



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 2020, 2021 AND 2022**

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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 Ohangwena for the financial years ended 31 March 2020, 2021 and 2022 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 December 2025

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 OHANGWENA FOR THE FINANCIAL YEARS ENDED 31 MARCH 2020, 2021,
AND 2022**

1. DISCLAIMER OF AUDIT OPINION

I have audited the financial statements of the Regional Council of Ohangwena for the financial years ended 31 March 2020, 2021 and 2022. These financial statements comprise the statement of financial position statement of financial performance statement of changes in net assets/equity statement of cash flow and notes to the financial statements for the years then ended and a summary of significant accounting policies.

Because of the significance of the matters described in the Basis for Disclaimer of Audit Opinion paragraph I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly I do not express an opinion on the financial statements.

2. BASIS FOR DISCLAIMER OF 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 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 insufficient and inappropriate to provide a basis for my opinion. A disclaimer of audit opinion is being expressed due to the following reasons:

2.1 Absence of Environmental Clearance Certificate for sewer ponds and dumpsite

It was observed that the Council is operating oxidation ponds and dumpsite without an Environmental Clearance Certificate (ECC).

Furthermore Ongha oxidation pond is in a dilapidated state because its fence is severely damaged and is located closer to the residents. All three settlement areas dumpsites are not fenced and the community members are dumping garbage everywhere.

2.2 Non-submission of supporting documents-Work in progress and property, plant and equipment

Supporting documents for work in progress amounting to N\$ 11 271 296 and for property plant and equipment additions and journals of N\$ 5 799 554 and N\$ 5 199 889 for 2020 financial year respectively were not provided for audit purposes.

2.3 % Rates and taxes – Lack of sufficient assessment reports

The auditors noted that there were no adequate assessment rate reports provided by the Eenhana Town Council on which the 5% for rates and taxes was based on. Therefore the auditors could not ascertain the completeness and accuracy of the 5% rates and taxes contribution to the Regional Council. This was observed for all the five financial years under review amounting to N\$ 638 979 (2021: N\$ 502 760) (2020: N\$ 492 670) respectively.

2.4 Value added tax receivables

The auditors noted a differences of N\$ 1 110 745, (2020 financial year) between the value added tax receivable disclosed in the annual financial statement and the VAT re-performed by the auditors.

2.5 Investment in Regional Council Electricity Company (Pty) Ltd (RCEC)

The Regional Council owns a portion of RCEC Pty equity. The Council did not submit RCEC audited financials as per clause 10.2 *Notwithstanding clause 10.1 annual financial statements will be prepared on a yearly basis to account for the income, expenses, assets and liabilities of the company, and such financial statements shall be audited by the company's auditors annually.* The Council holds 15 shares of the total issued share capital of RCEC, whose main asset is the investment in NORED Electricity (Pty) Limited. No other information of RCEC was provided to enable auditors to determine the classification of the investment and related accounting treatment. The auditors could therefore not confirm the accuracy, classification, and valuation of the investment valued at N\$ 15.

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 do not have anything to report on this matter.

4. OTHER INFORMATION

Management is responsible for the other information. My opinion on the financial statements does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. In connection with my 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 my knowledge obtained in the audit or otherwise appears to be materially misstated.

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 Section 39 of the Regional Council's Act 1992 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 of 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 a 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 the International Standards for Supreme Audit Institutions (ISSAIs) 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 the International Standards for Supreme Audit Institutions I exercise professional skepticism 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 uses 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 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 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 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. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The accounts were submitted by the Accounting Officer to the Auditor-General on 21 December 2024 in terms of Section 40(1) of the Regional Council Act 1992. Instead of three month after year end.

8. AUDIT OF PERFORMANCE INFORMATION (KPI's)

The following strategic objectives under the strategic plan of the Regional Council for 2020 to 2024 were selected for audit:

2020-2022

8.1 Enhance reliable physical and ICT infrastructure development and maintenance-Timely response for infrastructure maintenance.

The planned activities were not included under this strategic objective in the annual plan the auditors could not asses how the targets/outputs were measured.

8.2 Ensure security of tenure and acceleration of land and housing delivery-Housing units constructed in the region

The targets under this strategic objective to build 30 20 and 20 houses in 2022 2023 and 2024 respectively were not achieved.

8.3 Strengthening socio-economic development-Ensure that the SMEs are Supported

From the 16 targets identified for support of SME between 2020 and 2022 only 2 (12.5%) were met in 2020 and 1 (6.25%) for 2021 and 2022 respectively.

8.4 Ensure portable water and improved sanitation-The provision of portable water and sanitation to households

The planned activities were not included under this strategic objective the auditors could not asses how the targets/outputs were measured.

8.5 Strengthen disaster risk management and emergency responses- Reduction in disaster impact.

The auditors could not asses how the targets/outputs were measured.

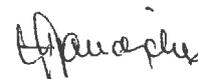
8.6 Promote Stakeholder engagement- Facilitate the enforcement of public-private partnerships agreements.

The planned activities under this strategic objective were not achieved.

9. ACKNOWLEDGEMENT

I would like to express my appreciation for the courtesy and assistance rendered by management and the staff of the Ohangwena Regional Council during the audit.

WINDHOEK, December 2025



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH**

	2022	2021	2020	2019
Note	N\$	N\$	N\$	N\$
ASSETS				
Current assets	38 666 900	41 541 873	57 869 199	62 214 695
Cash and cash equivalents	19 095 056	23 360 117	36 092 058	43 470 890
Trade and other receivables	12 111 829	10 876 881	8 610 405	7 116 081
Inventory	81 237	234 676	284 480	150 767
Other current assets	7 378 778	7 070 199	12 882 256	11 476 957
Non-current assets	187 391 345	183 517 737	175 779 678	103 762 818
Investment in NORED	15	15	15	15
Infrastructure plant and equipment	151 687 042	146 940 144	138 328 795	64 806 123
Land and buildings	35 704 288	36 577 578	37 450 868	38 820 480
Intangible assets	-	-	-	136 200
TOTAL ASSETS	226 058 245	225 059 610	233 648 877	165 977 513
LIABILITIES				
Current liabilities	6 986 464	3 439 175	5 328 607	37 841 213
Payables	4 750 912	1 461 095	4 036 409	27 512 648
Short term provisions	2 235 552	1 978 080	1 292 198	10 328 565
Net assets	219 071 781	221 620 435	228 320 270	128 136 300

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH (Continue)**

	2022	2021	2020	2019
	N\$	N\$	N\$	N\$
NET ASSETS/EQUITY				
Reserves	126 433 283	122 470 194	118 497 090	133 795 292
Accumulated surpluses/(deficits)	92 638 501	99 150 241	109 823 179	(5 658 992)
Total net assets/equity	219 071 784	221 620 435	228 320 269	128 136 300

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEARS ENDED 31 MARCH**

	2022	2021	2020	2019
Note	N\$	N\$	N\$	N\$
Revenue				
Total revenue	64 039 429	60 148 157	72 289 516	60 035 600
Revenue from exchange transactions	4 972 605	4 787 079	5 063 720	5 196 441
Transfer from other Government entities	59 066 824	55 361 078	67 225 796	54 267 554
Other revenue	-	-	-	571 606
Expenditure				
Total expenses	67 283 999	76 887 934	68 404 655	69 994 199
Wages salaries and employee benefits	43 163 996	43 049 790	43 759 944	42 435 622
Grant and other transfer payments	6 947 089	8 149 401	5 735 004	3 159 261
Suppliers and consumables used	758 768	734 578	761 633	824 950
Depreciation and amortization expense	2 465 910	2 773 679	2 592 552	8 191 661
Other expenses	13 948 236	16 688 949	15 555 522	15 382 705
Surplus/(deficit) for the year	(3 244 570)	(11 248 240)	3 884 861	(9 958 599)

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH (Continue)**

	2022	2021	2020	2019
	N\$	N\$	N\$	N\$
NET ASSETS/EQUITY				
Reserves	126 433 283	122 470 194	118 497 090	133 795 292
Accumulated surpluses/(deficits)	92 638 501	99 150 241	109 823 179	(5 658 992)
Total net assets/equity	219 071 784	221 620 435	228 320 269	128 136 300

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEARS ENDED 31 MARCH**

	2022	2021	2020	2019
	N\$	N\$	N\$	N\$
Revenue				
Total revenue	64 039 429	60 148 157	72 289 516	60 035 600
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Other expenses	13 948 236	16 688 949	15 555 522	15 382 705
Surplus/(deficit) for the year	(3 244 570)	(11 248 240)	3 884 861	(9 958 599)

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEARS ENDED 31 MARCH**

2022

	Reserves	Accumulated Surpluses/(Deficits)	Total net assets/equity
	N\$	N\$	N\$
Balance at 01 April 2021 brought forward	122 470 194	99 150 241	221 620 435
Changes in accounting policies and correction of errors		(3 267 169)	(3 267 169)
Restated balance	122 470 194	95 883 072	218 353 266
Changes in net assets/equity for 2022			
Movement	3 963 089		3 963 089
Deficit for the period		(3 244 571)	(3 244 571)
Total recognised revenue and expenses for the period	3 963 089	(3 244 571)	718 518
Balance at 31 March 2022	126 433 283	92 638 501	219 071 783

