

INSTRUCTIONS:

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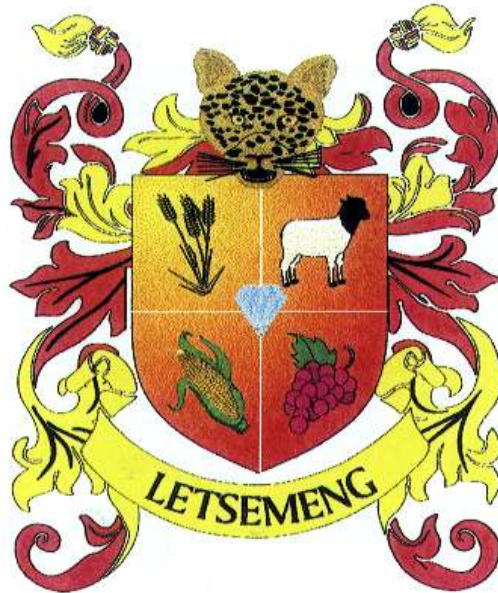
INSTRUCTIONS:

Remember this information first

1. Change years applicable
2. Never use cents on the financial statements
5. Year-end
6. Name of company in capital letters
7. Registration number
8. Adjust only the wording in the detailed I/S.
This will automatically draw to the upper I/S.
9. Make changes to the writing in red
10. Do a spell check
11. This template contains only information that is normally applicable to trust financial statements. If there are other items please refer to the template for company financial statements.
12. "BTW" is part of "Bedrae ontvangbaar of Bedrae betaalbaar"
13. Remember the "auditverslag" must be a Word document.

2 009 2 008

30 JUNE 2009 30 JUNE 2008
LETSEMENG LOCAL MI



LETSEMENG LOCAL MUNICIPALITY

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2009

I am responsible for the preparation of these financial statements, which are set out on page 3 to 51, in terms of Section 126(1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors as disclosed in note 19 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

Acting Municipal Manager
MR I.E Poëe

Date

**LETSEMENG LOCAL MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

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**LETSEMENG LOCAL MUNICIPALITY
GENERAL INFORMATION
FOR THE YEAR ENDED 30 JUNE 2009**

MEMBERS OF COUNCIL

Speaker and mayor : MA Mpatshela

Councilor	: DR. Van Graaar :	Chairperson: Finance
Councilor	: G.M Modise :	Finance
Councilor	: KW Nel :	Finance
Councilor	: VA Mona :	Human resources and Transformation, Technical and Infrastructure
Councilor	: E Nontshinga :	Chairperson: Human Resources and Transformation
Councilor	: E Nontshinga :	Social Development, Health, Sports and Safety
Councilor	: MJ Ralihlare :	Chairperson Social Development, Health, Sports & Safety
Councilor	: MJ Ralihlare :	Human resources and Transformation
Councilor	: J Molosi :	Technical & Infrastructure
Councilor	: M Prinsloo :	Technical & Infrastructure
Councilor	: MA Mpatshela :	Social Development, Health, Sports and Safety

GENERAL INFORMATION

Country of incorporation and domicile	South Africa
Nature of operations and principal activities	Providing municipal services and maintain the best interest of the local community mainly in the Letsemeng area
Grading of the municipality	The Letsemeng Local Municipality is a Grade Two Local Authority in terms of item IV of Government Notice R999 of 2 October 2001, published in terms of the Remuneration of Public Office Bearers Act, 1998
Registered address	Civic Centre 7 Groot Trek Street Koffiefontein 9986
Postal address	Private Bag X3 Koffiefontein 9986
Auditors	The Auditor - General: Free State
Bankers	First National Bank (Primary Bank Account) and Standard Bank
Attorneys	Bokwa Attorneys

**LETSEMENG LOCAL MUNICIPALITY
GENERAL INFORMATION
FOR THE YEAR ENDED 30 JUNE 2009**

SPEAKERS FOREWORD

Local Government is seen as a starting point wherein growth and development should take place. Letsemeng Municipality with the limited resources it possesses seeks to explore existing potential and transcend the barriers by delivering a service that is sustainable. We have shown the commitment through establishing a developmental budget that seeks to address the disparities and inequities that existed.

The council has aligned itself to the Provincial Growth and Development strategy, thus establishing a credible IDP'S. Our commitment extend to the establishment of the Services Delivery and Budget Implementation plan that is primarily an implementation and management tool, which will assist the community to assess progress made by council. The plan assists in assessing the performance of Council and Administration

Letsemeng Municipality has shown performance in terms of implementing some of the projects out of our own funding. Out of the R 35 650 000 budgeted for capital projects, the Municipality will be providing R23 350 000 out of its own funding for development projects. This injection of funding will assist in job creation and alleviate poverty and unemployment which have increased as a result of retrenchment of mine workers due to the global economic melt down.

In an attempt to improve on the standard of living for residents with the Municipality's boundaries effort has been taken to identify areas that require attention to address the imbalances of the past. Street have been upgraded in the following towns: Petrusburg, Jacobsdal, Luckoff and Koffiefontein

Other projects under taken to address the imbalances identified above include the bucket eradication and electrification projects in Jacobsdal, Koffiefontein and Luckoff. A rehabilitation of the Sewerage network for Jacobsdal was also started.

With the foundation set so far the future look optimistic as the Municipality is to continue with the struggle of improving the quality of the lives of the community

MA Mpatshela
Acting Speaker

Date

LETSEMENG LOCAL MUNICIPALITY
STATEMENT OF FINANCIAL POSITION
AT 30 JUNE 2009

	Note	2 009 R	2 008 R
ASSETS			
Current assets		5 107 806	5 717 826
Consumer receivables	1	3 435 126	2 491 115
Other receivables	2	1 259 046	400 762
VAT Debtors	11	392 189	2 022 958
Cash and cash equivalents	34	21 445	802 991
Non-current assets		135 020 926	123 781 195
Property, plant and equipment	4	134 947 060	123 707 966
Intangible assets	4	32 749	57 310
Investments	5	41 118	15 919
Total assets		140 128 732	129 499 020
LIABILITIES			
Current liabilities		39 711 278	24 184 200
Consumer deposits	6	510 185	422 281
Payables	7	3 060 002	878 294
Accruals	8	1 158 979	692 528
Unspent conditional grants and receipts	9	5 791 977	4 386 399
Deferred grants	10	25 150 008	13 014 063
VAT Suspense	11	2 459 470	4 397 428
Current portion of long-term liabilities	12	2 224	198 970
Bank overdraft	34	1 578 434	194 237
Non-current liabilities		8 491	10 964
Long - term liabilities	12	8 491	10 964
Total liabilities		39 719 769	24 195 164
Net assets		100 408 963	105 303 856
NET ASSETS			
Government grant reserve	13	62 744 179	64 655 285
Accumulated surplus/(deficit)		37 664 784	38 454 893
Total net assets and liabilities		140 128 732	129 499 020

LETSEMENG LOCAL MUNICIPALITY
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2009

	Notes	Actual 2 009 R	Actual 2 008 R
Revenue			
Property rates	14	3 472 058	3 241 859
Services charges	15	23 806 059	20 412 252
Rental of building		369 563	326 437
Interest on debtors		1 196 085	2 592 649
Interest on Investment		301 143	-
Dividends received		13 350	4 648
Government grants and subsidies	16	27 267 808	21 490 122
Other income	17	535 590	8 489 433
Bad debts recovered		9 436	10 802
Total Revenue		56 971 092	56 568 202
EXPENDITURE			
Employee related costs	18	15 451 176	14 107 520
Remuneration of councillors	19	1 705 261	1 523 300
Bad debts	1	10 961 724	8 682 998
Depreciation	23	7 102 502	7 084 749
Repairs and maintenance		2 123 809	3 863 876
Interest paid	20	169 878	134 172
Bulk purchases	21	7 803 183	5 393 990
General expenses	29	13 347 029	15 937 159
Total Expenditure		58 664 560	56 727 763
SURPLUS FOR THE YEAR		(1 693 469)	(159 563)

Refer to Appendix E for the comparison with the approved budget.

LETSEMENG LOCAL MUNICIPALITY
 STATEMENT OF CHANGES IN NET ASSETS
 FOR THE YEAR ENDED 30 JUNE 2009

	Government Grant Reserve	Accumulated Surplus/(Deficit)	TOTAL
Balance at 30 June 2007	69 922 079	33 347 661	103 269 740
Surplus/(deficit) for the year	-	(159 563)	(159 563)
Capital grants used to purchase Property, Plant and Equipment	-	-	-
Offsetting depreciation-JE not processed to the GL in prior year	(5 266 794)	5 266 794	-
			-
Balance at 30 June 2008	64 655 285	38 454 893	103 110 177
Surplus/(deficit) for the year	-	(1 693 469)	(1 693 469)
Capital grants used to purchase Property, Plant and Equipment	3 449 509	(3 449 509)	-
Offsetting depreciation	(5 410 529)	5 410 529.38	-
Prior year error	49 914	(1 057 659)	(1 007 745)
			-
Balance at 30 June 2009	62 744 179	37 664 784	100 408 963

LETSEMENG LOCAL MUNICIPALITY
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

	Notes	2 009 R	2008 R
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers and government	31	52 027 451	45 262 673
Cash paid to suppliers and employees	32	(32 348 248)	(27 494 423)
Cash generated by operations	33	19 679 199	17 768 250
Interest received		1 497 228	2 592 649
Interest paid		(169 878)	(134 172)
Dividends received		13 350	4 648
NET CASH FLOW FROM OPERATING ACTIVITIES		21 019 899	20 231 375
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(368 496)	(35 815 476)
NET CASH FLOW FROM INVESTING ACTIVITIES		(368 496)	(35 815 476)
CASH FLOWS FROM FINANCING ACTIVITIES			
Loans repaid		(199 220)	(438 465)
Increase in consumer deposits		87 905	1 442
NET CASH FLOW FROM FINANCING ACTIVITIES		(111 315)	(437 023)
NET DECREASE IN CASH AND CASH EQUIVALENTS			
Cash and cash equivalents at the beginning of the year		608 754	16 629 927
Cash and cash equivalents at the end of the year	34	(1 556 989)	608 754

ACCOUNTING POLICIES

FOR THE YEAR ENDED 30 JUNE 2009

OBJECTIVE

The objective of the annual financial statements is to be a source of information on the financial position, financial

BASIS OF PREPARATION

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised

The standards are summarized as follows:

Standard	Title of Standard
GRAP 1	Presentation of Financial Statements
GRAP 2	Cash Flow Statements
GRAP 3	Accounting Policies, Changes in Accounting Estimates and Errors
GRAP 4	The Effects of Changes in Foreign Exchange Rates
GRAP 5	Borrowing costs
GRAP 6	Consolidated Financial Statements and Accounting for Controlled Entities
GRAP 7	Investments in Associates
GRAP 8	Interests in Joint Ventures
GRAP 9	Revenue from Exchange Transactions
GRAP 11	Construction Contracts
GRAP 12	Inventories
GRAP 13	Leases
GRAP 14	Events after the Reporting date
GRAP 16	Investments Property
GRAP 17	Property, Plant and Equipment
GRAP 19	Provisions, Contingent Liabilities and Contingent Assets
GRAP 23	Revenue from Non-Exchange Transactions
GRAP 100	Non- Current Assets Held-for-Sale and Discontinued Operations
GRAP 102	Intangible Assets

Accounting policies for material transactions, events or conditions not covered by the above Standards of GRAP and

**LETSEMENG LOCAL MUNICIPALITY
ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2009**

Terminology differences:

Standard of GRAP	Replaced Statement of SA GAAP
Statement of financial performance	Income statement
Statement of financial position	Balance sheet
Statement of changes in net assets	Statement of changes in equity
Net assets	Equity
Surplus/deficit	Profit/loss
Accumulated surplus/deficit	Retained earnings
Contributions from owners	Share capital
Distributions to owners	Dividends

The cash flow statement can only be prepared in accordance with the direct method.

Specific information has been presented separately on the Statement of Financial Position such as:

- (a) Receivables from non-exchange transactions, including taxes and transfers
- (b) Taxes and transfers payable
- (c) Trade and other payables from non-exchange transactions

BASIS OF ACCOUNTING

The principal accounting policies adopted in the preparation of these annual financial statements are set out below.

The Municipality prepares its financial statements, except for cash flow information, using the accrual basis of accounting.

The financial statements are prepared on the historical cost basis, except where otherwise indicated.

PRESENTATION CURRENCY

The financial statements are presented in South African Rand.

SIGNIFICANT JUDGEMENTS

In preparing the financial statements, management is required to make estimates and assumptions that affect the amounts

Impairment testing

The Municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. If there are indications that impairment (i.e. carrying amount is less than recoverable amount) may have occurred, estimates are prepared of expected future cash flows for each group of assets. The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of

Provisions

Provisions were raised and management determined an estimate based on the information available.

**LETSEMENG LOCAL MUNICIPALITY
ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2009**

GOING CONCERN ASSUMPTION

These annual financial statements have been prepared on a going concern basis.

1. FUNDS AND RESERVES

HOUSING DEVELOPMENT FUND

The Housing Development Fund was established in terms of the Housing Act, (Act No. 107 of 1997). Loans from national Expenditure allowed in terms of the Housing Act is expressed in the Statement of Financial Performance and a

RESERVES

Capital Replacement Reserve (CRR)

The purpose of the CRR is to set aside cash to provide infrastructure and other items of property, plant and equipment from

The balance on the Capitalisation Reserve equals the carrying value of the items of property, plant and equipment financed
The balance on the CRR is always represented by cash, which must be held in a separately identifiable bank or investment

Government Grant Reserve

When items of property, plant and equipment are purchased from government grants, a transfer is made from the

The purpose of this policy is to promote community equity by ensuring that the future depreciation expenses that will be

Donations and Public Contributions Reserve

When items of property, plant and equipment are financed from public contributions and donations, a transfer is made from

Revaluation Reserve

The surplus arising from the revaluation of land and buildings is credited to a non-distributable reserve. The deficit arising

The revaluation surplus is realised as revalued buildings are depreciated, through a transfer from the revaluation reserve to

Capitalisation Reserve

In the past in terms of the principles of Fund Accounting municipalities created various statutory funds in terms of

The Capitalisation Reserve represents amounts previously accumulated that were recovered from consumers through

**LETSEMENG LOCAL MUNICIPALITY
ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2009**

2. PROPERTY, PLANT AND EQUIPMENT

An item of property, plant and equipment which qualifies for recognition as an asset shall initially be measured at cost.

Property, plant and equipment are stated at historical cost, less accumulated depreciation. Such assets are financed either

Heritage assets which are of culturally significant resources are shown at cost and are not depreciated owing to the

The cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-

Directly attributable costs include the following:

- Cost of site preparation.
- Initial delivery and handling costs.
- Installation cost.
- Professional fees.
- Estimate cost of dismantling the asset and restoring the site to the extent that it is recognised as a provision.

The cost of an item of property, plant and equipment acquired in exchange for a non-monetary asset or monetary assets, or

Subsequent expenditure is capitalised when the recognition and measurement criteria of an asset are met.

Where an item of property, plant and equipment is acquired at no cost, it is initially recognised at its fair value as at the date

The useful life of an item of property plant and equipment is reviewed periodically and, if expectations are significantly

Where items of property, plant and equipment have been impaired, the carrying value is adjusted by the impairment loss,

which is recognised as an expense in the period that the impairment is identified.

Depreciation is calculated at historical cost, using the straight-line method over the useful lives of the asset. Assets will be

depreciated according to their annual depreciation rates based on the following estimated asset lives:

Infrastructure Assets	Years
Roads, pavements, bridges and storm water	10-30
Street names, signs and parking meters	5
Water reservoirs and reticulation	15-20
Water meters	7
Car parks, bus terminals and taxi ranks	30
Electricity reticulation	15-30
Electricity meters	10
Sewerage purification and reticulation	15-20
Housing	30
Street lighting	20-25
Refuse sites	30
Land fill sites	15
Community Assets	Years
Parks and gardens	10-30
Sport fields	20-30
Community halls	30
Libraries	30
Recreation facilities	20-30
Clinics	30
Fire services	30
Cemeteries	30
Other Assets	Years
Motor vehicles	4-7
Plant and equipment	2-15
Security measures	3-10
Buildings	30
IT equipment	35
Office equipment	3-7
Specialised vehicles	15-20
Furniture and Fittings	7-10

**LETSEMENG LOCAL MUNICIPALITY
ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2009**

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the

The Municipality has an obligation to rehabilitate its landfill sites in terms of its licence stipulations. Provision is made for this

Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount, it

3. LAND AND BUILDINGS

Land is not depreciated except for landfill sites.

Buildings are stated at cost less accumulated depreciation and impairment losses.

4. FINANCIAL INSTRUMENTS

Financial instruments, which include fixed deposits and short-term deposits invested in registered commercial banks, are

There are four categories of financial instruments:

1. Fair value through profit or loss (which includes trading)
2. Loans and Receivables
3. Held to Maturity
4. Available for sale

All financial assets that are within the scope of IAS 39 are classified into one of the four categories.

Financial instruments include investments, trade receivables and borrowings. The municipality classifies its financial assets

Initial recognition

The entity classifies financial instruments, or their component parts, on initial recognition as a financial asset or a financial

Financial assets and financial liabilities are recognised on the entity's Statement of Financial Position when the entity

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments. They are included in

Accounts receivable

Trade and other receivables are recognised initially at cost which represents fair value and subsequently measured at

Financial liabilities

Financial liabilities are recognised initially at cost which represents fair value. After initial recognition financial liabilities are

Gains and losses

Gains and losses arising from changes in financial assets or financial liabilities at amortised cost are recognised in profit

**LETSEMENG LOCAL MUNICIPALITY
ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2009**

Investments held-to-maturity

_____ Subsequent to initial recognition, held-to-maturity assets are measured at amortised cost calculated using the effective

5. ACCOUNTS RECEIVABLES

Trade and other receivables are recognised initially at cost which represents fair value and subsequently measured at

PROVISION FOR BAD DEBT (accounts receivable)

An annual contribution is made towards a bad debt provision for non-recoverable rates and service fees as well as for

6. TRADE CREDITORS (Accounts Payables)

_____ Trade creditors are recognised initially at fair value and subsequently measured at amortised cost using the effective

7. CASH AND CASH EQUIVALENTS

Cash includes cash on hand and cash with banks. Cash equivalents are short-term investments that are held with

For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with

8. INVESTMENT PROPERTY

Investment property, which is property held to earn rentals and/or for capital appreciation, is stated at cost less

Investment properties that are owner-occupied are recognised as Property Plant and Equipment. Investment

**LETSEMENG LOCAL MUNICIPALITY
ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2009**

9. NON-CURRENT ASSETS (DISPOSAL GROUPS) HELD FOR SALE

Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered through a

Non-current assets (or disposal group) held for sales are measured at the lower of its carrying amount and fair value less

Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale are recognised in

9. INTANGIBLE ASSETS

The Municipality classifies assets that are non-monetary without physical substance as intangible assets.

When software is not an integral part of the related hardware, computer software is treated as an intangible asset.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity; and
- the cost of the asset can be measured reliably.

Intangible assets are initially recognised at cost.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
- it will generate probable future economic benefits.

**LETSEMENG LOCAL MUNICIPALITY
ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2009**

- there are available technical, financial and other resources to complete the development and to use or sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a definite useful life after it was classified as indefinite is an indicator Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised

Amortisation is provided to write down the intangible assets with a finite useful life on a straight line basis over its useful life there is commitment by third party to purchase the asset at the end of its useful life there is an active market for the asset

An impairment test is performed for assets with an indefinite useful life in accordance with the policy on impairment of

10. IMPAIRMENT OF ASSETS

The Municipality assesses at each reporting date whether there is any indication that an asset may be impaired. If any

Irrespective of whether there is any indication of impairment, the Municipality also:

- tests intangible assets with an indefinite useful life or intangible assets not yet available for use for impairment annually
- test goodwill acquired in a business combination (if any) for impairment annually.

**LETSEMENG LOCAL MUNICIPALITY
ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2009**

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. The

_____ If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately

An impairment loss is recognised for cash-generating units if the recoverable amount of the unit is less than the carrying

- first, to reduce the carrying amount of any goodwill allocated to the cash-generating unit; and
- then, to the other assets of the unit, pro rata on the basis of the carrying amount of each asset in the unit.

The Municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior

The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying

A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortisation is recognised

11. LEASES

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership.

A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

The following situations would normally individually or in combination lead to a lease being classified as finance lease and

- lease transfers ownership of the asset to the lessee by the end of the lease term;
- the lessee has the option to purchase the asset at a price that is expected to be sufficiently lower than the fair value at the end of the lease term;
- the lease term is for the major part of the economic life of the asset even if title is not transferred;
- at the inception of the lease the present value of the minimum lease payments amounts to at least substantially all of the fair value of the leased asset;
- the leased asset are of such a specialised nature that only the lessee can use them without major modifications;
- if the lessee can cancel the lease, the lessor's deficits associated with the cancellation are born by the lessee;
- gains or deficits from the fluctuation in the fair value of the residual accrue to the lessee and
- the lessee has the ability to continue the lease for a secondary period at a rent that is substantially lower than market rent.

Finance leases - lessor

The entity recognises finance lease receivables at the net investment in the lease in the Statement of Financial Position.

Finance income is recognised based on a pattern reflecting a constant periodic rate of return on the entity's net investment

Finance leases - lessee

Finance leases are recognised as assets and liabilities in the Statement of Financial Position at amounts equal to the fair

The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the

The lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets, or

Operating leases - lessor

Operating lease income is recognised as income on a straight-line basis over the lease term.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased

Income for leases is disclosed under revenue in the Statement of Financial Performance.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term, except where

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability.

Payments for leases are disclosed under expenses in the Statement of Financial Performance.

**LETSEMENG LOCAL MUNICIPALITY
ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2009**

12. EMPLOYEE BENEFITS

SHORT-TERM EMPLOYEE BENEFITS

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as paid

The expected cost of compensated absences is recognised as an expense as the employees render services that increase

The expected cost of surplus sharing and bonus payments is recognised as an expense when there is a legal or

RETIREMENT BENEFITS

The municipality contributes towards retirement benefits of its employees and councilors to the under mentioned pension fund

- SANVU Provident fund
- Unity insurance
- Free State Municipal Pension Fund
- SALA Pension Fund
- Metropolitan Pension Fund
- Free State Municipal Provident Fund

Councilors are members of the Municipal Councilor's Pension Fund that was established in terms of the Remuneration of Bearers Act 1998 (Act 20 of 1998.)

Defined contribution plans

Payments to defined contribution retirement benefit plans are charged as an expense as they fall due.

Payments made to industry-managed (or state plans) retirement benefit schemes are dealt with as defined contribution

Defined benefit plans

For defined benefit plans the cost of providing the benefits is determined using the projected credit unit method. Actuarial

Consideration is given to any event that could impact the funds up to Statement of Financial Position date where the interim

Past service costs are recognised immediately to the extent that the benefits are already vested, and are otherwise

To the extent that, at the beginning of the financial period, any cumulative unrecognised actuarial gain or deficit exceeds Gains or deficits on the curtailment or settlement of a defined benefit plan are recognised when the entity is demonstrably

When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined

The asset is measured at fair value. In all other respects, the asset is treated in the same way as plan assets. In the

The amount recognised in the Statement of Financial Position represents the present value of the defined benefit obligation

Any asset is limited to unrecognised actuarial deficits, plus the present value of available refunds and reduction in future

Post employment medical care benefits

The municipality provides post employment medical care benefits to its employees and their legitimate spouses. The

13. INVENTORIES

The cost of inventories comprises of all costs of purchase, costs of development, costs of conversion and other costs

Redundant and slow moving stock are identified and written down with regard to their estimated economic or realisable

Consumables are written down with regard to age, condition and utility.

Unsold items of inventory are valued at the lower of cost and net realizable value on a specific identification cost basis.

Water and purified efficient and electricity are valued at purified cost insofar as it is stored (controlled) in reservoirs at year

14. CONSUMER DEPOSITS

Consumer deposits are a partial security for a future payment of an account. All consumers are therefore required to pay a

15. BORROWING COSTS

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that

To the extent that variable rate borrowings are used to finance a qualifying asset and are hedged in an effective cash flow

To the extent that fixed rate borrowings are used to finance a qualifying asset and are hedged in an effective fair value

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying
All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

**LETSEMENG LOCAL MUNICIPALITY
ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2009**

16. REVENUE RECOGNITION

16.1 Revenue from Exchange Transactions

Service charges relating to electricity and water are based on consumption. Meters are read on a quarterly basis and are

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to

Service charges from sewerage and sanitation are based on the number of sewerage connections on each developed

Interest and rentals are recognised on a time proportion basis. Interest on outstanding debtors is recognised on a time

Dividends are recognised on the date that the Municipality becomes entitled to receive the dividend.

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered

Income for agency services is recognised on a monthly basis once the income collected on behalf of agents has been

Finance income from the sale of housing by way of installment sales agreements or finance leases is recognised on a time

Revenue from the sale of housing is recognised when the risk is passed to the consumer.

Revenue from public contributions is recognised when all conditions associated with the contribution have been met or

Where public contributions have been received but the municipality has not met the condition, a liability is recognised.

16.2 Revenue from non-exchange transactions

Revenue from property rates is recognised when the legal entitlement to this revenue arises.

Collection charges are recognised when such amounts are legally enforceable. Penalty interest on unpaid rates is

Donations are recognised on a cash receipt basis or where the donation is in the form of property, plant and equipment,

Government grants and subsidies are recognised in accordance with legislation or where there has been compliance with

Contributed property, plant and equipment is recognised when the municipality assumes control over such items of

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures.

16.3 CONDITIONAL GRANTS AND RECEIPTS

Revenue received from conditional grants, donations and funding are recognised as revenue to the extent that the Group

17. GOVERNMENT GRANTS

Government grants are recognised when there is reasonable assurance that:

- the entity will comply with the conditions attaching to them; and
- the grants will be received.

Government grants are recognised as income over the periods necessary to match them with the related costs that they

Government grants related to assets, including non-monetary grants at fair value, are presented in the Statement of

Grants related to income are presented as a credit in the Statement of Financial Performance (separately). Repayment of a

18. PROVISIONS, CONTINGENT ASSET AND CONTINGENT LIABILITIES

Provisions

Provisions for environmental restoration, restructuring costs and legal claims are recognised when: the entity has a

Contingent asset

A contingent asset is a possible asset that arises from past events, and whose existence will be confirmed only by the

Contingent liability

A contingent liability is:

- (a) a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-
- (b) a present obligation that arises from past events but is not recognised because:
 - (i) it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle
 - (ii) the amount of the obligation cannot be measured with sufficient reliability.

Contingent liabilities are accounted for in the notes to financial statements as a disclosure note.

**LETSEMENG LOCAL MUNICIPALITY
ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2009**

19. VALUE ADDED TAX

The Council accounts for Value Added Tax on the cash basis.

