



REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
VILLAGE COUNCIL OF DIVUNDU
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018**

Published by authority:

Price (Vat excluded) N\$ 34.00
Report no: 113/2019

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 Village Council of Divundu for the financial year ended 30 June 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, December 2019

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
DIVUNDU VILLAGE COUNCIL
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018**

1. ADVERSE AUDIT OPINION

I have audited the financial statements of the Divundu Village Council for the financial year ended 30 June 2018 provided by the Accounting Officer as attached in Annexure A-E. These financial statements comprise the statement of financial position, statement of profit or loss, statement of cash flows and statement of changes in net assets for the year then ended and a summary of significant accounting policies and other explanatory information.

In my opinion because of the significance of the matters discussed in the Basis for Adverse audit Opinion paragraph the accompanying financial statements do not give a true and fair view of the financial position of the Divundu Village Council as at 30 June 2018 and its financial performance and its consolidated cash flows for the year then ended.

2. BASIS FOR ADVERSE AUDIT OPINION

I conducted my audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). 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 sufficient and appropriate to provide a basis for my opinion. An Adverse audit opinion is being expressed due to the following (recurring finding*):

- Non - adherence to a recognized accounting framework*;
- Statement of cash flows prepared using incorrect figures;
- Non – disclosure of significant accounting policies*;
- Understatement of the appropriation account due to non – correction of prior year misstatements by a net figure of N\$ 1 417 115;
- Overstatement of Property Plant and Equipment(PPE) and VAT asset opening balances by N\$ 215 151;
- Overstatement of VAT asset closing balance by N\$ 375 707 *;
- Incorrect classification of capital projects work in progress amounting to N\$ 809 577 as operational expenditure*;
- Overstatement of provision for leave by N\$ 92 834*;
- Property, plant and equipment (PPE) is misstated as result of non – correction of 2017 errors on the classification and allocation of capital expenditure amounting to N\$ 991 988;
- PPE is understated by an undetermined amount related to the value of Council head office building, water and sewer reticulation systems due to a delayed process of transferring the assets from the Regional Council;
- Statement of cash flows - cash received and paid were incorrectly based on total revenue and total expenses; and

- Failure by management to approve or authorize significant journal entries processed by the accountant and the assistant account.

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 have nothing to report in this regard.

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. 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 Section 87(1) of the Local Authorities Act 1992, (Act 23 of 1992), 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.

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 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;

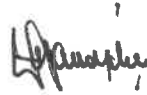
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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 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 financial statements were submitted to the Office of the Auditor-General by the Accounting Officer in compliance with Section 87 (1) of the Local Authorities Act, 1992, except that they were only submitted on 26 November 2018, instead of three months after year end as required by the Act.

8 ACKNOWLEDGEMENT

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



WINDHOEK, December 2019

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

**VILLAGE COUNCIL OF DIVUNDU
BALANCE SHEET AS AT 30 JUNE**

	Note	2018 N\$	2017 N\$
ASSETS			
Non-current assets			
Property plant and equipment	2	2 112 072	2 274 272
Current assets			
Trade and other receivables	5	856 619	289 120
Investments	3	112 892	1 115 243
Cash and cash equivalents	4	57 452	990 356
TOTAL ASSETS		3 139 035	4 668 991
EQUITY AND LIABILITIES			
Equity			
Capital fund	8	2 731 276	4 598 880
Current liabilities			
Trade and other payables	6	125 340	70 111
Provisions	7	282 419	-
TOTAL EQUITY AND LIABILITIES		3 139 035	4 668 991

**VILLAGE COUNCIL OF DIVUNDU
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE**

	Note	2018	2017
		N\$	N\$
Income	9	5 731 624	6 091 770
Other income	10	49 962	973 653
Expenditure	11,12 & 13	(7 729 251)	(4 354 588)
Net Surplus / (Deficit)		(1 947 665)	2 710 835
Interest revenue		41 216	64 250
Net Surplus/(Deficit)		(1 906 449)	2 775 085

VILLAGE COUNCIL OF DIVUNDU
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE

	Note	2018 N\$	2017 N\$
Opening balance		4 598 880	1 823 795
Adjustments		-	-
Profit / loss for the year		(1 906 449)	2 775 085
Closing balance	8	*2 692 431	4 598 880

*The amount of N\$ 2 692 431(2018) differ with N\$ 38 845 from the note 8 and balance sheet amount of N\$ 2 731 276, this is due to the opening balance of N\$ 4 598 880 which is incorrectly reflected in the note 8 as N\$ 4 637 725 instead of N\$ 4 598 880.

