



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

OMAHEKE REGIONAL COUNCIL

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018

Published by authority
Price (Vat excluded) N\$ 41.00
Report no: 90/2021

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 2018, 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, November 2021

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNT OF THE
OMAHEKE REGIONAL COUNCIL
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018**

1. ADVERSE OF OPINION

I have audited the financial statements of the Omaheke Regional Council for the financial year ended 31 March 2018. These financial statements comprise the balance sheet, income statement, cash flow statement and notes to the annual financial statements for the year then ended, and a summary of significant accounting policies.

In my opinion because of the significance of the matter discussed in the Basis for Adverse Audit Opinion paragraph, the financial statements do not give a true and fair view of the Omaheke Regional Council as at 31 March 2018, and their financial performance and cash flows for the year then ended, in accordance with the applicable financial reporting framework and the Regional Council Act, 1992.

2. BASIS FOR ADVERSE 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 in Namibia 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 sufficient and appropriate to provide a basis for my opinion. An adverse audit opinion is being expressed due to the following (*recurring finding):

- *Absence of acceptable financial reporting framework applicable to public interest entities;
- Unexplained difference of N\$ 1 001 320 in VAT Receivable;
- *Double recognition of revenue (rates and charges fees) amounting to N\$ 352 311;
- Inventory overstated with N\$ 696 335;
- *Non-submission of supporting documents for 5% rates and levies from local authorities amounting to N\$ 673 956 and Surcharges fees from CENORED of N\$ 584 728;
- *Non-disclosure of bank accounts to the value of N\$ 21 912;
- *Continuous use of consultancy services at N\$ 160 000 per month; and
- *Non submission of supporting documents amounting to N\$ 764 105.

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.

4. OTHER INFORMATION

Management is responsible for the other information. The auditor's opinion on the financial statements does not cover the other information and accordingly the auditor does 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.

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 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 an auditor's 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 used 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 auditor's 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

auditor's 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.

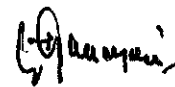
7. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The accounts were submitted later than required by the Accounting Officer to the Auditor-General on the 21 August 2019 in terms of Section 40 (1) of the Regional Council Act 1992 (Act No. 22 of 1992), instead of three months after the financial year end.

8. ACKNOWLEDGEMENT

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

WINDHOEK, November 2021



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

ANNEXURE A

**REGIONAL COUNCIL FOR THE OMAHEKE REGION
BALANCE SHEET AS AT 31 MARCH**

	Note	2018 N\$	2017 N\$
ASSETS			
Non-Current Assets			
Property Plant and Equipment	4	8 982 293	10 160 171
Other Non-Current Assets			
Work-in-Progress-Capital Projects	11	189 391 029	160 440 047
Current Assets			
Stock: Consumables		1 029 793	788 867
Other Current Assets	13	22 994 357	16 243 177
Prepayments		623 824	659 281
Trade and Other Receivables	12	14 676 710	14 100 523
Cash and Cash Equivalentents	6	108 662 771	75 927 623
TOTAL ASSETS		346 360 777	278 319 689
EQUITY AND LIABILITIES			
Equity			
Accumulated Fund		28 266 310	24 861 773
Development Fund: Capital Projects		285 184 589	204 125 410
Build Together: Revolving Fund		23 978 834	23 412 814
Current Liabilities			
Account Payable		3 462 743	22 887 114
Sundry and Other Creditors	14&15	5 468 301	3 032 578
TOTAL EQUITY AND LIABILITIES		346 360 777	278 319 689

