



REPUBLIC OF NAMIBIA



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

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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 year ended 31 March 2019 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991 (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, July 2020

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

**JUNIAS ETUNA KANDJEKE
AUDITOR- GENERAL**

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

1. DISCLAIMER OF AUDIT OPINION

I have audited the financial statements of the Regional Council of Ohangwena for the financial year ended 31 March 2019 provided by the Accounting Officer as attached in Annexure A-E. These financial statements comprise the statement of financial position, statement of comprehensive income, statement of changes in equity, statement of cash flow for the year 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 Accumulated Depreciation

The Council disclosed reversal of accumulated depreciation amounting to N\$ 1 299 999 under investing activities in the cash flow statement. This amount relates to depreciation on land from the previous financial year, which was reversed during the year under review but was not adjusted for in the retained earnings account.

2.2 Non – Submission of supporting documentations

Council could not provide the supporting documentation for audit purposes for the following Accounts:

prescription	Amount
Provision for Leave	N\$ 10 328
	566
Rates and Charges from Settlement areas and Surcharges Income	3 274 628
General Expenses	602 279

2.3. 5% Rates and Levies

The Council did not disclose 5% rates and levies from the local authority for the year under review.

2.4 Provision for Bad Debt

The Council did not make any provisions for bad debt on the outstanding debtors in the year under review.

2.5 Non-disclosure of Bank Account

The Council did not disclose a bank account held at the Bank valued at N\$ 31 579, which, was confirmed by the bank.

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 scepticism throughout the audit I also:

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion forgery intentional omissions misrepresentations or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies 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.

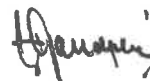
- I communicate with those charged with governance regarding among other matters the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that I identify during my audit.
- I also provide those charged with governance with a statement 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 14 February 2020 in terms of Section 40(1) of the Regional Council Act 1992. Instead of three month after.

8. 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.



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

WINDHOEK, July 2020

OHANGWENA REGIONAL COUNCIL
STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH

		2019	2018
	Note	N\$	N\$
ASSETS			
Non-current assets			
		103 762 819	105 531 952
Property, Plant and Equipment	2	62 289 632	68 000 754
Work in Progress	8	41 336 972	37 483 933
Investment in NORED			
		15	15
15 ordinary shares@ N\$1		15	15
Intangible assets			
		136 200	47 250
Computer software	3	136 200	47 250
Current assets			
		59 322 090	49 222 781
Cash and cash equivalents	4	43 468 198	34 610 106
Trade and other receivables	9	5 226 698	8 870 602
Inventory		150 767	331 025
Other Current assets	10	10 476 427	5 411 048
TOTAL ASSETS		163 084 909	154 754 733
EQUITY AND LIABILITIES			
Equity			
		130 033 830	141 290 611
Accumulated Funds		(4 482 838)	9 411 327
Development Fund: Capital Projects		129 552 563	126 915 179
Build Together: Revolving Fund		4 964 105	4 964 105
Current liabilities			
		33 051 079	13 464 122
Trade and other payables		3 348 448	-
Sundry and other creditors	11	29 702 631	13 464 122
TOTAL EQUITY AND LIABILITIES		163 084 909	154 754 733

ANNEXURE B

OHANGWENA REGIONAL COUNCIL
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH

		2019	2018
	Note	N\$	N\$
Income	5	57 743 596	95 089 342
Expenditure	7	66 588 306	94 049 586
Net operating surplus/(deficit)		(8 844 710)	1 039 756
Interest Received	6	1 116 480	1 440 538
Surplus/Deficit for the year		(7 728 230)	2 480 294

OHANGWENA REGIONAL COUNCIL
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH

ANNEXURE C

	Development Funds Capital Projects	Accumulated Funds	Build Together Capital Projects	Total
	N\$	N\$	N\$	N\$
Balance as at 01 April 2018	126 915 179	9 411 327	4 964 105	141 290 611
Movement for the year	2 637 384	(6 165 936)	-	(3 528 552)
Surplus/(Deficit) for the year	-	(7 728 230)	-	(7 728 230)
Balance as at 31 March 2019	129 552 563	(4 482 839)	4 964 105	130 033 829

