSERVATIONS AND COMMENTS

4.1 PROPERTY, PLANT AND EQUIPMENT

4.1.1 Insurance of assets

The audit noted that the Council did not insure the office furniture and fitting, computer equipment, office equipment and other fixed assets.

4.1.2 Assets under insured

The audit found the Council is having a short term insurance policy for its assets such as motor vehicles and buildings. It was found that most buildings in this policy are under insured.

Recommendation

The Council is recommended to ensure that all its assets are fully insured.

4.2 FIXED ASSETS

4.2.1 Furniture and Fitting

The audit found that two Councillors did not return or buy back the furniture which was bought for them while they were Councillors, when their term of office expired. These assets were valued at N\$ 27 187 as at 31 March 2011.

Recommendation

It is recommended that the Council should recover the money from the Councillors concerned including interest.

4.3. NON- SUBMISSION OF DOCUMENTS

4.3.1 Expenses

- Auditors were not provided with supporting documents for **work in progress** amounting to N\$ 684 037: 2011 for auditing purposes.

4.4 ACCOUNTS PAYABLE

The auditors could not confirm the amounts of N\$ 456 943.29: 2010 & N\$ 1 967 370.79: 2011 disclosed in the Annual Financial Statements due to supporting documents not provided during the audit.

Recommendation

The Council is recommended to keep and provide all the necessary supporting documents requested for audit purpose.

5. ACKNOWLEDGEMENT

The courtesy and assistance extended by the Regional Councils staff to the staff of the Auditor-General during the audit is appreciated.

6. AUDIT OPINION

The accounts of the Regional Council of Ohangwena for the financial years ended 31 March 2010 and 2011, were audited in terms of Section 38 of the Regional Councils Act, 1992, (Act 22 of 1992) and Section 25(1)(b) of the State Finance Act, 1991.

I certify that, in my opinion, the financial statements fairly present the financial position of the Regional Council at 31 March 2010 and 2011 respectively and the results of its operations and cash flow for the years then ended.

WINDHOEK, May 2013

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

REGIONAL COUNCIL FOR THE OHANGWENA REGION

BALANCE SHEETS AS AT 31 MARCH

	Notes	2011	2010	2009
		N\$	N\$	N\$
ASSETS				
Non-current assets		53 126 366	33 823 820	29 804 312
Fixed Assets	5 & 6	53 126 366	33 823 820	29 804 312
Current assets		48 219 661	55 075 512	30 228 041
Consumable stores		-	-	149 552
Cash at bank	8	39 925 207	48 753 594	24 561 541
Sundry debtors		1 067 078	810 010	745 323
Accounts receivable	7	7 227 376	5 511 908	4 062 101
Value Added Tax		-	-	593 478
Creditors control		-	-	116 046
Total assets		101 346 027	88 899 332	60 032 353
EQUITY AND LIABILITIES				
Equity		96 049 752	86 165 951	59 724 688
Accumulated Funds		24 216 793	22 831 992	25 567 728
Government Funds	11	71 832 959	63 333 959	34 156 960
Current liabilities		5 296 274	2 733 381	307 665
Accounts payable	12	5 296 274	2 733 381	307 665
Total equity and liabilities		101 346 027	88 899 332	60 032 353

REGIONAL COUNCIL FOR THE OHANGWENA REGION

INCOME STATEMENTS AS AT 31 MARCH

	Notes	2011	2010	2009
		N\$	N\$	N\$
Income	13	27 250 641	21 403 277	16 313 251
Expenditure	14	29 149 345	25 360 694	(19 273 295)
Net operating surplus/(loss)		(1 898 704)	(3 957 417)	(2 960 044)
Interest on current accounts	9	2 408 343	2 161 931	2 116 848
		509 639	(1 795 486)	(843 196)
Accumulated funds				
- At the end of the year		22 831 992	25 567 728	26 628 180
- Adjustments		875 162	(940 250)	(217 256)
End of the year		24 216 793	22 831 992	25 567 728