20. UNAUTHORISED EXPENDITURE

Unauthorized expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of

21. IRREGULAR EXPENDITURE

Irregular expenditure is expenditure that is contrary to the Municipal Finance Act (Act 56 of 2003), the Municipal Systems

22. FRUITLESS AND WASTEFUL EXPENDITURE

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable

23. EVENTS AFTER BALANCE SHEET DATE

Recognised amounts in the financial statements are adjusted to reflect events arising after the balance sheet date that

24. CONSTRUCTION CONTRACTS

Where the outcome of a construction contract can be estimated reliably, revenue and costs are recognised by reference to

COMPARATIVE FIGURES

Budgeted amounts have been included in the annual financial statements for the current financial year only. When the

ROUNDING

All amounts are rounded off to the nearest Rand.

1 CONSUMER RECEIVABLES

	Gross balance	Provision for bad debts	Net Balance
As at 30 June 2008			
Service receivables	9 754 313	7 318 646	2 435 667
Rates	1 592 417	1 274 941	317 476
Electricity	715 576	346 219	369 357
Water	2 667 612	2 040 635	626 977
Sewerage	2 527 548	1 961 998	565 550
Refuse	2 250 922	1 694 853	556 069
Rentals	280 102	237 948	42 154
Sundries	144 945	140 194	4 751
Total	10 187 903	7 696 788	2 491 115

As at 30 June 2009

Service receivables	13 872 523	10 523 370	3 349 153
Rates	1 997 875	1 556 953	440 922
Electricity	1 142 025	632 623	509 402
Water	4 655 471	3 603 532	1 051 939
Sewerage	3 197 693	2 508 341	689 352
Refuse	2 879 459	2 221 921	657 538
Rentals	456 359	389 282	67 076
Sundries	112 431	93 535	18 896
Total	14 441 312	11 006 187	3 435 126

2 009 **2 008**

R

R

Receivables Age Analysis

Property Rates

Current (0 – 30 days)	246 880	192 924
31 - 60 Days	87 736	68 216
61 - 90 Days	106 306	56 336
91 - 120 Days	1 556 953	1 274 941
Total	1 997 875	1 592 417

Electricity

Current (0 – 30 days)	386 962	302 413
31 - 60 Days	81 621	45 170
61 - 90 Days	40 820	21 775
91 - 120 Days	632 623	346 219
Total	1 142 024	715 576

Water

Current (0 – 30 days)	528 703	427 569
31 - 60 Days	275 574	105 036
61 - 90 Days	247 662	94 370
91 - 120 Days	3 603 532	2 040 637
Total	4 655 471	2 667 612

	2 009	2 008
	R	R
1 CONSUMER RECEIVABLES (continue)		
Sewerage		
Current (0 – 30 days)	465 854	406 183
31 - 60 Days	119 568	85 195
61 - 90 Days	103 929	74 409
91 - 120 Days	2 508 341	1 961 999
Total	3 197 693	2 527 786
Refuse		
Current (0 – 30 days)	447 274	402 343
31 - 60 Days	111 439	82 688
61 - 90 Days	98 826	71 037
91 - 120 Days	2 221 921	1 694 854
Total	2 879 459	2 250 922
Rentals		
Current (0 – 30 days)	17 610	16 671
31 - 60 Days	24 818	15 415
61 - 90 Days	24 649	13 462
91 - 120 Days	389 282	243 097
Total	456 359	288 645
Reconciliation of the bad debt provision		
Balance at beginning of the year	7 696 788	6 985 436
Contributions to provision	10 961 724	8 682 998
Bad debts written off against provision	(7 652 324)	(7 971 646)
Balance at end of year	11 006 187	7 696 788
2 OTHER RECEIVABLES		
Pre-paid deposit: De Beers	713	713
Deposit electric pump	50 000	50 000
Deposits: Telephone	25 000	25 000
Debtors-Health Claims	325 049	325 049
Recoverable costs on learnership	2 448	-
Recoverable costs on learnership	33 556	-
Creditors with Debit Balance	822 280	-
Total Other Recievables	1 259 046	400 762

	2 009	2 008
	R	R
3 CURRENT ACCOUNT		
FNB (Primary bank account)		
Account Number - 52711568918		
Cash book balance at beginning of year - (credit)	(194 237)	(1 594 227)
Cash book balance at end of year - (credit)	<u>(1 578 434)</u>	<u>(194 237)</u>
Bank statement balance at beginning of year - (overdrawn)	(303 466)	(285 832)
Bank statement balance at end of year - (overdrawn)	<u>(245 177)</u>	<u>(303 466)</u>
FNB*		
Account Number - 62058055156		
Cash book balance at beginning of year - (credit)	-	414 462
Cash book balance at end of year - (credit)	<u>-</u>	<u>-</u>
Bank statement balance at beginning of year - (overdrawn)	-	414 462
Bank statement balance at end of year - (overdrawn)	<u>-</u>	<u>-</u>
FNB*		
Account Number - 62080932166		
Cash book balance at beginning of year - (credit)		374 975
Cash book balance at end of year - (credit)		<u>-</u>
Bank statement balance at beginning of year - (overdrawn)		374 975
Bank statement balance at end of year - (overdrawn)		<u>-</u>
FNB*		
Account Number - 74142802476		
Cash book balance at beginning of year - (credit)	-	500 000
Cash book balance at end of year - (credit)	<u>-</u>	<u>-</u>
Bank statement balance at beginning of year - (overdrawn)	-	500 000
Bank statement balance at end of year - (overdrawn)	<u>-</u>	<u>-</u>
FNB*		
Account Number - 74139383231		
Cash book balance at beginning of year - (credit)	-	1 267 164
Cash book balance at end of year - (credit)	<u>-</u>	<u>-</u>
Bank statement balance at beginning of year - (overdrawn)	-	1 267 164
Bank statement balance at end of year - (overdrawn)	<u>-</u>	<u>-</u>

	2 009 R	2 008 R
3 CURRENT ACCOUNT (continued)		
FNB*		
Account Number - 70461072150		
Cash book balance at beginning of year - (credit)	-	1 258 503
Cash book balance at end of year - (credit)	<u>-</u>	<u>-</u>
Bank statement balance at beginning of year - (overdrawn)	<u>-</u>	<u>1 258 503</u>
Bank statement balance at end of year - (overdrawn)	<u>-</u>	<u>-</u>
ABSA*		
Account Number - 9136670201		
Cash book balance at beginning of year - (credit)	-	2 278 964
Cash book balance at end of year - (credit)	<u>-</u>	<u>-</u>
Bank statement balance at beginning of year - (overdrawn)	<u>-</u>	<u>2 278 964</u>
Bank statement balance at end of year - (overdrawn)	<u>-</u>	<u>-</u>
ABSA*		
Account Number - 2066629793		
Cash book balance at beginning of year - (credit)	-	7 068 653
Cash book balance at end of year - (credit)	<u>-</u>	<u>-</u>
Bank statement balance at beginning of year - (overdrawn)	<u>-</u>	<u>7 068 653</u>
Bank statement balance at end of year - (overdrawn)	<u>-</u>	<u>-</u>
STANDARD BANK		
Account Number - 551151119		
Cash book balance at beginning of year - (credit)	802 348	1 029 351
Cash book balance at end of year - (credit)	<u>20 685</u>	<u>802 348</u>
Bank statement balance at beginning of year - (overdrawn)	<u>802 348</u>	<u>1 029 351</u>
Bank statement balance at end of year - (overdrawn)	<u>20 685</u>	<u>802 348</u>
STANDARD BANK*		
Account Number - 348702221		
Cash book balance at beginning of year - (credit)	-	4 031 211
Cash book balance at end of year - (credit)	<u>-</u>	<u>-</u>
Bank statement balance at beginning of year - (overdrawn)	<u>-</u>	<u>4 031 211</u>
Bank statement balance at end of year - (overdrawn)	<u>-</u>	<u>-</u>
Petty cash	809	692
Outstanding Items	(49)	(49)
Total Cash and Cash Equivalents	<u>(1 556 989)</u>	<u>608 754</u>

* Accounts were closed during 2007/2008 financial Year

4 PROPERTY, PLANT AND EQUIPMENT

Reconciliation of Carrying Value	Buildings	Infra-structure	Community	Other Assets	Total
	R	R	R	R	R
30 June 2009					
Carrying values at 01 July 2008	9 749 303	95 073 827	13 594 997	5 289 840	123 707 966
Cost	12 104 806	124 756 077	15 096 003	8 400 023	160 356 909
Accumulated depreciation	(2 355 503)	(29 682 251)	(1 501 006)	(3 110 183)	(36 648 943)
Acquisitions	-	16 363	-	294 796	311 159
Under construction	840	20 002 687	(1 873 667)	(66 673)	18 063 187
Depreciation	(680 201)	(5 084 465)	(428 026)	(909 810)	(7 102 502)
Carrying values at 30 June 2009	9 069 942	110 008 411	11 293 305	4 608 152	134 979 810
Cost	12 105 646	144 775 127	13 222 336	8 628 146	178 731 254
Accumulated depreciation	(3 035 704)	(34 766 716)	(1 929 031)	(4 019 993)	(43 751 444)
30 June 2008					
Reconciliation of Carrying Value					
	R	R	R	R	R
Carrying values at 01 July 2007	7 837 074	72 764 737	8 015 749	2 243 203	90 860 763
Cost	9 500 054	97 338 742	9 204 685	4 766 491	120 809 972
Accumulated depreciation	(1 662 980)	(24 574 005)	(1 188 936)	(2 523 288)	(29 949 209)
Acquisitions	35 083	215 174	-	3 308 743	3 559 000
Correction of prior year error-Note 24	106 100	731 088	2 686 222	258 115	3 781 526
Under construction	2 463 569	26 471 073	3 205 096	66 673	32 206 411
Depreciation	(702 604)	(4 996 852)	(327 290)	(1 058 003)	(7 084 749)
Carrying values at 30 June 2008	9 749 303	95 073 827	13 594 997	5 289 840	123 707 966
Cost	12 104 806	124 756 077	15 096 003	8 400 023	160 356 909
Correction of prior year error-Note 24	10 081	(111 394)	15 220	471 108	385 015
Accumulated depreciation	(2 365 584)	(29 570 857)	(1 516 226)	(3 581 291)	(37 033 958)

Refer to Appendix B for more detail on property, plant and equipment and split between PPE and Intangible assets.

	2 009	2 008
	R	R
5 INVESTMENTS		
Unlisted		
Senwes - Cost	41 118	15 919
Total Unlisted	<u>41 118</u>	<u>15 919</u>

This comprises of a non-controlling interest of 3,600 Senwes Limited and 4,999 Senwes Beleggings Limited shares. The shares are valued as per valuation obtained from the Investee as at 30 June 2009 of R 5.60 and R4.20 respectively
 The investments are accounted for as financial assets at fair value through profit and loss as provided for in IAS39 -9b(i)

6 CONSUMER DEPOSITS		
Electricity and water	<u>510 185</u>	<u>422 281</u>

7 PAYABLES		
Trade payables	<u>3 060 002</u>	<u>878 294</u>

Trade Payable have been adjusted to appropriately recognise the VAT debtors and reclassify creditors with a Debit balance to Trade Receivables
 The comparatives have been adjusted for prior year as leave provision was incorrectly classified as payables.

8 ACCRUALS		
Staff leave	1 130 606	664 155
Others	28 373	28 373
	<u>1 158 979</u>	<u>692 528</u>

9 UNSPENT CONDITIONAL GRANTS AND SUBSIDIES		
Conditional grants from other spheres of Government		
Opening Balance		-
Municipal Systems Improvement Grant	-	30 000
Customer Care	-	107 267
Blue Diamond	110 000.00	154 200
Municipality Infrastructure Grant	2 418 496.92	-
Department of Mineral & Energy Affairs Grant - Electrification of Stands	533 007.00	-
Website - Free State Provincial Treasury	-	-
Department of Water Affairs and Forestry - Water Projects	-	-
Department of Local Government and Housing - Bucket Eradication	<u>2 730 473.00</u>	<u>4 094 932</u>
Total Unspent Conditional Grants and Subsidies	<u>5 791 977</u>	<u>4 386 399</u>

Comparatives have been adjusted for prior year error to re-allocate Bucket Eradication funds of R 4 094 932 which were incorrectly allocated to deferred income.

See note 16 for reconciliation of grants from other spheres of government. These amounts are invested until utilized. The amounts will be recognised as revenue when the qualifying expenditure is incurred. No grants were withheld due to unfulfilled conditions.

10 DEFERRED GRANTS		
Opening Balance	13 014 063	-
Municipality Infrastructure Grant	10 104 503	12 964 940
Website - Free State Provincial Treasury		49 123
Department of Local Government and Housing - Bucket Eradication	1 364 459	
Department of Mineral & Energy Affairs Grant - Electrification of Stands	666 993	-
	<u>25 150 008</u>	<u>13 014 063</u>

Comparatives have been adjusted for prior year error to re-allocate Bucket Eradication funds of R4 094 932.00 which were incorrectly allocated to deferred income.

Grant expenses have been incurred but the related assets are not yet ready for use. Once the related assets are ready for use the grant received will be realised through the Statement of Financial Performance.

	2 009 R	2008 R
11 VAT Debtors		
VAT Debtors	<u>392 189</u>	<u>2 022 958</u>
VAT Suspense	<u>2 459 470</u>	<u>4 397 428</u>

VAT is payable on the cash basis. Only when payment is received from receivables is VAT paid over to SARS. The balance accumulated on the VAT output as customers are invoiced is netted off against the VAT input. This will be reduced in the subsequent year as payment/receipts are made for VAT

12 LONG TERM LIABILITIES		
External loans	10 714	209 934
Less: Current portion transferred to current liabilities	2 224	198 970
Long Term Liability	<u>8 491</u>	<u>10 964</u>

Refer to Appendix A for more details on long-term liabilities.

13 RESERVES		
Government Grant Reserve	<u>62 744 179</u>	<u>64 655 285</u>

When items of property, plant and equipment are financed from government grants, a transfer is made from accumulated surplus/(deficit) to the Government Grant Reserve equal to the Government Grant recorded as revenue in the Statement of Financial Performance in accordance with a directive issued by National Treasury. When such items of property, plant and equipment are depreciated, a transfer is made from the Government Grant Reserve to accumulated surplus/(deficit). The purpose of this policy is to promote community equity by ensuring that the future depreciation expenses that will be incurred over the estimated useful lives of the items of property, plant and equipment are offset by transfers from this Reserve to the accumulated surplus/(deficit).

When an item of property, plant and equipment financed from government grant are disposed of, the balance in the Government Grant Reserve relating to such item is transferred to the accumulated surplus/(deficit).

14 PROPERTY RATES		
Actual		
Residential	2 295 066	1 871 004
Commercial	662 290	764 152
State	514 702	606 703
Total Assessment Rates	<u>3 472 058</u>	<u>3 241 859</u>

Property Valuations

Residential	108 150 710	110 907 680
Commercial	30 050 160	24 280 380
State	33 593 720	29 467 420
Municipal	63 647 085	64 125 695
Total Property Valuations	<u>235 441 675</u>	<u>228 781 175</u>

Valuation on land and buildings is performed every five years. The last valuation came into effect on 1 July 2004. Property valuations should be done during the 2008/2009 financial year and the tender process has been started and completed in June 2009. Therefore the new valuations will be implemented in 2009/2010 financial year. As the valuation process was not completed at the time of preparing the financial Statements the rates and valuation of the previous valuation roll have been applied. Various rates are applied to property valuations to determine assessment rates. Rebate of 2% is applied to residential, 30% is applied to state property owners, 0% on commercial property and 100% on municipal property. Rates are levied on a monthly basis on property owners.

	2 009	2008
15 SERVICE CHARGES		-
Sale of electricity	8 662 481	7 418 123
Sale of water	5 916 919	4 842 403
Refuse removal	4 532 898	4 002 224
Sewerage and sanitation charges	4 693 761	4 149 502
Total Service Charges	23 806 059	20 412 252

16 GOVERNMENT GRANTS AND SUBSIDIES		
Equitable Share	24 626 283.00	#####
Municipal Systems Improvement Grant	430 000.00	120 000.00
Financial Management Grant	500 000.00	500 000.00
Municipality Infrastructure Grant	-	-
Department of Local Government and Housing - Urban Planning	97 000.00	300 700.00
Website - Free State Provincial Treasury	-	-
Department of Mineral & Energy Affairs Grant - Customer Care	107 266.82	192 733.00
Department of Mineral & Energy Affairs Grant - Electrification of Stands	-	-
Department of Water Affairs and Forestry - Water Projects	-	-
Department of Water Affairs and Forestry -Customer Care-Learnership	155 665.45	-
Department of Water Affairs and Forestry - Feasibility Study	-	-
LG SETA-Learnership	55 494.27	-
Department of Local Government and Housing	-	426 800.00
Audit cost-Payments by Provincial Government	1 348 898.90	-
Blue Diamond	44 200.00	85 800.00
Total Government Grant and Subsidies	27 364 808	21 140 516

As result of compliance with GRAP/IAS20 Government Grants, the amount of the grants recognised in the Income Statement is only those related to operating expenditure recognised as income.

27 267 808	20 220 283
-------------------	-------------------

16.1 Equitable Share

Balance unspent at beginning of year	-	-
Current year receipts	24 626 282	19 514 483
Conditions met - transferred to revenue	(24 626 282)	(19 514 483)
	-	-

In terms of the Constitution of the Republic of South Africa, No. 108 of 1996, this grant is used to subsidise the provision of basic and administrative services to indigent community members and to subsidise income.

16.2 Municipal Infrastructure Grant

Balance unspent at beginning of year	-	-
Current year receipts	12 523 000	13 978 460
Conditions met - transferred to revenue	-	-
Expenses incurred but assets not yet ready for use - transferred to deferred grants (note 10)	(10 104 503)	(13 978 460)
Conditions still to be met - transferred to current liabilities (note 9)	2 418 497	-

The grant is used to supplement municipal capital budgets to eradicate backlogs in municipal infrastructure utilised in providing basic services for the benefit of poor households. The grant was used to construct roads and sewerage

16.3 Financial Management Grant

Balance unspent at beginning of year	-	-
Current year receipts	500 000	500 000
Conditions met - transferred to revenue	-500 000	(500 000)
Conditions still to be met - transferred to liabilities	-	-

The purpose of the grant is to promote and support reforms to financial management and the implementation of the Municipal Finance Management Act.

	2 009 R	2008 R
16 GOVERNMENT GRANTS AND SUBSIDIES (continue)		
16.4 Municipal Systems Improvement Grant		
Balance unspent at beginning of year	30 000	-
Current year receipts	400 000	150 000
Conditions met - transferred to revenue	(430 000)	(120 000)
Conditions still to be met - transferred to liabilities (note 9)	-	30 000
	<u> </u>	<u> </u>
The fund is used to assist the local municipalities to perform their functions and stabilise institutional and governance systems as required by the Municipal Systems Act of 2000.		
16.5 Department of Local Government and Housing - Urban Planning		
Balance unspent at beginning of year	-	-
Current year receipts	97 000	300 700
Conditions met - transferred to revenue	(97 000)	(300 700)
Conditions still to be met - transferred to liabilities	-	-
	<u> </u>	<u> </u>
The grant was received for the establishment of a township. The relevant conditions of the grant were met.		
16.6 Department of Mineral & Energy Affairs Grant - Customer Care		
Balance unspent at beginning of year	107 267	-
Current year receipts	-	300 000
Conditions met - transferred to revenue	(107 267)	(192 733)
Conditions still to be met - transferred to liabilities (note 9)	0	107 267
	<u> </u>	<u> </u>
The grant was for the appointment of service providers for the development of the Integrated Development Plan. The conditions of the grant were met.		
16.7 Department: Mineral & Energy Affairs: Electrification of Stands		
Balance unspent at beginning of year	-	-
Current year receipts	1 200 000	-
Conditions met - transferred to revenue	--	-
Expenses incurred but assets not yet ready for use - transferred to deferred grants (note 10)	(666 993)	-
Conditions still to be met - transferred to current liabilities (note 9)	533 007	-
	<u> </u>	<u> </u>

2 009
R
2008
R

16 GOVERNMENT GRANTS AND SUBSIDIES (continue)

16.8 Department of Local Government and Housing - Bucket Eradication

Balance unspent at beginning of year	4 094 932	-
Current year receipts	-	-
Conditions met - transferred to revenue	(1 364 459)	4 094 932
Conditions still to be met - transferred to liabilities (note 9)	<u>2 730 473</u>	<u>4 094 932</u>

Provincial Grant for infrastructural improvements. To be used only after the Municipality Infrastructure Grant has been depleted, but before March 2008.

16.9 Department of Local Government and Housing

Balance unspent at beginning of year	-	-
Current year receipts	-	426 800
Conditions met - transferred to revenue	-	(426 800)
Conditions still to be met - transferred to liabilities	<u>-</u>	<u>-</u>

Provincial grant for site establishment.

16.10 Blue Diamond

Balance unspent at beginning of year	154 200	-
Current year receipts	-	240 000
Conditions met - transferred to revenue	(44 200)	(85 800)
Conditions still to be met - transferred to liabilities (note 9)	<u>110 000</u>	<u>154 200</u>

Grant received for the feasibility study for the wine and diamond routes and bottling plant in Jacobsdal.

16.11 Department of Water Affairs and Forestry -Customer Care-Learnership

Balance unspent at beginning of year	-	-
Current year receipts	122 270	-
Conditions met - transferred to revenue	155 665	-
Receivables due from Dwarf-Refer to note 2	<u>33 395</u>	<u>-</u>

16.12 Audit costs Payable by Provincial Government

Balance unspent at beginning of year	-	-
Current year receipts	1 348 899	-
Conditions met - transferred to revenue	1 348 899	-
	<u>-</u>	<u>-</u>

Audit fee paid by the Provincial Government to the Auditor General's Office

16.13 Changes in levels of government grants

Based on the allocations set out in the Division of Revenue Act, (2006), no significant changes in the level of government grant funding are expected over the forthcoming two financial years.

	2 009	2 008
	R	R
17 OTHER INCOME		
Agreements	17 482	65 300
Building plan fee	3 621	4 035
Call out fees	982	12 890
Counter surplus	275	100
Court fines	122 960	83 725
Grave plots	25 352	24 148
Inter-departmental charges	-	7 974 806
Library donations	-	1 080
Library lost books	-	370
Library penalty	220	410
Photostats	3 166	1 415
Posters	-	7
Poundfee	1 949	3 404
Pre-paid card	-	393
Reconnection fees	87 627	80 049
Refuse bags	1 725	153 886
Selling instalments	1 675	4 020
Special events	-	15 682
Sundry Services	-	28 440
Tax certificate	16 045	26 807
Tender documents	-	-
Test meter	219	158
Trading licences	1 498	2 952
Fair value adjustment	25 199	
Other	225 595	4 260
Total Other Income	535 590	8 488 337

18 EMPLOYEE RELATED COSTS		
Employee related costs - Salaries and Wages	10 305 343	9 433 691
Employee related costs - Contributions to UIF, pensions , medical aids and Industrial council	1 909 240	1 793 328
Travel, motor car and other allowances	1 019 042	1 473 210
Housing benefits and allowances	83 602	93 336
Overtime payments	780 992	526 311
Annual bonus	637 701	594 403
Redemption of leave	715 255	193 241
Total Employee Related Costs	15 451 176	14 107 520

There were no advances to employees.

Remuneration of the Municipal Manager

Annual Remuneration	463 212.39	422 989
Back pay	-	23 326
Car Allowance	152 079.98	149 342
Telephone	9 165.00	9 000
Contributions to UIF, Medical and Provident Funds	2 994.72	3 996
Total	627 452	608 653

The current Municipal Manager was appointed on 1 February 2002.

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18 EMPLOYEE RELATED COSTS (continue)

Remuneration of the Chief Finance Officer

Annual Remuneration	119 985.51	294 083
Back pay	-	19 223
Car Allowance	27 000.00	108 000
House Allowance	9 000.00	36 000
Leave Payment	13 986.77	-
Contributions to UIF, Medical and Provident Funds	6 148.32	13 001
Total	176 121	470 307

The current Acting Chief Financial Officer was appointed on the 15 May 2009 to act in position for the period of six months.

Remuneration of the individual Executive Directors:

Remuneration of the Head: Technical Services

Annual Remuneration	405 842.02	366 697
Back pay	-	19 223
Car Allowance	87 850.00	84 000
Telephone	-	-
Contributions to UIF, Medical and Provident Funds	2 994.72	387
Redemption of leave	-	23 283
Total	496 686	493 590

The current Technical services manager was appointed on the 15 May 2009 to act in position for the period of six months.

Remuneration of the Head: Corporate Services

Annual Remuneration	333 261.50	322 697
Back pay	-	19 223
Car Allowance	40 000.00	96 000
Housing Allowance	15 000.00	-
Telephone	2 500.00	3 000
Bonuses	-	34 983
Contributions to UIF, Medical and Provident Funds	12 532.80	26 557
Total	403 295	502 460

The current Corporate Manager was appointed on 1 September 2006.

No performance bonuses were paid or provided for, for the current and comparative year.

19 REMUNERATION OF COUNCILLORS

Mayor / Speaker	310 545.01	261 383
Councillors allowances	1 394 715.49	1 238 359
Councillors' pension contribution	-	23 558
Councillors' medical contribution	-	-
Total Councillors' Remuneration	1 705 261	1 523 300

In kind benefits

The Speaker is a full-time employee of the entity. The Speaker is provided with an office and admin support at the cost of the Council.