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEARS ENDED 31 MARCH**

2021

	Reserves	Accumulated Surpluses/(Deficits)	Total net assets/equity
	N\$	N\$	N\$
Balance at 01 April 2020 brought forward	118 497 091	109 823 179	228 320 270
Changes in accounting policies and correction of errors		575 302	575 302
Restated balance	118 497 091	110 398 481	228 895 572
Changes in net assets/equity for 2021			
Movement	3 973 103		3 973 103
Deficit for the period		(11 248 240)	(11 248 240)
Total recognised revenue and expenses for the period	3 973 103	(11 248 240)	(7 275 137)
Balance at 31 March 2021	122 470 194	99 150 241	221 620 435

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEARS ENDED 31 MARCH**

2020

	Reserves	Accumulated Surpluses/(Deficits)	Total net assets/equity
	N\$	N\$	N\$
Balance at 1 April 2019 brought forward	133 795 292	(5 658 992)	128 136 300
Changes in accounting policies and correction of errors		111 597 308	111 597 308
Restated balance	133 795 292	105 938 316	239 733 608
Changes in net assets/equity for 2020			
Movement	(15 298 202)		(15 298 202)
Surplus for the period		3 884 863	3 884 863
Total recognised revenue and expenses for the period	(15 298 202)	3 884 863	(11 413 339)
Balance at March 2020	118 497 090	109 823 179	228 320 269

**OHANGWENA REGIONAL COUNCIL
CASH FLOW STATEMENT FOR THE YEARS ENDED 31 MARCH**

	2022	2021	2020	2019
	N\$	N\$	N\$	N\$
Cash flows from operating activities				
Receipts	66 642 513	70 790 450	71 972 387	78 447 033
Sales of goods and services	3 566 424	2 089 414	3 047 467	4 156 534
Grants	61 812 510	58 111 352	66 911 673	53 587 062
Interest received	466 421	638 238	1 135 017	1 116 480
Other receipts	797 158	9 951 446	878 230	19 586 957
Payments	(1 116 743)	83 301 240	77 549 334	(59 632 078)
Employee costs	41 293 960	41 308 408	42 614 913	-
Suppliers	19 865 724	36 331 421	33 739 259	(59 632 078)
Other payments	6 599 572	5 661 411	1 195 162	-
Net cash flow from operating activities	9 67 759 256	(12 510 790)	(5 576 947)	18 814 955
Cash flows from investing activities				
Purchase of plant and equipment	(3 148 318)	(220 660)	(1 804 471)	(6 422 527)
Net cash flow from investing activities	(3 148 318)	(220 660)	(1 804 471)	(6 422 527)
Cash flows from financing activities				
Distribution/dividend to Government	-	-	-	(3 528 552)
Net cash flow from financing activities	-	-	-	(3 528 552)

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH (Continue)**

	2022	2021	2020	2019
Note	N\$	N\$	N\$	N\$
3.1 Revenue from other Government entities	59 066 824	55 361 075	67 225 796	54 267 554
Subsidiary Ministry Of Urban & Rural Dev	48 611 002	47 610 887	49 398 975	53 587 062
Rural funds and donations	9 239 719	6 608 397	15 251 914	14 002
Revenue 5% rates Helao Nafidi	638 979	639 031	631 241	-
Delegated OPM Funds	-	-	621 414	-
Road Fund Maintenance	-	-	829 582	-
Revenue 5% rates Eenhana Town Council	577 124	502 760	492 670	666 490
3.2 Revenue from exchange transactions	3 444 676	2 908 703	2 924 173	3 226 248
Ongha settlement	1 058 926	655 821	127 099	549 607
Omungwelume settlement	1 432 995	1 357 170	1 586 167	1 439 432
Ongenga settlement	952 755	895 712	1 210 907	1 237 209
Other income	881 979	1 240 138	1 004 529	853 711
2.5% commission earned	102 479	101 655	97 955	96 053
Bids documents	99 000	491 300	220 500	617 500
Surcharges NORED	559 821	536 537	563 659	-
Rent received	18 850	12 550	-	-
Photocopying charges income	38 395	38 805	54 944	57 148
House rentals	63 434	59 291	67 471	81 918
Lease income	-	-	-	1 092

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH (Continue)**

	2022	2021	2020	2019
	N\$	N\$	N\$	N\$
Bank interest received	466 421	638 238	1 135 017	1 116 482
First National Bank main call-Cheque	1 211	10 809	134 795	207 005
First National Bank 32 Day Notice-Cheque	87 966	80 764	68 898	18 700
First National Bank Rural Dev call	29 489	135 122	234 297	41
First National Bank ORC Dev trust	-	-	-	3
Standard bank Build together project transfers	6 884	-	-	-
First National Bank Emergency account	-	-	-	35
Standard bank Build together project receipt	-	8 803	30 211	37 073
Standard bank Build together project call	54341	95 091	160 288	151 530
Windhoek Ohangwena RC tombstone fund	92	103	189	185
Bank Windhoek Capital projects call	78 182	123 426	340 013	315 549
Bank Windhoek ploughing	42 355	36 613	13 004	19 726
Bank Windhoek Constituency development	165 503	147 508	153 322	303 633
First National Bank Main	-	-	-	-
Rural Development First National Bank	-	-	-	-
3.3 Other Revenue	-	-	-	4 756
Delegated OPM Funds	-	-	-	4 756

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31
MARCH (Continue)**

4. Depreciation and Amortisation Policy

All Fixed assets are stated at historical cost less accumulated depreciation. Depreciation is calculated using the straight line method to write off the cost of each asset to its residual value over its estimated useful life. Land is not depreciated as it has an infinite useful life. Depreciation of assets is calculated starting from the following month after the month of acquisition.

The following are estimated of life span of the assets:	Life span
Land	infinite
Buildings	50 years
Machinery & equipment	5 - 20 years
Motor vehicles	5 - 10 years
Furniture & fittings	5 - 10 years
Office equipment	3 -5 years
Computer equipment	3 - 5 years
Capital infrastructure	50 years

ANNEXURE E

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH (Continue)**

	Buildings	Land	Capital infrastructure	Machinery & Equipment	Motor Vehicles	Furniture & Fittings	Office Equipment	Computer Equipment	Total
N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Opening Balance-01/04/2021	35 482 485	1 095 093	36 179 839	2	1 193 533	164 816	39 019	88 865	74 243 652
Cost	43 664 513	1 095 093	37 751 048	200 113	10 986 795	2 111 205	252 771	753 003	96 814 541
Accumulated Depreciation	(8 182 028)	-	(1 571 209)	(200 111)	(9 793 262)	(1 946 389)	(213 752)	(664 138)	(22 570 889)
Additions	-	-	-	-	-	38 690	29 868	139 720	208 278
Depreciation Charge for the year	-	-	-	-	-	38 690	29 868	139 720	208 278
Closing Carrying amount 2022	(873 290)	-	(755 021)	-	(655 764)	(64 435)	(35 247)	(82 153)	(2 465 910)
2022	34 609 195	1 095 093	35 424 818	2	537 768	139 071	33 639	146 432	71 986 019
Cost	43 664 513	1 095 093	37 751 048	200 113	10 986 794	2 149 895	282 639	892 723	97 022 817
Accumulated Depreciation	(9 055 318)	-	(2 326 230)	(200 111)	(10 449 026)	(2 010 824)	(248 999)	(746 291)	(25 036 799)

ANNEXURE E

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH (Continue)**

	Buildings	Land	Capital infrastructure	Machinery & Equipment	Motor Vehicles	Furniture & Fittings	Office Equipment	Computer Equipment	Total
	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Opening Balance-									
01/04/2020	36 355 775	1 095 093	33 652 728	-	2 198 132	158 944	42 234	60 462	73 563 368
Cost	43 664 513	1 095 093	34 517 098	200 113	10 986 795	2 006 844	223 577	666 546	93 360 579
Accumulated Depreciation	(7 308 738)	-	(684 370)	(200 113)	(8 788 663)	(1 847 900)	(181 343)	(606 084)	(19 797 211)
Additions	-	-	3 233 949	-	-	104 361	29 194	86 457	3 453 961
Depreciation Charge for the year	-	-	3 233 949	-	-	104 361	29 194	86 457	3 453 961
Closing Carrying amount									
2021	35 482 485	1 095 093	36 179 838	2	1 193 533	164 816	39 019	88 865	74 243 652
Cost	43 664 513	1 095 093	37 751 047	200 113	10 986 795	2 111 205	252 771	753 003	96 814 540
Accumulated Depreciation	(8 182 028)	-	(1 571 209)	(200 111)	(9 793 262)	(1 946 389)	(213 752)	(664 138)	(22 570 888)