REGIONAL COUNCIL FOR THE OHANGWENA REGION

STATEMENTS OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH

	Development Funds Capital Project	Revolving Funds Build Together Programme	Retained earning	TOTAL
	N\$	N\$	N\$	N\$
Balance as at 01 April 2009	30 868 854	3 288 105	26 410 924	60 567 883
MRLGH transfers	28 000 000	1 176 541	-	29 176 541
2009 Post balance sheet adjustment	-	-	12 039	12 039
Deficit for the year	-	-	(1 795 486)	(1 795 486)
Balance as at 31 March 2009	58 868 854	4 464 646	24 627 477	87 960 977
Balance as at 01 April 2010	58 868 854	4 464 646	24 627 478	87 960 978
MRLGH	8 000 000	499 459	-	8 499 459
2010 Post balance sheet Adjustment	-	-	(1 429 965)	(1 429 965)
Deficit for the year	-	-	509 640	509 640
Balance as at 31 March 2011	66 868 854	4 964 105	23 707 153	95 540 112

REGIONAL COUNCIL FOR THE OHANGWENA REGION

CASHFLOW STATEMENTS FOR THE YEARS ENDED 31 MARCH

	2011	2010	2009
	N\$	N\$	N\$
Cash flow from operating activities	6 105 239	2 736 343	(2 960 044)
Surplus over expenditure for the year adjusted for non-cash items:			
Movement in current assets - (Increase)/ Decrease	(6 855 853)	24 847 472	(1 691 019)
Net cash inflow from operations	(750 614)	27 583 815	(4 651 063)
Net cash flow from investing activities			
- Interest received	2 408 343	2 161 931	2 116 848
- Property ,plant and equipment acquired, Value adjustments	20 673 272	4 477 024	-
	-	-	(2 775 660)
Net cash flow from financing activities			
-Proceeds from new cash injections from MRLGH	8 499 459	29 176 541	-
Net change in cash and cash equivalents	30 830 460	63 399 311	(5 309 875)
Adjustments	875 162	(940 258)	(217 256)
Current liabilities - Increase/(Decrease)	2 562 893	2 425 716	(750 602)
Movement in funds	8 499 000	29 177 000	6 040 001
Increase/(Decrease) in cash and cash equivalents	(8 828 390)	23 949 813	-
- At the beginning of the year	48 753 595	24 803 783	24 799 273
End of the year	39 925 207	48 753 594	24 561 541

REGIONAL COUNCIL OF THE OHANGWENA REGION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH

Accounting convention

The annual financial statements for Ohangwena Regional Council are prepared on the historical cost convention; all transactions are recorded at the original monetary value and no account is taken of the effect of changing prices.

Currency and foreign exchange

The financial statements are expressed in Namibia dollars. No transactions denominated in foreign currencies were entered into during the period.

Accounting policies

The principal accounting policies followed by the Council and which are consistent in all material respects with those applied in the previous years, except as otherwise indicated, are summarized below:

1. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment (owned or leased) are stated at historical cost less accumulated depreciation. Depreciation is calculated on a straight line method to write off the cost of each asset to its zero value over its estimated useful life. The following are expected useful economic lives for fixed asset categories:

Buildings	50 Years
Vehicles	5 Years
Computer equipment	3 Years
Office equipment	3 Years
Furniture & fittings	5 Years
Machinery equipment	5 Years
Other assets	3 Years
Land	No depreciation

Land is assumed to have an infinite economic life and is therefore not depreciated.

2. REVENUE

The Council derives revenue through rates, charges and fees in respect of property and services rendered within settlement areas in addition to grants from the parent government ministry and donations. The financial statements are prepared in line with the accruals concept. Revenue is recognized in the financial statement at the time services are rendered.

