



REPUBLIC OF NAMIBIA



AUDIT REPORT ON THE ACCOUNTS OF THE

REGIONAL COUNCIL OF THE KUNENE REGION

FOR THE FINANCIAL YEARS ENDED 31 MARCH 2011 AND 2012

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TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Regional Council of the Kunene region for the financial years ended 31 March 2011 and 2012, 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, March 2014

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

**REPORT OF THE AUDITOR-GENERAL ON THE
ACCOUNTS OF THE REGIONAL COUNCIL FOR THE KUNENE REGION
FOR THE FINANCIAL YEARS ENDED 31 MARCH 2011 AND 2012**

1. INTRODUCTION

The Regional Council for the Kunene region was established under Section 2(1) of the Regional Councils Act, 1992 (Act 22 of 1992).

The financial powers, duties and functions of the Council are stipulated in Article 108 of the Namibian Constitution and Section 28 of the Regional Councils 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. Deficits are indicated in brackets.

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 these were only signed on 13 and 14 August 2012 respectively instead of three months after the end of the financial year as stipulated in 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 B: Statements of income and expenditure
- Annexure C: Cash flow statements
- Annexure D: Notes to the financial statements

3. SCOPE OF THE 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 his opinion to the National Assembly. The said Office conducted the audit in accordance with International Standards on Auditing. Those standards require that the Office 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 Closing balance

Closing balances were not correctly carried forward to the following years as indicated below:

2010/2011 financial year

Expenditure

Description	Prior year closing	Current year opening	Difference
	N\$	N\$	N\$
Personnel expenditure	8 315 244	8 318 220	2 976
Subsistence and travel	1 625 257	1 563 327	61 930
Property and rental	47 342	124 162	76 820
Utilities	3 145 490	2 408 738	736 752
Maintenance and repair	420 815	472 000	51 185
Other services and expenditures	2 345 219	2 520 334	175 115
Grants and contributions	695 645	1 095 503	399 858
Delegated function expenses	600 293	713 022	112 729

Non-Current Assets at Cost

Description	Prior year closing	Current year opening	Difference
	N\$	N\$	N\$
Land and buildings	7 932 782	7 979 150	46 368
Work in progress	16 052 369	-	16 052 369
Motor vehicles	5 823 962	3 877 129	1 946 833
Office furniture and fittings	1 454 146	91 266	1 362 880
Office computers	-	85 297	85 297
Office equipment	-	81 723	81 723

Accumulated depreciation

2010/2011 financial year

Description	Prior year closing	Current year opening	Difference
	N\$	N\$	N\$
Land and buildings	552 189	900 639	348 450
Motor vehicle	4 209 698	2 945 938	1 263 760
Office furniture and fittings	1 108 876	50 784	1 058 092
Office computers	-	71 905	71 905
Office equipment	-	70 619	70 619

2011/2012 financial year

Description	Prior year closing	Current year opening	Difference
	N\$	N\$	N\$
Plant, machinery and equipment	14 766	-	14 766
Motor vehicle	5 371 581	3 877 129	1 494 452
Office furniture and fittings	195 048	139 536	55 512
Office equipment	163 814	168 814	5 000

4.2 Financial statements

- The balance sheet did not balance. There is a difference of N\$ 78 593 (2012) and N\$ 391 519 (2011) between the total assets and total equity and liabilities.
- The cash flow balance and cash and bank balance differed with N\$ 5 143 284 (2012) and N\$ 2 341 290 (2011).
- Other current assets in note 4 do not correspond to the balance sheet with an amount of N\$ 4 294 706 (2011) and N\$ 6 430 885 (2010).

4.3 Rates and taxes levy

20/1011 and 2011/12 financial years

At the time of the audit it was observed that the Council did not have supporting documentation for the administration of the 5 % rates and taxes account, therefore the billing periods could not be classified and the correctness of the amount received could also not be confirmed.

2011/2012 financial year

It was observed that the Council received a total amount of N\$ 114 009 for rates and taxes from the local authorities but it was not disclosed in the annual financial statements.

4.4 Interest received

2011/2012 financial year

A difference of N\$ 933 790 was observed between the general ledger with the amount of N\$ 335 337 and the bank statements with the amount of N\$ 1 269 254. The difference of N\$ 933 790 was as a result of interest received not being processed in the general ledger.

4.5 Settlement income

2010/2011 and 2011/2012 financial years

At the time of the audit the controls for the receipts and processing of rates, charges & fees (municipal services) were found to be very weak. Invoices were not processed on pastel as accrued income and also as outstanding debtors in the Council general ledgers. This means that the annual financial statement could be misstated.