ANNEXURE E

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH (Continue)**

	Buildings	Land	Capital infrastructure	Machinery & Equipment	Motor Vehicles	Furniture & Fittings	Office Equipment	Computer Equipment	Total
N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Opening Balance-01/04/2019	36 456 680	2 500 000	19 477 220	-	3 402 517	198 187	79 301	175 618	62 289 523
Cost	42 856 866	2 500 000	28 577 808	1 192 470	12 637 084	2 453 256	437 027	1 969 469	92 623 980
Accumulated Depreciation	(6 400 186)	-	(9 100 588)	(1 192 470)	(9 234 567)	(2 255 069)	(357 726)	(1 793 851)	(30 334 457)
	807 647	(1 404 907)	5 939 290	(992 357)	(1 650 289)	(446 412)	(213 450)	(1 302 923)	736 599
Additions	1 041 406	-	16 920 228	-	-	6 087	-	-	17 967 722
Adjustments	(233 759)	(1 404 907)	(10 980 938)	(992 357)	(1 650 289)	(452 499)	(213 450)	(1 302 923)	(17 231 122)
	(908 552)	-	(8 946 942)	-	(2 845 370)	(598 975)	(237 531)	(58 520)	(13 595 889)
Depreciation Charge for the year	(852 461)	-	(355 362)	-	(1 199 733)	(95 903)	(30 574)	(58 520)	(2 592 552)
Adjustments	(56 091)	-	(8 591 580)	(992 357)	(1 645 637)	(503 072)	(206 957)	(1 246 287)	(13 241 981)
Closing Carrying amount 2020	36 355 775	1 095 093	33 652 728	2	2 198 132	158 944	43 235	60 462	73 563 371
Cost	43 664 513	1 095 093	34 517 098	200 113	10 986 795	2 006 844	223 577	666 546	93 360 579
Accumulated Depreciation	(7 308 738)	-	(864 370)	(200 111)	(8 788 663)	(1 847 900)	(181 343)	(606 084)	(19 797 208)

OHANGWENA REGIONAL COUNCIL

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

	2022	2021	2020	2019
	N\$	N\$	N\$	N\$
4.1 Work In Progress	115 405 312	109 092 730	102 216 295	41 336 972
Oxidation pond Ongenga	-	-	-	12 366 473
Maternity home Okongo	-	-	-	1 346 994
Omundaungilo	-	-	-	678 643
Oshikunde	79 407	79 407	79 407	-
Oshikunde youth project	433 676	303 935	139 312	-
Low voltage Ongenga	10 843 971	10 537 417	42 187	42 187
Sewer roads water electrical	1 585 872	-	-	-
Ondobe planning	281 424	281 424	281 424	281 424
Extension Okongo	-	-	-	362 763
Eenhana conversion center	-	-	-	196 999
Embaxu Rural Development Center	102 180 962	97 890 547	91 136 548	-
OHRC-Head quarter extension	-	-	10 537 417	10 537 417
Omungwelume settlement	-	-	-	79 407
Land compensation	-	-	-	11 591 626
Development trust fund	-	-	-	3 853 039

OHANGWENA REGIONAL COUNCIL

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

	2022	2021	2020	2019
	N\$	N\$	N\$	N\$
5. Account Receivables	12 111 829	10 876 881	8 610 406	7 116 081
Sundry debtors	-	-	-	16 200
Build together program/customer control	3 682 761	3 033 801	3 265 134	3 426 611
Receivables control	9 909	5 713	47 828	3 987
Ongenga Settlement	1 713 303	1 050 900	584 898	519 877
Ongaha Settlement	795 094	1 351 655	881 506	132 099
Omungwelume	3 422 477	1 938 928	1 476 948	1 158 205
Staff Debtors	30 499	30 499	30 499	627 521
5% Helao Nafidi Town	638 979	1 270 273	631 241	31 899
5% Eenhana Town	1 818 807	2 195 112	1 692 352	1 199 682

OHANGWENA REGIONAL COUNCIL

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

	2022	2021	2020	2019
	N\$	N\$	N\$	N\$
5.1 Other Receivable	7 378 778	7 070 198	12 882 256	11 476 957
S&T advance -staff debtors	40 738	102 530	43 348	13 186
S&T advance -staff debtors	243 123	414 973	168 333	34 844
S&T advance other ministries & agencies	-	4 092	338	338
Rural development world habitant	-	-	-	34 730
Rural development small scale	-	-	-	109 391
Rural development ploughing	-	-	-	385 038
Value added tax control	7 094 917	6 548 603	12 670 237	10 899 430

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH (Continue)**

	2022	2021	2020	2019
	N\$	N\$	N\$	N\$
6. Cash and Cash Equivalent	19 095 056	23 360 117	36 092 059	43 468 189
Photocopy charges receipts	2 139	-	2 224	700
Bid receipt control account	-	700	800	8 300
Water deposit control	12 790	10 303	4 472	
First National Bank general expenses	915 743	349 155	3 400 632	5 340 848
First National Bank Main Call	2 359	1 001 148	990 493	5 856 058
First National Bank 32 Day Notice	1 179 172	1 091 206	1 010 442	941 544
First National Bank Rural	2 423 475	1 436 389	7 360 718	16 331 377
First National Bank San Project	-	363	2 424	4 359
First National Bank Rural development	1 906 040	3 876 555	9 241 576	7 899
First National Bank ORC development trust	-	269 135	271 423	299 983
First National Bank emergency fund	6 996	7 644	129 599	3 848
Standard Bank Build together project	648 779	506 386	320 401	261 867
Standard Build together project call transfer	83 826	577 249	568 698	1 040 028
Standard Bank Build together project call	2 069 208	3 734 238	3 639 298	3 179 831
Bank Windhoek ORC tombstone	4 605	4 513	4 409	4 220
Bank Windhoek capital projects	3 259 107	2 108 915	6 004 481	5 445 769
Bank Windhoek ploughing Constituency	2 332 020	2 480 152	1 968 850	603 904
Bank Windhoek Constituencies	4 247 905	5 905 160	1 171 297	3 838 880
Water deposit		-	-	1 400
Petty cash	893	893	-	74
Settlements receipt control				7 620

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH (Continue)**

	2022	2021	2020	2019
	N\$	N\$	N\$	N\$
7. Liabilities and Other Payables	4 750 911	1 461 095	4 036 409	27 512 648
Payables control/accounts Payables	4 133 284	838 938	3 055 443	10 820 819
Sundry creditors prior year	-	-	-	780 922
Sundry payables BTP program transfer	-	-	-	15 801
Sundry payable purchases accrual	-	-	363 268	-
Petty Cash	-	4 524	70	-
Pay as you earn (PAYE)	546 032	546 032	546 032	-
Sundry payables Regional food action plan	-	-	-	346 154
Social Security Commission	19 819	19 819	19 819	-
Insurance policies	-	-	-	-
Rural development project cash or food	-	-	-	1 206 825
PSEMAS Medical Aid	51 776	51 776	51 776	-
Rural development project employment	-	-	-	345 105
Employees Loans	-	-	1	-
Garnishee maintenance	-	-	-	-
Union membership	-	-	-	2 307 692
Rural development project sanitation	-	-	-	346 154
Rural development project support	-	-	-	720 340
Deposit Okongo Village Council	-	-	-	461 368
Unknown deposits	-	-	-	3 076 262
Rural development project Embaxu	-	5	-	6 700 315
Rural development project OROI	-	-	-	-
Rural Development project micro finance	-	1	-	384 890

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH (Continue)**

	2022	2021	2020	2019
	N\$	N\$	N\$	N\$
8. Provisions	2 235 552	1 978 080	1 292 198	10 328 565
Leave provision	858 729	740 053	280 510	10 328 565
Bonus provision	1 098 491	873 793	864 530	-
Provision for bad debtors	278 332	364 234	147 168	-

Note: Provision for bad debtors are made on assumption of 5% of outstanding debtors of the three settlements at 31 March 2024.