REGIONAL COUNCIL OF THE OHANGWENA REGION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH

Grants and donations received by the Regional Council throughout the period are summarized as follows:

	2011	2010	2009
	N\$	N\$	N\$
MRLGHRD	21 576 120	17 264 000	13 840 147
Donations Received	-	1 980	-
Compensation – Homesteads	2 000 000	-	-
	23 576 120	17 265 980	13 840 147

5. PROPERTY, PLANT AND EQUIPMENT

2011	Land and buildings	Machinery and equipment	Vehicles	Furniture and fittings	Office equipment	Computer equipment	Other Fixed Assets	Total
	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Opening carrying amount	22224 484	324 265	777 894	468 592	14 980	76 178	56 757	23 943 150
Cost at 01 April 2010	23 284 918	1 181 333	2 495 454	1 264 785	197 123	683 059	112 405	29 219 077
Accumulated Depreciation	1 060 434	857 069	1 717 560	796 193	182 144	606 881	55 648	5 275 927
Depreciation charged	418 504	236 266	352 826	164 276	9 945	61 359	32 741	1 275 919
Additions	758 614	-	745 515	141 737	2 000	81 914	877	1 730 658
Disposals	-	-	-	(94 806)	-	-	-	(94 806)
Closing carrying amount	22 564 594	87 998	1 170 584	351 246	7 034	96 733	24 893	24 303 082
Cost at 31 March 2011	24 043 532	1 181 333	3 240 969	1 223 114	199 123	764 973	113 282	30 766 326
Accumulated Depreciation	1 478 939	1 093 335	2 070 385	871 868	192 089	668 240	88 389	6 463 244

REGIONAL COUNCIL OF THE OHANGWENA REGION

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

5. PROPERTY, PLANT AND EQUIPMENT

2010	Land and buildings	Machinery and equipment	Vehicles	Furniture and fittings	Office equipment	Computer equipment	Other Fixed Assets	Total
	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Opening carrying amount	10 026 369	560 531	1 163 714	527 317	20 195	135 237	92 871	12 526 234
Cost at 01 April 2009	10 918 434	1 181 333	2 495 454	1 159 620	191 297	656 907	112 404	16 715 450
Accumulated depreciation	892 066	620 802	1 331 740	632 303	171 102	521 670	19 533	4 189 216
Depreciation charges	168 369	236 266	385 820	163 890	11 042	85 210	36 114	1 086 711
Additions	12 366 483	-	-	105 165	5 827	26 151	-	12 503 626
Closing carrying amount	22 224 484	324 265	777 894	468 592	14 980	76 178	56 757	23 943 150
Cost at 31 March 2010	23 284 918	1 181 333	2 495 454	1 264 785	197 123	683 059	112 404	29 219 077
Accumulated depreciation	1 060 434	857 069	1 717 560	796 193	182 144	606 881	55 647	5 275 927

REGIONAL COUNCIL OF THE OHANGWENA REGION

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

5. PROPERTY, PLANT AND EQUIPMENT (continued)

2009	Land and buildings	Machinery and equipment	Vehicles	Furniture and fittings	Total
	N\$	N\$	N\$	N\$	N\$
Cost as at					
1 April 2008	9 583 807	4 781 980	1 894 399	824 456	17 084 641
Adjustments	(257 143)	(3 029 991)	543 597	139 677	(2 603 860)
Additions/(Disposals)	1 591 771	389 953	57 458	195 487	2 234 669
Cost as at 3					
1 March 2009	10 918 434	2 141 942	2 495 454	1 159 620	16 715 450
Less: Depreciation					
Balance as at					
1 April 2007	863 672	1 533 049	1 332 003	523 499	4 252 223
Adjustment	(67 640)	(608 392)	(408 692)	(29 234)	(1 113 958)
Charge for the year	136 533	408 450	408 429	145 499	1 098 912
Accumulated depreciation	932 566	1 333 107	1 331 740	639 763	4 237 176
Net book value as at					
31 March 2008	9 985 868	808 835	1 163 714	519 857	12 478 274