ANNEXURE B

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

		2018	2017
	Note	N\$	N\$
INCOME			
Government Transfer: MURD		52 235 864	53 182 955
Rates and Levies from Local Authorities		673 956	527 167
Grants and Donations received		-	12 500
Rates and charges fees income	7	1 989 634	2 576 798
Interest and Dividends received	9&10	4 972 576	3 356 780
Other Income	8	564 238	272 555
Sub-Total		60 436 268	59 928 755
Delegated functions	5	4 071 142	3 857 039
TOTAL INCOME		64 507 410	63 785 794
EXPENDITURES			
Personnel expenditures		34 221 866	30 785 413
Transport charges		2 612 804	2 607 691
Subsistence and travel		4 184 231	2 885 460
Property rental		227 136	223 836
Utilities		6 365 399	5 575 381
Maintenance and repairs		1 101 361	2 144 868
Materials and supplies		734 026	662 013
Membership fees and subscriptions: Domestic		360 500	125 864
Depreciation expense		1 292 846	1 282 075
CDC meeting and HIV/AIDS expenses		215 636	374 427
Other expenditures		5 322 525	8 206 119
Sub-Total		56 638 330	54 873 147
Delegated functions	5	2 651 240	4 901 519
TOTAL EXPENDITURES		59 289 570	59 774 666
SURPLUS/(DEFICIT) FOR THE YEAR		5 217 840	4 011 128

ANNEXURE C

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

	Note	2018 N\$	2017 N\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash flows/(Outflows) from Operating Activities			
		(20 457 609)	(16 937 179)
Cash receipts from customers and other receipt	16	3 812 556	3 963 825
Delegated functions funds received		4 071 142	3 857 039
Government Transfer: MRLGHRD		52 235 864	53 182 955
Cash payments to suppliers and employees	17	(55 356 575)	(53 591 073)
Less: VAT refund		-	(22 230 381)
Delegated functions payments		(2 651 240)	(4 901 519)
Cash generated from (utilized in) Operations			
Interest received from bank investments		4 387 848	2 781 975
Movement in consumable stock		(240 926)	-
Change in trade and other receivables		(7 291 907)	-
Change in trade and other payables		(19 424 371)	-
INVESTING ACTIVITIES			
Net cash flow/(Outflow) from Investing Activities			
		(28 432 445)	(59 485 705)
Capital projects expenditure		(28 950 982)	(57 006 205)
Disposal of property plant and equipment		633 504	-
Acquisition of property plant and equipment		(114 967)	(2 479 500)
FINANCING ACTIVITIES			
Net cash flows/(Outflows) from Financing Activities			
		81 625 199	40 220 193
Build Together Funds introduced		566 020	4 488 146
Capital Projects funds introduced		81 059 179	35 732 047
Net Increase/(Decrease) in cash and cash equivalents			
		32 735 145	(36 202 691)
Add: Cash and cash equivalents at the beginning of the year		75 927 626	79 980 052
Adjustment for prior year undeclared bank balance		-	32 150 265
Cash and Cash Equivalents at the end of the year	6	108 662 771	75 927 626

REGIONAL COUNCIL OF THE OMAHEKE REGION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS 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.

ANNEXURE D

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

The estimated useful lives of the assets are as follow:

Buildings	50 years
Machinery and Equipment	5 years
Vehicles	5 years
Office Furniture and Equipment	3 years
Computer Equipment	3 years
Software	3 years

ANNEXURE D

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

	Building	Motor Vehicles	Furniture & Fittings	Office Equipment	Computer Equipment	Software	Plant Equipment	Totals
	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Opening Carrying amount-01/04/17	7 595 750	1 514 534	129 975	82 085	372 661	304 296	160 870	10 160 171
Cost	9 630 000	7 230 322	1 155 538	851 615	891 930	304 296	160 870	20 224 571
Accumulated Depreciation	(2 034 250)	(5 715 788)	(1 025 563)	(769 530)	(519 269)	-	-	(10 064 400)
Additions	-	-	34 714	30 070	50 183	-	-	114 967
Depreciation expenses	(192 600)	(546 681)	(134 990)	(64 463)	(220 505)	(101 432)	(32 174)	(1 292 845)
Closing Carrying amount-31/03/18	7 403 150	967 853	29 699	47 692	202 339	202 864	128 696	8 982 293
Cost	9 630 000	7 230 322	1 190 252	881 685	942 113	304 296	160 870	20 339 538
Accumulated Depreciation	(2 226 850)	(6 262 469)	(1 160 553)	(833 993)	(739 774)	(101 432)	(32 174)	(11 357 245)