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH (Continue)**

9. DETAILS OF CASH FLOWS STATEMENTS FOR THE YEAR ENDED 31 MARCH

	2022	2021
	N\$	N\$
Receipts:		
Sales of Goods and Other Services:	3 566 424	2 089 414
Municipal Services - cash received and deposited/others	2 031 291	1 723 233
S & T refund/others	52 700	2 913
5% Helao Nafidi Town Council	1 270 273	-
Santam insurance refund	-	7 632
Rural income received	-	100 000
Total cash on hand	14 929	11 103
BTP Customers deposits loan repayment	197 231	244 533
	61 812 510	58 111 352
Grants: Funds received		
Ministry of Urban and Rural Development- subsidies	48 611 002	47 610 887
Ministry of Urban and Rural Development- rural projects	7 781 419	4 608 133
Ministry of Urban and Rural Development- capital projects	3 963 089	4 173 457
Ministry of Agriculture-Water and Forestry-ploughing/weeding	1 457 000	1 718 875
Other receipt:	466 421	638 238

OHANGWENA REGIONAL COUNCIL
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH (Continue)

9. DETAILS OF CASH FLOWS STATEMENTS FOR THE YEAR ENDED 31 MARCH (Continue)

	2022	2021
	N\$	N\$
Other Receipts:	797 158	9 951 446
Bids documents sold	99 400	491 700
Nored royalties	641 352	675 262
Copies charges	36 256	45 552
Value Added tax refund	-	8 643 393
Rent-BWM Embaxu	18 850	12 550
Office of the Prime Minister	1 300	82 096
Petty cash at hand	-	893
Payments:		
Employee costs	41 293 960	41 308 408
Salaries and related costs		
	19 865 724	36 331 421
Suppliers	6 997 599	16 043 422
Suppliers -Rural services funds	2 889 757	8 189 550
Suppliers - Capital projects funds	13 126 686	12 319 109
Other supplies operational account	(3 148 318)	(220 660)
Less: Cash purchased fixed assets		

ANNEXURE E

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH (Continue)**

	2022	2021
	N\$	N\$
	6 599 572	5 661 411
Ploughing funds	1 625 447	1 219 612
Constituency development funds	3 091 711	4 054 024
Build together development refunds	51 437	54 953
Build together call account refund	1 708 974	-
Bank charges	122 004	131 122
Purchase of plant Prime Minister fund payment	-	201 701
	3 148 318	220 660
Purchases of plant and equipment/fixed assets		
4 Air-conditions	44 494	75 011
Computer printer and camera	214 067	123 842
Road maintenance	672 058	-
Ongha service	795 0613	-
Sewer reticulation	921 771	-
Ohangwena Regional Council office extension	351 112	-
Oshikunde youth project	149 202	-
2 Bookcase	-	7 000
2 Fridges	-	8 370
2 Shredders	-	6 438

Note: Cash that was available at hand in the last financial year and deposited in this financial year was removed from the cash received in the financial year.

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH (Continue)**

9. DETAILS OF CASH FLOWS STATEMENTS FOR THE YEAR ENDED 31 MARCH

	2020
	N\$
Receipts:	
Sales of Goods and Other	
Services:	3 051 038
Municipal Services – settlements/others	2 128 341
Cash at hand	7 496
Subsistence & travel refunded	13 219
Sport fund received	20 994
Build together customers deposits	253 468
5% levy Local Authorities	627 521
	66 911 673
Grants::Funds received	
Ministry of Urban and Rural Development- Subsidies	49 398 975
Ministry of Urban and Rural Development- Rural projects	13 060 344
Ministry of Urban and Rural Development- Capital projects	1 429 128
Deposited funds for infrastructure	561 811
Office of the Prime Minister funds	621 414
Ministry of Agriculture-Water and Forestry-Ploughing/weeding	1 840 000
Interests Received:	1 135 017

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH (Continue)**

9. DETAILS OF CASH FLOWS STATEMENTS FOR THE YEAR ENDED 31 MARCH (Continue)

	2020
	N\$
Other Receipts:	877 530
Bids documents sold	228 200
Nored royalties	596 515
Copies charges	52 815
Payments:	
Employee costs	42 614 913
Suppliers	33 739 259
Payments: other suppliers and S&T	17 272 296
Payments: rural projects	13 027 755
Payments: capital projects	1 209 925
Payments: infrastructures	587 546
Constituency development funds payments	3 446 208
Less: Payments for infrastructures and stove	(1 804 471)

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH (Continue)**

**9. DETAILS OF CASH FLOWS STATEMENTS FOR THE YEAR ENDED 31 MARCH
(Continue)**

	2020
	N\$
	1 195 162
Bank charges	138 015
Build together development refunds	182 708
Office of Prime Minister funds	393 941
Ploughing funds	480 498
	1 804 471
Purchases of plant and equipment	138 773
Electrical stove	102 257
Electrical Omungwelume	139 312
Electrical Ongenga	829 582
Oshikunde youth project	101 944
Infrastructure gravel road Omungwelume	433 580
Oxidation pond Ongenga	25 734
Retention for Ongenga sewer pond	3 570
Retention for repair/upgrade of mesh & electrical	22 718

Note: The amount of N\$ 2 143 887 includes N\$ 2 066 129 under income from settlements in the statements of budget verse actual and N\$ 77 400 recorded under unallocated deposits of plus N\$ 357 received but refunded back to a customer.

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH (Continue)**

10. Salaries /Remuneration-Councillors

	2022	2021	2020	2019
	N\$	N\$	N\$	N\$
	4 508 046	4 464 955	4 489 068	3 604 235
HON/EEN001 (Remuneration/Basic)	-	311 781	472 136	455 167
HON/EPE004 (Remuneration/Basic)	458 403	138 244	-	-
HON/END002 (Remuneration/Basic)	525 112	479 500	356 519	331 656
HON/OHA005 (Remuneration/Basic)	461 431	459 323	480 815	459 373
HON/OKO006 (Remuneration/Basic)	459 314	458 348	472 334	388 954
HON/OMU007 (Remuneration/Basic)	461 841	503 991	532 449	331 534
HON/OMU008 (Remuneration/Basic)	631 230	631 731	646 289	421 804
HON/OND009 (Remuneration/Basic)	524 167	521 055	531 331	480 767
HON/ONG010 (Remuneration/Basic)	461 436	436 309	466 555	334 532
HON/OSH011 (Remuneration/Basic)	525 112	524 673	530 639	400 448

OHANGWENA REGIONAL COUNCIL

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

	2022	2021	2020	2019
	N\$	N\$	N\$	N\$
Remuneration of management and staff	31 283 062	31 929 982	32 752 577	33 466 018
GER management acting	-	-	-	99 015
GER basic salary	10 159 976	10 520 938	12 130 875	12 050 071
GER/EEN001 (Remuneration/Basic)	851 469	809 767	925 215	1 011 194
GER/END002 (Remuneration/Basic)	1 061 539	1 061 873	1 115 907	1 126 435
GER/ENG003 (Remuneration/Basic)	1 056 324	1 045 399	1 090 185	1 059 991
GER/EPE004 (Remuneration/Basic)	565 671	834 826	849 960	688 932
GER/OHA005 (Remuneration/Basic)	764 766	719 931	775 735	955 414
GER/OKO006 (Remuneration/Basic)	1 034 983	807 464	817 254	1 098 279
GER/OMU007 (Remuneration/Basic)	558 195	503 567	681 234	824 605
GER/OMU008 (Remuneration/Basic)	668 820	770 038	594 085	598 575
GER/OND009 (Remuneration/Basic)	1 154 196	1 095 182	1 108 889	1 195 184
GER/ONG010 (Remuneration/Basic)	3 307 039	2 862 145	2 897 207	3 226 361
GER/OSH011 (Remuneration/Basic)	319 779	149 550	321 163	643 498
GER/OSH012 (Remuneration/Basic)	638 995	950 411	1 036 609	1 085 523
Management basic salary	5 808 094	5 862 814	5 013 331	4 979 615
PLA basic salary	3 312 565	3 192 952	3 371 528	2 823 326
Basic salary	20 651	543 630	-	-
Basic salary	-	162 476	-	-
GER wages-temporary employees	-	37 019	23 400	-

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 MARCH (Continue)**

**11. Delegated
Functions:**

	2022	2021	2020
	N\$	N\$	N\$
N1. Ministry of Education Arts and Culture	17 796 173	48 684 392	(277 615)
Budget	207 200 799	246 588 442	182 532 201
Actual	189 404 626	197 904 050	182 809 816
2. Ministry of Agriculture Water & Forestry-DWSSC	1 840 827	376 687	4 037
Budget	5 327 003	1 945 642	247 993
Actual	3 486 176	1 568 955	243 956
3. Ministry of Land Reform	66 372	16 890	98 307
Budget	280 524	349 926	472 679
Actual	214 152	333 037	374 372
4. Ministry of Gender Equality and Child Welfare	736 615	5 953 816	1 490 783
Budget	10 509 000	9 742 200	10 242 000
Actual	9 772 385	3 788 384	8 751 217

OHANGWENA REGIONAL COUNCIL

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

11. Delegated Function(continue)

	2022	2021	2020
	N\$	N\$	N\$
5. Ministry of Works and Transport - Directorates of Works Maintenance	9 124	1 094 713	563 978
Budget	1 183 790	1 908 821	1 294 777
Actual	1 174 666	814 108	730 799
6. Ministry of Information and Communication Technology	-	-	-
Budget	119 325	149 217	308 750
Actual	119 325	149 217	308 750