6. CAPITAL PROJECTS

Capital projects summary

	2011 N\$	2010 N\$	2009 N\$
Opening Work in Progress	9 880 669	17 907 271	14 181 789
Add: Additions during the year	19 701 229	4 339 882	4 736 020
	29 581 898	22 247 153	18 917 809
Less Projects completed and capitalized	758 614	12 366 483	1 591 771
	28 823 284	9 880 670	17 326 039

REGIONAL COUNCIL OF THE OHANGWENA REGION

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

7. DEBTORS CONTROL

The debtors for the period are summarized below:

	2011	2010
	N\$	N\$
DEBTORS CONTROL		
A Debtors Control and Other:	8 294 453	6 321 917
1. Water and lease debtors	2 794 022	1 706 074
2. Build Together debtors	4 433 353	3 805 834
B Sundry Debtors Control		
1. Sundry debtors - Other	171 858	152 003
2. Entertainment advances	59 298	53 561
3. Subsistence and travel advance	677 761	576 546
4. Staff loans	41 063	18 999
5. Salary advances	12 200	8 900

8. CASH AND CASH EQUIVALENTS

	2011	2010	2009
	N\$	N\$	N\$
BW Capital Project account	33 429 131	42 803 713	18 625 879
FNB Current account	4 332 368	448 006	335 741
FNB San Project account	33 662	65 261	78 808
FNB ORC Emergency Fund account	10 212	10 493	18 522
STD Bank BTP Disbursement account	615 002	897 465	317 664
STD Bank BTP Receipt account	1 290 530	1 017 622	821 997
Petty cash	690	1 196	1 244
FNB 32 Day account	113 074	576 112	526 351
STB Investment account	37 610	2 293 226	2 194 582
FNB Main call account	55 388	632 960	1 608 825
FNB Traditional Authority account	7 540	7 540	8 038
Cash control	-	-	23 890
	39 925 206	48 753 595	24 561 541

REGIONAL COUNCIL OF THE OHANGWENA REGION

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

	2011	2010	2009
	N\$	N\$	N\$
9. INTEREST EARNED			
Interest received	2 275 979	2 040 256	2 007 308
Build Together income interest	132 365	121 675	109 540
	2 408 343	2 161 931	2 116 848
10. ACCUMULATED FUNDS			
Net Operating surplus/(Deficit)	(1 898 704)	(3 957 417)	(2 960 044)
Add: Interest	2 408 343	2 161 931	2 116 848
	509 639	(1 795 486)	(843 196)
Accumulated income as at 1 April	22 831 992	25 567 728	26 628 180
Add: Adjustment	875 162	(940 250)	(217 256)
	24 216 793	22 831 992	25 567 728
Balance as at 31 March	24 216 793	22 831 992	25 567 728
* An adjustments of N\$ 875 167and N\$ (940 250) had to be made to balance the accumulated fund figures. (2010/2011) & (2009/2010)			
11. GOVERNMENT FUNDS			
Capital Projects	66 868 854	58 868 854	30 868 855
Build Together Program	4 964 105	4 465 105	3 288 105
	71 832 959	63 333 959	34 156 960
12. ACCOUNTS PAYABLE			
Sundry creditors	251 859	47 122	261 374
Delegated functions - Income control account	4 954 225	1 538 124	-
Value Added Tax	(3 235 534)	(1 084 868)	-
Provisions	1 580 672	1 819 023	-
Salary/Wage control accounts	29 541	4 158	46 291
Creditors control account (Net figure)	1 715 512	409 822	116 046
	5 296 275	2 733 381	423 711