Furthermore, it was also observed that there are no controls or consistency regarding issuing and receiving of receipt books as the Council does not have a register to control the movement of the receipt books.

2011/2012 financial year

At the time of the audit it was also observed that accrued income of N\$ 505 471 for water sales in Fransfontein was not processed in the general ledger and also not reflected in the annual financial statement.

4.6 Supporting documents

2010/2011 and 2011/12 financial years

During the time of the audit cheques to the amount of N\$ 113 117 were not attached to the supporting documents, therefore important audit tests could be performed.

4.7 Expenditure

(i) Subsistence and travelling allowance

2010/2011 financial year

It was observed during the audit that the account was overstated with N\$ 72 822.

(ii) Donation

During the audit it was observed that expenses to the amount of N\$ 273 600 in respect of the donation on the development of the Cultural Village in Khorixas were not recorded in the general ledger.

4.8 Bank charges

2011/2012 financial year

A difference of N\$ 112 647 was observed between the general ledger and the bank statements for the financial year under review. Furthermore, payments for the fleet management amounting to N\$ 154 126, was wrongly processed in the general ledger as bank charges, in the months of July, October and November.

4.9 Payroll

Budget

2010/2011 and 2011/12

The auditors observed that the Council under spent its remuneration budgets by 28.6% and 36.4% totaling an amount of N\$ 3 868 302 and N\$ 6 034 327 respectively.

2010/11 and 2011/12

Salaries and wages control account

The auditors observed with great concern that the following accounts had unreconciled balances in the salary and wages control account

	N\$
Net salaries	201 987
Taxation (P.A.Y.E)	144 929
Pension (GIPF & MOP)	93 000
Medical aid	22 632
3 rd Party payments	873 982
Total	1 336 530

General ledger and VIP salary reports reconciliation.

2010/2011

A difference of N\$ 61 662 was observed between the general ledger total and the VIP salary sheet total for pensions paid.

2011/2012

The auditors observed differences between the general ledger totals with the VIP salary report totals for the following payments:

	VIP salary report	General ledger	Difference
	N\$	N\$	N\$
Total net salaries & wages	5 868 261	5 702 080	166 181
Total taxation (P.A.Y.E)	1 786 916	1 652 180	134 737
Total pension (GIPF & MOP)	1 524 530	1 656 498	131 968
Total social security contribution	57 736	63 556	5 820

Furthermore, it was also observed that a cheque payment worth N\$ 144 445 made in September 2011 for the net salaries and wages was not recorded in the Councils accounting records.

General

It was observed with great concern that the Council does not print monthly VIP salary reports nor does it perform regular payroll reconciliation and management checks for payments made. This is a dangerous practice that the Council should guard against.

4.10 Cash and bank

The following differences were observed between the cash-book and bank reconciliation:

2010/2011 financial year

Bank account	Cash-book	Reconciliation	Difference
	N\$	N\$	N\$
FNB Main Cheque Account	731 609	732 746	1 136
FNB Capital Projects Cheque	(286 679)	(271 592)	15 087
FNB Disaster Fund Cheque	315 680	310 129	(5 551)

2011/2012 financial year

Bank account	Cash-book	General ledger	Difference
	N\$	N\$	N\$
FNB Build Together	319 295	234 762	84 533
FNB Build Together Revolving	119 289	3 840 137	3 720 848
FNB Build Together Call	843 027	231 115	611 912
FNB Capital Projects Cheque	(268 744)	(214 780)	(53 963)
FNB Gender equality	(41 605)	59 992	(101 598)
KRC Development Trust Fund	4 048	241 771	(237 723)
Bank Windhoek Cash for Work	3 510 072	3 487 635	22 437
Bank Windhoek Cash For Work Call	(5 008 594)	309 901	(5 318 495)
FNB Cheque Account	56 700	(87 733)	144 433

2010/2011 financial year

Bank account	Cash-book	General ledger	Difference
	N\$	N\$	N\$
FNB Main Cheque Account	731 609	732 751	1 142
FNB Capital Projects Cheque	271 592	268 529	3 062
FNB Disaster Fund Cheque	315 680	321 680	6 000

2011/2012 financial year

Bank account	Cash-book	General ledger	Difference
	N\$	N\$	N\$
FNB Gender equality	(41 605)	59 992	(101 598)
Fransfontein Receipt Account	44 333	-	44 333

4.11 Fixed assets

2010/2011 financial year

Motor vehicles

A difference of N\$ 695 201 was observed between the asset register and the annual financial statement.