ANNEXURE D

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

	Building	Motor Vehicles	Furniture & Fittings	Office Equipment	Computer Equipment	Software	Plant Equipment	Totals
	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Opening Carrying amount-01/04/16	7 612 017	1 111 047	427 253	235 401	210 532	-	-	9 596 250
Cost	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 expenses	(192 600)	(613 840)	(177 288)	(91 955)	(206 393)	-	-	(1 282 076)
Closing Carrying amount-31/03/17	7 595 750	1 514 534	129 975	82 085	372 661	304 296	160 870	10 160 171
Cost	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	-	(446 443)	(327 146)	(247 870)	(511 038)	-	-	(1 532 497)
Prior year adjustment	176 333	521 732	97 333	54 975	48 620	-	-	898 993
Accumulated Depreciation	(2 210 583)	(6 237 520)	(1 122 896)	(824 505)	(567 889)	-	-	(10 963 393)

ANNEXURE D

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

5. DELEGATED FUNCTIONS

	2018	2017
	N\$	N\$
INCOME	4 071 142	3 857 039
Office of the Prime Minister	1 449 843	1 664 139
Ministry of Information and Communication	249 625	20 000
Ministry of Land Reform	134 918	2 000
Ministry of Gender	2 236 756	2 170 900
EXPENDITURE	(2 651 240)	(4 901 519)
Office of the Prime Minister	(530 766)	(1 960 304)
Ministry of Works	-	(93 097)
Ministry of Agriculture	(235 080)	-
Ministry of Land Reform	(108 117)	-
Ministry of Information & Communication	(34 612)	-
Ministry of Gender	(1 742 665)	(2 848 118)
SURPLUS/(DEFICIT)	1 419 902	(1 044 480)

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

6. CASH AND CASH EQUIVALENTS

	2018	2017
	N\$	N\$
Cash and Cash Equivalences	108 662 771	75 927 623
Decentralization Account	1 296 465	1 055 719
5% Assessment Rates Account	1 501 017	119 496
Build Together Account	173 247	148 349
Build Together Revolving Account	818 758	659 285
Rural Development Account	2 885 159	335 366
Capital Project Account	7 421	4 226
Capital Project Call Account	1 543 578	46 736
Governor's Social Club	399 369	532 090
ORC Traditional Authority	-	67
HIV/AIDS Awareness Account	52 779	-
Independence Celebr Account	1 314 659	-
Fleet Management Account	-	659 281
OVC Project Account	10 713	-
Omaheke Trust Fund Account	123 389	3 923 665
Cash Control Account	1 754	2 960
Build Together Trust Call Account	2 258 801	1 649 763
Build Together Call Account	5 801 372	5 464 568
Nampost-Epukiro Settlement	2 143	2 143
Decentralization Call Account	5 447 468	10 969 546
STD BTP Premium Call Account	947 882	900 199
Emergency Disaster Fund	515 440	82
Nampost Tallismanus Settlement	144 590	519 153
Nampost Omitara Settlement	19 100	1 296
STD BTP Premium Call Account	2 526 037	2 392 211
Capital Project Call	43 894 933	34 924 579
Capital Project Chk	26 627 458	360 258
Min of Agriculture	327 066	327 819
ORC VAT Call	661 871	6 165 116
ORC Rural Development Call	8 693 675	4 512 945

ANNEXURE D

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

	2018	2017
	N\$	N\$
ORC Min of Land Reform	3 792	1 290
Min of Info&Comm Tech	267 503	19 293
Nampost Finance/Aminius	133 642	135 752
Nampost ORC Admin	24 611	23 497
Nampost Epukiro	237 079	70 873

7. RATES AND CHARGES FEES INCOME FROM SETTLEMENTS

	1 989 634	2 576 798
Directorate General Services	352 311	742 164
Aminius Constituency/Settlement	236 862	329 833
Kalahari Consituency/Buite Post Settlement	31 736	190 964
Otjinene Consituency/Settlement	4 696	8 230
Otjombinde Consituency/Tallismanus Settlement	854 044	693 543
Okorukambe Consituency/Omitara Settlement	13 741	91 592
Epukiro Consituency/Settlement	487 436	520 472
Corridor 13	8 808	-

8. OTHER INCOME

	564 238	272 555
2.5% Commission Received	58 785	48 195
Tender Documents	501 250	214 360
Property Rental	1 396	-
Sundry Income	2 807	10 000

9. INTERESTS AND DIVIDEND RECEIVED

	4 972 576	3 356 780
Interest Received	4 387 848	2 781 975
CENORED Surcharges	584 728	574 805