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

OPERATIONAL BUDGET 2021-2022

Revenue	Approved budget	Final budget	Actual amount on comparison basis	Difference between final and actual
	N\$	N\$	N\$	N\$
Government subsidy	48 611 000	48 611 000	48 611 000	-
Rate & charges income from settlement areas	2 555 700	2 555 700	2 042 294	(513 406)
Interest and dividends income	120 000	120 000	89 176	(30 824)
5% from Local Authorities	2 798 895	2 798 895	1 270 273	(1 528 622)
Bids documents	760 000	760 000	99 400	(660 600)
NORED royalties	850 000	850 000	641 382	(208 618)
Photocopying charges	75 000	75 000	36 256	(38 744)

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

OPERATIONAL BUDGET 2021-2022(continue)

Revenue	Approved budget	Final budget	Actual amount on comparison basis	Difference between final and actual
	N\$	N\$	N\$	N\$
House rentals	110 000	110 000	63 434	(46 566)
2.5% Commissions from insurance policies	151 000	151 000	102 479	(48 521)
Advertising boards income	5 000	5 000	-	(5 000)
Opening bank balance 1 April 2021	3 289 458	3 289 458	3 289 458	-
Total revenue	59 326 053	59 326 053	56 245 152	(3 080 901)

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

OPERATIONAL BUDGET 2021-2022(continue)

Expenditure	Approved	Adjustment	Final budget	Actual	Difference
	N\$	N\$	N\$	amount on comparison basis	between final and actual
Remuneration	37 737 719	-	37 737 719	36 811 407	926 312
Employers contribution to pension fund	4 809 414	-	4 809 414	4 518 765	290 649
Other conditions of service	1 121 331	453 993	1 575 324	10 558 093	(8 982 769)
Personnel expenditure-subtotal	43 668 464	453 993	44 122 457	51 888 265	(7 765 808)
Travel and subsistence allowance	855 550	450 000	1 305 550	1 259 975	45 575
Materials and supplies	1 154 860	(216 073)	938 787	758 768	180 019
Transport	1 835 500	63 000	1 898 500	2 179 531	(281 031)
Utilities	5 316 192	(319 993)	4 996 199	4 461 186	535 013

ANNEXURE F

OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2022

OPERATIONAL BUDGET 2021-2022(continue)

Expenditure	Approved	Adjustment	Final budget	Actual	Difference between final and actual
	budget			amount on comparison basis	
	N\$	N\$	N\$	N\$	N\$
Maintenance expenses	1 005 000	-	1 005 000	402 730	602 270
Property rental and related charges	53 000	(16 007)	36 993	262 373	(225 380)
Other services and expenses	3 921 475	(165 224)	3 756 251	15 413 781	(11 657 530)
Goods and other services-subtotal	14 141 577	(204 297)	13 937 280	24 738 345	(10 801 065)
Government organizations	85 304	-	85 304	73 877	11 427
Individuals and nonprofit organizations	251 000	10 304	251 000	79 347	171 653
Subsidies & other current transfers-subtotal	336 304	10 304	336 304	153 223	183 081
Furniture and office equipment	641 000	(260 000)	381 000	208 278	172 722
Operational equipment machinery and plants	549 011	-	549 011	-	549 011
Acquisition of capital assets-subtotal	1 190 011	(260 000)	930 011	208 278	721 733
Total expenditure	59 336 356	-	59 326 052	76 988 111	(17 662 059)

ANNEXURE F
OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2022

OPERATIONAL BUDGET 2021-2022(continue)

Explanations:

Revenue

1. Revenue from settlement: The Regional Council received N\$ 2 042 294 instead of N\$2 555 700 difference of N\$ 513 406 is due to non-payment by debtors.
2. Interest and dividends: No dividends received. The Regional Council received N\$89 176.20 interest instead of N\$ 120 000 due to the reduction in cash flow expected.
3. 5% levy N\$ 1 270 273 for the financial year was received only from Helao Nafidi Town Council for the last financial year and the current financial year.
4. Bid fees: The Regional Council received N\$ 99 400 instead of N\$ 760 000 due to the cancellation of open national bid method of procurement
5. NORED royalties: The Regional Council received N\$ 641 382 instead of N\$ 850 000 due to over-allocation of the budget in this financial year
6. Photocopying charges: The Regional Council received N\$ 36 256 instead of N\$ 75 000 due to over-allocation of the budget in the financial year
7. Housing rental: The Regional Council received N\$ 63 434 instead of N\$ 110 000 due to over allocation of the budget and the reduction in the number of staff members occupy houses.
8. 2.5% commission: The Regional Council received N\$ 102 479 instead of N\$ 151 000 due to many staff members signed off loan facilities and policies

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

OPERATIONAL BUDGET 2021-2022(continue)

Explanations (continue)

Revenue (continue)

9. Advertising board income: The Regional Council did not receive anything due to the tariff structure that was approved late in the financial year.

Expenditure

1. Remuneration: The Regional Council spent N\$ 36 811 406.99 instead and part of this amount N\$ 1 098 491 is for Bonus Accrued.
2. Government Institution Pension Fund and Member of Parliament and Office Bearer Pension Fund: The Regional Council spent N\$ 4 518 765 instead of N\$ 4 809 414 due to vacant posts that could not be filled during the year under review
3. Other conditions of services: Regional Council spent N\$ 10 558 093 instead of N\$ 1 575 324 as part of this amount N\$ 9 582 998 is for Provision for leave
4. Traveling and subsistence allowance: The Regional Council spent N\$ 1 259 975 instead of N\$ 1 305 550 due to over-allocation
5. Materials and supplies: The Regional Council spent N\$ 758 768 instead of N\$ 938 789 due to the effect of unfilled vacant positions within the financial year.
6. Transport: The Regional Council spent N\$ 2 179 531 instead of N\$ 1 898 500 due to unavoidable official trips and under - allocation of the budget.
7. Utilities: The Regional Council spent N\$ 4 461 186 instead of N\$ 4 996 199 due over-allocation of the budget.
8. Maintenance expenses: The Regional Council spent N\$ 402 730 instead of N\$ 1 005 000 due to late approval of the budget.

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

OPERATIONAL BUDGET 2021-2022(continue)

Explanations (continue)

Expenditure

9. Property related and related charges: The Regional Council spent N\$ 262 373 under this item but the budget allocation was part of utilities vote.
10. Other services and expenses: Included in the expenditure there is N\$ 1 254 229 subsistence and travelling allowance N\$ 2 609 503 Councilors projects and N\$ 268 100 is for bad debts provision.
11. Government organizations: The Regional Council spent N\$ 73 877 instead of N\$ 85 304 due to that there was no increase in Association of Regional Council (ARC) contribution.
12. Individual and nonprofit Organisations: The Regional Council spent N\$ 79 347 instead of N\$ 251 000 due to slow implementations of this activity.
13. Furniture and equipment: The Regional Council spent N\$ 208 278 instead of N\$ 381 000 due to late approval of budget therefore purchase was done in following financial Year.
14. Operational equipment machinery and plants: The Regional Council spent N\$ 0.00 instead of N\$ 549 011 due to late budget approval and it was done the following financial year.

ANNEXURE F

OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2022

CAPITAL DEVELOPMENT BUDGET 2021-2022

Revenue	Approved budget	Final budget	Actual amount on comparison basis	Difference between final and actual
	N\$	N\$	N\$	N\$
Rural development center	10 000 000	10 000 000	5 927 419	(4 072 581)
Rural development center-operational budget	700 000	700 000	700 000	-
Provision of basic sanitation	1 154 000	1 154 000	1 154 000	-
Food/cash for work	923 077	923 077	-	(923 077)
Ohangwena Regional Council head quarter	10 000 000	10 000 000	20 630	(9 979 370)
Youth project Oshikunde	499 646	499 646	-	-
Ongenga services	4 000 000	4 000 000	-	(4 000 000)
Omungwelume services	2 000 000	2 000 000	2 349 072	349 072
Ongha services	3 000 000	3 000 000	795 613	(2 204 387)

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

CAPITAL DEVELOPMENT BUDGET 2021-2022(continue)

Revenue	Approved budget	Final budget	Actual amount on comparison basis	Difference between final and actual
	N\$	N\$	N\$	N\$
Values added tax refunds/constituency development funds	4 820 700	4 820 700	-	(4 820 700)
Road maintenance/road fund administration	718 000	718 000	797 773	79 773
Ploughing/weeding funds	1 457 000	1 457 000	1 457 000	-
Total income	39 272 423	39 272 423	13 201 507	(26 070 916)

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

CAPITAL DEVELOPMENT BUDGET 2021-2022(continue)

Expenditure	Approved	Final budget	Actual	Difference
	N\$	N\$	amount on comparison basis	between final and actual
Rural development center	10 000 000	10 000 000	4 290 415	5 709 585
Provision of basic sanitation	1 154 000	1 154 000	1 438 486	(284 486)
Micro finance	-	-	673 053	(673 053)
Oshikunde multipurpose youth center	-	-	129 741	(129 741)
Food/cash for work	923 077	923 077	448 104	474 973
One region one initiative	-	-	51 115	(51 115)
Support resources - poor farmers	-	-	10 650	(10 650)
Regional specific action plan/food security	-	-	1 081 467	(1 081 467)
Ongenga services	4 000 000	4 000 000	-	4 000 000
Omungwelume services	2 000 000	2 000 000	1 585 872	414 128