2011/2012 financial year

The following additions were not recorded in the asset register for the 2011/2012 financial year:

Date	Cheque number	Amount
		N\$
02/08/2011	15495	29 999
09/08/2011	15550	49 999
16/09/2011	15862	1 999
07/02/2012	17018	66 526
10/02/2012	00143	14 000
		162 523

Depreciation for the above assets could not be confirmed due to the incomplete register.

A difference of N\$ 44 999 was observed between the general ledger and the cheque number 15550. The amount reflected in the general ledger is N\$ 49 999 while the cheque issued was N\$ 4 999.99.

Furthermore, motivation or tender document could not be provided for payment made by cheque in 17018.

4.12 Capital project

Payment voucher dated 16/12/2011 for the electrification of Otuzemba amounting to N\$ 799 859 could not be provided.

4.13 Accounts receivable

(i) Build Together debtors

2010/2011 and 2011/12 financial years

At the time of the audit it was observed that debtors amounting to N\$ 31 976.60 and N\$ 33 272 were having credit balances in the customer detailed ledger.

(ii) Water sales

2010/11 and 2011/12 financial years

It was also observed that water sales debtors amounting to N\$ 57 533 and N\$ 13 035 were having credit balances in the detailed ledger.

14. Closing balances

(i) Build Together

It was observed at the time of the audit that some customer closing balances from 2010/2011 financial year were not brought forward during 2011/2012 financial year, hence the annual financial statement was misstated with N\$ 184 193.

(ii) Water sales

It was also observed that the water sales customer closing balance for 2010/11 amounting to N\$ 211 985 was carried forward to the 2011/12 financial year.

(iii) Receipts

It was observed that even though numerous payments were received from the respective debtors, adjustments to their balances were not made in the customer detailed ledger. Therefore, the auditors could not rely on the correctness of the figures presented in the financial statements.

4.15 Accounts payables

2010/2011 financial year

A difference of N\$ 1 008 570 was observed between the supplier detailed ledger and the general ledger.

Furthermore it was also observed that the Council was having debit balances in the creditors control account to the value of N\$ 363 902. Therefore the auditors could not confirm the correctness of the account.

2011/2012 financial year

The Council's financial statement reflected an amount of N\$ 470 110 as sundry creditors; however the money was donation received from UNESCO for the development of Opuwo and Khorixas Cultural Villages.

Supplier detailed ledger vs annual financial statements

A difference of N\$ 215 437 was observed between the supplier detail ledger and the annual financial statements.

4.16 Inventory

The auditors were not provided with the stock report at 31 March therefore, the value of inventory disclosed in the financial statements could not be verified.

6. ACKNOWLEDGEMENT

The courtesy and assistance extended to the Auditor-General's staff by the Chief Regional Officer and his staff during the audit is appreciated.

7. DISCLAIMED AUDIT OPINION

The accounts of the Regional Council of the Kunene region for the financial years ended 31 March 2011 and 2012 have been 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 (Act 31 of 1991).

I am unable to express an audit opinion on the financial statements due to the following reasons:

- Closing balances were not carried forward to the next financial years;
- The balance sheet did not balance;
- The cash flow and the cash and bank did not balance;
- Note four (4) did correspond to the balance sheet;
- No supporting documentation were submitted for audit purposes;
- Rates and taxes were not disclosed in the financial statements;
- Difference between general ledger and bank statements;
- Weak controls in issuing and processing of receipts;
- Unreconciled balances in salaries and wages;
- No reconciliation on cash and bank;
- Differences between fixed asset register and financial statements; and
- No reconciliation on accounts receivable and payable.

WINDHOEK, March 2014

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

REGIONAL COUNCIL FOR THE KUNENE REGION

BALANCE SHEETS AS AT 31 MARCH

	Notes	2012 N\$	2011 N\$	2010 N\$
Property, plant and equipment		35 605 733	21 794 451	25 073 628
Non-current assets	2	8 379 288	9 072 783	26 155 120
Work in progress		27 226 445	12 721 668	-
Investments	5	-	-	(1 081 492)
Current assets		38 947 195	48 137 744	27 080 184
Cash and bank	3	26 932 691	39 251 194	20 063 648
Accounts receivable		3 487 436	3 884 001	-
Other current assets	4	8 345 603	4 880 357	7 016 536
Consumable stock		181 465	122 192	-
Total assets		74 552 928	69 932 195	52 153 812
EQUITY AND LIABILITIES				
Accumulated Funds		67 477 834	67 548 671	51 068 767
Development Fund: Capital projects		61 082 988	54 795 225	32 795 225
Development Fund: Build Together		10 378 576	9 378 576	5 947 576
Accumulated Funds		(3 983 730)	3 374 870	12 325 966
Current liabilities		7 153 681	2 432 576	1 085 044
Bank overdraft	6	5 441 577	1 006 852	917 761
Other current liabilities		470 110	-	-
Accounts payable		1 242 000	1 425 724	167 283
Total equity and liabilities		74 631 521	69 981 247	52 153 811