VILLAGE COUNCIL OF DIVUNDU
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE

		2018	2017
	Note	N\$	N\$
CASH FLOW FROM OPERATING ACTIVITIES			
Cash receipts from customers	14	5 781 587	7 065 423
Less Cash paid to suppliers		(7 171 055)	(3 939 918)
Add Interest		41 216	64 250
Less Finance costs paid		(38 716)	(37 212)
Cash generated by operations		(1 386 968)	3 152 543
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of PPE		(556 761)	(1 929 439)
Decrease/(Increase) in loans receivable		-	-
(Increase)/Decrease in investments		-	-
Net cash flow from investing activities		(556 761)	(1 929 439)
CASH FLOW FROM FINANCING ACTIVITIES			
		-	-
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		(1 943 729)	1 223 104
CASH AND CASH EQUIVALENTS (BEGINNING OF YEAR)		990 356	12 156 302
CASH AND CASH EQUIVALENTS (END OF YEAR)		*170 344	*2 105 599

*The amount of N\$ 170 344 (2018) and N\$ 2 105 599 (2017) do not agree to the amount in the balance sheet for cash and cash equivalents of N\$ 57 452(2018) and N\$ 990 356 (2017) respectively.

**VILLAGE COUNCIL OF DIVUNDU
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE**

1. ACCOUNTING POLICIES

The annual financial statements are prepared on a historical cost basis and incorporate the following principal and accounting policies, which have been consistent in all material respects.

PROPERTY, PLANT AND EQUIPMENT

Land and buildings are recorded at cost and are considered to be investment properties. Accordingly, land and buildings are depreciated at a very low rate; this is because all of the buildings are used for administration purposes only.

Motor vehicle, furniture and fittings, office equipment and building equipment are stated at cost and depreciated on the straight-line method at the following rates per annum:

Motor Vehicle	5 years	(20%)
Computer equipment	3 years	(33%)
Furniture, fixture, and fitting	5 years	(20%)
Land and building	50 years	(2%)
Capital infrastructures	50 years	(2%)

REVENUE

Revenue represent subsidy from central government for operation and capital development.

**VILLAGE COUNCIL OF DIVUNDU
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE (Continued)**

2. PROPERTY, PLANT AND EQUIPMENT

	2018		2017	
	Cost N\$	Accumulated Depreciation N\$	Carrying Value N\$	Cost N\$
Land and buildings	-	-	-	-
Capital infrastructure	-	-	-	-
Plant and machineries	933 538	(350 118)	583 420	881 346
Furniture's, fixtures & fittings	544 279	(39 774)	504 505	79 325
Motor vehicles	1 393 431	(447 472)	945 959	1 602 145
Computer equipment	120 896	(58 924)	61 972	106 308
Office equipment	19 748	(3 532)	16 216	1 159
Total	3 011 892	(899 820)	2 112 072	2 670 283
				(396 011)
				2 274 272

Land and Building, Capital infrastructure was provided for by Kavango Regional Council and Divundu Village Council has requested for official handing over and transfer of these assets together with the source document in it support.

**VILLAGE COUNCIL OF DIVUNDU
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE (Continued)**

Reconciliation of property, plant and equipment – 2018

	Opening balance	Additions	Disposals	Depreciation	Total
	N\$	N\$	N\$	N\$	N\$
Plant and machinery	879 047	54 491	-	(350 118)	583 420
Furniture's, fixtures & fittings	77 989	466 290	-	(39 774)	504 505
Motor vehicles	1 393 431	-	-	(447 472)	945 959
Computer equipment	103 505	17 391	-	(58 924)	61 972
Office equipment	1 159	18 589	-	(3 532)	16 216
Total	2 455 131	556 761	-	(899 820)	2 112 072

Reconciliation of property, plant and equipment – 2017

	Opening balance	Additions	Disposals	Depreciation	Total
	N\$	N\$	N\$	N\$	N\$
Plant and machinery	-	881 346	-	(173 391)	707 955
Furniture's, fixtures & fittings	4 649	74 676	-	(15 184)	64 141
Motor vehicles	736 195	865 950	-	(184 531)	1 417 614
Computer equipment	-	106 308	-	(22 519)	83 789
Office equipment	-	1 159	-	(386)	773
Total	740 844	1 929 439	-	(396 011)	2 274 272

VILLAGE COUNCIL OF DIVUNDU

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE (Continued)

