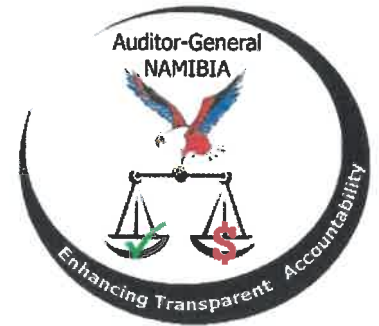




REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
OMAHEKE REGIONAL COUNCIL
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017**

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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 Omaheke Regional Council for the financial year ended 31 March 2017, 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 2018

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
OMAHEKE REGIONAL COUNCIL
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017**

1. DISCLAIMER AUDIT OPINION

I certify that I have audited the financial statements of the Omaheke Regional Council for the financial year ended 31 March 2017. These financial statements comprise the statement of financial position, statement of comprehensive income and expenditure, statement of cash flows, and notes to the annual financial statements for the year then ended.

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- 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 audit opinion is being expressed due to the following:

- Council is paying N\$ 160 000 per month to a consultant with no valid contract (fruitless expenditure);
- Non-disclosed bank accounts amounting to N\$ 301 413;
- Unexplained difference of N\$ 1 760 957 on bank reconciliation and financial statements;
- Assets additions amounting to N\$ 2 479 500 unaccounted for;
- Unexplained difference of N\$ 898 992 in net book value of assets;
- Double recognition of assets amounting to N\$ 659 281;
- Non-submission of supporting documents for revenue to the value of N\$ 574 805;
- Double recognition of revenue amounting to N\$ 742 164; and
- Non-supporting documents for expenditure amounting to N\$ 2 455 612.

3. 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. I have not found any inconsistency; therefore, I have nothing to report in this regard.

4. 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 legislation, and for such internal control as management determines it 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.

5. 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 auditor's report to the related disclosures in the financial statements or if such disclosures are inadequate to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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.


6. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The accounts were submitted late than required by the Accounting Officer to the Auditor-General on 28 May 2018 instead of three (3) months after year end in terms of Section 40 (1) of the Regional Council Act, 1992 (Act No. 22 of 1992).

7. ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Omaheke Regional Council during the audit is appreciated.

WINDHOEK, December 2018


JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

ANNEXURE A

REGIONAL COUNCIL FOR THE OMAHEKE REGION
STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH

		2017	2016
	Note	N\$	N\$
ASSETS			
Non-Current Assets			
Property, plant and equipment	4	10 160 173	9 596 249
Other Non-Current Assets		160 440 046	103 433 841
Work-in-Progress-Capital Projects	14	160 440 046	103 433 841
Current Assets			
Stock: Consumables		788 867	907 876
Other Current Assets	16	16 243 179	-
Prepayments		659 281	38 163
Accounts Receivables	15	14 100 523	13 859 383
Cash and Cash Equivalents	7	75 927 626	79 980 052
TOTAL ASSETS		278 319 696	207 815 564
EQUITY AND LIABILITIES			
Equity			
Accumulated Fund		24 861 773	23 807 376
Development Fund: Capital Projects		204 125 410	168 393 364
Build Together: Capital Funds		23 412 814	18 924 667
Current Liabilities			
Accounts Payable		22 887 114	69 293
Sundry & Other Creditors	17 & 18	3 032 585	(3 379 136)
TOTAL EQUITY AND LIABILITIES		278 319 696	207 815 564