ANNEXURE D

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

	2018	2017
	N\$	N\$
10. INTEREST RECEIVED	4 387 848	2 781 425
Decentralization Account	120 965	174 526
5% Account	51 215	32 574
Build Together Account	7 639	41 407
Build Together Revolving Account	15 237	18 130
Capital Project Account	11	3 774
Capital Project Call Account	38 970	908 512
Governor's Social Club Account	15 655	10 347
ORC Traditional Authority	-	5
HIV/AIDS Awareness Account	-	587
Independence Celebr Account	-	210
Change Project Account	-	468
Nampost Talismanus Settlement	534	-
Nampost Omitara Settlement	2	-
OVC Project Account	-	6
Omaheke Trust Fund Account	21 183	36 022
Build Together Trust Call Account	115 547	98 275
Build Together Call Account	336 804	263 578
Nampost ORC	-	3 833
Decentralization Call Account	463 564	423 259
STD BTP Premium Call Account	49 348	46 610
Emergency Disaster Fund	10 044	2
Nampost Epukiro Settlement	-	147
STD BTP Premium Call Account	135 001	128 373
Capital Project Call Account	2 261 116	158 158
Capital Project ChkAccount	194 992	128 373
Min of Agriculture	47 310	14 240
ORC VAT Call	290 831	277 063
ORC Rural Development Call	201 335	12 945
Disaster Fund Account	9 060	1
ORC Settlement Receipts	95	-
Aminuis Settlement	163	-
ORC Admin Account	1 227	-

ANNEXURE D

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

	2018	2017
	N\$	N\$
11. WORK-IN-PROGRESS: DEVELOPMENT CAPITAL PROJECTS	189 391 029	160 440 047
Capital Projects/ Planning & Development Service/Okorukambe	26 618	26 618
Capital Projects/KAO/Aesib Traditional Authority/Okorukambe	2 384 950	2 371 639
Capital Projects/Construction of Regional Governor Office Park	58 276 697	46 390 121
Capital Projects/Construction of Okahunga T/A	3 096 422	3 096 422
Capital Projects/ Construction of Skoohed T/A	149 960	149 960
Capital Projects/Construction of Aminus Cons	1 638 149	1 638 149
Capital Project/Construction of Baglakhadi T/A	4 495 353	4 495 353
Capital Project/Construction of Services-Otjinene Phase 6	8 746 116	7 798 265
Capital Projects/Water Reticulation and Sewerage System/Otjombinde	502 896	502 896
Capital Projects/Water Sewer & Road phase 2 Otjombinde	955 538	-
Capital Projects/Construction of Oxidation Ponds-Otjinene	1 182 018	1 182 018
Capital Projects/Construction of Village Office-Otjinene	532 510	431 050
Capital Projects/Construction of Sevices-Buitepos	8 727 358	6 581 399
Capital Projects/Construction of Batswana Office-Aminius	5 491 107	5 491 107
Capital Projects/Construction of Services-Tallismanus	6 215 272	6 215 272
Capital Projects/Construction of Omitara Water & Sewerage Network	22 133 273	22 026 525
Capital Projects/Construction of T/A-Otjinene	3 991 393	3 991 393
Capital Projects/Communal Toilets-Otjinene Phase V	2 905 556	2 905 556
Capital Projects/Construction of Services	2 953 375	2 953 375
Capital Projects/Gobabis Constituency Sewerage System	364 599	364 599
Capital Projects/Epukiro Construction of Services	11 206 248	5 473 801
Capital Projects/Witvlei Construction of Sewerage project	9 339 382	8 350 955