ANNEXURE D

OHANGWENA REGIONAL COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH

		2019	2018
		N\$	N\$
Net cash inflow from operations	12	18 809 171	944 555
Net cash flow from investing activities		(6 422 527)	(23 764 746)
Purchase of Equipment		(1 269 489)	(32 658 109)
Disposal of property plant and equipment		(1 299 999)	-
Work in Progress projects		(3 853 039)	8 893 363
Net cash flow from financing activities		(3 528 552)	19 576 692
Development Capital Projects		(3 528 552)	19 576 692
Net Increase/(Decrease) in cash and cash equivalents		8 858 092	(3 243 499)
Cash and Cash Equivalent at the beginning of the year		34 610 106	37 853 605
Cash and Cash Equivalent at the end of the year	4	43 468 198	34 610 106

1. ACCOUNTING POLICIES

Accounting convention

The financial statements are general-purpose financial statements and have been prepared in accordance with and in compliance with International Financial Reporting Standards as well as embracing all the statutory and applicable regulations governing the operations of the Regional Councils in Namibia. The annual financial statements are prepared under the historical cost convention. Notably so, the ensuing accounting policies detailed hereunder are consistent, in all material respects, with those of the previous years.

Currency and foreign exchange

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

Accounting policies

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

1.1 PROPERTY, PLANT AND EQUIPMENT

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

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

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

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2019**

1. ACCOUNTING POLICIES (continue)

1.2 INTANGIBLE ASSET

Intangible assets consist of assets with no physical substance namely accounting software which has been recognized in accordance with IAS38. It carried at cost less accumulated amortised cost. Amortization is provided for on a straight-line method over the asset's useful life.

Computer Software	3 Year
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1.3 REVENUE

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019(Continued)

2. PROPERTY, PLANT AND EQUIPMENT

2019	Buildings	Land	Capital infrastructure	Motor Vehicles	Furniture and fittings	Office equipment	Computer equipment	Machinery and equipment	Other Fixed Assets	Total
	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Opening carrying amount	37 313 817	1 200 001	25 192 782	3 728 271	342 480	50 733	171 251	-	1 420	68 000 755
Cost at 01/4/2018	42 856 866	2 500 000	28 577 808	11 723 693	2 453 256	381 356	1 873 342	1 192 470	129 037	91 687 828
Accumulated Depreciation	(5 543 049)	(1 299 999)	(3 385 026)	(7 995 422)	(2 110 776)	(330 623)	(1 702 091)	(1 192 470)	(127 617)	(23 687 073)
Additions	(857 137)	1 299 999	(5 715 562)	(325 754)	(144 293)	28 568	4 367	-	(1 311)	(5 711 123)
Accumulated Depreciation reversals	-	-	-	913 391	-	55 671	96 127	-	-	1 065 189
Depreciation expense	-	1 299 999	-	-	-	-	-	-	-	1 299 999
Closing carrying amount	(857 137)	-	(5 715 562)	(1 239 145)	(144 293)	(27 103)	(91 760)	-	(1 311)	(8 076 311)
Cost at 31/3/2019	36 456 680	2 500 000	19 477 220	3 402 517	198 187	79 301	175 618	-	109	62 289 632
Accumulated Depreciation	42 856 866	2 500 000	28 577 808	12 637 084	2 453 256	437 027	1 969 469	1 192 470	129 037	92 753 017
	(6 400 186)	-	(9 100 588)	(9 234 567)	(2 255 069)	(357 726)	(1 793 851)	(1 192 470)	(128 928)	(30 463 385)