ANNEXURE B

**REGIONAL COUNCIL FOR THE OMAHEKE REGION
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH**

		2017	2016
	Note	N\$	N\$
INCOME			
Government transfers: MRLGHD		53 182 955	45 569 790
Rates and levies from Local Authorities	8	527 167	467 152
Grants and donations received	5	12 500	15 000
Rates and charges fees income	9	2 576 798	3 266 969
Interest and dividends received	11	3 356 780	2 904 050
Other Income	10	272 555	1 340 132
Sub-Total		59 928 755	53 563 093
Delegated Functions	6	3 857 039	1 143 578
TOTAL INCOME		63 785 794	54 706 671
EXPENDITURES			
Personnel expenditure		30 785 413	25 935 755
Transport charges		2 607 691	2 328 234
Subsistence and travel		2 885 460	3 020 946
Property rental		223 836	158 287
Utilities		5 575 381	5 148 721
Maintenance and repairs		2 144 868	3 533 971
Materials and supplies		662 013	519 859
Membership fees and subscriptions: Domestic		125 864	237 581
Grants and contributions		-	3 100
Depreciation expense	4	1 282 075	1 346 859
CDC meeting and HIV/AIDS expenses		374 427	49 012
Other Expenditures		8 206 119	6 058 203
Sub-Total		54 873 147	48 640 528
Delegated Functions	6	4 901 519	3 614 327
TOTAL EXPENDITURES		59 774 666	52 254 855
SURPLUS/(DEFICIT) FOR THE YEAR		4 011 128	2 451 816

ANNEXURE C

**REGIONAL COUNCIL FOR THE OMAHEKE REGION
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH**

		2017	2016
	Note	N\$	N\$
OPERATING ACTIVITIES			
Net Cash flows/(Outflows) from Operating Activities		(16 937 179)	3 798 677
Cash receipts from customers and other receipts	19.2	3 963 825	5 132 086
Delegated Functions Funds Received		3 857 039	1 143 578
Government Transfer: MRLGHRD		53 182 955	45 569 790
Cash payments to suppliers and employees	19.3	(53 591 073)	(47 293 668)
Less VAT refund		(22 230 381)	-
Delegated Functions payments		(4 901 519)	(3 614 327)
Cash generated from/(utilized in) operations		(19 719 154)	937 459
Interest received from investments bank		2 781 975	2 861 218
INVESTING ACTIVITIES			
Net Cash flows/(Outflows) from Investing Activities		(59 485 705)	(28 685 932)
Capital projects expenditure		(57 006 205)	(27 769 815)
Purchase of Fixed Assets		(2 479 500)	(916 117)
FINANCING ACTIVITIES			
Net cash flow/(Outflow) from Financing Activities		40 220 193	65 824 837
Build Together Funds introduced		4 488 146	(1 257 596)
Transfer of Capital Projects Funds introduced		35 732 047	67 082 433
Net Increase/(Decrease in cash and cash equivalents		(36 202 691)	8 787 317
Add: Cash and Cash Equivalents at the beginning of the year		79 980 052	68 121 067
Adjustment for prior year undeclared bank balances		32 150 265	3 071 668
Cash and Cash Equivalent at the end of the year		75 927 626	79 980 052

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

ACCOUNTING POLICIES

1. STATEMENT OF COMPLIANCE

The financial statements are general-purpose financial statements that have been prepared in accordance with and compliance with Generally Accepted Accounting Practices 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 details hereunder are consistent in all material respects with those of the previous year.

2. SIGNIFICANT ACCOUNTING POLICIES

In the compilation of the financial statements the appropriate accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability thereby ensuring that the substance of the underlying transaction or other events is reported. Material accounting policies adopted in the preparation of financial statements are presented below and have been consistently applied throughout the process.

3. BASIS OF PREPARATION

The annual financial statements are prepared in line with the accruals concept and are based on a historical cost convention. Accounting policies contained herein are consistent in all material respects with those of the previous year. All amounts in these financial statements are stated in Namibia dollars and rounded off where applicable. 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. In the same dictum since all liability in relation to delegated funds remains with the relevant Line Ministry and all unspent delegated funds are returned to the State Account as of 31st March the administration of such funds has no material effect to the Regional Council financial statements serve for accountability only.

4. DEPRECIATION POLICY

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 to its residual value over its estimated useful life.

Assets are depreciated from the date of acquisition or in respect of internally constructed assets from the time an asset is completed and commissioned ready for use.