20 INTEREST PAID

Long term liabilities	14 695	77 834
Bank overdraft	155 182	56 338
Total Interest on External Borrowings	169 878	134 172

	2 009	2008 R
21 BULK PURCHASES		
Electricity	6 604 930	4 047 583
Water	1 198 254	1 346 407
Total bulk purchases	7 803 183	5 393 990
22 CAPITAL COMMITMENTS		
Commitments in respect of capital expenditure		
Approved and contracted for:	-	15 800 000
<i>Infrastructure</i>	-	15 800 000
<i>Community</i>	-	-
Approved but not yet contracted for:	-	11 120 000
<i>Infrastructure</i>	-	10 820 000
<i>Community</i>	-	300 000
Total	-	26 920 000
23 DEPRECIATION		
Buildings	680 201	680 201
Infrastructure	5 084 465	5 084 465
Community assets	428 026	909 810
Other assets	909 810	7 102 502
	7 102 502	13 776 978
24 PRIOR PERIOD ERROR		
24.1	In the prior year the amount that was spent to finance capital assets from government grants was not transferred to the government grant reserve. A correction of the error was made in the current year	
	<u>Statement of Financial Position</u>	
	-	49 914
	-	(49 914)
24.2	VAT is payable on the cash basis. Only when payment is received from receivables is VAT paid over to SARS. The Balance accumulated on the VAT output as customers are invoiced is netted off against the VAT input. This	
	<u>Statement of Financial Position</u>	
	-	352 512
	-	2 022 958
	-	4 397 482
24.3	In the prior year the amount disclosed for payable including the provision for leave. Adjustements have been made to the comparative figure to disclose the leave under accrual.	
	<u>Statement of Financial Position</u>	
	-	664 155
	-	664 155
24.4	In the prior year the short term insurance recovered was incorrectly netted off against the General expenses. Adjustment have been made to the statement of financial performance to disclose these as other income	
	<u>Statement of Financial Position</u>	
	-	1 096
	-	1 096
24.5	In prior year there was no split between the current and non-current portion of long term liabilities. The comparatives have been adjusted to appropriately disclose the long term liabilities on the statement of financial	
	<u>Statement of Financial Position</u>	
	-	198 970
	-	198 970
24.6	The following adjustments were made to accumulated surplus as a result of correcting prior year errors	
	<u>Statement of changes in net assets</u>	
	-	(1 057 659)
	-	7 718
	-	(7 718)
	-	(384 446)
	-	(384 446)
	-	274 912
	-	274 912
	-	1 361 679
	-	(1 361 679)
	-	(30 059)
	-	30 059
	-	75 432
	-	75 432

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

Note 24 (Continued)

Increase in Accumulated Depreciation	-	636 253.99
Decrease in Accumulated Surplus	-	-636 253.99
Decrease in Accumulated Depreciation	-	-1 126 906.84
Increase in Accumulated Surplus	-	1 126 906.84
Decrease in Government Grants	-	-17 860.00
Increase in Accumulated Surplus	-	17 860.00
Increase in Government Grants	-	192 733.18
Decrease in Accumulated Surplus	-	-192 733.18
24.7	In the prior year expenses incurred for the Development of the Municipality's website were expensed. Corrections have been made to disclose the costs as an intangible asset.	
Increase in Intangible assets	-	73 684.21
Decrease in WIP	-	-73 684.21
24.8	In the prior year projects that were completed were not capitalised. Corrections have been made and comparatives have been restated	
Increase in Property Plant and Equipment	-	2 718 421
Decrease in WIP	-	(2 718 421)
Increase in Accumulated Depreciation	-	47 939
24.9	In the prior year Projects not completed were all transferred to Work in Progress, however in the current year reversal has been made to separately account for each of these projects. This is necessitated by the fact each projects need to be monitored and accounted for separately to the point of completion.	
Increase in Projects	-	28 506 449
Decrease in WIP	-	(28 506 449)
24.10	In the prior year an error was made while transferring the unspent grant received from Blue Diamond. The actual expenditure was R 85 800 out of R 130 000 that was received. The Unspent amount that was required to be transferred was R 44 200, instead R 87 100 was transferred.	
Decrease in Unspent grants	-	(42 900)
Decrease in Project balance	-	(42 900)
24.10	In the prior year the Municipality received grant for Provincial Infrastructure grant that was not spent. The balance was incorrectly disclosed as deferred income. Correction has been made to the comparatives to disclose the amount as unspent grant.	
Increase in Unspent Grants	-	4 094 932
Decrease in Deferred Grants	-	(4 094 932)
24.11	In the prior year, amounts received in respect of the projects detailed below were correctly included in the statement of financial performance. However a journal no 80/06/08 was processed incorrectly and resulted been included as unspent grants on the statement of financial position. The error has been corrected by transferring the amount to the suspense account as follows:	
Dwarf Project		392 506
Housing project		426 800
Urban Planning		300 700
MIG		500 000
Total		<u><u>1 620 006</u></u>

25 RETIREMENT BENEFIT INFORMATION

Letsemeng Local Municipality and its employees contribute to the SALA Pension Fund and other employees of Letsemeng Local Municipality contribute to the SAMWU, Free State Provident Funds, which provides retirement benefits to such employees. The retirement benefit plan is subject to the Pension Funds Act of 1956, with pensions being calculated on the final pensionable remuneration paid. Current contributions are charged against operating income .

No actuarial information was available for the SALA Pension Fund when the financial statements were prepared.

26 CONTINGENT LIABILITY

No contingent liabilities are existing at the reporting date.

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27 **CONTINGENT ASSET**

No contingent assets are expected.

28 **IN - KIND DONATION AND ASSISTANCE**

No in-kind donations and assistance were received by the municipality during the year.

29 **GENERAL EXPENSES**

General expenses include the following significant items:

Administration	-	7 992 910
Advertisement	141 678.57	177 933
Audit costs - note 30	2 813 297.14	370 602
Bank charges	123 555.77	83 963
Chemicals	989 331.50	738 256
Consultants	888 931.97	173 684
Delegations	280 293.67	530 376
Donations	-	-
Education	8 807.60	27 965
Electricity charge	816 349.68	478 116
Entertainment general	76 697.59	136 456
Entertainment manager	-	887
Finance Management Grant expenses	-	508 834
Fuel	786 879.58	649 160
Funeral costs	20 625.50	9 500
Insurance short term	559 557.48	363 076
Legal expenses	338 598.80	21 400
Licenses	7 343.89	310 248
Lost books	-	599
Material and inventory	-	-
Members subscriptions	67 448.00	153 055
Office expenditure	-	265 342
Postage and private bag	74 028.20	59 703
Printing and stationery	257 869.43	231 792
Rent equipment - note 35	74 927.50	32 050
S.M.M.E. Projects	1 456 595.78	1 695 766
Stormwater drainage	-	-
Special Events	343 625.06	-
Sundries	14 956.15	80 654
Sundries Services	45 920.54	-
Telephone	940 529.83	681 369
Training	11 500.00	120 000
Uniforms	56 501.53	38 167
Valuations	1 936 812.48	-
Water research	-	-
Website design	10 000.00	-
Youth desk programs	-	-
Other	204 365.45	4 200
	<u>13 347 029</u>	<u>15 937 159</u>

30 **ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT:**

Contributions to South African Local Government Organisation and other affiliations

Opening balance	-	-
Current year's contribution	135 277	153 055
Amount paid - current year	(135 277)	(153 055)
Amount paid - previous year	-	-
Balance unpaid (included in payables)	<u>-</u>	<u>-</u>

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30 ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT: (continue)

Audit fees

Opening balance	-	-
Current year's contribution	2 600 838	370 602
Amount paid - current year	(3 423 118)	(370 602)
Balance unpaid (included in Receivables)	(822 280)	-

VAT

VAY payable	2 459 470	351 512
	2 459 470	351 512

UIF

Opening balance	-	-
Current year payroll deductions	194 365	99 010
Amount paid - current year	(194 365)	(99 010)
Amount paid - previous years	-	-
Balance unpaid (included in payables)	-	-

PAYE

Opening balance	-	-
Current year payroll deductions	1 182 876	999 999
Amount paid - current year	(1 182 876)	(999 999)
Amount paid - previous years	-	-
Balance unpaid (included in payables)	-	-

Pension Fund Deductions

Opening balance	-	-
Current year payroll deductions and council contributions	1 276 227	1 573 995
Amount paid - current year	(1 276 227)	(1 573 995)
Amount paid - previous years	-	-
Balance unpaid (included in payables)	-	-

Medical Aid Deductions

Opening balance	-	-
Current year payroll deductions and council contributions	538 593.48	218 255
Amount paid - current year	- 538 593.48	(218 255)
Amount paid - previous years	-	-
Balance unpaid (included in payables)	-	-

Councillor's arrear consumer accounts

No Councillors have arrear accounts at year end and no councillor had an arrear account outstanding for more than 90 days during and at the end of the year.

	2 009	2008 R
31 CASH RECEIVED FROM CUSTOMERS AND GOVERNMENT		
Total revenue	56 971 092	56 567 106
Adjusted for items presented separately:		
Interest received on Debtors	(1 196 085)	(2 592 649)
Interest on Investment	(301 143)	-
Dividends received	(13 350)	(4 648)
Adjustments in respect of previous years' operating transactions		-
Adjusted for changes in working capital:		
(Increase)/decrease in consumer receivables	(944 011)	(8 805 221)
Decrease/(Increase) in other receivables	(858 284)	98 085
Decrease/(Increase) in VAT debtors	(1 630 769)	-
	<u>52 027 451</u>	<u>45 262 673</u>
32 CASH PAID TO SUPPLIERS AND EMPLOYEES		
Total expenditure	58 664 560	56 726 668
Adjusted for non-cash items:		
Depreciation	(7 102 502)	(7 084 749)
Contribution to bad debt provision	(10 961 724)	(8 682 998)
Adjusted for items presented separately:		
Interest paid	(169 878)	(134 172)
Adjusted for changes in working capital:		
Increase/(decrease) in payables	2 181 708	(30 390)
Increase/(decrease) in accruals	466 451	(281 554)
(Decrease) in inventory	-	-
(Decrease)/Increase in unspent conditional grants	1 405 578	3 188 674
Increase/(decrease) in deferred conditional grants	(12 135 945)	(17 108 995)
Decrease in VAT payable	-	901 939
	<u>32 348 248</u>	<u>27 494 423</u>
33 CASH GENERATED BY OPERATIONS		
Reconciliation of net operating profit/(loss) to cash generated from operations		
Net operating profit/(loss)	(1 693 469)	(159 563)
Adjusted for:		
Depreciation	7 102 502	7 084 749
Interest received	(1 196 085)	(2 592 649)
Dividends received	(13 350)	(4 648)
Contribution to bad debt provision	10 961 724	8 682 998
Interest - other	(301 143)	-
Interest paid	169 878	134 172
Adjustments in respect of previous years' operating transactions		-
Changes in working capital:		
Decrease/(Increase) in other receivables	(858 284)	98 085
(Increase)/decrease in consumer receivables	(944 011)	(8 805 221)
Decrease in inventory	-	-
(Decrease)/increase in conditional grants	(1 405 578)	(3 188 674)
Increase in deferred grants	12 135 945	17 108 995
Increase/(Decrease) in payables	(2 181 708)	30 390
Increase in accruals	(466 451)	281 554
(Decrease) in VAT	(1 630 771)	(901 939)
	<u>19 679 199</u>	<u>17 768 249</u>

	2 009	2 008
	R	R
34 CASH AND CASH EQUIVALENTS		
Cash and cash equivalents included in the cash flow statement comprise the following amounts:		
Positive bank balances	20 685	802 348
Outstanding Items	(49)	(49)
Petty cash	809	692
Cash and cash equivalents	<u>21 445</u>	<u>802 991</u>
Bank overdraft	(1 578 434)	(194 237)
Total cash and cash equivalents	<u>(1 556 989)</u>	<u>608 754</u>

Refer to note 3 for a breakdown of cash book balances and balances per bank statements.

35 OPERATING LEASES

The council leases various assets under a non-cancellable operating lease. There is no escalation per year and the lease expires during November 2010.

The future minimum lease payments under non-cancellable operating leases are as follows:

Payable within 1 year	104 388	103 764
Payable within 1 - 5 years	43 495	208 776
Payable later than 5 years	-	-
	<u>147 883</u>	<u>312 540</u>

36 COMPARISON WITH THE BUDGET

The comparison of the Municipality's actual financial performance with the budget is set out in Annexure E.

37 EVENTS AFTER THE REPORTING DATE

The capital projects (under construction) as disclosed in note 7 of the financial statements might subsequently be adjusted after the issue of the financial statements, due to the high degree of uncertainty with regards to which projects have been completed and which projects remain uncompleted after year end. The project might subsequently be capitalised after the municipality has verified which project are to be capitalised.

38 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

38.1 Fruitless and wasteful expenditure

No fruitless and wasteful expenditure has been incurred during the year.

38.2 Irregular expenditure

No irregular expenditure has been incurred during the year.

39 RELATED PARTIES

No related party transactions occurred during the year.

40 SUPPLY CHAIN MANAGEMENT

Paragraph 12(1)(d)(i) of Government Gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process. Letsemeng Local Municipality did comply with this requirement.

41 FINANCIAL RISK MANAGEMENT

41.1 Equity risk management

The Municipality manages its capital to ensure that it will be able to continue as a going concern through the optimisation of the debt and equity balance. The Municipality's overall strategy remains unchanged from 2006.

The equity structure of the Municipality consists of debt, which includes the borrowings disclosed in note 12, cash and cash equivalents and accumulated funds as well as government grant reserve disclosed in note 13.

41.1.1 Gearing ratio

The Municipality manages its risk by ensuring that risky borrowings are maintained at a minimum. The gearing ratio at the year end was as follows:

Debt	10 714	209 934
Cash and cash equivalents	1 578 434	194 237
Net debt	1 589 148	404 171
Equity	100 408 963	103 110 778

Debt is defined as long- and short-term borrowings, as detailed in note 12.

Equity includes all accumulated surplus/deficit and reserves of the Municipality.

41.2 Significant accounting policies

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument are disclosed in the note on accounting policy to the financial statements.

41.3 Categories of financial instruments

Financial assets

Fair value through profit or loss (FVTPL)	41 118	15 919
Loans and receivables (including cash and cash equivalents)	21 445	802 991

Financial liabilities

Amortised cost	10 714	209 934
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At the reporting date there are no significant concentrations of credit risk for loans and receivables designated at FVTPL. The carrying amount reflected above represents the Municipality's maximum exposure to credit risk for such loans and receivables.

The fair value of cumulative shares was estimated by obtaining investee's quotes for the shares at the reporting date

41.4 Financial risk management objectives

The Municipality through its finance committee assesses and monitors the financial risks relating to its operations by analysing the degree and magnitude of exposure to risks. These risks include market risk (including fair value interest rate risk and price risk), credit risk, liquidity risk and cash flow interest rate risk. The Municipality seeks to minimise the effects of these risks by making short term investments which are used to withdrawn when there are indicators of fragility in the market factors and as when cash is required to fund the Municipality's operations. The Municipality does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes. The finance committee monitors risks and policies implemented to mitigate risk exposures.

41.5 Market risk

The Municipality's activities expose it primarily to the financial risks of changes in interest rates. The Municipality enters into a variety of derivative financial instruments to manage its exposure to interest rate. There is no exposure to foreign currency risk as all the investments are made with South Africa's local financial institution. Market risk exposures are measured using value-at-risk (VaR) and are supplemented by sensitivity analysis. There has been no change to the Municipality's exposure to market risks or the manner in which it manages and measures the risk

41.6 Interest rate risk management

The Municipality is exposed to interest rate risk as it make investment in interest yielding investments with fixed interest rates. The risk is managed by the Municipality maintaining a balanced portfolio of investments with different financial institutions. Hedging activities are not implemented as most of the investments are short term and with limited exposure to interest rate risk

41.7 Other price risks

The Municipality is exposed to equity price risks arising from equity investments. Equity investments are held for strategic rather than trading purposes. The Municipality does not actively trade these investments. The only shares held are the Senwes shares

41.8 Credit risk management

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Entity. The Municipality has adopted a policy of only dealing with creditworthy counterparties where appropriate, as a means of mitigating the risk of financial loss from defaults. The Municipality only invests with entities that are rated the equivalent of investment grade and above. This information is supplied by requesting for quotations prior to entering an investment deals well as using other publicly available financial information and its own trading records. Trade receivables consist of a large number of customers, spread across diverse economic groups. Ongoing communication to sensitise the community about the need to settle their accounts is effected as well as efforts to have prepaid metres installed in the households to minimise the impact of non- payment of accounts.

41.9 Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Council and the finance committee which has built an appropriate liquidity risk management framework for the management of the Municipality's short, medium and long-term funding and liquidity management requirements. The Municipality manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities. The Municipality also gets funding from the National and provincial governments which help to ease the pressure of any liquidity crisis

LETSEMENG LOCAL MUNICIPALITY

APPENDIX A

SCHEDULE OF EXTERNAL LOANS
AS AT 30 JUNE 2009

EXTERNAL LOANS	Loan Number	Interest rate	Redeemable	Balance at 1 July 2008	Received during the period	Redeemed/ written off during the period	Balance at 30 June 2009
LONG-TERM LOANS				R	R	R	R
Development Bank of South Africa	7(L)	12.60%	31 December 2012	8 678	-	1 538	7 140
Development Bank of South Africa	6(L)	10.75%	31 July 2013	4 259	-	685	3 575
Development Bank of South Africa	2	15.50%	31 December 2008	196 997	-	196 997	-
Total long-term loans				209 934	0	199 220	10 714

LETSEMENG LOCAL MUNICIPALITY
APPENDIX B
ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT
FOR THE YEAR ENDED 30 JUNE 2009

APPENDIX B										
LETSEMENG LOCAL MUNICIPALITY : ANALYSIS OF PROPERTY PLANT AND EQUIPMENT AS AT 30 JUNE 2009										
	Cost/Revaluation					Accumulated Depreciation				Carrying Value
	Opening Balance	Additions	Under Construction	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
Land and Buildings										
Land	122 620	-	-	-	122 620	30 314	4 087	-	34 402	88 218
Buildings	8 722 877	-	2 464 409	-	11 187 286	2 153 863	676 113	-	2 829 977	8 357 309
	8 845 497	-	2 464 409	-	11 309 906	2 184 178	680 201	-	2 864 378	8 445 527
Infrastructure										
Drains	-	-	-	-	-	-	-	-	-	-
Roads	8 074 651	-	10 433 185	-	18 507 836	2 043 627	563 623	-	2 607 249	15 900 587
Sewerage Mains & Purif	46 781 974	-	23 880 447	-	70 662 420	13 583 154	2 343 351	-	15 926 506	54 735 915
Electricity Mains	6 310 338	-	2 428 985	-	8 739 323	2 048 570	314 596	-	2 363 166	6 376 157
Electricity Peak Load Equip	-	-	-	-	-	-	-	-	-	-
Water Mains & Purification	-	-	-	-	-	-	-	-	-	-
Reservoirs – Water	6 632 590	-	-	-	6 632 590	2 134 889	331 629	-	2 466 519	4 166 071
Water Meters	4 102 125	-	169 220	-	4 271 345	1 288 031	207 623	-	1 495 654	2 775 691
Water Mains	26 391 044	-	9 561 923	-	35 952 967	8 583 979	1 319 552	-	9 903 531	26 049 435
Pedestrian Malls	-	-	-	-	-	-	-	-	-	-
Security Measures	-	16 363	-	-	16 363	-	4 091	-	4 091	12 272
	98 292 721	16 363	46 473 760	-	144 782 843	29 682 251	5 084 465	-	34 766 716	110 016 127
Community Assets										
Parks & Gardens	5 343 424	-	629 674	-	5 973 099	261 518	178 114	-	439 632	5 533 466
Libraries	1 312 000	-	-	-	1 312 000	324 356	43 733	-	368 089	943 911
Recreation Grounds	3 724 512	-	-	-	3 724 512	547 999	154 851	-	702 850	3 021 662
Civic Buildings	1 539 810	-	701 754	-	2 241 564	367 134	51 327	-	418 461	1 823 104
	11 919 746	-	1 331 429	-	13 251 175	1 501 006	428 026	-	1 929 032	11 322 143
Heritage Assets										
Historical Buildings	-	-	-	-	-	-	-	-	-	-
Painting & Art Galleries	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Balance brought forward	119 057 964	16 363	50 269 597	-	169 343 924	33 367 435	6 192 692	-	39 560 126	129 783 798
Housing Rental Stock										
Housing Rental 1	693 000	-	-	-	693 000	171 325	23 100	-	194 425	498 575
Housing Rental 2	-	-	-	-	-	-	-	-	-	-
	693 000	-	-	-	693 000	171 325	23 100	-	194 425	498 575
Other Assets										
Landfill sites	-	-	-	-	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture & Fittings	656 614	109 590	-	-	766 204	135 077	178 306	-	313 383	452 821
Bins and Containers	-	-	-	-	-	-	-	-	-	-
Emergency Equipment	-	-	-	-	-	-	-	-	-	-
Motor vehicles	6 282 718	-	-	-	6 282 718	2 133 792	432 898	-	2 566 690	3 716 028
Fire engines	-	-	-	-	-	-	-	-	-	-
Refuse tankers	-	-	-	-	-	-	-	-	-	-
Computer equipment	811 309	185 206	-	-	996 515	475 388	217 671	-	693 059	303 456
Computer software	-	-	-	-	-	-	-	-	-	-
Councillors Regalia	-	-	-	-	-	-	-	-	-	-
Conservancy tankers	-	-	-	-	-	-	-	-	-	-
Intangible assets	73 684	-	-	-	73 684	16 374	24 561	-	40 936	32 749
Plant and Machinery	575 208	-	-	-	575 208	349 552	33 274	-	382 826	192 382
	8 399 533	294 796	-	-	8 694 329	3 110 183	886 710	-	3 996 893	4 697 435
GRAND TOTAL	128 150 497	311 159	50 269 597	-	178 731 253	36 648 943	7 102 502	-	43 751 445	134 979 808

LETSEMENG LOCAL MUNICIPALITY

APPENDIX C

SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT

FOR THE YEAR ENDED 30 JUNE 2009

DETAILS	COST					Accumulated Depreciation				
	OPENING BALANCE	ADDITIONS	CONSTRUCTION S	DISPOSALS	CLOSING BALANCE	OPENING BALANCE	DEPRECIATION	DISPOSALS	CLOSING BALANCE	CARRYING VALUE
Planing and Development Executive & Council	112 808.00		-	-	112 808.00	101 527.20	11 280.80	-	112 808.00	-
Finance and Administration	4 251 048.73	311 168.50	2 464 408.87	-	7 026 626.10	1 370 217.36	495 631.66	-	1 865 849.02	5 160 767.08
Health	4 274 220.89		-	-	4 274 220.89	966 780.96	142 474.03	-	1 109 254.99	3 164 965.90
Community & Social Services	10 180 132.22		1 331 428.82	-	11 511 561.04	1 568 825.21	756 655.74	-	2 325 480.95	9 186 080.09
Sports & Recreation	4 442 409.67		-	-	4 442 409.67	725 479.01	178 781.14	-	904 260.16	3 538 149.51
Waste Management	1 474 571.00		13 322 477.04	-	14 797 048.04	1 368 665.00	4 706.93	-	1 373 371.93	13 423 676.11
Waste Water Management	46 821 973.78		13 281 502.58	-	60 103 476.36	13 613 154.32	2 347 351.48	-	15 960 505.80	44 142 970.56
Road Transport	12 967 197.41		9 874 204.21	-	22 841 401.62	2 821 428.38	957 040.03	-	3 778 468.41	19 062 933.21
Water	37 225 758.62		7 566 591.11	-	44 792 349.73	12 045 649.74	1 863 971.26	-	13 909 621.00	30 882 728.73
Electricity	6 326 692.09		2 428 984.78	-	8 755 676.87	2 050 841.42	320 047.45	-	2 370 888.87	6 384 788.00
Other/ Intangible assets	73 684.21	-	-	-	73 684.21	16 374.27	24 561.40	-	40 935.67	32 748.54
	128 150 496.62	311 168.50	50 269 597.41	-	178 731 262.53	36 648 942.88	7 102 501.92	-	43 751 444.80	134 979 807.73

LETSEMENG LOCAL MUNICIPALITY

APPENDIX D

SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2009

2008	2008	2008		2009	2009	2009
ACTUAL	ACTUAL	SURPLUS/ (DEFICIT)		ACTUAL	ACTUAL	SURPLUS/ (DEFICIT)
INCOME	EXPENSES			INCOME	EXPENSES	
R	R	R				
405 982	801 902	(395 920)	Executive & Council	630 308	2 298 232	-1 667 923.64
14 020 717	8 986 499	5 034 218	Finance and Administration	9 639 570	13 908 460	-4 268 890.34
560	1 673 013	(1 672 454)	Planning & Development	97 275	2 154 790	-2 057 514.61
620 257	2 310 233	(1 689 975)	Community & Social Services	763 577	1 732 778	-969 201.30
57 320	408	56 912	Housing	53 875	(16 955)	70 830.45
476 977	4 325	472 652	Public Safety	478 504	12 569	465 935.10
390 833	697 482	(306 649)	Sports & Recreation	-	347 443	-347 443.49
110	458 068	(457 958)	Environmental Protection	-	381 992	-381 991.77
10 760 751	7 256 107	3 504 644	Waste Management	11 014 111	6 361 485	4 652 626.45
8 923 428	7 675 820	1 247 608	Waste Water Management	10 932 261	7 596 878	3 335 383.13
1 182	6 020 474	(6 019 292)	Road Transport	9 091	4 775 965	-4 766 874.03
10 702 973	11 404 914	(701 941)	Water	13 121 597	9 181 779	3 939 817.66
8 920 129	8 151 536	768 593	Electricity	10 213 902	9 912 126	301 776.10
55 281 219	55 440 783	(159 562)	TOTAL	56 954 071	58 647 542	-1 693 470

LETSEMENG LOCAL MUNICIPALITY

APPENDIX E

ACTUAL VERSUS BUDGET (REVENUE AND EXPENDITURE)

FOR THE YEAR ENDED 30 JUNE 2009

	2009 Actual (R)	2009 Budget (R)	2009 Variance (R)	2009 Variance (%)	Explanation of Significant Variances greater than 10% versus Budget
REVENUE					
Property rates	3 472 058	3 012 566	459 492	15.25%	Good collection
Service charges	23 806 059	16 592 190	7 213 869	43.48%	Most customer have had prepaid metres installed thus the impvement in revenue
Rental of building	369 563	395 878	-26 315	-6.65%	Not material
Interest on debtors	1 196 085		1 196 085	0.00%	This is as a result of reclassification of interest earned on investment in the previous year that relates interest on debtors.
Interest on Investment	301 143	1 054 867	-753 724	-71.45%	Most investments were withdrawn in the previous year
Dividends received	13 350	15 000	-1 650	-11.00%	Good returns on the investments
Government grants and subsidies	27 267 808	34 134 720	-6 866 912	-20.12%	Increase in allocation from the National treasury and other subsidies
Other income	535 590	4 081 458	-3 545 868	-86.88%	Income dependant on court and other third parties
Bad debts recovered	9 436	10 364	-928	-8.95%	Not material
Total Revenue	56 971 092	59 297 043	(2 325 951)	-3.92%	
EXPENDITURE					
Employee related costs	15 451 176	14 486 543	964 633	6.66%	Not material
Remuneration of Councillors	1 705 261	1 754 091	-48 830	-2.78%	Not material
Bad debts	10 961 724	1 480 314	9 481 410	640.50%	120+ customer accounts provided for as per councils request
Depreciation	7 102 502	750 000	6 352 502	847.00%	Under budgeted
Repairs and maintenance	2 123 809	5 922 108	-3 798 299	-64.14%	Expense dependable on uncontrollable circumstances
Interest paid	169 878	206 686	-36 808	-17.81%	Municipality experienced better cashflow
Bulk purchases	7 803 183	8 385 596	-582 413	-6.95%	Not material
General expenses	13 347 029	25 100 842	-11 753 813	-46.83%	Expense dependable on uncontrollable circumstances
Total Expenditure	58 664 561	58 086 180	578 381	1.00%	
NET SURPLUS/(DEFICIT) FOR THE YEAR	-1 693 469	1 210 863	-2 904 332		

LETSEMENG LOCAL MUNICIPALITY

APPENDIX E (2)

ACTUAL VERSUS BUDGET (ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT)