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

CAPITAL DEVELOPMENT BUDGET 2021-2022(continue)

Expenditure	Approved budget	Final budget	Actual amount on comparison basis	Difference between final and actual
	N\$	N\$	N\$	N\$
Ongwa services establishment	3 000 000	3 000 000	958 799	2 041 201
Constituency development fund	4 820 700	4 820 700	2 609 503	2 211 197
Ohangwena Regional Council head quarter	10 000 000	10 000 000	306 554	9 693 446
Road fund administration maintenance	718 000	718 000	659 969	58 031
Ploughing/weeding funds	1 457 000	1 457 000	1 625 447	(168 447)
Total expenditure	38 072 777	38 072 777	15 869 174	92 014 728

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

CAPITAL DEVELOPMENT BUDGET 2021-2022

Explanations

Revenue

1. Rural development center: The Regional Council received N\$ 2 927 419 instead of N\$ 10 000 000 due to financial constraints at central government.
2. Provision of basic sanitation: The Regional Council received N\$ 1 154 000 as per the budget.
3. Food/cash for work: The Regional Council budgeted for N\$ 923 077 but did not receive anything due to financial constraints at central government.
4. The Regional Council budget for Extension of Head Office N\$ 10 000 but received N\$ 20 630 due to financial constraints.
5. Ongenga services: The Regional Council received N\$ 0.00 instead of N\$ 4 000 000 due to financial constraints at central government
6. Omungwelume services: The Regional Council received N\$ 2 349 072 instead of N\$ 2 000 000 due to the critical need of this project.
7. Ongha services: The Regional Council received N\$ 795 613 instead of N\$ 3 000 000 due to financial constraints at central government.
8. Value added tax refund: The Regional Council received nothing instead of N\$ 4 820 700 as Namibia Revenue Agency (NAMRA) did not refund anything within the financial year.
9. Ploughing/weeding Funds: The Regional Council Received N\$ 1 457 000 to implement ploughing services within the financial year
10. Road fund administration: The Regional Council received N\$ 797 773 instead of N\$ 718 000 that was budgeted for.

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

CAPITAL DEVELOPMENT BUDGET 2021-2022(continue)

Explanations

Expenditure

1. Rural development center: The Regional Council received N\$ 5 927 419 and spent N\$ 4 290 415 within the financial year.
2. Provision of basic sanitation: The Regional Council spent N\$ 1 438 486 instead of N\$ 1 154 000 as part of the amount came from last financial year.
3. Micro finance: The Regional Council did not receive funds for this project but spent N\$ 673 053 from 2020/2021 balance.
4. Food/cash for work: The Regional Council did not spend N\$ 923 077 as transferred but spent N\$448 104 due to late approval of the budget.
5. One Region One Initiative: The Regional Council did not receive funds for this project but spent N\$ 51 1154 from 2020/2021 balance.
6. Support resources - poor famers: The Regional Council did not receive funds for this project but spent N\$ 10 650 from 2020/2021 balance
7. Regional specific action plan: The Regional Council did not receive funds for this project but spent N\$ 1 081 467 from 2020/2021 balance
8. Omungwelume services: The Regional Council received N\$ 2 349 072 and spent N\$ 1 585 872 due to late approval of the budget
9. Value added tax refunds: The Regional Council received nothing and spent N\$ 2 609 503 from balance brought down from last financial year.
10. Ongcha services: The Regional Council received N\$ 795 613 and spent N\$ 958 799 as additional came from the interest received on the bank balance.
11. Road fund maintenance: The Regional Council received N\$ 797 773 and spent N\$ 659 969 for roads
12. Ploughing/weeding: The Regional Council received N\$ 1 457 000 and received vouchers for payments amounting to N\$ 1 523 780 in the financial year.

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

OPERATIONAL BUDGET 2020-2021

Revenue	Approved budget	Final budget	Actual amount on comparison basis	Difference between final and actual
	N\$	N\$	N\$	N\$
Government subsidy	47 610 888	47 610 888	47 629 001	18 113
Rate & charges - income from settlement areas	2 963 104	2 963 104	1 627 449	(1 335 655)
Interest and dividends - income	134 700	134 700	10 809	(123 891)
5% from Local Authorities	1 081 113	1 081 113	-	(1 081 113)
Bids documents	590 000	590 000	491 700	(98 300)
NORED royalties	860 000	860 000	675 262	(184 738)
Photocopying charges	80 000	80 000	45 552	(34 448)
House rentals	198 000	198 000	59 291	(138 709)

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

OPERATIONAL BUDGET 2020-2021(continue)

Revenue	Approved budget N\$	Final budget N\$	Actual amount on comparison basis N\$	Difference between final and actual N\$
2.5% Commissions from insurance policies	101 000	101 000	101 655	655
Advertising boards income	21 000	21 000	-	(21 000)
Opening bank balance 1 April 2019	5 817 567	5 817 567	5 817 567	-
Total income	59 457 372	59 457 372	56 458 285	(2 999 087)

ANNEXURE F

OHANGWENA REGIONAL COUNCIL

STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2021

OPERATIONAL BUDGET 2020-2021

Expenditure	Approved	Adjustment	Final budget	Actual	Difference
	budget			amount on	between final and
	N\$	N\$	N\$	comparison	actual
				basis	N\$
Remuneration	37 413 230	-	37 413 230	36 394 937	1 018 293
Employers contribution to pension fund	4 772 980	-	4 772 980	4 527 062	245 918
Other conditions of service	1 310 131	106 390	1 416 521	1 298 016	118 505
Personnel expenditure-subtotal	43 496 341	106 390	43 602 731	42 220 014	1 382 717
Travel and subsistence allowance	1 297 600	-	1 297 600	888 003	409 597
Materials and supplies	1 134 000	31 705	1 165 705	734 578	431 127
Transport	1 731 000	(56 297)	1 674 703	2 059 545	(384 842)
Utilities	5 928 249	3 000	5 931 249	4 418 633	1 512 616

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

OPERATIONAL BUDGET 2020-2021(continue)

Expenditure	Approved	Adjustment	Final budget	Actual	Difference
	budget		budget	amount on	
	N\$	N\$	N\$	N\$	N\$
Maintenance expenses	1 215 648	(313 213)	902 435	236 234	666 202
Property rental and related charges	10 000	-	10 000	166 572	(156 572)
Other services and expenses	3 663 523	228 415	3 891 938	4 673 157	(781 219)
Goods and other services-subtotal	14 980 020	(106 390)	14 873 630	13 176 721	1 696 909
Government organizations	95 000	-	95 000	82 000	13 000
Individuals and nonprofit organizations	321 000	-	321 000	59 255	261 745
Subsidies & other current transfers-subtotal	416 000	-	416 000	141 255	274 745
Furniture and office equipment	466 000	-	466 000	16 626	449 374
Operational equipment machinery and plants	99 011	-	99 011	75 011	24 000
Acquisition of capital assets-subtotal	565 011	-	565 011	91 637	473 374
Total expenditure	59 457 372	-	59 457 372	55 629 628	3 827 744

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

OPERATIONAL BUDGET 2020-2021

Explanations:

Revenue

1. Revenue from settlement: The collection below the budget was caused to over-allocation and noncompliance to Credit Policy.
2. Interest and dividends: No dividends received. It was noticed that less interest was realized due to over allocation of the budget
3. 5% levy from Local Authorities for the financial year was received in the following financial year, but only Helao Nafidi Town Council paid.
4. Bid fees: The Council did not received a favourable result due to the delay of approval of the budget which resultant from cancellation of open national bid method of procurement
5. Nored royalties: It is over-allocation of the budget resultant from collecting below the budget.
6. Photocopying charges: It is over-allocation resultant from collecting below the budget.
7. Housing rental: It is over-allocation resultant from collecting below the budget.
8. Advertising board income: The non-collection of such revenue resulting from the non-implementation of tariff structure.

Expenditure

1. Remuneration: Most of the vacant posts that were budgeted for could not be filled as planned within the financial year.
2. Government Institution Pension Fund and Member of Parliament and Office Bearer Pension Fund: The budgeted funds could not be spent as planned due to unfilled of vacant positions during the year under review.
3. Other conditions of services: There was overstatement of leave gratuity budget within a financial year
4. Traveling and subsistence Allowance: Most of the planned trips could not materialized due to adherence to Covid-19 and national lockdown regulations and directives from the cabinet.