**REGIONAL COUNCIL OF THE OMAHEKE REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(Continued)**

The estimated useful lives of the assets are as follow:

Asset type	Life span
Buildings	50 years
Machinery & Equipment	5 years
Vehicles	5 years
Office Furniture	3 years
Computer Equipment	3 years

ANNEXURE D

**REGIONAL COUNCIL OF THE OMAHEKE REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH (Continued)**

2016/2017	Building	Motor Vehicles	Furniture and Fittings	Office equipment	Computer equipment	Software	Plant Equipment	Total
	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Opening carrying amount	7 612 017	1 111 047	427 253	235 401	210 532			9 596 250
Cost at 01/04/2016	9 630 000	6 734 727	1 372 861	967 951	572 028	-	-	19 277 567
Accumulated Depreciation	2 017 983	5 623 680	945 608	732 550	361 496	-	-	9 681 317
Additions	-	942 038	109 823	131 534	830 940	304 296	160 870	2 479 501
Depreciation	192 600	613 840	177 288	91 955	206 393	-	-	1 282 076
Closing carrying amount	7 595 750	1 514 534	129 975	82 085	372 661	304 296	160 870	10 160 171
Cost at 31/03/2017	9 630 000	7 676 765	1 482 684	1 099 485	1 402 968	304 296	160 870	21 757 068
Prior Year adjustment	-	446 442	327 146	247 870	511 038	-	-	1 532 496
Accumulated Depreciation	2 034 250	5 715 788	1 025 563	769 530	519 269	-	-	10 064 400

ANNEXURE D

REGIONAL COUNCIL OF THE OMAHEKE REGION
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH (Continued)

2015/2016	Building	Motor Vehicles	Furniture and Fittings	Office equipment	Computer equipment	Total
	N\$	N\$	N\$	N\$	N\$	N\$
Opening carrying amount	7 980 950	1 859 482	480 140	197 380	369 024	10 886 976
Cost at 01/04/2015	9 630 000	6 225 525	1 140 973	788 890	537 055	18 322 443
Prior Year adjustment	176 333	521 734	97 333	54 975	48 617	898 992
Accumulated Depreciation	1 649 050	4 366 043	660 833	591 510	168 031	7 435 467
Additions	-	509 202	231 888	179 061	34 972	955 123
Depreciation	192 600	735 903	187 442	86 065	144 848	1 346 858
Closing carrying amount	7 612 017	1 111 047	427 253	235 401	210 531	9 596 249
Cost at 31/03/2016	9 630 000	6 734 727	1 372 861	967 951	572 027	19 277 566
Accumulated Depreciation	2 017 983	5 623 680	945 608	732 550	361 496	9 681 317

REGIONAL COUNCIL OF THE OMAHEKE REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(Continued)

	2017	2016
	N\$	N\$
5. GRANTS AND DONATIONS	12 500	15 000
Otjinene Village Council	12 500	-
Telios Sponsorship	-	5 000
Cenored	-	5 000
Narib Consultants	-	5 000
6. DELEGATED FUNCTIONS		
INCOME	3 857 039	1 143 578
Office of the Prime Minister-Drought Relief Distribution and Logistics	1 664 139	57 320
Ministry of Information and Communication	20 000	-
Ministry of Land Reform	2 000	-
Ministry of Gender-Income Generating Activities	2 170 900	1 086 258
EXPENDITURE	4 901 519	3 614 327
Office of the Prime Minister	1 960 304	779 664
Ministry of Works-S&T(Technical Services	93 097	99 120
Ministry of Gender	2 848 118	2 735 543
SURPLUS/(DEFICIT)	(1 044 480)	(2 470 749)

ANNEXURE D

REGIONAL COUNCIL OF THE OMAHEKE REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(Continued)