	2018	2017
	N\$	N\$
3 INVESTMENTS	112 892	1 115 243
Bank account - Operational call	18 290	1 065 117
Bank account - Build Together Receipt	94 618	49 852
Bank account - Investment	31	152
Bank account - Build Together Call	(47)	122
Call accounts are held at First National Bank, Rundu branch		
4 CASH AND CASH EQUIVALENTS	57 452	990 356
Bank account - Operational	37 112	964 110
Bank account - Build Together Disbursement	51	52
Bank account - Development	77	8
Bank account - Revenue	18 915	12 985
Petty cash	1 297	13 201
Current accounts are held at First National Bank, Rundu Branch		
5 TRADE AND OTHER RECEIVABLES	856 619	289 120
VAT Control account	811 732	282 779
Accounts receivables	44 887	6 341
6 TRADE AND OTHER PAYABLES	125 340	70 111
Accounts payable	20 898	59 551
BTB Housing loans repayment	53 653	-
Consumer deposits	50 789	10 560
7 PROVISIONS	282 419	-
Provision for leave	257 847	-
Provision for severance pay	24 572	-
8 CAPITAL FUND	2 731 276	4 598 880
Profit for the year	(1 906 449)	2 775 085
Retained earnings	*4 637 725	1 823 795

*Opening balance for retained earnings was incorrectly brought forward as N\$ 4 637 725 instead of N\$ 4 598 880.

VILLAGE COUNCIL OF DIVUNDU
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE (Continued)

	2018	2017
	N\$	N\$
9 ADMINISTRATIVE INCOME	5 731 624	6 091 770
Income - Subsidy for operation	5 231 013	6 000 000
Income from water	259 525	6 030
Income from refuse	44 050	3 820
Income from sewerage	75 430	1 840
Income from water connection	62 820	31 660
Income Business Registration	40 052	-
Income from Sewer Connection	15 884	-
Assessment - Contribution	2 850	-
Income from Build together customers	-	48 420
10 OTHER INCOME	49 962	973 653
Income - other	-	6 345
Donations received	-	966 908
Septic tank charges	600	400
Income Sundry income	4 362	-
Income from bid documents	45 000	-
11 PERSONNEL COSTS	3 672 040	715 963
Council allowances	159 895	65 181
Social security	1 695	511
Council PAYE Contribution	-	3 607
Council PAYE contribution ministry of finance	267 253	26 713
Contribution -employee medical aid	65 881	-
Contribution - employee SSC	9 630	-
Contribution - employee Pension	126 745	-
Contribution - employee Policies	7 255	-
Leave gratuity	257 847	-
Severance pay	24 572	-
CEO Salary	194 516	119 739
CEO Car allowance	60 679	26 025
CEO Housing allowance	61 836	23 842
CEO Transport allowance	2 891	-
CEO Bonus	11 908	-
CEO Social Security Contribution	2 273	2 047
CEO PAYE Contribution	-	19 799

VILLAGE COUNCIL OF DIVUNDU
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE (Continued)

	2018	2017
	N\$	N\$
11 PERSONNEL COSTS (Cont'd)		
CEO Medical Aid Contribution	110 170	41 225
CEO Pension Contribution	48 055	13 829
CEO airtime allowance	13 549	-
FIN & HR Salary and Wages	626 410	142 460
FIN & HR Overtime	17 839	5 752
FIN & HR Housing Allowance	121 105	23 083
FIN & HR Transport Allowance	45 612	5 120
FIN & HR Bonuses	30 702	-
FIN & HR Social Security Contribution	6 965	1 330
FIN & HR Medical Aid contribution	66 497	-
FIN & HR PAYE Contribution	-	2 047
FIN & HR Pension Contribution	156 790	26 336
Tech services salary and wages	235 497	75 024
Tech services service Bonus	15 422	-
Tech services housing allowance	48 162	11 037
Tech services overtime	11 680	2 535
Tech services transport allowance	14 567	1 668
Tech services social security contribution	3 199	752
Tech services Medical Aid	53 658	-
Tech services pension contribution	65 993	10 737
Environment salary and wages	117 104	24 230
Environment Overtime	899	-
Environment Housing allowance	22 546	3 571
Environment Transport allowance	5 792	328
Environment Bonus	6 923	-
Environment social security contribution	2 037	162
Environment Medical Aid Contribution	4 673	-
Environment pension contribution	30 715	5 011
Sewer Salary and Wages	142 420	-
Sewer Bonus	7 194	-
Sewer housing allowance	23 159	1 649
Sewer Overtime	13 427	-
Sewer Transport allowance	7 441	-
Sewer Social Security Contribution	2 166	-
Sewer Medical Aid contribution	55 348	-
Sewer pension contribution	33 807	-
Water salary and wages	138 131	18 531