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

OPERATIONAL BUDGET 2020-2021

Expenditure (Continue)

5. Materials and supplies: The effect of below the budget resulted from unfilled vacant positions.
6. Transport: The result of below the budget was due to Covid-19 regulations.
7. Utilities: The result of less utilization of the budget was because of over-allocation to this vote.
8. Maintenance expenses: The result of less utilization of the budget was due to the approval of the budget that was done very late.
9. Other services and expenses: The result less utilization was caused by late approval of the budget as well as over allocation on this vote.
10. Individual and non-profit Organisations furniture and office equipment: The none/less utilization of funds on these votes were as a result late approval of the budget which made some of the expenditure to be done within 2021/2022 financial year.

ANNEXURE F

OHANGWENA REGIONAL COUNCIL

STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2021

CAPITAL DEVELOPMENT BUDGET 2020-2021

Revenue	Approved budget	Final budget	Actual amount on comparison basis	Difference between final and actual
	N\$	N\$	N\$	N\$
Rural development center	10 000 000	10 000 000	2 500 775	(7 499 225)
Provision of basic sanitation	1 153 846	1 153 846	1 154 000	154
Micro finance	461 538	461 538	-	(461 538)
Food/cash for work	-	-	-	-
One region one initiative	-	-	-	-
Support resources - poor farmers	-	-	-	-
Oshikunde multipurpose youth center	700 000	700 000	200 354	(499 646)
Mahangu field compensation (Omungwelume)	-	-	-	4 049 965
Regional specific action plan	461 538	461 538	923 076	461 538
Ongenga services	2 000 000	2 000 000	361 160	(1 638 840)

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

CAPITAL DEVELOPMENT BUDGET 2020-2021(continue)

Revenue	Approved budget N\$	Final budget N\$	Actual amount on comparison basis N\$	Difference between final and actual N\$
Omungwelume services	2 000 000	2 000 000	1 847 278	(152 722)
Graveling - Omungwelume and Ongenga	-	-	1 764 665	1 764 665
Sewer pump - Omungwelume	-	-	-	-
Value added tax refunds	10 778 206	10 778 206	8 643 393	(2 134 813)
Ploughing/weeding funds	-	-	1 700 000	1 700 000
	27 555 128	27 555 128	19 094 700	(8 460 428)

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

CAPITAL DEVELOPMENT BUDGET 2020-2021

Expenditure	Approved budget	Final budget	Actual amount on comparison basis	Difference between final and actual
	N\$	N\$	N\$	N\$
Rural development center	10 000 000	10 000 000	7 621 153	2 378 847
Provision of basic sanitation	1 153 846	1 153 846	-	1 153 846
Micro finance	461 538	461 538	317 755	143 783
Rural employment scheme	-	-	64 400 7	
Food/cash for work	-	-	016 256	(7 016 256)
One region one initiative	-	-	491 594	(491 594)
Support resources - poor farmers	-	-	387 796	(387 796)
Oshikunde multi-purpose youth center	700 000	700 000	227 496	472 504
Mahangu field compensation (Omungwelume)	-	-	049 965	(4 049 965)

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

CAPITAL DEVELOPMENT BUDGET 2020-2021(continue)

Expenditure	Approved budget	Final budget	Actual amount on comparison basis	Difference between final and actual
	N\$	N\$	N\$	N\$
Regional specific action plan	461 538	461 538	-	461 538
Ongenga services	2 000 000	2 000 000	429 331	1 570 669
Omungwelume services	2 000 000	2 000 000	1 900 914	99 087
Value added tax refunds	10 778 206	10 778 206	4 169 679	6 608 527
Sewer pump - Omungwelume	-	-	696 396	(696 396)
Road - Ongenga settlement	-	-	885 448	(885 448)
Ploughing/weeding funds	1 700 000	1 700 000	1 196 712	503 288
Total	29 255 128	29 255 128	29 454 895	87 965 151

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

CAPITAL DEVELOPMENT BUDGET 2020-2021

Explanations

Revenue

1. Rural development center: The project received less than what was approved due to financial constraints at central government.
2. Oshikunde multipurpose youth project: The project received less than what was approved due to financial constraints at central government
3. Regional specific action plan: The project received more than what was budgeted for due to sufficient funds at central government
4. Ongenga services: The project received Less than what was budgeted for due to insufficient funds at central government.
5. Omungwelume services: The project received less than what was budgeted for due to insufficient funds at central government
6. Value added tax refund: The amount received on this item was less due to that Namibia Revenue Agency (NAMRA) is behind with its audit with the Regional Council and not all returns were refunded

Expenditure

1. Rural development center: The expenditure was more than the income due to that some of the funds are from the remained funds of 2019/2020 financial year.
2. Provision of basic sanitation: There was no implementation due to Covid 19.
3. Micro finance: Funds that were spent are from 2019/2020 financial year.
4. Oshikunde multi-purpose youth center: Expenditure was more than the income due to fact that some of the funds are from 2019/2020 financial year.
5. Regional specific action plan: There was no implementation due to Covid 19

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

CAPITAL DEVELOPMENT BUDGET 2020-2021

Explanations

Expenditure:

6. Ongenga services: The expenditure was less than the income due to Covid 19.
7. Omungwelume services: The expenditure was less than the income due to Covid 19.
8. Value added tax refunds: The expenditure was less than the income due to the delay in the implementation of the projects.
9. The rest of the expenditure that were spent within the financial year that were not part of the projects that were approved were funds from 2019/2020 financial year.

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

OPERATIONAL BUDGET 2019-2020

Revenue	Approved budget	Final budget	Actual amount on comparison basis	Difference between final and actual
	N\$	N\$	N\$	N\$
Government subsidy	47 504 932	47 504 932	49 398 975	1 894 043
Rate & charges - income from settlement areas	2 963 104	2 963 104	2 066 129	(896 975)
Interest and dividends - income	104 000	104 000	134 795	30 795
Other (specify)	-	-	-	-
Bids documents	590 000	590 000	228 200	(361 800)
NORED royalties	860 000	860 000	596 515	(263 485)
Photocopying charges	71 000	71 000	53 515	(17 485)

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

OPERATIONAL BUDGET 2019-2020

Revenue	Approved budget	Adjustment	Final budget	Actual amount on comparison basis	Difference between final and actual
	N\$	N\$	N\$	N\$	N\$
House rentals	150 000	-	150 000	67 471	(82 529)
2.5% commissions from insurance policies	100 000	-	100 000	97 955	(2 045)
Advertising boards income	20 000	-	20 000	-	(20 000)
Opening bank balance 01 April 2019	10 728 099	-	10 728 099	10 728 099	-
Total income	63 091 135	-	63 091 135	63 371 654	280 519
Expenditure					
Remuneration	40 105 122	(1 337 325)	38 767 797	37 241 645	1 526 152
Employer's contribution to pension fund	5 076 875	-	5 076 875	4 606 205	470 670
Other conditions of service	988 536	236 321	1 224 857	767 063	457 794
Personnel expenditure- subtotal	46 170 533	(1 101 004)	45 069 529	42 614 913	2 454 616

ANNEXURE F

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

OPERATIONAL BUDGET 2019-2020

Expenditure	Approved budget	Adjustment	Final budget	Actual amount on comparison basis	Difference between final and actual
	N\$	N\$	N\$	N\$	N\$
Travel and subsistence allowance	1 919 850	-	1 919 850	2 062 093	(142 243)
Materials and supplies	733 074	480 000	1 213 074	761 633	451 441
Transport	1 777 000	242 859	2 019 859	2 176 142	(156 283)
Utilities	4 022 608	2 052 827	6 075 435	5 432 219	643 216
Maintenance expenses	901 925	(260 000)	641 925	995 037	(353 112)
Property rental and related charges	13 000	-	13 000	506 312	(493 312)
Other services and expenses	4 083 200	217 000	4 300 200	4 748 851	(448 651)
Goods and other services- subtotal	13 450 657	2 732 686	16 183 343	16 682 287	(498 944)

ANNEXURE F

OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2020

OPERATIONAL BUDGET 2019-2020

Expenditure	Approved budget	Adjustment	Final budget	Actual amount on comparison basis	Difference between final and actual
	N\$	N\$	N\$	N\$	N\$
Government organizations individuals and nonprofit organizations	461 000	(152 736)	308 264	283 624	24 640
Subsidies & other current transfers-subtotal	319 500	-	319 500	82 700	236 800
	780 500	(152 736)	627 764	366 324	261 440
Furniture and office equipment	231 500	310 000	541 500	35 721	505 779
Vehicles	-	-	-	-	-
Operational equipment Machinery and plants	548 000	121 000	669 000	-	669 000
Acquisition of capital assets-subtotal	779 500	431 000	1 210 500	35 721	1 174 779
Total expenditure	61 181 190	1 909 946	63 091 136	59 699 245	3 391 891

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

OPERATIONAL BUDGET 2019-2020

Explanations:

Revenue

1. Revenue from settlements: The received amount was N\$ 2 066 129 instead of N\$ 2 963 104 within the financial year due to overestimated of the budgeted amount.
2. Bid fees: The Regional Council received N\$ 228 200 instead of N\$ 590 000 due to the cancellation of open national bid method of procurement.
3. Nored royalties: The Regional Council Collected N\$ 596 515 while the budget within the financial year is N\$ 860 due to overestimated budget on this item.
4. Photocopying charges: The Regional Council expected to receive N\$ 71 000 but only N\$ 53 515 received due to that some of the Constituencies did not yet implement the arrangement of selling copies to the community.
5. Housing Rental: The Regional Council collected N\$ 67 471 instead of N\$ 150 000 due to that most of the staff members vacated government houses.
6. The Regional Council collected N\$ 97 955 of 2.5% commission instead of N\$ 100 000 due to cancellation of policies by the owners (staff members).
7. Advertising board income: The Regional Council did not collect any revenue on this item due to that the late approval of the tariff structure within the financial year.