REGIONAL COUNCIL OF THE OHANGWENA REGION

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

	2011	2010	2009
	N\$	N\$	N\$
13. INCOME			
Electricity and water sales	3 195 682	3 043 724	533 318
Refuse removal	-	-	145 758
Sewerage services	-	-	28 321
Royalties	273 569	963 398	591 669
Hiring of properties	16 534	6 822	206 428
Grants and Subsidies	23 576 120	17 265 980	13 840 147
Other income	188 736	123 353	145 826
Basic charges	-	-	138 606
Reconnection fees	-	-	7 159
Delegated Functions	-	-	501 219
Rates and levies from Local Authority	-	-	174 800
	27 250 642	21 403 277	16 313 251
14. EXPENDITURE			
Remuneration	15 349 592	14 752 741	10 774 088
Basic salary	15 309 078	14 740 919	7 104 229
Motor vehicle allowance	-	-	532 683
Housing allowance	-	-	873 351
Transport allowance	-	-	945 327
Telephone allowance	-	-	6 840
Furniture allowance	-	-	-
Water and electricity allowance	-	-	13 008
Bonus	-	-	468 135
Rental allowance	-	-	-
Overtime	-	-	280 014
Temporary Workers	35 106	-	-
Housing subsidies	-	-	518 370
Students attachment allowance	5 408	11 822	8 000
Transport privileges	-	-	-
Acting allowance	-	-	23 231
Wages	-	-	-
Sitting allowance	-	-	900
GIPF & MPOOPF	1 737 503	1 476 841	1 238 551

REGIONAL COUNCIL OF THE OHANGWENA REGION

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

	2011	2010	2009
	N\$	N\$	N\$
Other conditions of service	412 926	335 645	235 946
Social Security Commission	55 012	49 911	44 036
Leave Gratuity	-	45 285	148 650
Workmens' Compensation	43 650	35 809	43 260
Travelling-KM Management Cadre	314 264	204 640	-
Travel and Subsistence	1 005 921	994 542	606 864
Domestic	968 132	955 724	596 379
Foreign	37 789	38 818	10 485
Materials and supplies	601 399	481 649	136 811
Cleaning and Toiletries- offices	33 742	33 967	11 939
Medical and First Aid supplies expenses	-	-	-
Hiring of tents	-	-	2 650
Electrical consumables	9 227	2 878	628
Office consumables	95 130	13 663	
Office (non)consumables	7 522	20 880	(36 692)
Utensils	192 751	162 837	5 032
Newspapers books 7 Networking	-	12 880	
Computer consumables & networking	47 423	75 065	34 406
Photocopy, printing and stationery supplies	115 517	99 413	19 354
Tools	98 713	15 432	3 374
Photographic supplies	-	-	413
Protective clothing	-	44 229	72 787
Garden equipment	-	-	49
Decorations and gifts	1 074	402	22 872
Transport	1 356 400	903 232	963 127
Fuel and lubricants	536 242	496 381	582 622
Tyres	23 576	39 616	31 087
Batteries	2 599	2 215	7 028
Spare parts and accessories	13 646	27 636	35 379
Motor vehicle servicing	145 648	76 554	90 748
Motor vehicle repairs	573 098	209 834	184 657
Tools	7 105	1 320	7 555
Air and road licenses	1 260	1 402	130
Car licenses	19 546	43 284	7 526
Car wash	5 046	1 870	210
Repair of tyres	170	1 91	-
Transport of goods by road or rail	29 564	4 029	-
Motor vehicle hire	-	-	16 185