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019(Continued)**

2. PROPERTY PLANT AND EQUIPMENT (Continued)

	Buildings	Land	Capital infrastructure	Motor Vehicles	Furniture and fittings	Office equipment	Computer equipment	Machinery and equipment	Other Fixed Assets	Total
	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Opening carrying amount	26 258 153	-	4 342 740	3 994 132	491 162	45 365	159 257	1 856	2 731	35 295 396
Cost at 01/4/2017	32 446 658	-	4 342 740	10 893 491	2 410 144	351 460	1 774 247	1 192 470	129 037	53 540 247
Accumulated Depreciation	(6 188 505)	-	-	(6 899 359)	(1 918 982)	(306 095)	(1 614 990)	(1 190 614)	(126 306)	(18 244 851)
12 910 207	-	20 850 042	(265 860)	(148 682)	5 368	11 994	(1 856)	(1 311)	32 705 359	
Additions	12 630 101	-	24 235 068	1 110 309	43 112	29 896	99 095	-	-	38 147 581
Adjustments	280 106	-	-	(280 106)	-	-	-	-	-	-
Depreciation expense	(654 543)	-	(3 385 026)	(1 096 063)	(191 794)	(24 528)	(87 101)	(1 856)	(1 311)	(5 442 222)
Opening carrying amount	37 313 816	1 200 001	25 192 782	3 728 271	342 480	50 733	171 251	-	1 420	68 000 754
Cost at 01/4/2018	42 856 865	2 500 000	28 577 808	11 723 693	2 453 256	381 356	1 873 342	1 192 470	129 037	91 687 827
Accumulated Depreciation	(5 543 049)	(1 299 999)	(3 385 026)	(7 995 422)	(2 110 776)	(330 623)	(1 702 091)	(1 192 470)	(127 617)	(23 687 073)

ANNEXURE E

OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2019 (Continued)

3. INTANGIBLE ASSETS

	Computer Software
	N\$
2019	
Opening carrying amount	47 250
Cost at 01/4/2018	141 750
Accumulated Amortisation	(94 500)
	88 950
Additions	
Amortisation expense	204 300
	(115 350)
Closing carrying amount	136 200
Cost at 31/03/2019	346 050
Accumulated Amortisation	(209 850)
2018	
Closing carrying amount	47 250
Cost at 31/03/2019	141 750
Accumulated Amortisation	(94 500)

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2019 (Continued)**

	2019	2018
	N\$	N\$
4. CASH AND CASH EQUIVALENTS	43 468 198	34 610 106
FNB General	5 340 848	5 579 828
FNB main call-CHQ	5 856 058	2 649 299
FNB 32 day notice	941 544	859 844
FNB Rural Funds	16 331 377	4 491 083
FNB San project	4 359	6 045
FNB Rural Call	7 899	8 618
FNB ORC	299 983	2 720 912
FNB Emergency	3 848	(26 489)
STD BTP	7 659	(10 632)
STD BTP receipts	245 996	314 065
STD Call/Treasury	1 040 028	1 003 307
STD BTP Call	3 479 831	3 039 350
BW ORC Tombstone	4 220	4 035
BW Capital Projects	5 445 769	5 694 565
BW Ploughing	603 905	848 620
BW Constituencies	3 838 880	7 395 657
Cash Control-HQ	-	9 174
Cash Control-Ongenga	-	4 970
Cash Control-Omungwelum	-	17 855
Settlement Receipts Control - Ongha	880	-
Settlement Receipts Control - Omungwelum	5 422	-
Settlement Receipts Control - Ongenga	1 318	-
Bid Receipts Control Account	8 300	-
Btp Receipts cash	74	-

ANNEXURE E

OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2019 (Continued)

	2019	2018
	N\$	N\$
5. INCOME	57 743 596	95 089 342
Government subsidy	53 587 062	55 187 061
5% rates and taxes from local authorities	-	951 922
Grants and donations	14 002	-
Settlement areas income	2 717 214	2 404 143
Surcharges	557 414	858 369
Other income	867 904	562 974
Delegated functions	-	31 404 850
Rural Development	-	3 720 023
6. INTEREST RECEIVED	1 116 480	1 440 538
FNB Main Account	207 005	-
FNB 32 Day Notice	81 700	-
FNB Rural Development Trust Fund Account	41	-
FNB ORC Development Trust Fund Account	3	-
Delegated Funds	-	20
FNB Emergency Fund/Disaster Account	35	-
Standard bank BTP Call - Transfer bills	37 073	-
Standard bank BTP Call	151 530	165 403
Bank WHK ORC Tombstone Fund	185	-
Bank WHK Capital Projects Call Account	315 549	1 275 115
Bank WHK Ploughing Account	19 726	-
Bank WHK Constituency Development Account	303 633	-

OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2019 (Continued)