VILLAGE COUNCIL OF DIVUNDU

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED

30 JUNE (Continued)

	2018	2017
	N\$	N\$
11 PERSONNEL COSTS (Cont'd)		
Water Bonus	6 984	-
Water housing allowance	26 409	2 309
Water Overtime	14 989	-
Water transport allowance	8 936	514
Water social security contribution	2 222	670
Water Medical Aid contribution	16 805	-
Water pension contribution	35 165	8 589
12 GENERAL EXPENSES	3 537 731	3 261 165
General office supplies	-	901 056
CEO Travel and Subsistence	29 286	62 713
CEO KM Claim	55 657	36 995
CEO Materials and store	5 807	555
CEO Vehicle maintenance	-	48 947
CEO Entertainment	11 315	508
CEO Fuel	-	4 701
CEO Cartridge and Tonners	5 000	3 720
S & T and other expenses	-	177 370
Council travel and subsistence	107 440	95 936
Council stationery and printing	10 348	1 521
Council Maintenance vehicle	131	-
Council Functions	16 059	-
Council entertainment	5 212	1 527
Council airtime allowance	915	-
Council fuel	85 321	37 056
Council Membership fees	10 000	-
Council Cleaning campaign	23 506	-
Council cellular phones	8 714	-
FIN & HR Student allowance	25 200	18 000
FIN & HR Travel and Subsistence	59 428	61 724
FIN& HR Stationery and Printing	33 653	2 637
FIN & HR Cleaning materials and consumables	12 526	13 815
FIN & HR Internet and email	60 538	-
FIN & HR Electricity Consumption	115 044	-
FIN & HR Utilities (Water & Refuse)	22	-

VILLAGE COUNCIL OF DIVUNDU
NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE (Continued)

	2018	2017
	N\$	N\$
12 GENERAL EXPENSES (Cont'd)		
FIN & HR Computer consumables	-	216 528
FIN& HR Office equipment maintenance	300	990
FIN& HR vehicle maintenance	49	12 939
FIN & HR Entertainment	300	5 478
FIN & HR Airtime	1 496	52
FIN & HR Fuel	21 801	10 831
FIN & HR ALAN Membership Fees	5 150	-
FIN & HR Advertising	-	29 552
FIN & HR Training	10 893	5 908
FIN & HR Local economic	20 500	1 000
FIN & HR Sport and wellness	73 070	30 000
FIN & HR Capital outlay - equipment	-	2 371
FIN & HR Security Services	6 899	-
FIN & HR Telephone and Fax	4 018	-
FIN & HR Vehicle License Fees	4 294	-
FIN & HR Legal Expenses	1 718	-
FIN & HR Office utensils	4 612	-
FIN & HR Financial and IT network system	137 429	-
Technical S & T Domestic	30 722	25 749
Technical KM Claim	-	1 400
Technical repairs and maintenance - pump	169 846	484 733
Technical Township establishment	830 715	745 534
Technical Equipment's and tools	4 761	-
Technical Town Planning Scheme	169 750	-
Technical Protecting Clothing	6 480	-
Technical Small tools and Equipment	3 023	-
Technical repairs - other	1 345	6 739
Technical contractual services	-	105 000
Emergency services fuel and oil	19 496	3 990
Environment S&T Domestic	19 155	15 835
Environment HIV/AIDS and Wellness	45 000	-
Environment Contractual Services	495 777	-
Sewer S&T Domestic	14 656	-
Sewer Materials and Store	20 634	-
Sewer tools and equipment	13 611	3 387
Sewer fuel and oil	9 914	5 096
Sewer Electricity Pumps	303 862	-

VILLAGE COUNCIL OF DIVUNDU

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE (Continued)

	2018	2017
	N\$	N\$
12 GENERAL EXPENSES (Cont'd)		
Sewer Pump Maintenance	3 160	-
Sewer Vehicle repairs	59 677	-
Water S&T Domestic	6 196	-
Water meters and fitting materials	25 935	21 522
Water - Vehicle repairs and maintenance	3 610	-
Water - Reticulation repairs and maintenance	4 225	-
Water - Bulk purchase	238 983	-
Water - Fuel and oil	24 837	5 599
Water - tools	-	14 939
Finance Costs	38 710	37 212
13 Depreciation	519 480	377 458
Depreciation computer equipment	36 241	22 519
Depreciation – Furniture Fixtures and Fittings	24 689	15 077
Depreciation – Office equipment	3 146	386
Depreciation – Motor vehicles	278 686	166 085
Depreciation - Plant and machinery	176 718	173 391
14 Cash received from customers	5 781 586	-
Income – Subsidy for operations	5 231 013	-
Income from water	259 525	-
Income from refuse	44 050	-
Income sewerage	75 430	-
Income from water connection	62 820	-
Income from Business registration	40 052	-
Income inspection fees	15 884	-
Income from sewer connection	2 850	-
Septic charges	600	-
Income Sundry income	4 362	-
Income from bid documents	45 000	-