REGIONAL COUNCIL FOR THE KUNENE REGION

INCOME STATEMENTS AS AT 31 MARCH

	Notes	2012	2011	2010
		N\$	N\$	N\$
Income	8	20 560 144	20 095 334	17 615 015
Expenditure	9	(24 449 355)	(22 935 075)	(20 016 694)
Net operating surplus/(loss)		(3 889 211)	(2 839 741)	(2 401 679)
Interest earned	7	335 338	1 919 598	1 048 369
		(3 553 873)	(920 143)	(1 353 310)
Accumulated funds				
- At the beginning of the year		11 405 823	12 325 966	13 839 281
- Adjustments		-	-	(1 600 050)
End of the year		7 851 950	11 405 823	12 325 966

REGIONAL COUNCIL FOR THE KUNENE REGION

CASH FLOW STATEMENT FOR THE YEARS ENDED 31 MARCH

	Note	2012 N\$	2011 N\$
Cash flow from operating activities			
Cash receipt from customers		22 005 545	19 688 259
Cash paid to suppliers		(20 753 017)	(22 727 003)
Cash (utilised) by operations		1 252 528	(3 038 744)
Plus: Interest received	7	335 338	1 919 598
Net cash flow from operating activities		1 587 866	(1 119 146)
Cash flow from investing activities			
Build Together loan disbursement		(1 705 748)	
Purchase of motor vehicles		(497 838)	(1 494 452)
Purchase of property, equipment, asset under construction		(14 504 777)	(12 721 668)
		(16 708 363)	(14 216 120)
Cash flow from financing activities			
Transfer of Build together		-	343 000
Transfer of capital projects		-	35 564 497
		-	35 907 497
Net increase/ (decrease) in cash and cash equivalents		(15 120 497)	20 572 231
Cash and cash equivalent beginning of the year		36 909 904	16 337 673
Cash and cash equivalent end of the year		21 789 407	36 909 904

REGIONAL COUNCIL OF THE KUNENE REGION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH

1. ACCOUNTING POLICIES

The annual statements are prepared under the historical cost convention. The following accounting policies are consistent, in all material respects with those of the previous year:

- 1.1** The annual financial statements are prepared in line with the accruals concept. It should be noted however, that income and expenditure in relation to Delegated Functions is accounted for during the year on a cash accounting concept in line with the State Finance Act, 1992. However, since all liability in relation to delegated functions remains with the relevant Line Ministry and all unexpended Delegated Funds are returned to the state account as at 31 March, this does not materially affect the Regional Councils financial statements.
- 1.2** All fixed assets are stated at Historic cost less Accumulated depreciation. Depreciation is calculated using the straight line method to write-off the cost of each asset over their estimated useful lives as follows:

Buildings	50 Years	2% pa
Machinery & Equipment	5 Years	20% pa
Vehicles	5 Years	20% pa
Office furniture & equipment	3 Years	33.33% pa
Computer equipment	3 Years	33.33% pa

2. FIXED ASSETS

2012	Land and buildings	Machinery & vehicles	Office furniture, equipment & computer	Total
	N\$	N\$	N\$	N\$
Cost as at 1 April 2011	7 979 150	3 891 895	403 108	12 274 153
Additions/(Disposals)	-	1 627 667	59 058	1 686 725
Cost as at 31 March 2012	7 979 150	5 519 562	462 166	13 960 878
Accumulated depreciation as at 1 April 2011	1 060 222	3 425 861	260 251	4 746 334
Charge for the year	159 583	604 242	71 431	835 256
Accumulated depreciation as at 31 March 2012	1 219 805	4 030 103	331 682	5 581 590
Net book value as at 31 March 2012	6 759 345	1 489 459	130 484	8 379 288

REGIONAL COUNCIL OF THE KUNENE REGION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH

2011	Land and buildings	Machinery & vehicles	Office furniture, equipment & computer	Total
	N\$	N\$	N\$	N\$
Cost as at 1 April 2010	7 979 150	3 877 128	258 285	12 114 563
Additions/(Disposals)		1 509 218	195 335	1 704 553
Cost as at 31 March 2011	7 979 150	5 386 346	453 620	13 819 116
Accumulated depreciation as at 1 April 2010	900 639	2 945 937	193 308	4 039 884
Charge for the year	159 583	479 923	66 943	706 449
Accumulated depreciation as at 31 March 2011	1 060 222	3 425 860	260 251	4 746 333
Net book value as at 31 March 2011	6 918 928	1 960 486	193 369	9 072 783