	2019	2018
	N\$	N\$
7. EXPENDITURE	66 588 306	94 049 586
Remuneration	37 070 255	36 573 071
Other conditions of service	5 392 848	8 324 754
Water purchases	-	1 188 580
Subsistence and Travel allowances	1 275 709	901 279
Materials and supplies	824 951	631 827
Transport	1 670 475	1 178 683
Utilities	3 922 497	2 484 609
Maintenance expenses	1 104 682	491 216
Property rentals	631 184	37 303
Other services and expenses	6 290 805	5 758 111
Depreciation	8 191 661	5 489 473
Grant and Contribution	106 559	-
Bank charges	-	116 933
Membership and subscription fees	106 680	145 145
Delegation functions	-	330 946
Rural development	-	30 397 656
8. WORK-IN-PROGRESS	41 336 972	37 483 933
WIP-Oxidation pond-Ongenga Settlement	12 366 473	12 366 473
WIP- Maternity home- Okongo Settlement	1 346 994	1 346 994
WIP- Omundaungilo Office- Omundaungilo Constituency	678 643	678 643
WIP-Low Voltage - Omundaungilo Constituency	42 187	42 187
Ondobe Planning - Omungwelume Settlement	281 424	281 424
Extension of Okongo Offices - Okongo Constituency	362 763	362 763
Eenhana Convention Centre	196 999	196 999
OHRC-HQ Extension	10 537 417	10 537 417
Electrical Works-Omungwelume Settlement	79 407	79 407
Land Compensation	11 591 626	11 591 626
Development Trust Fund Municipal Services -Ongenga settlement	3 853 039	-

ANNEXURE E

OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2019 (Continued)

	2019	2018
	N\$	N\$
9. ACCOUNT RECEIVABLE	5 226 698	8 870 602
Settlement Debtors - Ongenga	163 893	8 870 602
Settlement Debtors - Ongha	132 099	-
Settlement Debtors - Omungwelume	333 046	-
5% Levy - Helao Nafidi Town Council	627 521	-
5% Levy -Eenhana Town Council	533 192	-
Build Together Program Control Account	3 432 960	-
Receivables Control Account	3 987	-
10. OTHER CURRENT ASSETS	10 476 427	5 411 048
Sundry Debtors	16 200	31 543
S&T Staff Debtors - advances	337	-
Staff Debtors	31 899	-
Rural Dev - World Habitant MURD	34 730	-
Rural Dev - Small Scale Projects	109 391	-
Rural Dev - Ploughing & Weeding	385 038	-
VAT Control/ VAT Control	9 898 832	5 379 505

**OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2019 (Continued)**

	2019	2018
	N\$	N\$
11. OTHER CURRENT LIABILITIES –SUNDRY PAYABLES CONTROL ACCOUNTS	29 702 631	13 464 122
Photocopying Charges - Control Account	16	-
Creditors Control	-	780 922
Other Sundry creditors	-	1 607 865
Salary and wages control	-	13 860
S&T Advance - Staff S&T - Planning	4 195	-
S&T Advance - Staff S&T - General Services	107 805	-
Un-allocated deposits - Build Together Beneficiaries	10 157	-
Sundry payables - Prior Year Creditors	780 922	-
Sundry payables - Build Together Transfer - Planning & Development Service	15 801	-
Sundry payables - Regional Food Action Plan	346 154	-
Rural Development Projects - Cash or Food for work	1 206 825	-
Rural Development Projects - Rural Employment Scheme	345 105	-
Rural Development Projects - Rural Sanitation	2 307 692	-
Rural Development Projects - Support Resources - Poor Farmers	346 154	-
Rural Development Projects - Eembaxu Projects	5 636 326	-
Rural Development Projects - OROI	6 700 315	-
Rural Development Projects - Micro	384 890	-
Un-allocated deposits	461 368	-
Un-allocated deposits -Okongo Constituency	720 340	-
Payroll Liabilities - Leave Provision	10 328 566	11 061 475

ANNEXURE E

OHANGWENA REGIONAL COUNCIL
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2019 (Continued)

	2019	2018
	N\$	N\$
12. NET CASH INFLOW FROM OPERATIONS	18 809 171	944 554
Government transfer: MURD	53 587 062	55 187 061
Cash receipts from customers and other receipts	4 156 534	9 370 187
Delegated functions funds received	-	31 404 850
Cash payments to suppliers and employees	(58 396 645)	(93 718 639)
Delegated function payments	-	(330 946)
Interest received from bank investments	1 116 480	567 781
Change in trade and other receivables and inventory	(1 241 217)	(3 943 463)
Change in trade and other payables	19 586 957	2 407 723