FOR THE YEAR ENDED 30 JUNE 2009

	<u>2009</u> <u>Actual</u>	<u>2009</u> <u>Under</u> <u>Construction</u>	<u>2009</u> <u>Total</u> <u>Additions</u>	<u>2009</u> <u>Budget</u>	<u>2009</u> <u>Variance</u>	<u>2009</u> <u>Variance</u>	<u>Explanation of Significant Variances</u> <u>greater than 5% versus Budget</u>
	R	R	R	R	R	%	
Executive & Council	-	-	-	4 500	(4 500)	-100.00%	
Finance and Administration	311 169	-	311 169	1 620 132	(1 308 964)	-80.79%	Due to income constrains not all the projects on the IDP are been executed as planned. Hence the budget exceed the expenditure.
Health	-	-	-	0	-	0.00%	
Community & Social Services	-	701 754.40	701 754.40	2 250 000.00	(1 548 246)	-68.81%	Due to income constrains not all the projects on the IDP are been executed as planned. Hence the budget exceed the expenditure.
Sports & Recreation	-	-	-	-	-	0.00%	
Waste Management	-	6 429 813	6 429 813	3 550 000	2 879 813	81.12%	Other projects are from the prior year hence the expenditure exceed the budget
Waste Water Management	-	5 327 573	5 327 573	4 803 441	524 132	10.91%	Other projects are from the prior year hence the expenditure exceed the budget
Road Transport	-	5 334 046	5 334 046	15 400 000	(10 065 954)	-65.36%	Due to income constrains not all the projects on the IDP are been executed as planned. Hence the budget exceed the expenditure.
Water	-	3 299 276	3 299 276	6 663 559	(3 364 283)	-50.49%	Due to income constrains not all the projects on the IDP are been executed as planned. Hence the budget exceed the expenditure.
Electricity	-	669 992.99	669 993	1 800 000	(1 130 007)	-62.78%	The project is still continuing to the next financial year
Other/ Intangible assets	-	-	-	-	-		
TOTAL	311 169	21 762 455	22 073 623	34 291 632	(12 888 002)	-37.58%	

LETSEMENG LOCAL MUNICIPALITY

APPENDIX F

DISCLOSURE OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, ACT 56 OF 2003

FOR THE YEAR ENDED 30 JUNE 2009

Name of Grants	Name Organ of State or Municipal entity	Quarterly Receipts				Quarterly Expenditure				Grants and Subsidies delayed / withheld				Reasons for delay / withholding of funds	Compliance with conditions (Y/N)	Reasons for non-compliance
		September	December	March	June	September	December	March	June	September	December	March	June			
		R	R	R	R	R	R	R	R							
Equitable Share	Equitable Share	7 997 606	5 998 205	10 630 471		6 156 571	6 156 571	6 156 571	6 156 571	-	-	-	-		Y	
Financial Management Grant	Financial Management Grant	500 000				87 352	287 940	77 860	46 848	-	-	-	-	-	Y	-
Training	Municipal Systems Improvement Grant	400 000						430 000		-	-	-	-	-	Y	-
Municipality Infrastructure Grant	Municipality Infrastructure Grant		8 049 000		4 474 000	3 186 087	3 674 247	2 108 072	1 136 096	-	-	-	-	-	Y	-
Bucket eradication	Department of Local Government and Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	Y	-
Audit costs Recovery	Audit cost-Payments by Provincial Government	59 345	200 000	1 089 554		59 345	200 000	1 089 554		-	-	-	-	-	Y	-
Customer Care	LG-Seta			55 494						-	-	-	-	-	Y	-
Customer Care	Department of Water Affairs and Forestry			80 000	42 270				155 665	-	-	-	-	-	Y	-
Urban Planning	Department of Local Government and Housing			97 000						-	-	-	-	-	Y	-
Electrification of Stands	Department of Mineral & Energy Affairs Grant -		895 000		305 000		82 097	333 653	254 243	-	-	-	-	-	Y	-

	0 1000/7030/0000	Debtors : Opening Bal Opperman
Intangible assets	1400/3100/0000	Intangible Assets;
	0 1400/3990/0000	Ambulance service
Property, plant anc	1400/4000/0000	Sport & Recreation
	0 1400/4000/2001	Sport & Recreation
	0 1400/4000/2002	Sport & Recreation
	0 1400/4000/2012	Sport & Recreation
	0 1400/4000/2014	Sport & Recreation
	0 1400/4000/2015	Sport & Recreation
	0 1400/4010/0000	Housing
	0 1400/4010/2003	Housing
	0 1400/4010/2006	Housing
	0 1400/4010/2016	Housing
	0 1400/4020/0000	Public Safety
	0 1400/4020/2010	Public Safety
	0 1400/4020/2071	Public Safety
	0 1400/4020/2081	Public Safety
Property, plant anc	1400/4030/0000	Finance & Admin
	0 1400/4030/2002	Finance & Admin
	0 1400/4030/2004	Finance & Admin
	0 1400/4030/2012	Finance & Admin
	0 1400/4030/2031	Finance & Admin
	0 1400/4030/2032	Finance & Admin
Property, plant anc	1400/4030/2033	Finance & Admin
	0 1400/4030/2052	Finance & Admin
	0 1400/4030/2082	Finance & Admin
	0 1400/4030/2096	Finance & Admin
	0 1400/4030/2275	Finance & Admin
	0 1400/4030/2276	Finance & Admin
	0 1400/4030/2277	Finance & Admin
	0 1400/4030/2278	Finance & Admin
Property, plant anc	1400/4040/0000	Health
	0 1400/4040/2008	Health
Property, plant anc	1400/4050/0000	Road Transport
Property, plant anc	1400/4050/2002	Road Transport
	0 1400/4050/2004	Road Transport
	0 1400/4050/2005	Road Transport
	0 1400/4050/2031	Road Transport
	0 1400/4050/2082	Road Transport
	0 1400/4050/2091	Road Transport
	0 1400/4050/2092	Road Transport
	0 1400/4050/2093	Road Transport
	0 1400/4050/2094	Road Transport
	0 1400/4050/2095	Road Transport
	0 1400/4050/2096	Road Transport
	0 1400/4050/2097	Road Transport
	0 1400/4050/2098	Road Transport
	0 1400/4050/2101	Road Transport

	0 1400/4050/2102	Road Transport
	0 1400/4050/2201	Road Transport
	0 1400/4050/2202	Road Transport
	0 1400/4050/2203	Road Transport
	0 1400/4050/2204	Road Transport
	0 1400/4050/2205	Road Transport
	0 1400/4050/2206	Road Transport
	0 1400/4050/2278	Road Transport
Property, plant anc	1400/4060/0000	Waste Management
	0 1400/4060/2061	Waste Management
	0 1400/4060/2062	Waste Management
	0 1400/4060/2063	Waste Management
	0 1400/4060/2082	Waste Management
	0 1400/4060/2105	Waste Management
	0 1400/4060/2279	Waste Management
Property, plant anc	1400/4070/0000	Waste Water Management
	0 1400/4070/2082	Waste Water Management
	0 1400/4070/2099	Waste Water Management
	0 1400/4070/2100	Waste Water Management
	0 1400/4070/2278	Waste Water Management
	0 1400/4070/2300	Waste Water Management
	0 1400/4070/2301	Waste Water Management
	0 1400/4070/2302	Waste Water Management
	0 1400/4070/2303	Waste Water Management
Property, plant anc	1400/4080/0000	Community & Soc Services
	0 1400/4080/2002	Community & Soc Services
	0 1400/4080/2006	Community & Soc Services
Property, plant anc	1400/4080/2007	Community & Soc Services
Property, plant anc	1400/4080/2009	Community & Soc Services
	0 1400/4080/2011	Community & Soc Services
	0 1400/4080/2013	Community & Soc Services
	0 1400/4080/2031	Community & Soc Services
	0 1400/4080/2032	Community & Soc Services
	0 1400/4080/2033	Community & Soc Services
	0 1400/4080/2034	Community & Soc Services
	0 1400/4080/2052	Community & Soc Services
	0 1400/4080/2053	Community & Soc Services
	0 1400/4080/2278	Community & Soc Services
Property, plant anc	1400/4090/0000	Executive&Council
	0 1400/4090/2031	Executive&Council
	0 1400/4090/2033	Executive&Council
	0 1400/4090/2082	Executive&Council
Property, plant anc	1400/4100/0000	Planning & Development
Property, plant anc	1400/4100/2031	Planning & Development
	0 1400/4100/2032	Planning & Development
Property, plant anc	1400/4160/0000	Electricity
	0 1400/4160/2031	Electricity
Property, plant anc	1400/4160/2032	Electricity
	0 1400/4160/2052	Electricity

0 1400/4160/2082	Electricity
0 1400/4160/2102	Electricity
0 1400/4160/2104	Electricity
0 1400/4160/2151	Electricity
0 1400/4160/2152	Electricity
0 1400/4160/2153	Electricity
0 1400/4160/2154	Electricity
0 1400/4160/2155	Electricity
0 1400/4160/2156	Electricity
0 1400/4160/2157	Electricity
0 1400/4160/2158	Electricity
0 1400/4160/2204	Electricity
Property, plant anc 1400/4180/0000	Water
0 1400/4180/2002	Water
0 1400/4180/2031	Water
0 1400/4180/2032	Water
0 1400/4180/2082	Water
0 1400/4180/2092	Water
0 1400/4180/2099	Water
0 1400/4180/2102	Water
0 1400/4180/2103	Water
0 1400/4180/2153	Water
0 1400/4180/2155	Water
0 1400/4180/2230	Water
0 1400/4180/2231	Water
0 1400/4180/2232	Water
0 1400/4180/2233	Water
0 1400/4180/2234	Water
0 1400/4180/2235	Water
0 1400/4180/2236	Water
0 1400/4180/2237	Water
0 1400/4180/2278	Water
0 1400/4210/0000	Gamap: Cap Outl Suspence Acc
0 1410/3990/0000	Ambulance service
Property, plant anc 1410/4000/0000	Sport & Recreation
0 1410/4010/0000	Housing
0 1410/4020/0000	Public Safety
Property, plant anc 1410/4030/0000	Finance & Admin
Property, plant anc 1410/4040/0000	Health
Property, plant anc 1410/4050/0000	Road Transport
Property, plant anc 1410/4060/0000	Waste Management
Property, plant anc 1410/4070/0000	Waste Water Management
Property, plant anc 1410/4080/0000	Community & Soc Services
Property, plant anc 1410/4090/0000	Executive&Council
0 1410/4100/0000	Planning & Development
Property, plant anc 1410/4160/0000	Electricity
Property, plant anc 1410/4180/0000	Water
0 1450/4500/0000	Deferred Charges
Current portion of l 1500/5500/0000	Loans Outstanding: External

	0 1500/5500/5010	Loans Outstanding: External
	0 1500/5500/5020	Loans Outstanding: External
	0 1500/5500/5030	Loans Outstanding: External
	0 1500/5500/5040	Loans Outstanding: External
	0 1500/5500/5050	Loans Outstanding: External
	0 1500/5500/5060	Loans Outstanding: External
	0 1500/5500/5070	Loans Outstanding: External
	0 1500/5500/5080	Loans Outstanding: External
	0 1500/5500/5090	Loans Outstanding: External
	0 1500/5500/5100	Loans Outstanding: External
	0 1500/5500/5110	Loans Outstanding: External
	0 1500/5500/5120	Loans Outstanding: External
	0 1500/5500/5130	Loans Outstanding: External
	0 1500/5500/5140	Loans Outstanding: External
	0 1500/5500/5150	Loans Outstanding: External
	0 1500/5500/5160	Loans Outstanding: External
	0 1500/5500/5170	Loans Outstanding: External
	0 1500/5500/5180	Loans Outstanding: External
	0 1500/5500/5190	Loans Outstanding: External
	0 1500/5500/5200	Loans Outstanding: External
	0 1500/5510/0000	Loans Outstanding: Internal
	0 1550/5910/0000	Loans Redeemed
	0 1550/5920/0000	Other sources
	0 1550/5930/0000	Erven fund
	0 1550/5940/0000	Renewal fund
	0 1550/5950/0000	Income
	0 1550/5960/0000	Public contributions
	0 1550/5970/0000	Grants & Subsidies
	0 1550/5980/0000	Assets sold
	0 1550/5990/0000	Provisions & Reserves
Investments	1600/4700/0000	Investments - Shares
	0 1600/4710/0000	Other Investments
Cash and Cash eq	1600/4720/0000	Short Term Deposits
	0 1600/4720/0001	Short Term Deposits
	0 1600/4720/0002	Short Term Deposits
	0 1600/4720/0003	Short Term Deposits
	0 1600/4720/0010	Short Term Deposits
Investments	1600/4720/0020	Short Term Deposits
	0 1600/4720/0030	Short Term Deposits
	0 1600/4720/0040	Short Term Deposits
	0 1600/4720/0050	Short Term Deposits
	0 1600/4720/0060	Short Term Deposits
	0 1600/4720/0070	Short Term Deposits
	0 1600/4720/0080	Short Term Deposits
	0 1600/4720/0090	Short Term Deposits
	0 1600/4720/0100	Short Term Deposits
	0 1600/4720/0110	Short Term Deposits
	0 1600/4720/0120	Short Term Deposits
	0 1600/4720/0130	Short Term Deposits

	0 1600/4720/0140	Short Term Deposits
	0 1600/4720/0150	Short Term Deposits
	0 1600/4720/0160	Short Term Deposits
Investments	1600/4720/0170	Short Term Deposits
	0 1600/4720/0180	Short Term Deposits
	0 1600/4720/0190	Short Term Deposits
	0 1600/5640/0000	Project R1,7M
	0 1610/5720/0000	Renovation Offices
	0 1650/5170/0000	Stock on hand
Taxes payable	1700/5160/0000	VAT Control Account
Consumer receival	1700/5180/0000	Debtors :Refuse Pre Paid Water
Accruals	1700/5190/0000	Debtors : Interest Services
Accruals	1700/5200/0000	Debtors : Ambulance
Consumer receival	1700/5210/0000	Debtors : Property Tax
Other receivables	1700/5220/0000	Debtors:Health Claims
Consumer receival	1700/5230/0000	Debt :Rental Sportground
Consumer receival	1700/5240/0000	Debtors : Personel housing
Consumer receival	1700/5250/0000	Debtors : Refuse
	0 1700/5260/0000	Debtors : Erven cultivate
Consumer receival	1700/5270/0000	Debtors : Sewerage charges
Payables	1700/5280/0000	Debtors : Houserent (Dia/H)
Consumer receival	1700/5290/0000	Medical continued
	0 1700/5310/0000	Administration cost (Dia/H)
Other receivables	1700/5340/0000	Debtors : Reperations
	0 1700/5390/0000	Water Projects
	0 1700/5410/0000	VIP's PBurg-Bolokanang
Payables	1700/5430/0000	Ethembeni Clinic Project
Consumer receival	1700/5450/0000	Debtors : Rental Unit Farms
	0 1700/5460/0000	Sewerage Projects
	0 1700/5520/0000	Provision Debtors
	0 1700/5530/0000	Sale of Assets
Other receivables	1700/5700/0000	DEPOSIT ELEC PUMP - JDAL
Other receivables	1700/5710/0000	DEPOSIT TELEPHONE POST OFFICE
	0 1700/7320/0000	DPLG:Housing Project
Taxes payable	1700/7770/0000	Vat Input
Property, plant and equipment	1750/2008/0000	Work in Progress
Deferred grants	1750/2081/0000	Deferred grants
Unspent conditions	1750/2082/0000	Unspent Grants;
	1750/2083/0000	No Sub Vote;
	0 1750/5370/0000	R.S.C. Grant
Property, plant and equipment	1750/5380/0000	Road Building Projects
	0 1750/5380/1003	Road Building Projects
	0 1750/5380/1013	Road Building Projects
Property, plant and equipment	1750/5380/1014	Road Building Projects
Property, plant and equipment	1750/5380/1015	Road Building Projects
Property, plant and equipment	1750/5380/1016	Road Building Projects
Property, plant and equipment	1750/5380/1017	Road Building Projects
Property, plant and equipment	1750/5380/1018	Road Building Projects
Property, plant and equipment	1750/5380/1019	Road Building Projects

Property, plant anc 1750/5380/1028	Road Building Projects
Property, plant anc 1750/5380/1029	Road Building Projects
Property, plant anc 1750/5380/1030	Road Building Projects;Repai
Property, plant anc 1750/5390/0000	Water Projects
Property, plant anc 1750/5390/1005	Water Projects
Property, plant anc 1750/5390/1006	Water Projects
0 1750/5390/1020	Water Projects
Unallocated accou 1750/5400/0000	Urban Plans & Other
Unallocated accou 1750/5400/1000	Urban Plans & Other
0 1750/5400/1021	Urban Plans & Other
Property, plant anc 1750/5410/0000	VIP's PBurg-Bolokanang
Unallocated accou 1750/5420/0000	Housing Projects
0 1750/5430/0000	Ethembeni Clinic Project
0 1750/5440/0000	Advance Health
Property, plant anc 1750/5460/0000	Sewerage Projects
Property, plant anc 1750/5460/1001	Sewerage Projects
Property, plant anc 1750/5460/1004	Sewerage Projects
0 1750/5460/1008	Sewerage Projects
Unallocated accou 1750/5470/0000	MIG-B/S
Property, plant anc 1750/5470/1003	Bus Route&Storm Water Dithlake
Property, plant anc 1750/5480/0000	Fencing
Property, plant anc 1750/5480/1023	Fencing
Property, plant anc 1750/5480/1024	Fencing
0 1750/5540/0000	IDP & Business Plans
Unallocated accou 1750/5550/0000	Financial Management Grant
Unallocated accou 1750/5550/1020	Financial Management Grant
Property, plant anc 1750/5560/0000	Elec 200 stand Dithlake-R620000
Unallocated accou 1750/5570/0000	Cemetries
Unallocated accou 1750/5570/1010	Cemetries
Unallocated accou 1750/5570/1011	Cemetries
Property, plant anc 1750/5570/1022	Cemetries;Upgr Luckhoff Ceme
0 1750/5580/0000	Disaster Recovery PlanR10000
Property, plant anc 1750/5590/0000	Upg water Jacobsdal
0 1750/5600/0000	Ext Sew PBurg&Jdal-Dwarf
0 1750/5610/0000	Koedoe Str Paving
Property, plant anc 1750/5611/0000	Eland Str Paving;
Property, plant anc 1750/5620/0000	Bolokanang Access Rd
0 1750/5630/0000	Teisiesville Access Rd
0 1750/5640/0000	Project R1,7M
Property, plant anc 1750/5650/0000	Electrification
0 1750/5650/1002	Electrification
Property, plant anc 1750/5660/0000	Luckhoff -Upg Pump & puri plan
Unallocated accou 1750/5670/0000	Sport Stadiums
0 1750/5670/1007	Sport Stadiums
Property, plant anc 1750/5680/0000	Stormwater
Property, plant anc 1750/5680/1027	Stormwater
Property, plant anc 1750/5690/0000	Sew Netw-Sandersh-JD-Inc
Property, plant anc 1750/5720/0000	Renovation Offices
Property, plant anc 1750/5720/1005	Renovation Offices

Property, plant and equipment	1750/5720/1009	Renovation Offices
	0 1750/5730/0000	Vukani Project
Property, plant and equipment	1750/5740/0000	Toilets Teisiesville-LHoff
Property, plant and equipment	1750/5750/0000	Toilets:Relebohile Luckhoff
Property, plant and equipment	1750/5750/1100	Toilets:Relebohile Luckhoff;
Property, plant and equipment	1750/5760/0000	Water Ret Jdal-Ratanang 357 S
Property, plant and equipment	1750/5770/0000	500 Toilets Ditlhake
Property, plant and equipment	1750/5770/1012	500 Toilets Ditlhake
Property, plant and equipment	1750/5780/0000	Water Ret 500 Stands Ditlhake
Property, plant and equipment	1750/5790/0000	Paving 580M Streets Luckhoff
Property, plant and equipment	1750/5800/0000	Repair Drainage River Str-Jdal
Property, plant and equipment	1750/5810/0000	Speedhump A PretoriusStr-Jdal
Property, plant and equipment	1750/5820/0000	Install Reservoir-VeeJay
Grants	1750/5830/0000	Customer Care
	0 1750/5830/0300	Customer Care;LEARNERSHIP -
Payables	1750/5840/0000	CSIR-Essential Oils
Unallocated accounts	1750/5850/1025	Blue Diamond Projects
Unallocated accounts	1750/5850/1026	Blue Diamond Projects
Current account -FNB	1800/8000/0000	Current account -FNB
Cash and cash equivalents	1800/8010/0000	Cash control
Cash and cash equivalents	1800/8015/0000	Outstanding Items-Cashbook
Cash and cash equivalents	1800/8020/0000	Cashier float
	0 1800/8030/0000	Caravan park float
	0 1800/8040/0000	Transnet advance
Cash and cash equivalents	1800/8050/0000	Petty cash float
Cash and cash equivalents	1800/8060/0000	Library float
	0 1800/8070/0000	Swimming pool float
	0 1800/8080/0000	Salary control
	0 1850/4910/0000	Civil Defence
	0 1850/4920/0000	Fire-Brigade
Accruals	1850/4930/0000	Accumulate Leave
Payables	1850/4940/0000	AG Creditors
	0 1850/4950/0000	Equipment & Motorcycles
	0 1850/4960/0000	Rental Loss Reserve Fund
	0 1850/4970/0000	Maintenance Reserve Fund
	0 1850/4980/0000	Community Facilities
	0 1850/4990/0000	Festival fund
	0 1850/5000/0000	Tar roads
Consumer receivables	1850/5010/0000	Provision for bad debts
	0 1850/5020/0000	Surveying Costs
	0 1850/5030/0000	Infrastructure Development
	0 1850/6950/0000	Government Grant Reserve
	0 1860/6960/0000	Public Control Reserve
	0 1860/6970/0000	Capital Grant Reserve
	0 1860/6980/0000	Acc Surplus/Shortage Housing
Accumulated Surplus/Shortage	1860/6990/0000	Accumulated Surplus/Shortage
	0 1860/6990/6000	Accumulated Surplus/Shortage
	0 1900/5340/0000	Debtors : Repairs
Payables	1900/5450/0000	Debtors : Rental Unit Farms

Taxes payable	1900/7000/0000	VAT Account Output
	0 1900/7010/0000	Telephone - employees
Payables	1900/7020/0000	Sundry creditors
Unallocated accou	1900/7025/0000	Stale Cheques
	0 1900/7030/0000	Debtors : Opening Bal Opperman
	0 1900/7040/0000	Debtors : Property tax
Other receivables	1900/7050/0000	Debt :Rental Sportground
	0 1900/7060/0000	Debtors : Personel housing
	0 1900/7070/0000	Debtors : Insurance (Dia/H)
	0 1900/7080/0000	Sundry Creditors-Stock
	0 1900/7090/0000	Debtors : Sewerage charges
	0 1900/7110/0000	Medical continued
	0 1900/7130/0000	Administration cost (Dia/H)
	0 1900/7160/0000	Debtors : Maintenance
Payables	1900/7330/0000	Creditors -Loan charges
Accruals	1900/7340/0000	DPLG: Health
Taxes payable	1900/7770/0000	Vat Input
	0 1901/7140/0000	FMG
	0 1901/7150/0000	De Beers Group-Ethembeni
	0 1901/7210/0000	DME:Electrification Stands
Unspent conditione	1901/7240/0000	MIG
	0 1901/7250/0000	Dept Agriculture:Vukani
	0 1901/7270/0000	DPLG:Water Upgrade Koffieftn
	0 1901/7280/0000	DPLG: Sewerage Project
	0 1901/7320/0000	DPLG:Housing Project
	0 1901/7340/0000	DPLG: Health
	0 1901/7350/0000	Xhariep District Muni:IDP
	0 1901/7360/0000	MSIG
Unspent conditione	1901/7380/0000	Provincial Treasury:Website
DME	1901/7390/0000	DWARF:Water Projects
	0 1901/7400/0000	DWARF:Feasibility Study
	0 1901/7410/0000	DPLG: Urban Planning
DME	1901/7420/0000	DPLG: Bucket Eraducation
	0 1910/7190/0000	Library deposits
	0 1910/7200/0000	Table deposits
Payables	1910/7230/0000	Hall deposits
Payables	1910/7290/0000	Poster deposits
	0 1910/7310/0000	Election Dep
Unallocated accou	1920/2000/0000	Payroll Suspence
	0 1920/7270/0000	DPLG:Water Upgrade Koffieftn
	0 2100/4050/0000	Road Transport
	0 2100/4070/0000	Waste Water Management
	0 2100/4100/0000	Planning & Development
	0 2100/4120/0000	Power network
	0 2100/4130/0000	Unsold erven
	0 2100/4140/0000	Water network
	0 2100/4190/0000	Housing - Diamanthoogte
	0 2150/5500/0000	Loans Outstanding: External
	0 2200/5910/0000	Loans Redeemed

	0 2200/5920/0000	Other sources
	0 2200/5930/0000	Erven fund
	0 2200/5940/0000	Renewal fund
	0 2200/5950/0000	Income
	0 2200/5960/0000	Public contributions
	0 2200/5970/0000	Grants & Subsidies
	0 2200/5980/0000	Assets sold
	0 2200/5990/0000	Provisions & Reserves
Consumer receival	2250/5300/0000	Debtors : Flat rent (Old age)
	0 2250/5310/0000	Administration cost (Dia/H)
Consumer receival	2250/5320/0000	Sellingscheme installments
	0 2250/5330/0000	Houserent (Dia/H)
	0 2250/5380/0000	Road Building Projects
Payables	2400/7020/0000	Sundry creditors
	0 2400/7140/0000	FMG
	0 2400/7150/0000	De Beers Group-Ethembeni
	0 2400/7280/0000	DPLG: Sewerage Project
Property, plant anc	2450/7210/0000	DME:Electrification Stands
	0 2450/7240/0000	MIG
	0 2450/7250/0000	Dept Agriculture:Vukani
	0 3100/4150/0000	Tools & Equipment
	0 3100/4160/0000	Electricity
	0 3100/4200/0000	Vehicles
	0 3150/5500/0000	Loans Outstanding: External
	0 3150/5510/0000	Loans Outstanding: Internal
	0 3200/5910/0000	Loans Redeemed
	0 3200/5920/0000	Other sources
	0 3200/5930/0000	Erven fund
	0 3200/5940/0000	Renewal fund
	0 3200/5950/0000	Income
	0 3200/5960/0000	Public contributions
	0 3200/5970/0000	Grants & Subsidies
	0 3200/5980/0000	Assets sold
	0 3200/5990/0000	Provisions & Reserves
Consumer receival	3250/5340/0000	Debtors : Reperations
Consumer receival	3250/5350/0000	Debtors : Electricity
Consumer receival	3400/7170/0000	Debtors :Pre-Paid :Electricity
Accruals	3400/7300/0000	De Beers Pre-Paid Deposito
Consumer deposit:	3450/7220/0000	Electricity depositoits
	0 4100/4150/0000	Tools & Equipment
	0 4100/4170/0000	Buildings
	0 4100/4180/0000	Water
	0 4150/5500/0000	Loans Outstanding: External
	0 4150/5510/0000	Loans Outstanding: Internal
	0 4200/5910/0000	Loans Redeemed
	0 4200/5920/0000	Other sources
	0 4200/5930/0000	Erven fund
	0 4200/5940/0000	Renewal fund
	0 4200/5950/0000	Income