2010	Land and buildings	Work in progress	Machinery & vehicles	Office furniture, equipment & computer	Total
	N\$	N\$	N\$	N\$	N\$
Cost as at 1 April 2009	7 829 150	8 322 820	5 616 095	1 378 949	23 147 014
Additions/(Disposals)	103 633	7 729 549	207 867	75 197	8 116 246
Cost as at 31 March 2010	7 932 783	16 052 369	5 823 962	1 454 146	31 263 260
Accumulated depreciation as at 01 April 2009	539 140	-	4 123 148	1 104 230	5 766 518
Charge for the year	13 049	-	86 550	28 097	127 696
Accumulated depreciation as at 31 March 2010	552 189	-	4 209 698	1 108 876	5 870 763
Net book value as at 31 March 2010	7 380 594	16 052 369	1 614 264	345 270	25 392 497

REGIONAL COUNCIL OF THE KUNENE REGION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH

	2012	2011	2010
	N\$	N\$	N\$
3. CASH AND BANK			
FNB Cheque account	56 700	-	-
FNB Revenue account	40 333	245 233	399 750
FNB Traditional Authority account	-	25 202	26 662
FNB Build Together Receipt account	319 294	234 762	155 354
FNB Build Together Revolving account	119 289	3 840 138	2 160 409
FNB Build Together call account	843 027	231 115	342 415
FNB Capital Project call account	16 121 835	28 771 835	11 973 960
FNB Capital cheque account	-	-	82 633
FNB Disaster fund account	312 915	321 681	-
FNB Cash for work	-	-	1 928
KRC Dev Trust Fund	4 048	241 771	127 744
FNB HIV/AIDS account	82 519	-	1 463
FNB Call account ...364	2 642 317	2 770 866	735 837
BWK Cash for work account	3 510 072	472 582	339 851
FNB Gender Equality account	59 992	41 605	73 578
Inter Bank transfer account	5 200	-	-
FNB Call account ...700	2 815 150	1 852 732	3 642 064
BWK Cash for work call account	-	91 406	-
Fransfontein Std Receipt	-	31 681	-
Cash control	-	78 585	-
	26 932 691	39 251 194	20 063 648

4. OTHER CURRENT ASSETS

Subsistence and travel advance		411 810	-
Sundry Debtors	402 095	-	-
Salary and wages	615 494	-	-
Provision account/BT Material supplied	4 686 608	-	-
Value added tax	2 641 405	-	-
Ministry of Gender, equality and child welfare	-	25 210	-
Ministry of Education	-	137 631	-
Disaster Fund OPM	-	11 000	585 651
	8 345 602	585 651	585 651

5. INVESTMENTS

Investment	-	-	3 788 544
Insurance companies	-	-	(4 870 038)
	-	-	(1 081 494)

REGIONAL COUNCIL OF THE KUNENE REGION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH

	2012	2011	2010
	N\$	N\$	N\$
6. CURRENT LIABILITIES			
Bank overdraft			
FNB Cheque account	-	732 752	736 308
BWK Cash for work call account	5 008 594	-	56 950
Cash control account	164 240	-	-
HIV/AIDS Cheque account	-	5 570	-
FNB Capital projects cheque account	268 743	268 530	-
Disaster fund cheque account	-	-	124 502
	5 441 577	1 006 852	917 760
7. INTEREST EARNED			
Interest earned	335 338	1 172 890	1 024 839
Dividend	-	746 708	23 530
	335 338	1 919 598	1 048 369
8. INCOME			
Subsidies & grants	20 100 000	18 300 000	15 733 000
5% Assessment rates	-	81 000	63 755
Settlement income	-	32 848	4 523
Grants and donations	168 237	611 956	779 309
Other income	137 646	377 227	88 417
Delegated Functions	154 261	692 303	946 011
	20 560 144	20 095 334	17 615 015
9. EXPENDITURE			
Personnel expenditure	10 548 209	9 599 842	8 315 244
Transport charges	760 919	2 356 264	2 685 357
Subsistence and travel	3 172 258	1 998 911	1 625 257
Property rental	298 886	145 644	47 342
Utilities	2 776 928	2 647 773	3 145 490
Maintenance and repair	1 654 208	1 449 578	420 815
Other services and expenditure	3 115 901	2 886 653	2 345 219
Grants and contributions	931 293	645 583	695 645
Depreciation	835 256	706 449	136 029
DELEGATED FUNCTIONS	355 497	498 378	600 293
	24 449 355	22 935 075	20 016 691