ANNEXURE D

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

	2018	2017
	N\$	N\$
Capital Project/Construction of Gobanin Offices-Otjinene	13 215 516	13 053 355
Capital Projects/Tallismanus upgrading of street/- Otjombinde	480 894	480 894
Capital projects/Epukiro Phase 2 Construction of Services	690 634	690 634
Capital Projects/Buitepos Phase 2 Construction of Service	3 991 534	3 755 210
Capital Projects/Witvlei Phase 4 Construction of Services	6 444 019	6 444 019
Capital Projects/Rural Electrification Project	633 200	633 200
Capital Projects/Construction of Service Otjinene Phase 7	90 629	90 629
Capital Project/Sanitary/Dry Toilets Otjinene	241 478	-
Capital Project/Sanitary/Dry Toilets Otjombinde	34 500	-
Capital Project/Sanitary/Dry Toilets Aminius	28 748	-
Capital Project/Sanitary/Dry Toilets Epukiro	194 896	-
Capital Project/Sanitary/Dry Toilets Kalahari	123 505	-
Capital Projects/Surveying of Buitepos	937 519	481 538
Capital Projects/Surveying of Aminuis	97 153	88 700
Capital Projects/Surveying of Tallismanus	91 300	91 300
Capital Projects/Surveying of Omitara	80 406	63 500
Capital Projects/Surveying of Corridor 13	98 753	90 300
Capital Projects/Construction of 320 Ablution	6 314 055	1 939 095
Capital Projects/Construction Dry Toilets/Okorukambe	287 500	101 200

ANNEXURE D

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

	2018	2017
	N\$	N\$
12. ACCOUNTS RECEIVABLE	14 676 710	14 100 523
Settlement Debtors/Talismanus	2 000	-
Settlement Debtors/Epukiro	235 206	-
Settlement Debtors/Kalahari	2 024	2 024
Cash Control-Municipal Services Buitepos	6 889	-
Build Together Electrification	374 567	-
Receivable Control Account	14 056 024	14 098 499

13. OTHER CURRENT ASSETS

	22 994 357	16 243 177
Cash Control-Municipality services-Epukiro	-	93 146
Build Together Insurance Premium Control	675 070	168 916
BTP Prgrm Transfer Gobabis Municipality	7 462 141	7 462 141
Weeding Group 2015/2016 Cropping season/Epukiro	36 473	21 000
VAT Control Account	14 802 627	8 497 974
S&T Staff Debtors	14 387	-
Staff Debtors-Gernishee	2 600	-
Staff Debtors-Build Together	1 059	-

14. OTHER CURRENT LIABILITIES-CASH CONTROL ACCOUNTS

	769 737	79 854
Cash Control- Municipality Services-Amunius	302 126	4 457
Cash Control- Municipality Services-Buitepos	-	15 476
Cash Control- Municipality Services-Talismanus	381 756	59 921
Cash Control- Municipality Services-Epukiro	70 528	-
Cash Control- Municipality Services-Omitara	15 327	-

ANNEXURE D

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

	2018	2017
	N\$	N\$
15. OTHER CURRENT LIABILITIES-SUNDRY PAYABLES	4 698 564	2 952 731
Ministry of Gender- Bank overdraft	269	-
Build Together Customer Control	39 000	-
SBen Hur Development Centre MURD	961 154	-
Micro Finance-Rural Community Projects	1 776 611	1 659 432
Sundry Payables/Rural Employment Scheme	631 723	463 165
Food for Work Community Project	315 701	83 841
Sundry Payables/OVC Project	1 400	1 400
Build Together Receipts Control Account	95 112	20 418
International Organisation for Migation	5 705	5 705
Governor Social Fund	334 023	425 203
Regional Specific Action Plan 2016/2017	174 287	130 728
OROI Ungura Uvateruen Leather Project	180 819	159 637
Payables/Poor Farmers Programme	171 760	3 202
Regional Food Action Plan	11 000	-

16. CASH RECEIVED FROM CUSTOMERS AND OTHER RECEIPT

	3 812 556	3 963 825
5% Local Authorities income	673 956	527 167
Rates and Charges income from Settlements	1 989 634	2 576 798
Grants and Donations	-	12 500
2.5% Commission income	58 785	48 195
CENORED Surcharges income	584 728	574 805
Income National day event	2 807	10 000
Tender Sales income	501 250	214 360
Property Rental	1 396	-

ANNEXURE D

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

	2018	2017
	N\$	N\$
17. CASH PAYMENT TO SUPPLIER AND EMPLOYEES	(55 345 484)	(53 591 073)
General expenditure	(18 232 233)	(21 202 275)
Remuneration	(34 221 866)	(30 785 413)
Travel and Subsistence	(4 184 231)	(2 885 460)
Add: Depreciation	1 292 846	1 282 075