	0 4200/5960/0000	Public contributions
	0 4200/5970/0000	Grants & Subsidies
	0 4200/5980/0000	Assets sold
	0 4200/5990/0000	Provisions & Reserves
Consumer receivables	4250/5360/0000	Debtors : Water
	0 4400/7180/0000	Debtors : Water
Other receivables	4400/7300/0000	De Beers Pre-Paid Deposits
Consumer deposits	4450/7260/0000	Waterdeposits
	0 5000/4740/0000	Internal investment(Loans)
	0 5000/6510/0000	Interest on investments
	0 5010/4750/0000	Internal investment - Renewal
	0 5010/6520/0000	Rates & General services
	0 5010/6530/0000	Water trading service
	0 5010/6540/0000	Electricity trading service
Government Grant	5010/6950/0000	Government Grant Reserve
	0 5020/4760/0000	Internal investment - C.D.F
	0 5020/6520/0000	Rates & General services
	0 5020/6530/0000	Water trading service
	0 5020/6540/0000	Electricity trading service
	0 5030/6590/0000	Interest dividing
	0 5040/6550/0000	Accumulated Funds
	0 5500/8500/0000	Suspence Acc-Bal Brought Forw
Accumulated Surp	5500/8510/0000	Tranfer Suspence Acc
	0 5500/8515/0000	Cheque Finals Suspense
Unallocated accou	1750/5380/1030	Repair of 4th & Skool Str/OWN
Unallocated accou	1750/5380/1031	Accounts are not on the GL & TB
Unallocated accou	1750/5380/1032	
Intangible assets	1410/3110/0000	Accumulated Dep/ Amotorised Impairm

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1 474 571.00	1 474 571.00	1 474 571.00
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46 821 973.78	46 821 973.78	46 793 621.87
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10 117 439.54	8 013 053.56	8 027 803.56
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47 942.68	12 859.35	-
14 750.00	20 296.49	-
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112 808.00	123 900.98	112 808.00
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-	20 000.00	-
-	35 083.33	-
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6 260 131.70	6 322 043.80	6 260 131.70
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66 560.39	66 560.39	-
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392 189.27	2 022 958.18	1 115 507.70
0.20	0.2	0.2
-1 071.57	-1 071.57	-1 071.57
-21 730.66	-21 730.66	-21 730.66
1 997 874.84	1 592 417.05	1 560 930.37
325 049.32	325 049.32	423 134.35
22 868.79	22 868.79	126 942.00
111 609.89	29 828.74	31 118.21
2 891 169.53	2 250 922.04	1 903 244.65
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3 197 692.88	2 527 785.96	2 231 061.79
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17 194.40	11 678.80	7 444.40
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331 461.30	246 086.21	171 138.29
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-25 150 007.99	-17 108 985.22	-
-5 791 977.23	-334 366.82	-
0.00	-	-
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124 318.88	-	-
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609 773.07	-359 977.60	-
177 297.21	61 599.60	-
2 030 664.22	53 402.90	-
1 047 794.56	244 975.10	-
1 009 427.88	-	-
2 018 846.84	-	-

644 696.20	-	-	-
1 123 508.72	359 977.60	-	-
617 401.19	-61 599.60	0	-
520 166.49	-	-	-
1 284 135.67	-	-	-
360 249.71	-	-	-
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2 511 335.91	-	-	-
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5 399 556.06	-	-	-
7 922 920.98	-	-	-
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811 835.79	-	-	-
143 000.00	-	-	-
164 554.44	-	-	-
322 120.00	-	-	-
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1 758 991.79	-	-	-
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731 337.78	-	-	-
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131 783.25	-	-	-
10 815.24	-	-	-
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2 999.99	-	-	-
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60 780.25	-	-	-
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297 186.11	-	-	-
2 465 228.63	-	-	-
450 296.16	-	-	-
1 601 161.28	-	-	-
172 947.59	-	-	-

-9 041 641.65	-8 724 532.01	-6 899 126.40
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-3 045 315.43	-878 294.13	-522 680.73



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0.00	-664 155.21	-565 609.15
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6 582 172.12	6 350 061.93	4 103 281.23
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4 655 470.99	2 667 611.17	2 527 790.30
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712.65	712.65	712.65
-264 462.86	-194 528.46	-166 823.11

-62 744 178.60	-64 655 285.49	-69 922 079.42
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-8 815 831.50	-8 541 165.85	-
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-	-61 599.60	0
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Taxes payable
Consumer receivables
Accruals
Accruals
Consumer receivables
Other receivables
Consumer receivables
Consumer receivables
Consumer receivables
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Consumer receivables
Payables
Consumer receivables
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Other receivables
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Payables
Consumer receivables
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Other receivables
Other receivables
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Taxes payable
Property, plant anc WIP
Deferred grants
Unspent conditional grants and receipts
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Unallocated accounts

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Grants

Grants

Payables

Unallocated accounts

Unallocated accounts

Current account -FNB

Cash and Cash equivalents

Cash and Cash equivalents

Cash and Cash equivalents

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Cash and Cash equivalents

Cash and Cash equivalents

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Accruals

Payables

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Consumer receivables

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Accumulated Surplus/(Deficit)

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Payables

Taxes payable

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Payables

Unallocated accounts

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Other receivables

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Payables

Accruals

Taxes payable

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Unspent conditional grants and receipts

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Unspent conditional grants and receipts

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Payables

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Consumer receivables

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Consumer receivables

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Consumer receivables

Consumer receivables

Consumer receivables

Accruals

Consumer deposits

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Consumer receivables

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Other receivables

Consumer deposits

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Government Grant Reserve

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Accumulated Surplus/(Deficit)

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Unallocated accounts

Unallocated accounts

Unallocated accounts

CHART OF ACCOUNTS

2009

Depreciation 1010/0760/0000	Depreciation	-
Property rates 1010/2410/0000	Assessment Rates	- 3 472 057.65
Employee related c 1020/0010/0000	Salaries	1 878 764.29
#N/A 1020/0020/0000	Wages	-
Employee related c 1020/0030/0000	Service bonus	74 769.72
Employee related c 1020/0040/0000	Overtime	45 786.21
Employee related c 1020/0050/0000	Medical fund	272 623.82
Employee related c 1020/0060/0000	Pension fund	159 695.21
Employee related c 1020/0070/0000	Allowances housing	19 809.00
#N/A 1020/0080/0000	Performance Bonus	-
Employee related c 1020/0090/0000	Allowance transport	266 728.68
Employee related c 1020/0100/0000	Industrial Council	527.85
#N/A 1020/0130/0000	Human Capital Development	-
General expense: 1020/0140/0000	Advertisement	108 471.52
General expense: 1020/0150/0000	Delegations	81 625.68
#N/A 1020/0160/0000	Interest Paid	-
#N/A 1020/0170/0000	Bank charges	-
General expense: 1020/0190/0000	Fuel	65 792.53
#N/A 1020/0190/4160	Fuel	-
#N/A 1020/0190/4440	Fuel	-
General expense: 1020/0220/0000	Education	11 500.00
#N/A 1020/0230/0000	S.M.M.E. Projects	-
General expense: 1020/0240/0000	Printing and Stationery	222 757.19
General expense: 1020/0250/0000	Website Design	10 000.00
#N/A 1020/0260/0000	Municipal Services	-
#N/A 1020/0280/0000	Donations	-
General expense: 1020/0290/0000	Members Sub and Subscriptio	-
Employee related c 1020/0310/0000	Unemployment fund	10 024.17
General expense: 1020/0360/0000	Material & Stock (Consumable	-
General expense: 1020/0390/0000	Entertainment Manager	-
Employee related c 1020/0410/0000	Compensation Commissioner	-
General expense: 1020/0420/0000	Postage and Private Bag	39 078.72
General expense: 1020/0440/0000	Legal Expenses	338 598.80
General expense: 1020/0470/0000	Sundries	14 956.15
#N/A 1020/0490/0000	Filing System: Grant	-
General expense: 1020/0500/0000	Telephone	492 286.58
#N/A 1020/0520/0000	Allowances Council Members	-
#N/A 1020/0530/0000	Rent Equipment	-
Other income 1020/0570/0000	Insurance Short Term	-97 204.48
#N/A 1020/0600/0000	Security System	-
#N/A 1020/0620/0000	Uniforms	-
General expense: 1020/0640/0000	Valuations	1 936 812.48

General expense: 1020/0690/0000	Office Equipment & Furniture	-
Repairs and mainten 1020/0700/0000	General Maintenance	618.11
Repairs and mainten 1020/0710/0000	Maintenance Buildings	-
Repairs and mainten 1020/0730/0000	Equipment & Tools	9 295.00
Repairs and mainten 1020/0740/0000	Maintenance Vehicles	10 441.39
Depreciation 1020/0760/0000	Depreciation	-
#N/A 1020/0770/0000	Website Maintenance	-
#N/A 1020/0800/0000	Loans External - Interest	-
#N/A 1020/0810/0000	Loans External - Redemption	-
General expense: 1020/0970/0000	Contrib Capital Expenditure	4 500.00
#N/A 1020/1000/0000	Renewal Fund	-
General expense: 1020/1010/0000	Capital Development Fund	-
Employee related c 1020/1030/0000	Leave Liability	136 322.06
#N/A 1020/1090/0000	Funds General	-
General expense: 1020/1150/0000	Support-Financial Dept	574 771.97
Other income 1020/1500/0000	Costs Recharged	-
#N/A 1020/1510/0000	Services Recharged	-
#N/A 1020/1700/0000	Counter Surplus	-
#N/A 1020/1760/0000	Website:Conditional Grant	-
#N/A 1020/1770/0000	Filing System Grant	-
#N/A 1020/2100/0000	Administration Costs	-
#N/A 1020/2130/0000	Website Design:Cond Grant	-
Other income 1020/2150/0000	Building Plan Fee	- 3 621.30
Other income 1020/2160/0000	Tax Certificate	-
#N/A 1020/2180/0000	Objection Fees	-
Dividends receive 1020/2340/0000	Dividend	- 13 350.29
#N/A 1020/2360/0000	Sundries Services	-
Other income 1020/2440/0000	Photostats	- 3 165.91
Other income 1020/2570/0000	Agreements	- 17 482.48
Grant grants and : 1020/2610/0000	Equitable Share	- 479 885.00
Other income 1020/2860/0000	Posters	-
#N/A 1020/2890/0000	Pub Site Rate Interest	-
Other income 1020/2920/0000	Tender Documents	-
Interest on Investm 1020/2940/0000	Interest	- 301 142.76
#N/A 1020/2980/0000	Subsidy	-
#N/A 1020/3140/0000	Pre-Paid Bad Debt Collec	-
#N/A 1020/4010/0000	Allowance Standby	-
Employee related c 1020/4020/0000	Allowance Telephone	20 065.00
#N/A 1020/4030/0000	Allowance Annuity	-
#N/A 1020/5210/0000	Debtors : Property Tax	-
Generation of cour 1030/0010/0000	Salaries	1 374 235.10
#N/A 1030/0030/0000	Service bonus	-
Generation of cour 1030/0050/0000	Medical fund	-
Generation of cour 1030/0060/0000	Pension fund	-

#N/A	1030/0070/0000	Allowances housing	-
eneration of cour	1030/0090/0000	Allowance tranport	311 060.10
#N/A	1030/0110/0000	Facility Allowance	-
eneral expense:	1030/0150/0000	Delegations	60 685.35
eneral expense:	1030/0180/0000	Funeral costs	6 259.00
eneral expense:	1030/0190/4010	Fuel	15 375.92
eneral expense:	1030/0200/0000	Special Events	167 750.06
eneral expense:	1030/0220/0000	Education	8 807.60
#N/A	1030/0240/0000	Printing and Stationery	-
eneral expense:	1030/0280/0000	Donations	-
eneral expense:	1030/0290/0000	Members Sub and Subscriptio	67 448.00
mployee related c	1030/0310/0000	Unemployment fund	124.78
#N/A	1030/0320/0000	Ward Committee Expenses	-
#N/A	1030/0370/0000	Entertainment Mayor	-
eneral expense:	1030/0380/0000	Entertainment General	75 949.24
#N/A	1030/0400/0000	Youth Desk(progams)	-
eneral expense:	1030/0500/0000	Telephone	167 614.95
#N/A	1030/0510/0000	Allowances Mayor	-
#N/A	1030/0520/0000	Allowances Council Members	-
#N/A	1030/0540/0000	Finance Management Grant	-
#N/A	1030/0690/0000	Office Equipment & Furniture	-
irs and mainten	1030/0740/0000	Maintenance Vehicles	11 674.74
Depreciation	1030/0760/0000	Depreciation	11 280.80
#N/A	1030/0800/0000	Loans External - Interest	-
#N/A	1030/0810/0000	Loans External - Redemption	-
eneral expense:	1030/0970/0000	Contrib Capital Expenditure	-
Other income	1030/1510/0000	Services Recharged	-
#N/A	1030/2480/0000	Election Costs Subsidy	-
ent grants and :	1030/2610/0000	Equitable Share	- 630 308.00
eneration of cour	1030/4020/0000	Allowance Telephone	19 966.00
#N/A	1040/0240/0000	Printing and Stationery	-
#N/A	1040/0300/0000	Licenses	-
#N/A	1040/0410/0000	Compensation Commissioner	-
#N/A	1040/0700/0000	General Maintenance	-
#N/A	1040/2130/0000	Website Design:Cond Grant	-
mployee related c	1050/0010/0000	Salaries	27 201.51
#N/A	1050/0020/0000	Wages	-
mployee related c	1050/0030/0000	Service bonus	4 644.62
#N/A	1050/0040/0000	Overtime	-
#N/A	1050/0050/0000	Medical fund	-
mployee related c	1050/0060/0000	Pension fund	3 860.60
#N/A	1050/0070/0000	Allowances housing	-
mployee related c	1050/0100/0000	Industrial Council	17.25
eneral expense:	1050/0120/0000	Administration	-

#N/A	1050/0190/0000	Fuel	-
#N/A	1050/0190/4620	Fuel	-
#N/A	1050/0190/4630	Fuel	-
#N/A	1050/0190/4640	Fuel	-
#N/A	1050/0190/4650	Fuel	-
#N/A	1050/0190/4660	Fuel	-
#N/A	1050/0190/4680	Fuel	-
#N/A	1050/0190/4870	Fuel	-
#N/A	1050/0190/4880	Fuel	-
#N/A	1050/0220/0000	Education	-
General expense:	1050/0230/0000	S.M.M.E. Projects	118 720.65
General expense:	1050/0260/0000	Municipal Services	13 568.66
Employee related c	1050/0310/0000	Unemployment fund	222.95
Employee related c	1050/0410/0000	Compensation Commissioner	-
#N/A	1050/0450/0000	Sewerage Purchases	-
#N/A	1050/0500/0000	Telephone	-
#N/A	1050/0570/0000	Insurance Short Term	-
General expense:	1050/0620/0000	Uniforms	389.21
#N/A	1050/0660/0000	Water Purchase Dept	-
Repairs and mainten	1050/0700/0000	General Maintenance	36.90
Repairs and mainten	1050/0710/0000	Maintenance Buildings	-
#N/A	1050/0730/0000	Equipment & Tools	-
#N/A	1050/0740/0000	Maintenance Vehicles	-
Depreciation	1050/0760/0000	Depreciation	178 781.14
#N/A	1050/0800/0000	Loans External - Interest	-
#N/A	1050/0810/0000	Loans External - Redemption	-
#N/A	1050/0970/0000	Contrib Capital Expenditure	-
#N/A	1050/1000/0000	Renewal Fund	-
General expense:	1050/1010/0000	Capital Development Fund	-
Employee related c	1050/1030/0000	Leave Liability	-
#N/A	1050/2450/0000	Grave	-
#N/A	1050/2460/0000	Fee-Swimming Pool Admissior	-
General expense:	1050/2560/0000	Rent - Properties/Sportground	-
Grant grants and	1050/2610/0000	Equitable Share	-
Other income	1050/2650/0000	Rent Caravan Park	-
#N/A	1050/2980/0000	Subsidy	-
Employee related c	1060/0010/0000	Salaries	460 693.76
#N/A	1060/0020/0000	Wages	-
Employee related c	1060/0030/0000	Service bonus	8 358.51
#N/A	1060/0050/0000	Medical fund	-
Employee related c	1060/0060/0000	Pension fund	18 628.56
Employee related c	1060/0090/0000	Allowance transport	24 000.00
Employee related c	1060/0100/0000	Industrial Council	41.40
#N/A	1060/0110/0000	Facility Allowance	-

#N/A	1060/0120/0000	Administration	-
#N/A	1060/0140/0000	Advertisement	-
General expense:	1060/0150/0000	Delegations	1 096.20
#N/A	1060/0190/0000	Fuel	-
#N/A	1060/0200/0000	Special Events	-
General expense:	1060/0230/0000	S.M.M.E. Projects	1 337 875.13
#N/A	1060/0240/0000	Printing and Stationery	-
#N/A	1060/0250/0000	Website Design	-
General expense:	1060/0260/0000	Municipal Services	75 959.08
#N/A	1060/0300/0000	Licenses	-
Employee related c	1060/0310/0000	Unemployment fund	-
#N/A	1060/0430/0000	Pest Control	-
General expense:	1060/0470/0000	Sundries	-
General expense:	1060/0500/0000	Telephone	10 525.27
Other income	1060/0570/0000	Insurance Short Term	-
Bulk purchases	1060/0650/0000	Water Purchase Waterboard	-
#N/A	1060/0660/0000	Water Purchase Dept	-
Repairs and mainten	1060/0700/0000	General Maintenance	32 993.79
#N/A	1060/0710/0000	Maintenance Buildings	-
Repairs and mainten	1060/0730/0000	Equipment & Tools	-
#N/A	1060/0740/0000	Maintenance Vehicles	-
Depreciation	1060/0760/0000	Depreciation	-
General expense:	1060/0970/0000	Contrib Capital Expenditure	-
General expense:	1060/1010/0000	Capital Development Fund	-
Employee related c	1060/1030/0000	Leave Liability	8 742.91
#N/A	1060/1070/0000	Commonage Res Fund	-
#N/A	1060/1740/0000	Game Income	-
Other income	1060/2150/0000	Building Plan Fee	-
#N/A	1060/2330/0000	Sundries - Income	-
Rental of building	1060/2560/0000	Rent - Properties/Sportground	-
#N/A	1060/2600/0000	Irrigation Income	-
#N/A	1060/2980/0000	Subsidy	-
Employee related c	1060/4020/0000	Allowance Telephone	-
Employee related c	1070/0010/0000	Salaries	53 726.77
Employee related c	1070/0030/0000	Service bonus	3 715.70
Employee related c	1070/0040/0000	Overtime	953.05
Employee related c	1070/0050/0000	Medical fund	3 843.10
Employee related c	1070/0060/0000	Pension fund	8 293.44
Employee related c	1070/0100/0000	Industrial Council	41.40
General expense:	1070/0180/0000	Funeral costs	14 366.50
General expense:	1070/0260/0000	Municipal Services	-
Employee related c	1070/0310/0000	Unemployment fund	489.08
Repairs and mainten	1070/0700/0000	General Maintenance	6 598.77
#N/A	1070/0730/0000	Equipment & Tools	-

Depreciation	1070/0760/0000	Depreciation	-
#N/A	1070/0970/0000	Contrib Capital Expenditure	-
General expense:	1070/1010/0000	Capital Development Fund	-
Employee related c:	1070/1030/0000	Leave Liability	5 207.93
Other income	1070/2450/0000	Grave	- 25 352.43
Employee related c:	1090/0010/0000	Salaries	402 133.37
#N/A	1090/0020/0000	Wages	-
Employee related c:	1090/0030/0000	Service bonus	33 768.39
Employee related c:	1090/0050/0000	Medical fund	37 237.44
Employee related c:	1090/0060/0000	Pension fund	73 668.00
Employee related c:	1090/0070/0000	Allowances housing	4 073.28
#N/A	1090/0090/0000	Allowance transport	-
Employee related c:	1090/0100/0000	Industrial Council	251.85
General expense:	1090/0120/0000	Administration	-
#N/A	1090/0140/0000	Advertisement	-
General expense:	1090/0150/0000	Delegations	2 589.30
#N/A	1090/0220/0000	Education	-
General expense:	1090/0240/0000	Printing and Stationery	197.85
General expense:	1090/0260/0000	Municipal Services	8 681.81
General expense:	1090/0290/0000	Members Sub and Subscriptio	-
General expense:	1090/0300/0000	Licenses	429.87
Employee related c:	1090/0310/0000	Unemployment fund	3 888.43
#N/A	1090/0360/0000	Material & Stock (Consumable	-
General expense:	1090/0380/0000	Entertainment General	644.85
Employee related c:	1090/0410/0000	Compensation Commissioner	-
#N/A	1090/0420/0000	Postage and Private Bag	-
#N/A	1090/0450/0000	Sewerage Purchases	-
General expense:	1090/0500/0000	Telephone	23 939.38
General expense:	1090/0560/0000	Lost Books	-
General expense:	1090/0570/0000	Insurance Short Term	2 200.00
#N/A	1090/0620/0000	Uniforms	-
#N/A	1090/0660/0000	Water Purchase Dept	-
Repairs and mainten	1090/0700/0000	General Maintenance	-
#N/A	1090/0710/0000	Maintenance Buildings	-
Repairs and mainten	1090/0730/0000	Equipment & Tools	-
Depreciation	1090/0760/0000	Depreciation	-
#N/A	1090/0970/0000	Contrib Capital Expenditure	-
General expense:	1090/1010/0000	Capital Development Fund	-
Employee related c:	1090/1030/0000	Leave Liability	32 247.83
Other income	1090/2190/0000	Library Penalty	- 220.00
Other income	1090/2210/0000	Library Donations	-
Other income	1090/2220/0000	Library Lost Books	-
Grant grants and :	1090/2610/0000	Equitable Share	- 719 827.00
#N/A	1090/2980/0000	Subsidy	-

Employee related c	1100/0010/0000	Salaries	55 100.40
Employee related c	1100/0030/0000	Service bonus	4 591.70
#N/A	1100/0060/0000	Pension fund	-
Employee related c	1100/0100/0000	Industrial Council	41.40
#N/A	1100/0200/0000	Special Events	-
Employee related c	1100/0310/0000	Unemployment fund	596.95
General expense:	1100/0400/0000	Youth Desk(progams)	-
Depreciation	1100/0760/0000	Depreciation	-
#N/A	1120/0010/0000	Salaries	-
#N/A	1120/0020/0000	Wages	-
#N/A	1120/0030/0000	Service bonus	-
#N/A	1120/0040/0000	Overtime	-
#N/A	1120/0050/0000	Medical fund	-
#N/A	1120/0060/0000	Pension fund	-
#N/A	1120/0070/0000	Allowances housing	-
#N/A	1120/0090/0000	Allowance tranport	-
#N/A	1120/0100/0000	Industrial Council	-
#N/A	1120/0120/0000	Administration	-
#N/A	1120/0190/0000	Fuel	-
#N/A	1120/0190/4060	Fuel	-
#N/A	1120/0190/4450	Fuel	-
#N/A	1120/0220/0000	Education	-
#N/A	1120/0300/0000	Licenses	-
#N/A	1120/0310/0000	Unemployment fund	-
Employee related c	1120/0410/0000	Compensation Commissioner	-
#N/A	1120/0500/0000	Telephone	-
#N/A	1120/0570/0000	Insurance Short Term	-
#N/A	1120/0620/0000	Uniforms	-
#N/A	1120/0700/0000	General Maintenance	-
airs and mainten	1120/0730/0000	Equipment & Tools	12 568.50
#N/A	1120/0740/0000	Maintenance Vehicles	-
Depreciation	1120/0760/0000	Depreciation	-
#N/A	1120/0800/0000	Loans External - Interest	-
#N/A	1120/0810/0000	Loans External - Redemption	-
#N/A	1120/0850/0000	Loans Internal - Interest	-
#N/A	1120/0860/0000	Loans Internal - Redemption	-
#N/A	1120/2360/0000	Sundries Services	-
Other income	1120/2510/0000	Court Fines	- 4 560.00
ent grants and	1120/2610/0000	Equitable Share	- 354 046.00
#N/A	1120/2980/0000	Subsidy	-
Other income	1150/0260/0000	Municipal Services	- 837.53
#N/A	1150/0570/0000	Insurance Short Term	-
#N/A	1150/0710/0000	Maintenance Buildings	-
#N/A	1150/0730/0000	Equipment & Tools	-

Depreciation	1150/0760/0000	Depreciation	-
#N/A	1150/0800/0000	Loans External - Interest	-
#N/A	1150/0810/0000	Loans External - Redemption	-
#N/A	1150/0970/0000	Contrib Capital Expenditure	-
#N/A	1150/1000/0000	Renewal Fund	-
General expense:	1150/1010/0000	Capital Development Fund	-
Rental of building	1150/2560/0000	Rent - Properties/Sportground	273 138.08
Other income	1150/2970/0000	Poundfee	1 948.61
Employee related c	1170/0010/0000	Salaries	141 034.20
Employee related c	1170/0030/0000	Service bonus	10 509.50
Employee related c	1170/0050/0000	Medical fund	12 681.06
Employee related c	1170/0060/0000	Pension fund	14 501.97
Employee related c	1170/0070/0000	Allowances housing	5 496.00
Employee related c	1170/0090/0000	Allowance transport	48 662.52
Employee related c	1170/0100/0000	Industrial Council	34.50
#N/A	1170/0110/0510	Facility Allowance	-
General expense:	1170/0150/0000	Delegations	756.00
#N/A	1170/0220/0000	Education	-
General expense:	1170/0240/0000	Printing and Stationery	-
Employee related c	1170/0310/0000	Unemployment fund	1 191.04
#N/A	1170/0330/0000	Milk Samples	-
Employee related c	1170/0410/0000	Compensation Commissioner	-
#N/A	1170/0430/0000	Pest Control	-
#N/A	1170/0500/0000	Telephone	-
Other income	1170/0570/0000	Insurance Short Term	-
Repairs and mainten	1170/0700/0000	General Maintenance	-
#N/A	1170/0710/0000	Maintenance Buildings	-
Repairs and mainten	1170/0730/0000	Equipment & Tools	-
Depreciation	1170/0760/0000	Depreciation	142 474.03
Employee related c	1170/1030/0000	Leave Liability	1 850.95
#N/A	1170/2580/0000	Inspection Slaughter Fees	-
#N/A	1170/2980/0000	Subsidy	-
Employee related c	1170/4020/0000	Allowance Telephone	2 800.00
Employee related c	1250/0010/0000	Salaries	1 543 689.31
#N/A	1250/0020/0000	Wages	-
Employee related c	1250/0030/0000	Service bonus	104 353.95
Employee related c	1250/0040/0000	Overtime	221 319.35
Employee related c	1250/0050/0000	Medical fund	67 357.59
Employee related c	1250/0060/0000	Pension fund	249 359.24
#N/A	1250/0070/0000	Allowances housing	-
Employee related c	1250/0090/0000	Allowance transport	94 320.40
Employee related c	1250/0100/0000	Industrial Council	1 242.00
General expense:	1250/0120/0000	Administration	-
General expense:	1250/0190/0000	Fuel	479 018.64