	2017	2016
	N\$	N\$
7. CASH AND CASH EQUIVALENTS		
Cash and Cash Equivalences	75 927 623	79 980 050
Decentralization Account	1 055 719	2 807 669
5% Account	119 496	1 321 093
Build Together Account	148 349	795 264
Build Together Revolving Account	659 285	511 604
Rural Development Account	335 366	3 367 655
Capital Project Account	4 226	3 760 353
Capital Call Account	46 736	24 765 398
Governor's Social Club Account	532 090	42 472
ORC Traditional Authority Account	67	-
HIV/AIDS Awareness Account	-	33 580
Independence Celebr Account	-	12 037
Change Project Account	-	93 315
Fleet Management Account	659 281	151 945
OVC Project Account	-	5 531
Omaheke Trust Fund Account	3 923 665	1 071 441
Cash Control Account	2 960	-
Build Together Trust Call Account	1 649 763	484 110
Build Together Call Account	5 464 568	4 575 365
Nampost ORC Account	-	3 843 110
Nampost-Epukiro Settlement Account	2 143	2 143
Decentralization Call Account	10 969 546	9 511 853
STD BTP Premium Call Account	900 199	853 589
Emergency Disaster Fund Account	82	188
Nampost Tallismanus Settlement Account	519 153	265 704
Nampost Omitara Settlement Account	1 296	1 981
Nampost Epukiro Settlement Account	-	164 540
STD BTP Premium Call Account	2 392 211	2 263 838
Capital Project Call Account	34 924 579	13 620 088
Capital Project Chk Account	360 258	3 060 859
Min of Agriculture Account	327 819	235 819

ANNEXURE D

**REGIONAL COUNCIL OF THE OMAHEKE REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(Continued)**

	2017	2016
	N\$	N\$
ORC VAT Call Account	6 165 116	2 357 506
ORC Rural Development Call Account	4 512 945	-
ORC Min of Land Reform Account	1 290	-
Min of Info&Comm Tech Account	19 293	-
Nampost Finance/Aminius	135 752	-
Nampost ORC Admin	23 497	-
Nampost Epukiro	70 873	-

8. THE 5% RATES AND LEVIES FROM LOCAL AUTHORITIES

	527 167	467 152
Gobabis Municipality	527 167	448 287
Leonardville Village Council	-	18 865

9. RATES AND CHARGES FEES INCOME FROM SETTLEMENT

Directorate General Services	742 164	2 595 205
Aminius Constituency/Settlement	329 833	172 176
Kalahari Consituency/Buite Post Settlement	190 964	26 025
Otjinene Consituency/Settlement	8 230	40 288
Otjombinde Consituency/Tallismanus Settlement	693 543	248 320
Okorukambe Consituency/Omitara Settlement	91 592	17 238
Epukiro Consituenct/Settlement	520 472	167 716
	2 576 798	3 266 968

ANNEXURE D

REGIONAL COUNCIL OF THE OMAHEKE REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(Continued)

	2017	2016
	N\$	N\$
10. OTHER INCOME	272 555	1 340 133
2.5% Commission Received	48 195	-
CENORED Surcharges	-	579 015
Tender Documents	214 360	390 300
Property Rental	-	6 882
Sundry Income	10 000	363 936
11. Interests and Dividend Received	3 356 780	2 904 050
Interest Received	2 781 975	2 861 218
CENORED Surcharge	574 805	-
2.5% Commission Received	-	42 832

REGIONAL COUNCIL OF THE OMAHEKE REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(Continued)

	2017	2016
	N\$	N\$
12. INTEREST RECEIVED		
Decentralization Account	174 526	212 554
Decentralization Call Account	-	78 490
5% Account	32 574	75 983
Build Together Account	41 407	31 014
Build Together Revolving Account	18 130	8 657
Capital Project Account	3 774	297 997
Capital Project Call Account	908 512	1 150 451
Governor's Social Club Account	10 347	719
ORC Traditional Authority Account	5	-
HIV/AIDS Awareness Account	587	1 562
Independence Celebr Account	210	519
Change Project Account	468	853
Fleet Management Account	-	-
OVC Project Account	6	14
Omaheke Trust Fund Account	36 022	49 206
Build Together Trust Call Account	98 275	164 391
Build Together Call Account	263 578	267 579
Nampost ORC	3 833	-
Decentralization Call Account	423 259	153 117
STD BTP Premium Call Account	46 610	42 467
Emergency Disaster Fund	2	2 275
Nampost Epukiro Settlement	147	-
STD BTP Premium Call Account	128 373	116 919
Capital Project Call Account	158 158	186 920
Capital Project Chk Account	128 373	3 873
Min of Agriculture Account	14 240	1 029
ORC VAT Call Account	277 063	14 629
ORC Rural Development Call Account	12 945	-
Disaster Fund Account	1	-
	2 781 425	2 861 218