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

OPERATIONAL BUDGET 2019-2020 (continue)

Explanations:

Expenditure

1. Remuneration: The Regional Council spent N\$ 37 241 645 instead of N\$ 38 767 797 due to that most of the vacant posts that were budgeted for could not be filled within the financial year.
2. Government Institution Pension Fund and Member of Parliament and Office Bearer Pension Fund: The Regional Council spent N\$ 4 606 205 instead of N\$ 5 076 875 due to unfilled of vacant positions during the year under review
3. Other conditions of services: The Regional Council spent N\$ 767 063 instead of N\$ 1 224 857 due to over budgeting on leave gratuity.
4. Traveling and subsistence allowance: The Regional Council spent N\$ 2 062 093 instead of N\$ 1 919 850 due to the attendance of very critical trips that required to be attended closer to the end of the financial year.
5. Materials and supplies: The Regional Council spent N\$761 633 instead of N\$1 213 074 due to unfilled of vacant positions.
6. Transport: The Regional Council spent N\$ 2 176 143 instead of N\$ 2 019 859 due to the critical utilization of vehicles closer to the end of the financial year.
7. Utilities: The Regional Council spent N\$ 5 432 219 plus N\$ 506 312 under property rental and related charges (N\$ 5 938 531) as rental was included in utility budget.
8. Maintenance expenses: The Regional Council spent N\$ 995 037 instead of N\$ 641 925 due to under allocation of virementation.
9. Other services and expenses: The Regional Council spent N\$ 4 748 851 instead of N\$ 4 300 200 due to under allocation of virementation.
10. Individual and non-profit Organisations: The Regional Council spent N\$ 283 624 instead of N\$ 308 264 due that some of planned activities e.g. audit committee could not materialize.
11. Furniture and office equipment: The Regional Council did not spend N\$ 541 500 and instead only N\$ 35 721 in the purchase of furniture within the financial year.
12. Operational equipment machinery and plants: The amount of N\$ 669 000 was for sewer pump air conditions and fire extinguisher purchases but did not materialize.

ANNEXURE F

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

CAPITAL DEVELOPMENT BUDGET 2019-2020

Revenue	Approved budget	Final budget	Actual amount on comparison basis	Difference between final and actual
	N\$	N\$	N\$	N\$
5% Rates levy(Ohangwena Regional Council project)	500 000	500 000	627 521	127 521
Rural development center	10 000 000	10 000 000	8 928 806	(1 071 194)
Provision of basic sanitation	3 238 000	3 238 000	3 238 000	-
Food/cash for work	807 692	807 692	893 538	85 846
Ongenga services	2 000 000	2 000 000	102 257	(1 897 743)
Omungwelume services	2 000 000	2 000 000	138 773	(1 861 227)
VAT refund (Ohangwena Regional Council projects)	5 000 000	5 000 000	-	(5 000 000)
Interest received(Ohangwena Regional Council Project)	200 000	200 000	-	(200 000)

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

CAPITAL DEVELOPMENT BUDGET 2019-2020 (Continue)

Revenue	Approved budget N\$	Final budget N\$	Actual amount on comparison basis N\$	Difference between final and actual N\$
Oshikunde multipurpose youth center	-	-	358 516	358 516
Oxidation pond-Ongenga	-	-	561 811	561 811
Road Fund - maintenance ploughing/weeding (Agriculture)	1 840 000	840 000	829 582	829 582
	1 840 000	840 000	1 840 000	-
Total	25 585 692	25 585 692	17 518 805	(8 066 887)

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

CAPITAL DEVELOPMENT BUDGET 2019-2020 (Continue)

Expenditure	Approved budget	Final budget	Actual amount on comparison basis	Difference between final and actual
	N\$	N\$	N\$	N\$
5% Rates levy(Ohangwena Regional Council project))	500 000	500 000	-	-
Rural development center	10 000 000	10 000 000	9 502 815	497 185
Provision of basic sanitation	3 238 000	3 238 000	1 897 930	1 340 070
Food/cash for work	807 692	807 692	1 442 661	(634 969)
Ongenga services - Infrastructure	2 000 000	2 000 000	102 257	1 897 743
Omungwelumbe services- Infrastructure	2 000 000	2 000 000	138 773	1 861 227
VAT refund (Ohangwena Regional Council projects)	5 000 000	5 000 000	3 446 208	1 553 792
Interest received(Ohangwena Regional Council project)	200 000	200 000	-	200 000
Rural employment scheme	-	-	11 700	(11 700)

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

CAPITAL DEVELOPMENT BUDGET 2019-2020 (Continue)

Expenditure	Approved budget	Final budget	Actual amount on comparison basis	Difference between final and actual
	N\$	N\$	N\$	N\$
Oshikunde Multipurpose youth center	-	-	139 312	(139 312)
Oxidation pond-Ongenga	-	-	539 094	(539 094)
Omungwelume - Pump station	-	-	-	-
Ongenga - Pump station	-	-	22 718	(22 718)
Regional food action Association for Local Authority of Namibia/specific	-	1	159 430	(159 430)
Weeding/ploughing funds	1 840 000	840 000	840 498	999 503
Road - Maintenance	-	-	829 582	(829 582)
Total	25 585 692	25 585 692	19 072 977	6 512 715

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

CAPITAL DEVELOPMENT BUDGET 2019-2020

Explanations:

Revenue

1. 5% rates levy: The Regional Council received N\$ 627 521 instead of N\$ 500 000 due to that the Local Authority collected more rates than what was budgeted for.
2. Rural development center: The Regional Council received N\$ 8 928 806 instead of N\$ 10 000 000 due to the budgetary constraints at central government
3. Food cash for work: The Regional Council Received N\$ 893 538 instead of N\$ 807 692 due to sufficient funds at central government regarding this project.
4. Ongenga services: The Regional Council received N\$ 102 257 instead of N\$ 2 000 000 due to financial constraints at central government
5. Omungwelume services: The Regional Council received N\$ 138 773 instead of N\$ 2 000 000 due to financial constraints at central government
6. Value added tax refund: The Regional Council supposed to receive N\$ 5 000 000 but nothing was received due to the financial constraints at central government.
7. Interest received - Project Ohangwena Regional Council: The Regional Council supposed to implement projects with the value of N\$ 200 000 but this could not materialize.
8. The Regional Council received N\$ 358 516 for Micro Finance N\$ 561 811 for Oshikunde multipurpose center N\$ 829 582 for roads maintenance that were not budgeted to implement in the financial year under review.

**OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

CAPITAL DEVELOPMENT BUDGET 2019-2020 (Continue)

Explanations:

Expenditure

1. 5% rates levy: The Regional Council did not spend the N\$ 627 521 received in the financials year under review.
2. Rural development center: The Regional Council spent N\$ 9 502 815 instead of N\$ 8 928 806 due to that part of the payments was the funds from 2018/2019 balance.
3. Food cash for work: The Regional Council spent N\$ 1 897 930 instead of N\$ 3 238 000 as the implementation of projects was delayed by the late approval of budget
4. Value added tax refund: The Regional Council received nothing in the financial year but spent N\$ 3 446 208 from 2018/2019 financial year balance
5. Interest received - Project Ohangwena Regional Council: The Regional Council did not spend anything under this item as there was no implementation.
6. Rural employment scheme: The Regional Council did not receive funds for this project in this financial year but spent N\$ 11 700 from 2018/2019 balance.
7. No funds were received under: Support resources-Poor farmers One Region One Initiative (OROI) Micro Finance and Omungwelume pump station.
8. Oshikunde multipurpose youth center: The Regional Council spent N\$ 139 312 instead of N\$ 358 516 due to the budget that was approved and received late.
9. Oxidation pond Ongenga: The Regional Council spent N\$ 539 904 instead of N\$ 561 811 as part of the amount spent was from 2018/2019 balance
10. Ongenga pump station: The Regional Council did not receive funds regarding this project within the financial year by spent N\$ 22 718 from 2018/2019 balance.
11. Regional food action plan/specific: The Regional Council did not receive funds regarding this project within the financial year but spent N\$ 159 430 from 2018/2019 balance.
12. Weeding/ploughing: The Regional Council spent N\$ 840 498 instead of N\$ 1 840 000 as per the invoices received by the Regional Council to pay in the financial year.