#N/A	1250/0190/4040	Fuel	-
#N/A	1250/0190/4050	Fuel	-
#N/A	1250/0190/4070	Fuel	-
#N/A	1250/0190/4090	Fuel	-
#N/A	1250/0190/4110	Fuel	-
#N/A	1250/0190/4120	Fuel	-
#N/A	1250/0190/4140	Fuel	-
#N/A	1250/0190/4170	Fuel	-
#N/A	1250/0190/4180	Fuel	-
#N/A	1250/0190/4190	Fuel	-
#N/A	1250/0190/4200	Fuel	-
#N/A	1250/0190/4210	Fuel	-
#N/A	1250/0190/4220	Fuel	-
#N/A	1250/0190/4230	Fuel	-
#N/A	1250/0190/4250	Fuel	-
#N/A	1250/0190/4260	Fuel	-
#N/A	1250/0190/4280	Fuel	-
#N/A	1250/0190/4390	Fuel	-
#N/A	1250/0190/4420	Fuel	-
#N/A	1250/0190/4430	Fuel	-
#N/A	1250/0190/4460	Fuel	-
#N/A	1250/0190/4480	Fuel	-
#N/A	1250/0190/4590	Fuel	-
#N/A	1250/0190/4800	Fuel	-
#N/A	1250/0190/4830	Fuel	-
#N/A	1250/0190/4890	Fuel	-
#N/A	1250/0220/0000	Education	-
#N/A	1250/0230/0000	S.M.M.E. Projects	-
General expense:	1250/0240/0000	Printing and Stationery	-
General expense:	1250/0260/0000	Municipal Services	-
#N/A	1250/0290/0000	Members Sub and Subscriptio	-
General expense:	1250/0300/0000	Licenses	6 716.65
Employee related c	1250/0310/0000	Unemployment fund	18 486.31
Employee related c	1250/0410/0000	Compensation Commissioner	-
#N/A	1250/0420/0000	Postage and Private Bag	-
Bulk purchases	1250/0450/0000	Sewerage Purchases	-
General expense:	1250/0480/0000	Street Lights	-
General expense:	1250/0500/0000	Telephone	41 666.27
General expense:	1250/0570/0000	Insurance Short Term	14 592.48
General expense:	1250/0620/0000	Uniforms	16 405.42
#N/A	1250/0660/0000	Water Purchase Dept	-
Repairs and mainten	1250/0700/0000	General Maintenance	190 886.18
Repairs and mainten	1250/0710/0000	Maintenance Buildings	-
Repairs and mainten	1250/0720/0000	Maintenance Streets	254 800.75

airs and mainten	1250/0730/0000	Equipment & Tools	110 434.31
airs and mainten	1250/0740/0000	Maintenance Vehicles	272 908.10
eneral expense:	1250/0750/0000	Stormwater Drainage	-
Depreciation	1250/0760/0000	Depreciation	957 040.03
Interest paid	1250/0800/0000	Loans External - Interest	-
#N/A	1250/0810/0000	Loans External - Redemption	-
#N/A	1250/0850/0000	Loans Internal - Interest	-
#N/A	1250/0860/0000	Loans Internal - Redemption	-
eneral expense:	1250/0970/0000	Contrib Capital Expenditure	-
#N/A	1250/0980/0000	Capital Expenditure	-
#N/A	1250/1000/0000	Renewal Fund	-
eneral expense:	1250/1010/0000	Capital Development Fund	-
mployee related c	1250/1030/0000	Leave Liability	111 029.65
#N/A	1250/2110/0000	Scrap Material : Sold	-
#N/A	1250/2430/0000	Schuffle Erven	-
Other income	1250/2930/0000	Debtors : Sundries	-
#N/A	1250/2980/0000	Subsidy	-
#N/A	1250/3000/0000	Subsidy (Stormwater Drainage	-
ental of building	1250/3020/0000	Rent Equipment	- 9 091.30
mployee related c	1250/4010/0000	Allowance Standby	20 338.70
#N/A	1250/4030/0000	Allowance Annuity	-
mployee related c	1260/0010/0000	Salaries	1 089 192.35
mployee related c	1260/0020/0000	Wages	-
mployee related c	1260/0030/0000	Service bonus	95 758.10
mployee related c	1260/0040/0000	Overtime	99 970.86
mployee related c	1260/0050/0000	Medical fund	33 971.55
mployee related c	1260/0060/0000	Pension fund	195 505.38
mployee related c	1260/0100/0000	Industrial Council	972.90
eneral expense:	1260/0120/0000	Administration	-
eneral expense:	1260/0190/0000	Fuel	95 283.52
#N/A	1260/0190/4030	Fuel	-
#N/A	1260/0190/4400	Fuel	-
#N/A	1260/0190/4410	Fuel	-
#N/A	1260/0190/4420	Fuel	-
#N/A	1260/0190/4810	Fuel	-
#N/A	1260/0220/0000	Education	-
#N/A	1260/0230/0000	S.M.M.E. Projects	-
#N/A	1260/0290/0000	Members Sub and Subscriptio	-
mployee related c	1260/0310/0000	Unemployment fund	12 760.30
#N/A	1260/0360/0000	Material & Stock (Consumable	-
mployee related c	1260/0410/0000	Compensation Commissioner	-
#N/A	1260/0490/0000	Filing System: Grant	-
#N/A	1260/0570/0000	Insurance Short Term	-
#N/A	1260/0580/0000	Audit Costs	-

General expense: 1260/0620/0000	Uniforms		12 691.59
Repairs and mainten 1260/0700/0000	General Maintenance		407 538.71
Repairs and mainten 1260/0710/0000	Maintenance Buildings		-
Repairs and mainten 1260/0730/0000	Equipment & Tools		-
Repairs and mainten 1260/0740/0000	Maintenance Vehicles		20 868.82
Depreciation 1260/0760/0000	Depreciation		4 706.93
Interest paid 1260/0800/0000	Loans External - Interest		13 208.00
#N/A 1260/0810/0000	Loans External - Redemption		-
#N/A 1260/0970/0000	Contrib Capital Expenditure		-
General expense: 1260/1010/0000	Capital Development Fund		-
Bad debts 1260/1020/0000	Cont.Bad Debts/Indigent		4 187 788.80
Employee related cr 1260/1030/0000	Leave Liability		79 148.93
Other income 1260/2230/0000	Building Refuse	-	864.24
#N/A 1260/2430/0000	Schuffle Erven		-
Government grants and : 1260/2610/0000	Equitable Share	-	6 478 442.00
#N/A 1260/2980/0000	Subsidy		-
Other income 1260/3120/0000	Refuse Bags	-	1 724.84
Services charges 1260/3130/0000	Refuse Removal	-	4 532 898.17
Bad debts recover 1260/3140/0000	Pre-Paid Bad Debt Collec	-	182.02
Employee related cr 1260/4010/0000	Allowance Standby		12 118.08
Employee related cr 1270/0010/0000	Salaries		348 082.79
#N/A 1270/0020/0000	Wages		-
Employee related cr 1270/0030/0000	Service bonus		31 930.08
Employee related cr 1270/0040/0000	Overtime		55 122.53
Employee related cr 1270/0050/0000	Medical fund		2 917.20
Employee related cr 1270/0060/0000	Pension fund		67 694.56
Employee related cr 1270/0100/0000	Industrial Council		303.60
General expense: 1270/0120/0000	Administration		-
General expense: 1270/0190/0000	Fuel		23 603.60
#N/A 1270/0190/4470	Fuel		-
#N/A 1270/0190/4840	Fuel		-
General expense: 1270/0210/0000	Chemicals		191 495.79
#N/A 1270/0220/0000	Education		-
#N/A 1270/0240/0000	Printing and Stationery		-
General expense: 1270/0260/0000	Municipal Services		9 438.79
#N/A 1270/0290/0000	Members Sub and Subscriptio		-
#N/A 1270/0300/0000	Licenses		-
Employee related cr 1270/0310/0000	Unemployment fund		4 541.90
#N/A 1270/0360/0000	Material & Stock (Consumable		-
Employee related cr 1270/0410/0000	Compensation Commissioner		-
#N/A 1270/0490/0000	Filing System: Grant		-
General expense: 1270/0500/0000	Telephone		-
#N/A 1270/0570/0000	Insurance Short Term		-
General expense: 1270/0620/0000	Uniforms		10 306.48

#N/A	1270/0660/0000	Water Purchase Dept	-
airs and mainten	1270/0700/0000	General Maintenance	268 866.94
#N/A	1270/0710/0000	Maintenance Buildings	-
airs and mainten	1270/0730/0000	Equipment & Tools	2 927.40
airs and mainten	1270/0740/0000	Maintenance Vehicles	6 667.03
Depreciation	1270/0760/0000	Depreciation	2 347 351.48
Interest paid	1270/0800/0000	Loans External - Interest	-
#N/A	1270/0810/0000	Loans External - Redemption	-
#N/A	1270/0850/0000	Loans Internal - Interest	-
#N/A	1270/0860/0000	Loans Internal - Redemption	-
eneral expense:	1270/0970/0000	Contrib Capital Expenditure	-
#N/A	1270/1000/0000	Renewal Fund	-
eneral expense:	1270/1010/0000	Capital Development Fund	-
Bad debts	1270/1020/0000	Cont.Bad Debts/Indigent	4 194 062.22
mployee related c	1270/1030/0000	Leave Liability	28 870.31
#N/A	1270/1040/0000	Audit Fees	-
#N/A	1270/1050/0000	Maintenance Reserve Fund	-
#N/A	1270/1510/0000	Services Recharged	-
#N/A	1270/2590/0000	D/hooigte Community Contr F	-
ent grants and :	1270/2610/0000	Equitable Share	- 6 238 500.00
#N/A	1270/2820/0000	Dept Use	-
#N/A	1270/2930/0000	Debtors : Sundries	-
Services charges	1270/2950/0000	Sewerage Fees	- 4 693 760.90
mployee related c	1270/4010/0000	Allowance Standby	2 695.07
#N/A	1270/4030/0000	Allowance Annuity	-
mployee related c	1280/0010/0000	Salaries	55 147.02
#N/A	1280/0020/0000	Wages	-
mployee related c	1280/0030/0000	Service bonus	3 715.70
mployee related c	1280/0040/0000	Overtime	3 193.59
#N/A	1280/0050/0000	Medical fund	-
mployee related c	1280/0060/0000	Pension fund	9 265.44
#N/A	1280/0090/0000	Allowance tranport	-
mployee related c	1280/0100/0000	Industrial Council	41.40
#N/A	1280/0220/0000	Education	-
#N/A	1280/0230/0000	S.M.M.E. Projects	-
eneral expense:	1280/0240/0000	Printing and Stationery	-
eneral expense:	1280/0260/0000	Municipal Services	87 621.05
eneral expense:	1280/0300/0000	Licenses	197.37
mployee related c	1280/0310/0000	Unemployment fund	522.10
#N/A	1280/0350/0000	Music Rights	-
#N/A	1280/0410/0000	Compensation Commissioner	-
#N/A	1280/0450/0000	Sewerage Purchases	-
#N/A	1280/0530/0000	Rent Equipment	-
eneral expense:	1280/0570/0000	Insurance Short Term	12 100.00

General expense: 1280/0620/0000	Uniforms	389.21
#N/A 1280/0660/0000	Water Purchase Dept	-
Repairs and mainten 1280/0700/0000	General Maintenance	15 839.38
Repairs and mainten 1280/0710/0000	Maintenance Buildings	2 151.76
Repairs and mainten 1280/0730/0000	Equipment & Tools	-
Depreciation 1280/0760/0000	Depreciation	756 655.74
Interest paid 1280/0800/0000	Loans External - Interest	-
Interest paid 1280/0810/0000	Loans External - Redemption	-
#N/A 1280/0850/0000	Loans Internal - Interest	-
#N/A 1280/0860/0000	Loans Internal - Redemption	-
General expense: 1280/0970/0000	Contrib Capital Expenditure	-
#N/A 1280/1000/0000	Renewal Fund	-
General expense: 1280/1010/0000	Capital Development Fund	-
Employee related c 1280/1030/0000	Leave Liability	2 486.23
#N/A 1280/2140/0000	Rent Crockery	-
Other income 1280/2800/0000	Rent -Market Tables -	65.40
Rental of building 1280/3010/0000	Rent Hall and Sports Grounds -	18 177.70
#N/A 1280/3040/0000	Rent Tables	-
Employee related c 1290/0010/0000	Salaries	1 441 071.72
#N/A 1290/0020/0000	Wages	-
Employee related c 1290/0030/0000	Service bonus	115 215.54
Employee related c 1290/0040/0000	Overtime	40 731.67
Employee related c 1290/0050/0000	Medical fund	42 018.00
Employee related c 1290/0060/0000	Pension fund	163 784.23
Employee related c 1290/0070/0000	Allowances housing	48 114.00
#N/A 1290/0080/0000	Performance Bonus	-
Employee related c 1290/0090/0000	Allowance transport	156 598.60
Employee related c 1290/0100/0000	Industrial Council	650.70
#N/A 1290/0110/0530	Facility Allowance	-
#N/A 1290/0120/0000	Administration	-
General expense: 1290/0140/0000	Advertisement	33 207.05
General expense: 1290/0150/0000	Delegations	22 797.50
Interest paid 1290/0160/0000	Interest paid	155 182.42
General expense: 1290/0170/0000	Bank charges	123 555.77
#N/A 1290/0190/0000	Fuel	-
Grant grants and : 1290/0220/0000	Education	- 55 494.27
#N/A 1290/0230/0000	S.M.M.E. Projects	-
General expense: 1290/0240/0000	Printing and Stationery	33 186.32
General expense: 1290/0260/0000	Municipal Services	-
#N/A 1290/0290/0000	Members Sub and Subscriptio	-
General expense: 1290/0300/0000	Licenses	-
Employee related c 1290/0310/0000	Unemployment fund	12 661.98
#N/A 1290/0340/0000	Network and Server	-
#N/A 1290/0360/0000	Material & Stock (Consumable	-

General expense: 1290/0380/0000	Entertainment General	103.50
Employee related c: 1290/0410/0000	Compensation Commissioner	-
General expense: 1290/0460/0000	Audit Costs	2 813 297.14
General expense: 1290/0500/0000	Telephone	124 048.54
#N/A 1290/0520/0000	Allowances Council Members	-
#N/A 1290/0530/0000	Rent Equipment	-
General expense: 1290/0540/0000	Finance Management Grant	-
General expense: 1290/0570/0000	Insurance Short Term	530 665.00
#N/A 1290/0580/0000	Audit Costs	-
#N/A 1290/0620/0000	Uniforms	-
#N/A 1290/0630/0000	Debt Collection Campaign	-
#N/A 1290/0640/0000	Valuations	-
General expense: 1290/0690/0000	Office Equipment & Furniture	-
Repairs and mainten: 1290/0700/0000	General Maintenance	24 835.43
#N/A 1290/0710/0000	Maintenance Buildings	-
Repairs and mainten: 1290/0730/0000	Equipment & Tools	19 403.50
#N/A 1290/0740/0000	Maintenance Vehicles	-
Depreciation 1290/0760/0000	Depreciation	495 631.66
#N/A 1290/0800/0000	Loans External - Interest	-
#N/A 1290/0810/0000	Loans External - Redemption	-
#N/A 1290/0850/0000	Loans Internal - Interest	-
#N/A 1290/0860/0000	Loans Internal - Redemption	-
General expense: 1290/0970/0000	Contrib Capital Expenditure	-
General expense: 1290/1010/0000	Capital Development Fund	-
#N/A 1290/1020/0000	Cont.Bad Debts/Indigent	-
Employee related c: 1290/1030/0000	Leave Liability	104 670.14
#N/A 1290/1040/0000	Audit Fees	-
Other income 1290/1500/0000	Costs Recharged	-
General expense: 1290/1560/0000	GRAP/GAMAP Compliance	314 160.00
Other income 1290/1700/0000	Counter Surplus	- 274.65
Grant grants and : 1290/1750/0000	Customer care- Mvula Trust	- 107 266.82
#N/A 1290/1770/0000	Filing System Grant	-
Grant grants and : 1290/1780/0000	Audit Costs-Provincial Governme	- 1 348 898.90
#N/A 1290/1790/0000	De Beers Group:Ethembeni	-
#N/A 1290/1800/0000	DPLG:Sewerage Project	-
#N/A 1290/1810/0000	DPLG Water Upgr Koffieftn	-
#N/A 1290/1820/0000	Xhariep District:IDP	-
Grant grants and : 1290/1830/0000	DME Grant: Elec Stands	-
#N/A 1290/1840/0000	DPLG: Housing Project	-
#N/A 1290/1850/0000	DPLG: Health	-
#N/A 1290/1860/0000	Dept Agriculture: Vukani	-
Grant grants and : 1290/1870/0000	Provincial Treasury:Website	-
Grant grants and : 1290/1880/0000	DWARF:Water Projects	-
Grant grants and : 1290/1890/0000	DWARF: Feasibility Study	-

rent grants and : 1290/1900/0000	DPLG: Urban Planning	-	
Other income 1290/2160/0000	Tax Certificate	-	16 045.27
#N/A 1290/2180/0000	Objection Fees	-	
General expense: 1290/2360/0000	Sundries Services	-	45 920.54
#N/A 1290/2440/0000	Photostats	-	
rent grants and : 1290/2610/0000	Equitable Share	-	1 087 352.00
#N/A 1290/2620/0000	Local Gov Fin Managemet Gra	-	
Interest on debito 1290/2940/0000	Interest	-	1 196 085.15
id debts recover 1290/3140/0000	Pre-Paid Bad Debt Collec	-	9 253.99
#N/A 1290/4010/0000	Allowance Standby	-	
Employee related c: 1290/4020/0000	Allowance Telephone	-	15 900.00
#N/A 1290/4030/0000	Allowance Annuity	-	
#N/A 1300/0010/0000	Salaries	-	
#N/A 1300/0020/0000	Wages	-	
#N/A 1300/0030/0000	Service bonus	-	
#N/A 1300/0050/0000	Medical fund	-	
#N/A 1300/0060/0000	Pension fund	-	
#N/A 1300/0100/0000	Industrial Council	-	
#N/A 1300/0120/0000	Administration	-	
#N/A 1300/0190/0000	Fuel	-	
#N/A 1300/0220/0000	Education	-	
General expense: 1300/0260/0000	Municipal Services	-	
#N/A 1300/0290/0000	Members Sub and Subscriptio	-	
#N/A 1300/0310/0000	Unemployment fund	-	
#N/A 1300/0500/0000	Telephone	-	
#N/A 1300/0530/0000	Rent Equipment	-	
#N/A 1300/0570/0000	Insurance Short Term	-	
#N/A 1300/0620/0000	Uniforms	-	
#N/A 1300/0660/0000	Water Purchase Dept	-	
#N/A 1300/0700/0000	General Maintenance	-	
#N/A 1300/0710/0000	Maintenance Buildings	-	
#N/A 1300/0730/0000	Equipment & Tools	-	
#N/A 1300/0740/0000	Maintenance Vehicles	-	
Depreciation 1300/0760/0000	Depreciation	-	
#N/A 1300/0970/0000	Contrib Capital Expenditure	-	
Other income 1300/2500/0000	Trading Licences	-	1 497.90
Other income 1300/2510/0000	Court Fines	-	118 399.70
#N/A 1300/2530/0000	Traffic Fines	-	
#N/A 2010/0570/0000	Insurance Short Term	-	
#N/A 2010/0660/0000	Water Purchase Dept	-	
#N/A 2010/0710/0000	Maintenance Buildings	-	
#N/A 2010/0800/0000	Loans External - Interest	-	
#N/A 2010/0810/0000	Loans External - Redemption	-	
#N/A 2010/1050/0000	Maintenance Reserve Fund	-	

#N/A	2010/1060/0000	Rental Loss Reserve Fund	-	
#N/A	2010/2540/0000	Rent - Flats	-	
#N/A	2010/2980/0000	Subsidy	-	
#N/A	2020/0010/0000	Salaries	-	
#N/A	2020/0030/0000	Service bonus	-	
#N/A	2020/0060/0000	Pension fund	-	
#N/A	2020/0120/0000	Administration	-	
#N/A	2020/0310/0000	Unemployment fund	-	
#N/A	2020/0570/0000	Insurance Short Term	-	
#N/A	2020/0700/0000	General Maintenance	-	
#N/A	2020/0710/0000	Maintenance Buildings	-	
Depreciation	2020/0760/0000	Depreciation	-	
#N/A	2020/0800/0000	Loans External - Interest	-	
#N/A	2020/0810/0000	Loans External - Redemption	-	
General expense:	2020/0970/0000	Contrib Capital Expenditure	-	
#N/A	2020/1020/0000	Cont.Bad Debts/Indigent	-	
#N/A	2020/1050/0000	Maintenance Reserve Fund	-	
#N/A	2020/1060/0000	Rental Loss Reserve Fund	-	
Rental of building	2020/2540/0000	Rent - Flats	-	52 200.00
Rental of building	2020/2550/0000	Rent - D/Heights	-	16 955.45
Other income	2020/3110/0000	Selling Installments	-	1 675.00
Employee related c	3000/0010/0000	Salaries		1 500 697.67
#N/A	3000/0020/0000	Wages		-
Employee related c	3000/0030/0000	Service bonus		54 496.80
Employee related c	3000/0040/0000	Overtime		107 612.32
Employee related c	3000/0050/0000	Medical fund		32 397.28
Employee related c	3000/0060/0000	Pension fund		104 802.24
Employee related c	3000/0070/0000	Allowances housing		6 110.04
#N/A	3000/0080/0000	Performance Bonus		-
Employee related c	3000/0090/0000	Allowance transport		163 145.52
Employee related c	3000/0100/0000	Industrial Council		538.20
General expense:	3000/0120/0000	Administration		-
General expense:	3000/0140/0000	Advertisement		-
General expense:	3000/0150/0000	Delegations		110 743.64
General expense:	3000/0190/0000	Fuel		92 736.81
#N/A	3000/0190/4020	Fuel		-
#N/A	3000/0190/4080	Fuel		-
#N/A	3000/0190/4100	Fuel		-
#N/A	3000/0190/4130	Fuel		-
#N/A	3000/0190/4270	Fuel		-
#N/A	3000/0190/4460	Fuel		-
#N/A	3000/0190/4660	Fuel		-
General expense:	3000/0220/0000	Education		-
#N/A	3000/0230/0000	S.M.M.E. Projects		-

General expense: 3000/0240/0000	Printing and Stationery	1 728.07
General expense: 3000/0260/0000	Municipal Services	270 677.92
Bulk purchases 3000/0270/0000	Escom Elec Purchases	6 604 929.68
#N/A 3000/0290/0000	Members Sub and Subscriptio	-
General expense: 3000/0300/0000	Licenses	-
Employee related ci 3000/0310/0000	Unemployment fund	8 337.67
General expense: 3000/0380/0000	Entertainment General	-
Employee related ci 3000/0410/0000	Compensation Commissioner	-
General expense: 3000/0420/0000	Postage and Private Bag	-
#N/A 3000/0440/0000	Legal Expenses	-
General expense: 3000/0480/0000	Street Lights	220 271.93
#N/A 3000/0490/0000	Filing System: Grant	-
General expense: 3000/0500/0000	Telephone	41 392.59
#N/A 3000/0530/0000	Rent Equipment	-
Other income 3000/0570/0000	Insurance Short Term	- 20 561.40
General expense: 3000/0610/0000	Free Basic Electricity ESCOM	-
General expense: 3000/0620/0000	Uniforms	8 714.94
#N/A 3000/0690/0000	Office Equipment & Furniture	-
Repairs and mainten 3000/0700/0000	General Maintenance	104 598.41
Repairs and mainten 3000/0710/0000	Maintenance Buildings	274.56
Repairs and mainten 3000/0730/0000	Equipment & Tools	-
Repairs and mainten 3000/0740/0000	Maintenance Vehicles	21 911.49
Depreciation 3000/0760/0000	Depreciation	320 047.45
Interest paid 3000/0800/0000	Loans External - Interest	1 487.25
Interest paid 3000/0810/0000	Loans External - Redemption	-
#N/A 3000/0850/0000	Loans Internal - Interest	-
#N/A 3000/0860/0000	Loans Internal - Redemption	-
General expense: 3000/0970/0000	Contrib Capital Expenditure	-
Other income 3000/1000/0000	Renewal Fund	-
General expense: 3000/1010/0000	Capital Development Fund	-
Bad debts 3000/1020/0000	Cont.Bad Debts/Indigent	1 589.55
Employee related ci 3000/1030/0000	Leave Liability	108 878.77
#N/A 3000/1040/0000	Audit Fees	-
#N/A 3000/1050/0000	Maintenance Reserve Fund	-
#N/A 3000/1510/0000	Services Recharged	-
Other income 3000/1720/0000	Electrical Appliances Escom	-
Other income 3000/1730/0000	Call Out Fees	- 948.81
Other income 3000/2320/0000	Pre-Paid Card	-
Other income 3000/2330/0000	Sundries - Income	- 8 429.00
Services charges 3000/2390/0000	Pre-Paid Electricity	- 4 574 758.74
Other income 3000/2420/0000	Dept Electricity Usage	-
Grant grants and : 3000/2610/0000	Equitable Share	- 1 439 654.00
Other income 3000/2680/0000	Reconnection Fees	- 81 251.38
Services charges 3000/2900/0000	Pub Consumption Electricity	- 4 087 722.20

Other income	3000/2930/0000	Debtors : Sundries	-	358.30
Other income	3000/3030/0000	Test Meter	-	218.51
#N/A	3000/3080/0000	Public Telephone - Rent		-
Employee related cr	3000/4010/0000	Allowance Standby		19 805.43
Employee related cr	3000/4020/0000	Allowance Telephone		4 200.00
#N/A	3000/4030/0000	Allowance Annuity		-
Employee related cr	4000/0010/0000	Salaries		1 308 808.12
#N/A	4000/0020/0000	Wages		-
Employee related cr	4000/0030/0000	Service bonus		91 872.78
Employee related cr	4000/0040/0000	Overtime		206 302.89
Employee related cr	4000/0050/0000	Medical fund		33 546.44
Employee related cr	4000/0060/0000	Pension fund		207 168.18
#N/A	4000/0070/0000	Allowances housing		-
Employee related cr	4000/0090/0000	Allowance transport		135 574.30
Employee related cr	4000/0100/0000	Industrial Council		883.20
General expense:	4000/0120/0000	Administration		-
General expense:	4000/0190/0000	Fuel		15 068.56
#N/A	4000/0190/4150	Fuel		-
#N/A	4000/0190/4600	Fuel		-
General expense:	4000/0210/0000	Chemicals		797 835.71
#N/A	4000/0220/0000	Education		-
#N/A	4000/0230/0000	S.M.M.E. Projects		-
General expense:	4000/0240/0000	Printing and Stationery		-
General expense:	4000/0260/0000	Municipal Services		130 130.44
#N/A	4000/0290/0000	Members Sub and Subscriptio		-
General expense:	4000/0300/0000	Licenses		-
Employee related cr	4000/0310/0000	Unemployment fund		14 983.94
Employee related cr	4000/0410/0000	Compensation Commissioner		-
General expense:	4000/0420/0000	Postage and Private Bag		34 949.48
#N/A	4000/0440/0000	Legal Expenses		-
#N/A	4000/0490/0000	Filing System: Grant		-
General expense:	4000/0500/0000	Telephone		39 056.25
General expense:	4000/0530/0000	Rent Equipment		74 927.50
Other income	4000/0570/0000	Insurance Short Term		-
General expense:	4000/0620/0000	Uniforms		7 604.68
Bulk purchases	4000/0650/0000	Water Purchase Waterboard		1 198 253.79
General expense:	4000/0670/0000	Water Research		-
Other income	4000/0680/0000	Water Tests		-
Repairs and mainten	4000/0700/0000	General Maintenance		257 445.31
Repairs and mainten	4000/0710/0000	Maintenance Buildings		-
Repairs and mainten	4000/0730/0000	Equipment & Tools		57 225.00
Repairs and mainten	4000/0740/0000	Maintenance Vehicles		-
Depreciation	4000/0760/0000	Depreciation		1 863 971.26
Interest paid	4000/0800/0000	Loans External - Interest		-