ANNEXURE D

REGIONAL COUNCIL OF THE OMAHEKE REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(Continued)

	2017	2016
	N\$	N\$
13. EXPENDITURE		
Personal Expenditure	30 785 413	25 935 755
Transport Expenses	2 607 691	2 328 234
Subsistence and Travel	2 885 460	3 020 946
Property Rentals	223 836	158 287
Utilities	5 575 381	5 148 721
Maintenance Expenses	2 144 868	3 533 971
Materials and Supplies	662 013	519 859
Membership fees and Subscriptions: Domestic	125 864	237 581
Grants and Contributions	-	3 100
Depreciation Expense	1 282 075	1 346 859
CDC Meeting and HIV/AIDS Expenses	374 427	349 012
Other Expenditure	8 206 119	6 058 203
Sub-Total	54 873 147	48 640 528
Delegated Functions	4 901 519	3 614 327
TOTAL EXPENDITURE	59 774 666	52 254 855

ANNEXURE D

REGIONAL COUNCIL OF THE OMAHEKE REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(Continued)

	2017	2016
	N\$	N\$
14. WORK IN PROGRESS-DEVELOPMENT CAPITAL PROJECTS		
WIP-Capital Projects/ Planning & Development Service/Okorukambe	26 618	26 618
WIP-Capital Projects/KAO/Aesib Traditional Authority/Okorukambe	2 371 639	2 184 613
WIP-Capital Projects/Construction of Regional Governor Office Park	46 390 121	12 784 512
WIP-Capital Projects/Construction of Okahunga T/A	3 096 422	3 096 422
WIP-Capital Projects/ Construction of Skoohed T/A	149 960	149 960
WIP-Capital Projects/Construction of Aminus Cons	1 638 149	113 593
WIP-Capital Project/Construction of Baglakhadi T/A	4 495 353	4 495 353
WIP-Capital Project/Construction of Services-Otjinene Phase 6	7 798 265	6 365 084
WIP-Capital Projects/Water Reticulation and Sewerage System/Otjombinde	502 896	502 896
WIP-Capital Projects/Construction of Oxidation Ponds-Otjinene	1 182 018	1 182 018
WIP-Capital Projects/Construction of Village Office-Otjinene	431 050	312 613
WIP-Capital Projects/Construction of Seviles-Buitepos	6 581 399	4 322 986
WIP-Capital Projects/Construction of Batswana Office-Aminius	5 491 107	5 491 107
WIP-Capital Projects/Construction of Services-Tallismanus	6 215 272	6 215 272
WIP-Capital Projects/Construction of Omitara Water & Sewerage Network	22 026 525	21 296 002
WIP-Capital Projects/Construction of T/A-Otjinene	3 991 393	3 991 393
WIP-Capital Projects/Communal Toilets-Otjinene Phase V	2 905 556	2 905 556
WIP-Capital Projects/Construction of Services	2 953 375	2 953 375
WIP-Capital Projects/Gobabis Constituency Sewerage System	364 599	364 599
WIP-Capital Projects/Epukiro Construction of Services	5 473 801	721 437
WIP-Capital Projects/Witvlei Construction of Sewerage project	8 350 955	7 883 198
WIP-Capital Project/Construction of Gobanin Offices-Otjinene	13 053 355	12 542 071

ANNEXURE D

REGIONAL COUNCIL OF THE OMAHEKE REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(Continued)