REGIONAL COUNCIL OF THE OHANGWENA REGION

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

	2011	2010	2009
	N\$	N\$	N\$
Utilities	1 175 219	930 925	956 182
Courier charges	17 034	27 132	16 597
Electricity	273 614	214 060	190 276
Postage stamps	18 660	6 309	4 140
Telephone and fax	501 795	455 310	416 145
Water and sewerage charges	106 452	108 552	231 188
Bank charges	103 399	76 204	66 055
Internet charges and connections	4 000	-	-
Cellphones for Governor & Management	80 671	-	-
Renewal of box rental	-	-	2 093
Photocopier rental charges	69 594	43 358	29 688
Maintenance Expenses	362 102	59 161	218 980
Repairs and maintenance:			
- Pump stations	7 670	6 160	198 308
- Software purchases, maintenance and upgrades	-	15 501	-
- Buildings	262 318	20	1 360
- Cell phones	366	378	-
- Operational equipment	3 348	5 507	-
- Air conditioners	27 260	1 328	-
- Computers equipment	609	4 501	3 380
- Office equipment	24 307	1 262	3 532
-A Server	9 904	9 904	-
- Switchboard	25 927	-	-
- Other fixed assets	91	-	-
Property rentals	3 641	8 794	19 700
Ongenga Constituency	-	1 200	3 300
Oshikango Constituency	-	-	-
Eenhana Constituency	-	1 500	3 300
Ondole Constituency	-	-	-
Engela Constituency	-	4 000	11 000
Endola Constituency	-	-	-
Omulonga Constituency	-	-	2 100
Renewal of box rental	3 641	2 094	-
Settlement areas	1 278 685	878 442	900 740
Cleaning contracts	377 463	320 771	414 310
Bulky water purchases	812 254	513 188	486 430
Settlement development expenses	88 967	44 483	-

REGIONAL COUNCIL OF THE OHANGWENA REGION

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

	2011	2010	2009
	N\$	N\$	N\$
Subsidies grants & contributions	3 347 160	1 086 347	576 231
Study grants	38 732	30 020	13 419
Compensation for homesteads	2 261 027	160 056	96 255
Donations paid	-	7 000	10 000
HIV/AIDS activities	212 609	168 537	161 229
Development grants	3 545	83 165	-
Subsidies paid	-	-	-
National days	735 767	507 686	192 804
Drought relief	17 712	69 573	-
CDC activities	32 103	47 480	60 646
Flood activities	-	-	27 302
San community funeral	45 665	12 830	14 577
Membership and subscription fees	86 318	46 676	40 425
Internet charges and subscriptions	-	-	-
Software license renewal	43 064	6 251	-
Domestic institutions	43 254	40 425	40 425
Depreciation	1 275 919	1 086 711	1 098 912
-Land and buildings	418 504	168 369	136 533
-Machinery and equipment	236 266	236 266	229 720
-Motor vehicles	352 826	385 820	408 429
-Office equipment	9 945	11 042	35 087
-Furniture and fittings	164 276	163 890	145 499
-Computer equipment	61 359	85 210	130 459
-Other fixed assets	32 741	36 114	13 184
Interest & Other Finance Charges	228	477	-
-Interest charged on overdue accounts	228	247	-
-Other finance charges	-	230	-

REGIONAL COUNCIL OF THE OHANGWENA REGION

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

	2011	2010	2009
	N\$	N\$	N\$
Other services and expenses	1 156 334	2 318 635	1 029 817
Cellphone for Governor and Management	-	-	2 268
Staff training	177 220	103 646	178 102
Advertising – Capital projects	32 923	-	201 185
Advertising – General operations	45 707	36 399	-
Trade Fairs	56 194	24 212	-
Consultation charges	18 623	558 427	-
Insurance	124 665	127 847	-
Commission Board and committee fees	2 500	4 000	2 500
Security services	363 007	267 006	-
General expenses	873	7 385	-
Legal costs	39 408	42 601	-
Cleaning constituencies expenses	20 261	2 070	-
Sundry expenses	10 861	936 188	-
Motor vehicle hire	6 835	-	-
Great plans computer programs	1 905	-	-
Entertainment - Governor	5 806	13 461	108 034
Entertainment - Councilors	79 274	34 863	-
Official entertainment	94 689	94 158	-
Other expenses	-	-	520 876
Symposiums and workshops	75 583	66 372	16 852
DELEGATED FUNCTIONS	-	-	476 921
	29 149 345	25 360 694	19 273 295
NET (DEFICIT)/SURPLUS FOR THE YEAR	509 639	(1 795 486)	(2 960 044)