	2017	2016
	N\$	N\$
WIP-Capital Projects/Tallismanus upgrading of street/- Otjombinde	480 894	480 894
WIP-Capital projects/Epukiro Phase 2 Construction of Services	690 634	690 634
WIP-Capital Projects/Buitepos Phase 2 Construction of Service	3 755 210	654 471
WIP-Capital Projects/Witvlei Phase 4 Construction of Services	6 444 019	1 073 963
WIP-Capital Projects/Rural Electrification Project	633 200	633 200
WIP-Capital Projects/Construction of Service Otjinene Phase 7	90 629	-
WIP-Capital Projects/Surveying of Buitepos	481 538	-
WIP-Capital Projects/Surveying of Aminuis	88 700	-
WIP-Capital Projects/Surveying of Tallismanus	91 300	-
WIP-Capital Projects/Surveying of Omitara	63 500	-
WIP-Capital Projects/Surveying of Corridor 13	90 300	-
WIP-Capital Projects/Construction of 320 Ablution	1 939 095	-
WIP-Capital Projects/Construction Dry Toilets/Okorukambe	101 200	-
TOTAL CAPITAL EXPENDITURE	160 440 047	103 433 840
15. ACCOUNT RECEIVABLES	14 100 523	13 859 382
Settlement Debtors/Amminus	-	1 135 699
Settlement Debtors/Tallismanus	-	2 297 809
Settlement Debtors/Epukiro	-	174 595
Settlement Debtors/Omitara	-	13 252
Settlement Debtors/Kalahari	2 024	2 024
Build Together Beneficiaries	-	10 236 003
Receivable Control Account	14 098 499	-

REGIONAL COUNCIL OF THE OMAHEKE REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(Continued)

	2017	2016
	N\$	N\$
16. OTHER CURRENT ASSETS	16 243 177	-
Cash Control-Municipality services-Epukiro	93 146	-
Build Together Insurance Premium Control	168 916	-
BTP Prgrm Transfer Gobabis Municipality	7 462 141	-
Weeding Group 2015/2016 Cropping season/Epukiro	21 000	-
VAT Control Account	8 497 974	-
17. OTHER CURRENT LIABILITIES- CASH CONTROL	79 854	-
Cash Control- Municipality Services-Amunius	4 457	-
Cash Control- Municipality Services-Buietpos	15 476	-
Cash Control- Municipality Services-Talismanus	59 921	-
18. OTHER CURRENT LIABILITIES-SUNDRY PAYABLES CONTROL ACCOUNT-GRANTS	2 952 731	3 379 137
Build Together Insurance Premium Control	-	(60 369)
Sundry Payables/Build Together Material Supplier	-	(7 000 081)
Sundry Payables/GRN Control Account	-	13 707
Sundry Payables/Ben Hur Development Centre MRLGHRD	-	1 340 000
Sundry Payables/Micro Finance-Rural Community Projects	1 659 432	1 538 003
Sundry Payables/Rural Employment Scheme	463 165	245 386
Sundry Payables/Food for Work Community Project	83 841	(122 423)
Sundry Payables/OVC Project	1 400	900
Sundry Payables/Build Together Receipts Control Account	20 418	499 136
Sundry Payables/International Organisation for Migration	5 705	5 705
Governor Social Fund	425 203	42 472
Regional Specific Action Plan 2016/2017	130 728	-
OROI Ungura UvateruenLeatherbProject/Otjinene Constituency	159 637	-
Payables/Poor Farmers Programme	3 202	-
Vat Control a/c		118 427

ANNEXURE D

REGIONAL COUNCIL OF THE OMAHEKE REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(Continued)

19.1 BUILD TOGETHER PROGRAM RECURRENT AMOUNTS-CONTROL ACCOUNT

Date of Transaction	Payee	Amount (N\$)
16-Mar-12	Municipality of Gobabis	6 047 500
06-Jun-12	Municipality of Gobabis	1 240 000
20-Jun-12	Municipality of Gobabis	65 856
TOTAL		7 353 356

	2017	2016
	N\$	N\$
19.2 Customers and other receipts		
5% Local Authorities income	527 167	-
Rates and Charges income from Settlements	2 576 798	-
Grants and Donations	12 500	-
2.5% Commission income	48 195	-
CENORED Surcharges income	574 805	-
Income National day event	10 000	-
Tender Sales income	214 360	-
TOTAL	3 963 825	-

19.3 General Expenses and Employment costs		
General Expenditure	(21 202 275)	-
Remuneration	(30 785 413)	-
Travel and Subsistence's	(2 885 460)	-
	(54 873 148)	-
Add: Depreciation	1 282 075	-
	(53 591 073)	-