Interest paid	4000/0810/0000	Loans External - Redemption	-
#N/A	4000/0970/0000	Contrib Capital Expenditure	-
#N/A	4000/1000/0000	Renewal Fund	-
	4000/1010/0000	Capital Development Fund	-
Bad debts	4000/1020/0000	Cont.Bad Debts/Indigent	2 578 282.99
Employee related c	4000/1030/0000	Leave Liability	95 799.03
#N/A	4000/1040/0000	Audit Fees	-
#N/A	4000/1090/0000	Funds General	-
#N/A	4000/1510/0000	Services Recharged	-
Other income	4000/1730/0000	Call Out Fees	- 33.33
#N/A	4000/2280/0000	Dept Water	-
#N/A	4000/2310/0000	Pre Paid Water-Token	-
Other income	4000/2320/0000	Pre-Paid Card	-
#N/A	4000/2470/0000	Canal Water	-
rent grants and	4000/2610/0000	Equitable Share	- 7 198 269.00
Other income	4000/2680/0000	Reconnection Fees	- 6 375.60
#N/A	4000/2980/0000	Subsidy	-
Services charges	4000/3150/0000	Water Pre-Paid	- 263.16
Services charges	4000/3160/0000	Water Service Public	- 5 916 655.99
Employee related c	4000/4010/0000	Allowance Standby	32 089.57
Employee related c	4000/4020/0000	Allowance Telephone	-
#N/A	4000/4030/0000	Allowance Annuity	-
rent grants and	Other: Grants receive	Other: Grants received - release	
rent grants and	1290/0315/0000	MSIG	- 430 000.00
General expense	1020/0130/0300	Customer Care;LEARNERSHIP	- 155 665.45
Dwarf Learnership	1020/1090/0300	Customer Care;LEARNERSHIP	- 155 665.45
Other income	4000/2320/0000	Pre-paid Card	-
Government gran	1290/2620/0000	Financial Management Grant-I/S	- 500 000.00
Depreciation	1020/0760/7900	Intangible assets-Amort	24 561.40
Government gran	3000/3086/0000	Blue Diamond Project Income	- 44 200.00
General expense	3000/3100/0000	Blue Diamond Project -Expense	44 200.00
Other income	5000/6500/0000	Sale of erven	-97275
Other income	1020/1200/0000	Fair Value Adjustment-Investmer	-25199
General expense	1060/0470/0000	Sundries	175 875.00
			1 693 470.29

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-	Depreciation	1010 Finance and Administ Expense
-3 241 858.94	Property rates	1010 Finance and Administ Income
1 844 809.56	Employee related costs	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
164 405.52	Employee related costs	1020 Finance and Administ Expense
26 935.25	Employee related costs	1020 Finance and Administ Expense
257 535.16	Employee related costs	1020 Finance and Administ Expense
157 207.97	Employee related costs	1020 Finance and Administ Expense
36 000.00	Employee related costs	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
347 375.28	Employee related costs	1020 Finance and Administ Expense
45 013.40	Employee related costs	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
95 267.55	General expenses	1020 Finance and Administ Expense
162 236.51	General expenses	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
51 468.71	General expenses	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
120 000.00	General expenses	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
188 745.82	General expenses	1020 Finance and Administ Expense
-	General expenses	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	General expenses	1020 Finance and Administ Expense
10 114.98	Employee related costs	1020 Finance and Administ Expense
-	General expenses	1020 Finance and Administ Expense
887.00	General expenses	1020 Finance and Administ Expense
76 640.00	Employee related costs	1020 Finance and Administ Expense
36 408.02	General expenses	1020 Finance and Administ Expense
21 400.00	General expenses	1020 Finance and Administ Expense
74 653.93	General expenses	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
379 331.07	General expenses	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-328.74	Other income	1020 Finance and Administ Income
-	#N/A	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	General expenses	1020 Finance and Administ Expense

125 110.40	General expenses	1020 Finance and Administ Expense
51 320.19	Repairs and maintenance	1020 Finance and Administ Expense
-	Repairs and maintenance	1020 Finance and Administ Expense
22 722.10	Repairs and maintenance	1020 Finance and Administ Expense
10 882.71	Repairs and maintenance	1020 Finance and Administ Expense
-	Depreciation	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	General expenses	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	General expenses	1020 Finance and Administ Income
37 846.13	Employee related costs	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	General expenses	1020 Finance and Administ Expense
-3 489 009.06	Other income	1020 Finance and Administ Income
-	#N/A	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Income
-4 035.00	Other income	1020 Finance and Administ Income
-	Other income	1020 Finance and Administ Income
-	#N/A	1020 Finance and Administ Expense
-4 648.01	Dividends received	1020 Finance and Administ Income
-	#N/A	1020 Finance and Administ Expense
-1 415.05	Other income	1020 Finance and Administ Income
-65 300.00	Other income	1020 Finance and Administ Income
-390 300.00	Government grants and subsidies	1020 Finance and Administ Income
-7.45	Other income	1020 Finance and Administ Income
-	#N/A	1020 Finance and Administ Expense
-	Other income	1020 Finance and Administ Income
-	Interest on Investment	1020 Finance and Administ Income
-	#N/A	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
23 900.00	Employee related costs	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
-	#N/A	1020 Finance and Administ Expense
1 202 352.15	Remuneration of councillors	1030 Executive & Council Expense
-	#N/A	1030 Executive & Council Expense
-	Remuneration of councillors	1030 Executive & Council Expense
-	Remuneration of councillors	1030 Executive & Council Expense

-	#N/A	1030 Executive & Council	Expense
295 388.20	Remuneration of councillors	1030 Executive & Council	Expense
-	#N/A	1030 Executive & Council	Expense
140 261.18	General expenses	1030 Executive & Council	Expense
-	General expenses	1030 Executive & Council	Expense
6 356.27	General expenses	1030 Executive & Council	Expense
-15 682.15	General expenses	1030 Executive & Council	Expense
27 330.00	General expenses	1030 Executive & Council	Expense
-	#N/A	1030 Executive & Council	Expense
-	General expenses	1030 Executive & Council	Expense
153 055.33	General expenses	1030 Executive & Council	Expense
116.62	Employee related costs	1030 Executive & Council	Expense
-	#N/A	1030 Executive & Council	Expense
-	#N/A	1030 Executive & Council	Expense
136 455.97	General expenses	1030 Executive & Council	Expense
-	#N/A	1030 Executive & Council	Expense
79 239.81	General expenses	1030 Executive & Council	Expense
-	#N/A	1030 Executive & Council	Expense
-	#N/A	1030 Executive & Council	Expense
-	#N/A	1030 Executive & Council	Expense
-	#N/A	1030 Executive & Council	Expense
4 490.82	Repairs and maintenance	1030 Executive & Council	Expense
22 561.60	Depreciation	1030 Executive & Council	Expense
-	#N/A	1030 Executive & Council	Expense
-	#N/A	1030 Executive & Council	Expense
-	General expenses	1030 Executive & Council	Expense
-1 291 265.62	Other income	1030 Executive & Council	Income
-	#N/A	1030 Executive & Council	Expense
-390 300.00	Government grants and subsidies	1030 Executive & Council	Income
25 560.00	Remuneration of councillors	1030 Executive & Council	Expense
-	#N/A	1040 N/a	Expense
-	#N/A	1040 N/a	Expense
-	#N/A	1040 N/a	Expense
-	#N/A	1040 N/a	Expense
-	#N/A	1040 N/a	Expense
48 010.37	Employee related costs	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
3 430.93	Employee related costs	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
8 555.40	Employee related costs	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
50.00	Employee related costs	1050 Sports & Recreation	Expense
79 748.50	General expenses	1050 Sports & Recreation	Expense

-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
381 810.77	General expenses	1050 Sports & Recreation	Expense
22 958.13	General expenses	1050 Sports & Recreation	Expense
446.03	Employee related costs	1050 Sports & Recreation	Expense
2 794.00	Employee related costs	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	General expenses	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
1 017.84	Repairs and maintenance	1050 Sports & Recreation	Expense
-	Repairs and maintenance	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
148 079.39	Depreciation	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	General expenses	1050 Sports & Recreation	Expense
580.50	Employee related costs	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	#N/A	1050 Sports & Recreation	Expense
-	General expenses	1050 Sports & Recreation	Expense
-390 300.00	Government grants and subsidies	1050 Sports & Recreation	Income
-533.00	Other income	1050 Sports & Recreation	Income
-	#N/A	1050 Sports & Recreation	Expense
98 713.66	Employee related costs	1060 Planning & Developm	Expense
-	#N/A	1060 Planning & Developm	Expense
7 717.92	Employee related costs	1060 Planning & Developm	Expense
-	#N/A	1060 Planning & Developm	Expense
16 735.56	Employee related costs	1060 Planning & Developm	Expense
18 000.00	Employee related costs	1060 Planning & Developm	Expense
50.00	Employee related costs	1060 Planning & Developm	Expense
-	#N/A	1060 Planning & Developm	Expense

-	#N/A	1060	Planning & Developm Expense
-	#N/A	1060	Planning & Developm Expense
24 170.59	General expenses	1060	Planning & Developm Expense
-	#N/A	1060	Planning & Developm Expense
-	#N/A	1060	Planning & Developm Expense
1 313 955.56	General expenses	1060	Planning & Developm Expense
-	#N/A	1060	Planning & Developm Expense
-	#N/A	1060	Planning & Developm Expense
76 990.90	General expenses	1060	Planning & Developm Expense
-	#N/A	1060	Planning & Developm Expense
995.06	Employee related costs	1060	Planning & Developm Expense
-	#N/A	1060	Planning & Developm Expense
6 000.00	General expenses	1060	Planning & Developm Expense
7 154.68	General expenses	1060	Planning & Developm Expense
-109.58	Other income	1060	Planning & Developm Income
-	Bulk purchases	1060	Planning & Developm Expense
-	#N/A	1060	Planning & Developm Expense
97 659.82	Repairs and maintenance	1060	Planning & Developm Expense
-	#N/A	1060	Planning & Developm Expense
3 300.00	Repairs and maintenance	1060	Planning & Developm Expense
-	#N/A	1060	Planning & Developm Expense
-	Depreciation	1060	Planning & Developm Expense
-	General expenses	1060	Planning & Developm Expense
-	General expenses	1060	Planning & Developm Expense
1 569.50	Employee related costs	1060	Planning & Developm Expense
-	#N/A	1060	Planning & Developm Expense
-	#N/A	1060	Planning & Developm Expense
-	Other income	1060	Planning & Developm Income
-	#N/A	1060	Planning & Developm Expense
-450.00	Rental of building	1060	Planning & Developm Income
-	#N/A	1060	Planning & Developm Expense
-	#N/A	1060	Planning & Developm Expense
-	Employee related costs	1060	Planning & Developm Expense
52 177.04	Employee related costs	1070	Community & Social Expense
3 430.93	Employee related costs	1070	Community & Social Expense
2 459.92	Employee related costs	1070	Community & Social Expense
2 509.20	Employee related costs	1070	Community & Social Expense
7 657.80	Employee related costs	1070	Community & Social Expense
800.00	Employee related costs	1070	Community & Social Expense
9 500.00	General expenses	1070	Community & Social Expense
-	General expenses	1070	Community & Social Expense
495.32	Employee related costs	1070	Community & Social Expense
5 381.38	Repairs and maintenance	1070	Community & Social Expense
-	#N/A	1070	Community & Social Expense

-	Depreciation	1070 Community & Social Expense
-	#N/A	1070 Community & Social Expense
-	General expenses	1070 Community & Social Expense
533.15	Employee related costs	1070 Community & Social Expense
-24 147.55	Other income	1070 Community & Social Income
413 562.85	Employee related costs	1090 Community & Social Expense
-	#N/A	1090 Community & Social Expense
33 467.70	Employee related costs	1090 Community & Social Expense
30 897.00	Employee related costs	1090 Community & Social Expense
73 765.59	Employee related costs	1090 Community & Social Expense
3 389.52	Employee related costs	1090 Community & Social Expense
-	#N/A	1090 Community & Social Expense
273.20	Employee related costs	1090 Community & Social Expense
489 263.50	General expenses	1090 Community & Social Expense
-	#N/A	1090 Community & Social Expense
1 774.71	General expenses	1090 Community & Social Expense
-	#N/A	1090 Community & Social Expense
505.37	General expenses	1090 Community & Social Expense
15 584.61	General expenses	1090 Community & Social Expense
-	General expenses	1090 Community & Social Expense
2 117.56	General expenses	1090 Community & Social Expense
3 957.83	Employee related costs	1090 Community & Social Expense
-	#N/A	1090 Community & Social Expense
-	General expenses	1090 Community & Social Expense
9 078.00	Employee related costs	1090 Community & Social Expense
-	#N/A	1090 Community & Social Expense
-	#N/A	1090 Community & Social Expense
22 307.29	General expenses	1090 Community & Social Expense
598.75	General expenses	1090 Community & Social Expense
-	General expenses	1090 Community & Social Expense
-	#N/A	1090 Community & Social Expense
-	#N/A	1090 Community & Social Expense
123.50	Repairs and maintenance	1090 Community & Social Expense
-	#N/A	1090 Community & Social Expense
-	Repairs and maintenance	1090 Community & Social Expense
-	Depreciation	1090 Community & Social Expense
-	#N/A	1090 Community & Social Expense
-	General expenses	1090 Community & Social Expense
3 617.50	Employee related costs	1090 Community & Social Expense
-410.00	Other income	1090 Community & Social Income
-1 080.00	Other income	1090 Community & Social Income
-369.88	Other income	1090 Community & Social Income
-585 450.00	Government grants and subsidies	1090 Community & Social Income
-	#N/A	1090 Community & Social Expense

52 504.23	Employee related costs	1100 Community & Social Expense
4 239.80	Employee related costs	1100 Community & Social Expense
-	#N/A	1100 Community & Social Expense
37.20	Employee related costs	1100 Community & Social Expense
-	#N/A	1100 Community & Social Expense
589.86	Employee related costs	1100 Community & Social Expense
-	General expenses	1100 Community & Social Expense
-	Depreciation	1100 Community & Social Expense
-	#N/A	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
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-	#N/A	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
4 325.00	Employee related costs	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
-	Repairs and maintenance	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
-	Depreciation	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
-	#N/A	1120 Public Safety Expense
-	Other income	1120 Public Safety Income
-390 300.00	Government grants and subsidies	1120 Public Safety Income
-	#N/A	1120 Finance and Administ Expense
4 475.59	Other income	1150 Finance and Administ Income
-	#N/A	1150 Finance and Administ Expense
-	#N/A	1150 Finance and Administ Expense
-	#N/A	1150 Finance and Administ Expense

-	Depreciation	1150	Finance and Administ Expense
-	#N/A	1150	Finance and Administ Expense
-	#N/A	1150	Finance and Administ Expense
-	#N/A	1150	Finance and Administ Expense
-	#N/A	1150	Finance and Administ Expense
-	General expenses	1150	Finance and Administ Expense
-262 704.46	Rental of building	1150	Finance and Administ Income
-3 403.95	Other income	1150	Finance and Administ Income
151 120.72	Employee related costs	1170	Environmental Protecti Expense
10 586.26	Employee related costs	1170	Environmental Protecti Expense
21 819.06	Employee related costs	1170	Environmental Protecti Expense
22 955.28	Employee related costs	1170	Environmental Protecti Expense
6 859.86	Employee related costs	1170	Environmental Protecti Expense
67 547.21	Employee related costs	1170	Environmental Protecti Expense
50.00	Employee related costs	1170	Environmental Protecti Expense
-	#N/A	1170	Environmental Protecti Expense
200.00	General expenses	1170	Environmental Protecti Expense
-	#N/A	1170	Environmental Protecti Expense
364.50	General expenses	1170	Environmental Protecti Expense
1 415.00	Employee related costs	1170	Environmental Protecti Expense
-	#N/A	1170	Environmental Protecti Expense
5 748.00	Employee related costs	1170	Environmental Protecti Expense
-	#N/A	1170	Environmental Protecti Expense
-	#N/A	1170	Environmental Protecti Expense
-109.58	Other income	1170	Environmental Protecti Income
1 322.81	Repairs and maintenance	1170	Environmental Protecti Expense
-	#N/A	1170	Environmental Protecti Expense
15 780.70	Repairs and maintenance	1170	Environmental Protecti Expense
142 474.03	Depreciation	1170	Environmental Protecti Expense
5 624.50	Employee related costs	1170	Environmental Protecti Expense
-	#N/A	1170	Environmental Protecti Expense
-	#N/A	1170	Environmental Protecti Expense
4 200.00	Employee related costs	1170	Environmental Protecti Expense
1 144 552.18	Employee related costs	1250	Road Transport Expense
-	#N/A	1250	Road Transport Expense
99 474.76	Employee related costs	1250	Road Transport Expense
138 065.82	Employee related costs	1250	Road Transport Expense
50 190.66	Employee related costs	1250	Road Transport Expense
201 512.79	Employee related costs	1250	Road Transport Expense
-	#N/A	1250	Road Transport Expense
59 115.85	Employee related costs	1250	Road Transport Expense
975.60	Employee related costs	1250	Road Transport Expense
1 754 457.00	General expenses	1250	Road Transport Expense
414 232.48	General expenses	1250	Road Transport Expense

7 982.53	Repairs and maintenance	1250	Road Transport	Expense
196 222.18	Repairs and maintenance	1250	Road Transport	Expense
-	General expenses	1250	Road Transport	Expense
880 395.84	Depreciation	1250	Road Transport	Expense
1 854.94	Interest paid	1250	Road Transport	Expense
-	#N/A	1250	Road Transport	Expense
-	#N/A	1250	Road Transport	Expense
-	#N/A	1250	Road Transport	Expense
-	General expenses	1250	Road Transport	Expense
-	#N/A	1250	Road Transport	Expense
-	#N/A	1250	Road Transport	Expense
-	General expenses	1250	Road Transport	Expense
43 674.50	Employee related costs	1250	Road Transport	Expense
-	#N/A	1250	Road Transport	Expense
-	#N/A	1250	Road Transport	Expense
-	Other income	1250	Road Transport	Income
-	#N/A	1250	Road Transport	Expense
-	#N/A	1250	Road Transport	Expense
-1 182.25	Rental of building	1250	Road Transport	Income
31 469.56	Employee related costs	1250	Road Transport	Expense
-	#N/A	1250	Road Transport	Expense
1 192 999.23	Employee related costs	1260	Waste Management	Expense
49 141.25	Employee related costs	1260	Waste Management	Expense
106 597.55	Employee related costs	1260	Waste Management	Expense
71 792.09	Employee related costs	1260	Waste Management	Expense
34 697.40	Employee related costs	1260	Waste Management	Expense
200 877.74	Employee related costs	1260	Waste Management	Expense
1 068.80	Employee related costs	1260	Waste Management	Expense
1 674 709.00	General expenses	1260	Waste Management	Expense
61 837.44	General expenses	1260	Waste Management	Expense
-	#N/A	1260	Waste Management	Expense
-	#N/A	1260	Waste Management	Expense
-	#N/A	1260	Waste Management	Expense
-	#N/A	1260	Waste Management	Expense
-	#N/A	1260	Waste Management	Expense
-	#N/A	1260	Waste Management	Expense
-	#N/A	1260	Waste Management	Expense
-	#N/A	1260	Waste Management	Expense
-	#N/A	1260	Waste Management	Expense
14 074.28	Employee related costs	1260	Waste Management	Expense
-	#N/A	1260	Waste Management	Expense
28 732.00	Employee related costs	1260	Waste Management	Expense
-	#N/A	1260	Waste Management	Expense
-	#N/A	1260	Waste Management	Expense
-	#N/A	1260	Waste Management	Expense

10 912.15	General expenses	1260	Waste Management	Expense
652 964.04	Repairs and maintenance	1260	Waste Management	Expense
-	Repairs and maintenance	1260	Waste Management	Expense
162 632.70	Repairs and maintenance	1260	Waste Management	Expense
23 123.15	Repairs and maintenance	1260	Waste Management	Expense
271 379.53	Depreciation	1260	Waste Management	Expense
62 671.70	Interest paid	1260	Waste Management	Expense
-	#N/A	1260	Waste Management	Expense
-	#N/A	1260	Waste Management	Expense
-	General expenses	1260	Waste Management	Expense
2 575 578.04	Bad debts	1260	Waste Management	Expense
44 684.00	Employee related costs	1260	Waste Management	Expense
-477.64	Other income	1260	Waste Management	Income
-	#N/A	1260	Waste Management	Expense
-4 984 140.00	Government grants and subsidies	1260	Waste Management	Income
-	#N/A	1260	Waste Management	Expense
-153 886.13	Other income	1260	Waste Management	Income
-4 002 224.03	Services charges	1260	Waste Management	Income
-17.54	Bad debts recovered	1260	Waste Management	Income
15 634.86	Employee related costs	1260	Waste Management	Expense
352 807.62	Employee related costs	1270	Waste Water Manage	Expense
-	#N/A	1270	Waste Water Manage	Expense
30 194.58	Employee related costs	1270	Waste Water Manage	Expense
47 203.91	Employee related costs	1270	Waste Water Manage	Expense
6 651.60	Employee related costs	1270	Waste Water Manage	Expense
67 394.16	Employee related costs	1270	Waste Water Manage	Expense
310.40	Employee related costs	1270	Waste Water Manage	Expense
1 754 457.50	General expenses	1270	Waste Water Manage	Expense
29 000.42	General expenses	1270	Waste Water Manage	Expense
-	#N/A	1270	Waste Water Manage	Expense
-	#N/A	1270	Waste Water Manage	Expense
66 274.60	General expenses	1270	Waste Water Manage	Expense
-	#N/A	1270	Waste Water Manage	Expense
-	#N/A	1270	Waste Water Manage	Expense
9 541.54	General expenses	1270	Waste Water Manage	Expense
-	#N/A	1270	Waste Water Manage	Expense
-	#N/A	1270	Waste Water Manage	Expense
4 501.58	Employee related costs	1270	Waste Water Manage	Expense
-	#N/A	1270	Waste Water Manage	Expense
23 954.00	Employee related costs	1270	Waste Water Manage	Expense
-	#N/A	1270	Waste Water Manage	Expense
-26.35	General expenses	1270	Waste Water Manage	Income
-	#N/A	1270	Waste Water Manage	Expense
6 774.12	General expenses	1270	Waste Water Manage	Expense

-	#N/A	1270 Waste Water Manage Expense
218 238.59	Repairs and maintenance	1270 Waste Water Manage Expense
-	#N/A	1270 Waste Water Manage Expense
11 616.63	Repairs and maintenance	1270 Waste Water Manage Expense
6 349.30	Repairs and maintenance	1270 Waste Water Manage Expense
2 347 351.48	Depreciation	1270 Waste Water Manage Expense
344.93	Interest paid	1270 Waste Water Manage Expense
-	#N/A	1270 Waste Water Manage Expense
-	#N/A	1270 Waste Water Manage Expense
-	#N/A	1270 Waste Water Manage Expense
-	General expenses	1270 Waste Water Manage Expense
-	#N/A	1270 Waste Water Manage Expense
-	General expenses	1270 Waste Water Manage Expense
2 680 563.29	Bad debts	1270 Waste Water Manage Expense
8 275.50	Employee related costs	1270 Waste Water Manage Expense
-	#N/A	1270 Waste Water Manage Expense
-	#N/A	1270 Waste Water Manage Expense
-	#N/A	1270 Waste Water Manage Expense
-	#N/A	1270 Waste Water Manage Expense
-4 773 900.00	Government grants and subsidies	1270 Waste Water Manage Income
-	#N/A	1270 Waste Water Manage Expense
-	#N/A	1270 Waste Water Manage Expense
-4 149 501.53	Services charges	1270 Waste Water Manage Income
4 014.60	Employee related costs	1270 Waste Water Manage Expense
-	#N/A	1270 Waste Water Manage Expense
52 559.13	Employee related costs	1280 Community & Social Expense
-	#N/A	1280 Community & Social Expense
3 430.93	Employee related costs	1280 Community & Social Expense
-	Employee related costs	1280 Community & Social Expense
-	#N/A	1280 Community & Social Expense
8 555.40	Employee related costs	1280 Community & Social Expense
-	#N/A	1280 Community & Social Expense
50.00	Employee related costs	1280 Community & Social Expense
-	#N/A	1280 Community & Social Expense
-	#N/A	1280 Community & Social Expense
1 250.00	General expenses	1280 Community & Social Expense
22 201.72	General expenses	1280 Community & Social Expense
-	General expenses	1280 Community & Social Expense
459.50	Employee related costs	1280 Community & Social Expense
-	#N/A	1280 Community & Social Expense
-	#N/A	1280 Community & Social Expense
-	#N/A	1280 Community & Social Expense
-	#N/A	1280 Community & Social Expense
-	General expenses	1280 Community & Social Expense

-	General expenses	1280	Community & Social Expense
-	#N/A	1280	Community & Social Expense
192 175.64	Repairs and maintenance	1280	Community & Social Expense
87 577.32	Repairs and maintenance	1280	Community & Social Expense
10 899.78	Repairs and maintenance	1280	Community & Social Expense
681 603.86	Depreciation	1280	Community & Social Expense
2 102.29	Interest paid	1280	Community & Social Expense
-	Interest paid	1280	Community & Social Expense
-	#N/A	1280	Community & Social Expense
-	#N/A	1280	Community & Social Expense
-	General expenses	1280	Community & Social Expense
-	#N/A	1280	Community & Social Expense
-	General expenses	1280	Community & Social Expense
767.00	Employee related costs	1280	Community & Social Expense
-	#N/A	1280	Community & Social Expense
-	Other income	1280	Community & Social Expense
-8 800.00	Rental of building	1280	Community & Social Income
-	#N/A	1280	Community & Social Expense
1 277 826.68	Employee related costs	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
63 527.83	Employee related costs	1290	Finance and Administ Expense
6 647.56	Employee related costs	1290	Finance and Administ Expense
50 521.20	Employee related costs	1290	Finance and Administ Expense
152 670.42	Employee related costs	1290	Finance and Administ Expense
42 859.86	Employee related costs	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
169 866.60	Employee related costs	1290	Finance and Administ Expense
11 263.71	Employee related costs	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
22 733.40	General expenses	1290	Finance and Administ Expense
50 317.97	General expenses	1290	Finance and Administ Expense
56 337.75	Interest paid	1290	Finance and Administ Expense
83 963.25	General expenses	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-	Government grants and subsidies	1290	Finance and Administ Income
-	#N/A	1290	Finance and Administ Expense
24 584.17	General expenses	1290	Finance and Administ Expense
-	General expenses	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
275 667.04	General expenses	1290	Finance and Administ Expense
10 762.15	Employee related costs	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense

-	General expenses	1290	Finance and Administ Expense
34 097.00	Employee related costs	1290	Finance and Administ Expense
370 602.49	General expenses	1290	Finance and Administ Expense
121 494.45	General expenses	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
508 834.00	General expenses	1290	Finance and Administ Expense
364 171.94	General expenses	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
140 232.00	General expenses	1290	Finance and Administ Expense
64 788.30	Repairs and maintenance	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
58 414.74	Repairs and maintenance	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
407 920.86	Depreciation	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-	General expenses	1290	Finance and Administ Expense
-	General expenses	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
59 166.50	Employee related costs	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-3 194 531.32	Other income	1290	Finance and Administ Income
173 684.22	General expenses	1290	Finance and Administ Expense
-100.01	Other income	1290	Finance and Administ Income
	Government grants and subsidies	1290	Finance and Administ Income
-	#N/A	1290	Finance and Administ Expense
-	Government grants and subsidies	1290	Finance and Administ Income
-	#N/A	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-	Government grants and subsidies	1290	Finance and Administ Income
-	#N/A	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-	#N/A	1290	Finance and Administ Expense
-	Government grants and subsidies	1290	Finance and Administ Income
-	Government grants and subsidies	1290	Finance and Administ Income
-	Government grants and subsidies	1290	Finance and Administ Income

12 729.19	General expenses	3000	Electricity	Expense
29 198.86	General expenses	3000	Electricity	Expense
4 047 582.42	Bulk purchases	3000	Electricity	Expense
-	#N/A	3000	Electricity	Expense
3 817.00	General expenses	3000	Electricity	Expense
6 757.18	Employee related costs	3000	Electricity	Expense
-	General expenses	3000	Electricity	Expense
53 709.00	Employee related costs	3000	Electricity	Expense
10 627.58	General expenses	3000	Electricity	Expense
-	#N/A	3000	Electricity	Expense
197 092.75	General expenses	3000	Electricity	Expense
-	#N/A	3000	Electricity	Expense
25 423.30	General expenses	3000	Electricity	Expense
-	#N/A	3000	Electricity	Expense
-328.74	Other income	3000	Electricity	Income
-	General expenses	3000	Electricity	Expense
6 774.12	General expenses	3000	Electricity	Expense
-	#N/A	3000	Electricity	Expense
483 333.67	Repairs and maintenance	3000	Electricity	Expense
-	Repairs and maintenance	3000	Electricity	Expense
22 490.29	Repairs and maintenance	3000	Electricity	Expense
37 450.76	Repairs and maintenance	3000	Electricity	Expense
319 009.75	Depreciation	3000	Electricity	Expense
3 901.52	Interest paid	3000	Electricity	Expense
-	Interest paid	3000	Electricity	Expense
-	#N/A	3000	Electricity	Expense
-	#N/A	3000	Electricity	Expense
-	General expenses	3000	Electricity	Expense
-	Other income	3000	Electricity	Expense
-	General expenses	3000	Electricity	Expense
138 137.87	Bad debts	3000	Electricity	Expense
13 482.00	Employee related costs	3000	Electricity	Expense
-	#N/A	3000	Electricity	Expense
-	#N/A	3000	Electricity	Expense
-	#N/A	3000	Electricity	Expense
-43.25	Other income	3000	Electricity	Income
-12 741.44	Other income	3000	Electricity	Income
-393.42	Other income	3000	Electricity	Income
-6 392.46	Other income	3000	Electricity	Income
-3 947 171.77	Services charges	3000	Electricity	Income
-500.00	Other income	3000	Electricity	Income
-1 406 533.18	Government grants and subsidies	3000	Electricity	Income
-74 194.82	Other income	3000	Electricity	Income
-3 470 951.14	Services charges	3000	Electricity	Income

-720.38	Other income	3000	Electricity	Income
-158.32	Other income	3000	Electricity	Income
-	#N/A	3000	Electricity	Expense
24 634.20	Employee related costs	3000	Electricity	Expense
4 200.00	Employee related costs	3000	Electricity	Expense
-	#N/A	3000	Electricity	Expense
1 299 741.35	Employee related costs	4000	Water	Expense
-	#N/A	4000	Water	Expense
107 963.29	Employee related costs	4000	Water	Expense
203 686.47	Employee related costs	4000	Water	Expense
36 109.20	Employee related costs	4000	Water	Expense
210 458.81	Employee related costs	4000	Water	Expense
-	#N/A	4000	Water	Expense
76 838.02	Employee related costs	4000	Water	Expense
898.40	Employee related costs	4000	Water	Expense
1 435 465.00	General expenses	4000	Water	Expense
19 863.44	General expenses	4000	Water	Expense
-	#N/A	4000	Water	Expense
-	#N/A	4000	Water	Expense
671 981.00	General expenses	4000	Water	Expense
-	#N/A	4000	Water	Expense
-	#N/A	4000	Water	Expense
3 176.32	General expenses	4000	Water	Expense
104 137.52	General expenses	4000	Water	Expense
-	#N/A	4000	Water	Expense
-	General expenses	4000	Water	Expense
16 109.28	Employee related costs	4000	Water	Expense
35 385.79	Employee related costs	4000	Water	Expense
12 667.11	General expenses	4000	Water	Expense
-	#N/A	4000	Water	Expense
-	#N/A	4000	Water	Expense
29 019.80	General expenses	4000	Water	Expense
32 050.00	General expenses	4000	Water	Expense
-219.16	Other income	4000	Water	Expense
6 774.12	General expenses	4000	Water	Expense
1 344 481.78	Bulk purchases	4000	Water	Expense
-	General expenses	4000	Water	Expense
-66.60	Other income	4000	Water	Income
207 997.48	Repairs and maintenance	4000	Water	Expense
15 219.30	Repairs and maintenance	4000	Water	Expense
305 682.31	Repairs and maintenance	4000	Water	Expense
3 733.39	Repairs and maintenance	4000	Water	Expense
1 863 971.26	Depreciation	4000	Water	Expense
6 959.28	Interest paid	4000	Water	Expense

-	Interest paid	4000	Water	Income
-	#N/A	4000	Water	Expense
-	#N/A	4000	Water	Expense
-	,	4000	Water	Income
3 288 718.98	Bad debts	4000	Water	Expense
19 202.00	Employee related costs	4000	Water	Expense
-	#N/A	4000	Water	Expense
-	#N/A	4000	Water	Expense
-	#N/A	4000	Water	Expense
-148.95	Other income	4000	Water	Income
-	#N/A	4000	Water	Expense
-	#N/A	4000	Water	Expense
-	Other income	4000	Water	Expense
-	#N/A	4000	Water	Expense
-5 854 500.00	Government grants and subsidies	4000	Water	Income
-5 854.30	Other income	4000	Water	Income
-	#N/A	4000	Water	Expense
-1 875.41	Services charges	4000	Water	Income
-4 840 528.04	Services charges	4000	Water	Income
43 691.70	Employee related costs	4000	Water	Expense
3 150.00	Employee related costs	4000	Water	Expense
-	#N/A	4000	Water	Expense
-1 620 006.00	Government grants and subsidies	Othe	Waste Management	Income
-	Government grants and subsidies	1290	Finance and Administ	Income
-	General expenses	1020	Finance and Administ	Expense
-	Dwarf Learnership	1020	Finance and Administ	Income
-		4000		
- 120 000.00	Government grants and subsidies	1290	Finance and Administ	Income
-	Depreciation	1020	Finance and Administ	Expense
-	Government grants and subsidies	3000	Finance and Administ	Income
-	General expenses	3000	Finance and Administ	Expense
-	Other income	5000	Planning & Developm	Income
-	Other income	1020	Finance and Administ	Income
-	General expenses	1060	Planning & Developm	Expense

IB	Ledger Vote	Description	OpenBalance
	1000/7030/0000	Debtors : Opening Bal Opperm	1 310 785.88
	1010/2410/0000	Assessment Rates;	-
	1020/0010/0000	Salaries;	-
	1020/0030/0000	Service bonus;	-
	1020/0040/0000	Overtime;	-
	1020/0050/0000	Medical fund;	-
	1020/0060/0000	Pension fund;	-
	1020/0070/0000	Allowances housing;	-
	1020/0090/0000	Allowance tranport;	-
	1020/0100/0000	Industrial Council;	-
	1020/0140/0000	Advertisement;	-
	1020/0150/0000	Delegations;	-
	1020/0190/0000	Fuel;	-
	1020/0220/0000	Education;	-
	1020/0240/0000	Printing and Stationery;	-
	1020/0310/0000	Unemployment fund;	-
	1020/0420/0000	Postage and Private Bag;	-
	1020/0440/0000	Legal Expenses;	-
	1020/0470/0000	Sundries;	-
	1020/0500/0000	Telephone;	-
	1020/0570/0000	Insurance Short Term;	-
	1020/0640/0000	Valuations;	-
	1020/0690/0000	Office Equipment & Furniture	15 299.00
	1020/0700/0000	General Maintenance;	-
	1020/0730/0000	Equipment & Tools;	-
	1020/0740/0000	Maintenance Vehicles;	-
	1020/0970/0000	Contrib Capital Expenditure;	-
	1020/2150/0000	Building Plan Fee;	-
	1020/2340/0000	Dividend ;	-
	1020/2440/0000	Photostats;	-
	1020/2570/0000	Agreements	-
	1020/2610/0000	Equitable Share;	-
	1020/4020/0000	Allowance Telephone ;	-
	1030/0010/0000	Salaries;	-
	1030/0090/0000	Allowance tranport;	-
	1030/0150/0000	Delegations;	-
	1030/0180/0000	Funeral costs;	-
	1030/0190/4010	Fuel;FUEL LETSEM FS	-
	1030/0200/0000	Special Events;	-
	1030/0220/0000	Education;	-
	1030/0290/0000	Members Sub and Subscription	-
	1030/0310/0000	Unemployment fund;	-
	1030/0380/0000	Entertainment General;	-
	1030/0500/0000	Telephone;	-
	1030/0740/0000	Maintenance Vehicles;	-
	1030/2610/0000	Equitable Share;	-
	1030/4020/0000	Allowance Telephone ;	-

1050/0010/0000	Salaries;	-
1050/0030/0000	Service bonus;	-
1050/0060/0000	Pension fund;	-
1050/0100/0000	Industrial Council;	-
1050/0230/0000	S.M.M.E. Projects;	-
1050/0260/0000	Municipal Services;	-
1050/0310/0000	Unemployment fund;	-
1050/0620/0000	Uniforms;	-
1050/0700/0000	General Maintenance;	-
1060/0010/0000	Salaries;	-
1060/0030/0000	Service bonus;	-
1060/0060/0000	Pension fund;	-
1060/0090/0000	Allowance tranport;	-
1060/0100/0000	Industrial Council;	-
1060/0150/0000	Delegations;	-
1060/0230/0000	S.M.M.E. Projects;	-
1060/0260/0000	Municipal Services;	-
1060/0500/0000	Telephone;	-
1060/0700/0000	General Maintenance;	-
1070/0010/0000	Salaries;	-
1070/0030/0000	Service bonus;	-
1070/0040/0000	Overtime;	-
1070/0050/0000	Medical fund;	-
1070/0060/0000	Pension fund;	-
1070/0100/0000	Industrial Council;	-
1070/0180/0000	Funeral costs;	-
1070/0310/0000	Unemployment fund;	-
1070/0700/0000	General Maintenance;	-
1070/2450/0000	Grave;	-
1090/0010/0000	Salaries;	-
1090/0030/0000	Service bonus;	-
1090/0050/0000	Medical fund;	-
1090/0060/0000	Pension fund;	-
1090/0070/0000	Allowances housing;	-
1090/0100/0000	Industrial Council;	-
1090/0150/0000	Delegations;	-
1090/0240/0000	Printing and Stationery;	-
1090/0260/0000	Municipal Services;	-
1090/0300/0000	Licenses ;	-
1090/0310/0000	Unemployment fund;	-
1090/0380/0000	Entertainment General;	-
1090/0500/0000	Telephone;	-
1090/0570/0000	Insurance Short Term;	-
1090/2190/0000	Library Penalty;	-
1090/2610/0000	Equitable Share;	-
1100/0010/0000	Salaries;	-
1100/0030/0000	Service bonus;	-
1100/0100/0000	Industrial Council;	-
1100/0310/0000	Unemployment fund;	-

1120/0730/0000	Equipment & Tools;	-
1120/2510/0000	Court Fines;	-
1120/2610/0000	Equitable Share;	-
1150/0260/0000	Municipal Services;	-
1150/2560/0000	Rent - Properties/Sportgroun	-
1150/2970/0000	Poundfee;	-
1170/0010/0000	Salaries;	-
1170/0030/0000	Service bonus;	-
1170/0050/0000	Medical fund;	-
1170/0060/0000	Pension fund;	-
1170/0070/0000	Allowances housing;	-
1170/0090/0000	Allowance tranport;	-
1170/0100/0000	Industrial Council;	-
1170/0150/0000	Delegations;	-
1170/0310/0000	Unemployment fund;	-
1170/4020/0000	Allowance Telephone ;	-
1250/0010/0000	Salaries;	-
1250/0030/0000	Service bonus;	-
1250/0040/0000	Overtime;	-
1250/0050/0000	Medical fund;	-
1250/0060/0000	Pension fund;	-
1250/0090/0000	Allowance tranport;	-
1250/0100/0000	Industrial Council;	-
1250/0190/0000	Fuel;	-
1250/0300/0000	Licenses ;	-
1250/0310/0000	Unemployment fund;	-
1250/0500/0000	Telephone;	-
1250/0570/0000	Insurance Short Term;	-
1250/0620/0000	Uniforms;	-
1250/0700/0000	General Maintenance;	-
1250/0720/0000	Maintenance Streets;	-
1250/0730/0000	Equipment & Tools;	-
1250/0740/0000	Maintenance Vehicles;	-
1250/3020/0000	Rent Equipment;	-
1250/4010/0000	Allowance Standby;	-
1260/0010/0000	Salaries;	-
1260/0030/0000	Service bonus;	-
1260/0040/0000	Overtime;	-
1260/0050/0000	Medical fund;	-
1260/0060/0000	Pension fund;	-
1260/0100/0000	Industrial Council;	-
1260/0190/0000	Fuel;	-
1260/0310/0000	Unemployment fund;	-
1260/0620/0000	Uniforms;	-
1260/0700/0000	General Maintenance;	-
1260/0740/0000	Maintenance Vehicles;	-
1260/0800/0000	Loans External - Interest ;	-
1260/0810/0000	Loans External - Redemption;	-
1260/2230/0000	Building Refuse;	-

1260/2610/0000	Equitable Share;	-
1260/3120/0000	Refuse Bags;	-
1260/3130/0000	Refuse Removal;	-
1260/3140/0000	Pre-Paid Bad Debt Collec;	-
1260/4010/0000	Allowance Standby;	-
1270/0010/0000	Salaries;	-
1270/0030/0000	Service bonus;	-
1270/0040/0000	Overtime;	-
1270/0050/0000	Medical fund;	-
1270/0060/0000	Pension fund;	-
1270/0100/0000	Industrial Council;	-
1270/0190/0000	Fuel;	-
1270/0210/0000	Chemicals;	-
1270/0260/0000	Municipal Services;	-
1270/0310/0000	Unemployment fund;	-
1270/0620/0000	Uniforms;	-
1270/0700/0000	General Maintenance;	-
1270/0730/0000	Equipment & Tools;	-
1270/0740/0000	Maintenance Vehicles;	-
1270/2610/0000	Equitable Share;	-
1270/2950/0000	Sewerage Fees;	-
1270/4010/0000	Allowance Standby;	-
1280/0010/0000	Salaries;	-
1280/0030/0000	Service bonus;	-
1280/0040/0000	Overtime;	-
1280/0060/0000	Pension fund;	-
1280/0100/0000	Industrial Council;	-
1280/0260/0000	Municipal Services;	-
1280/0300/0000	Licenses ;	-
1280/0310/0000	Unemployment fund;	-
1280/0570/0000	Insurance Short Term;	-
1280/0620/0000	Uniforms;	-
1280/0700/0000	General Maintenance;	-
1280/0710/0000	Maintenance Buildings;	-
1280/0970/0000	Contrib Capital Expenditure;	-
1280/2800/0000	Rent -Market Tables;	-
1280/3010/0000	Rent Hall and Sports Grounds	-
1290/0010/0000	Salaries;	-
1290/0030/0000	Service bonus;	-
1290/0040/0000	Overtime;	-
1290/0050/0000	Medical fund;	-
1290/0060/0000	Pension fund;	-
1290/0070/0000	Allowances housing;	-
1290/0090/0000	Allowance tranport;	-
1290/0100/0000	Industrial Council;	-
1290/0140/0000	Advertisement;	-
1290/0150/0000	Delegations;	-
1290/0160/0000	Interest Paid;	-
1290/0170/0000	Bank charges;	-

1290/0220/0000	Education;	-
1290/0240/0000	Printing and Stationery;	-
1290/0310/0000	Unemployment fund;	-
1290/0380/0000	Entertainment General;	-
1290/0500/0000	Telephone;	-
1290/0570/0000	Insurance Short Term;	-
1290/0700/0000	General Maintenance;	-
1290/0730/0000	Equipment & Tools;	-
1290/0970/0000	Contrib Capital Expenditure;	-
1290/1700/0000	Counter Surplus;	-
1290/2160/0000	Tax Certificate;	-
1290/2360/0000	Sundries Services;	-
1290/2610/0000	Equitable Share;	-
1290/2940/0000	Interest;	-
1290/3140/0000	Pre-Paid Bad Debt Collec;	-
1290/4020/0000	Allowance Telephone ;	-
1300/2500/0000	Trading Licences;	-
1300/2510/0000	Court Fines;	-
1400/3100/0000	Intangible Assets;	73 684.21
1400/4000/0000	Sport & Recreation;	3 828 374.57
1400/4030/0000	Finance & Admin;	4 021 249.23
1400/4030/2033	Finance & Admin;Off Equip:Off	31 680.00
1400/4040/0000	Health;	4 274 220.89
1400/4050/0000	Road Transport;	12 228 391.13
1400/4050/2002	Road Transport;Bldgs:Offices	174 100.00
1400/4060/0000	Waste Management;	1 474 571.00
1400/4070/0000	Waste Water Management;	46 821 973.78
1400/4080/0000	Community & Soc Services;	8 013 053.56
1400/4080/2007	Community & Soc Services;Bld	12 859.35
1400/4080/2009	Community & Soc Services;Bld	20 296.49
1400/4090/0000	Executive&Council;	123 900.98
1400/4100/0000	Planning & Development;	20 000.00
1400/4100/2031	Planning & Development;Off E	35 083.33
1400/4160/0000	Electricity;	6 322 043.80
1400/4160/2032	Electricity;Off Equip:Compute	66 560.39
1400/4180/0000	Water;	37 225 758.62
1410/4000/0000	Sport & Recreation;	-732 145.49
1410/4030/0000	Finance & Admin;	-1 343 208.08
1410/4040/0000	Health;	-966 780.96
1410/4050/0000	Road Transport;	-2 855 284.08
1410/4060/0000	Waste Management;	-1 502 000.89
1410/4070/0000	Waste Water Management;	-13 615 044.46
1410/4080/0000	Community & Soc Services;	-1 176 188.18
1410/4090/0000	Executive&Council;	-55 778.50
1410/4160/0000	Electricity;	-2 054 559.48
1410/4180/0000	Water;	-11 937 298.10
1500/5500/0000	Loans Outstanding: External;	-209 934.02
1600/4700/0000	Investments - Shares;	15 919.00
1600/4720/0000	Short Term Deposits;	802 347.94

1700/5160/0000	VAT Control Account	2 022 958.18
1700/5180/0000	Debtors :Refuse Pre Paid Wat	0.20
1700/5190/0000	Debtors : Interest Services;	-1 071.57
1700/5200/0000	Debtors : Ambulance;	-21 730.66
1700/5210/0000	Debtors : Property Tax;	1 592 417.05
1700/5220/0000	Debtors:Health Claims;	325 049.32
1700/5230/0000	Debt :Rental Sportground;	22 868.79
1700/5240/0000	Debtors : Personel housing;	29 828.74
1700/5250/0000	Debtors : Refuse;	2 250 922.04
1700/5270/0000	Debtors : Sewerage charges;	2 527 785.96
1700/5290/0000	Medical continued;	11 678.80
1700/5450/0000	Debtors : Rental Unit Farms;	246 086.21
1700/5700/0000	DEPOSIT ELEC PUMP - JDAL;	50 000.00
1700/5710/0000	DEPOSIT TELEPHONE POST OFFIC	25 000.00
1750/2008/0000	Work In Progress;	31 224 870.46
1750/2081/0000	Deferred Grants;	-17 108 985.22
1750/2082/0000	Unspent Grants;	-334 366.82
1750/2083/0000	No Sub Vote;	-1 620 006.00
1750/5380/0000	Road Building Projects;	-
1750/5380/1014	Road Building Projects;Bus R	-359 977.60
1750/5380/1015	Road Building Projects;Upgr	61 599.60
1750/5380/1016	Road Building Projects;Mtonj	53 402.90
1750/5380/1017	Road Building Projects;Upgr	244 975.10
1750/5380/1018	Road Building Projects;Pavin	-322 348.10
1750/5380/1019	Road Building Projects;Acces	-
1750/5380/1028	Road Building Projects;Jacob	322 348.10
1750/5380/1030	Road Building Projects;Repai	-
1750/5390/1005	Water Projects;Water Retic:B	-
1750/5400/0000	Urban Plans & Other ;	-
1750/5400/1000	Urban Plans & Other ;	-
1750/5410/0000	VIP's PBurg-Bolokanang;	-
1750/5420/0000	Housing Projects;	-
1750/5460/0000	Sewerage Projects;	-
1750/5460/1001	Sewerage Projects;Bucket Era	-
1750/5460/1004	Sewerage Projects;Sew:250M P	-133 146.14
1750/5470/0000	MIG;	-11 165 088.38
1750/5480/0000	Fencing - Dumping Site Petru	-
1750/5550/0000	Financial Management Grant;	731 088.38
1750/5570/1022	Cemetries;Upgr Luckhoff Ceme	-
1750/5590/0000	Upg water Jacobsdal;	-
1750/5611/0000	Eland Str Paving;	-
1750/5620/0000	Bolokanang Access Rd;	-
1750/5650/0000	Electrification /DME;	-
1750/5680/0000	Stormwater;	-
1750/5680/1027	Stormwater;Pburg:Centr Busin	-
1750/5690/0000	Sew Netw-Sandersh-JD-Inc;	-
1750/5720/0000	Renovation Offices;	-
1750/5740/0000	Toilets Teisiesville-LHoff;	-
1750/5750/1100	Toilets:Relebohile Luckhoff;	-

1750/5770/1012	500 Toilets Dithlake;Waterb	-
1750/5820/0000	Install Reservior-VeeJay;	-
1750/5830/0000	Customer Care;	124 961.53
1750/5830/0300	Customer Care;LEARNERSHIP -	-
1750/5840/0000	CSIR-Essential Oils;	-
1750/5850/1025	Blue Diamond Projects;Wine &	42 900.00
1800/8000/0000	Current account -FNB;	-194 237.09
1800/8015/0000	Outstanding Items-Cashbook;	-49.05
1800/8020/0000	Cashier float;	120.00
1800/8050/0000	Petty cash float;	522.09
1800/8060/0000	Library float;	50.00
1850/4930/0000	Accumulate Leave;	-
1850/4940/0000	AG Creditors	-
1850/5010/0000	Provision for bad debts;	-7 694 717.43
1860/6990/0000	Accumulated Surplus/Shortage	-28 705 092.93
1900/5340/0000	Debtors : Reperations;	-
1900/7000/0000	VAT Account Output;	-8 724 532.01
1900/7020/0000	Sundry creditors;	-2 251 083.90
1900/7030/0000	Debtors : Opening Bal Opperm	-
1900/7330/0000	Creditors -Loan charges;	-664 155.21
1900/7770/0000	Vat Input;	6 425 485.38
1901/7390/0000	DWARF:Water Projects;	4 094 932.00
1901/7420/0000	DPLG: Bucket Eraducation;	6 339 068.00
1910/7230/0000	Hall deposits;	-
2020/2540/0000	Rent - Flats;	-
2020/2550/0000	Rent - D/Heights;	-
2020/3110/0000	Selling Installments ;	-
2250/5300/0000	Debtors : Flat rent (Old age	6 372.26
2250/5320/0000	Sellingscheme installments;	6 358.10
2400/7020/0000	Sundry creditors;	-2 041.69
3000/0010/0000	Salaries;	-
3000/0030/0000	Service bonus;	-
3000/0040/0000	Overtime;	-
3000/0050/0000	Medical fund;	-
3000/0060/0000	Pension fund;	-
3000/0070/0000	Allowances housing;	-
3000/0090/0000	Allowance tranport;	-
3000/0100/0000	Industrial Council;	-
3000/0150/0000	Delegations;	-
3000/0190/0000	Fuel;	-
3000/0240/0000	Printing and Stationery;	-
3000/0260/0000	Municipal Services;	-
3000/0270/0000	Escom Elec Purchases;	-
3000/0310/0000	Unemployment fund;	-
3000/0480/0000	Street Lights;	-
3000/0500/0000	Telephone;	-
3000/0570/0000	Insurance Short Term;	-
3000/0620/0000	Uniforms;	-
3000/0700/0000	General Maintenance;	-

3000/0710/0000	Maintenance Buildings;	-
3000/0740/0000	Maintenance Vehicles;	-
3000/0800/0000	Loans External - Interest ;	-
3000/0810/0000	Loans External - Redemption;	-
3000/1000/0000	Renewal Fund;	-
3000/1730/0000	Call Out Fees;	-
3000/2330/0000	Sundries - Income;	-
3000/2390/0000	Pre-Paid Electricity	-
3000/2610/0000	Equitable Share;	-
3000/2680/0000	Reconnection Fees;	-
3000/2900/0000	Pub Consumption Electricity;	-
3000/2930/0000	Debtors : Sundries;	-
3000/3030/0000	Test Meter;	-
3000/4010/0000	Allowance Standby;	-
3000/4020/0000	Allowance Telephone ;	-
3250/5340/0000	Debtors : Reperations;	110 396.96
3250/5350/0000	Debtors : Electricity;	715 570.85
3400/7170/0000	Debtors :Pre-Paid :Electrici	5.28
3400/7300/0000	De Beers Pre-Paid Deposito;	-5 570.35
3450/7220/0000	Electricity depoits;	-227 752.13
4000/0010/0000	Salaries;	-
4000/0030/0000	Service bonus;	-
4000/0040/0000	Overtime;	-
4000/0050/0000	Medical fund;	-
4000/0060/0000	Pension fund;	-
4000/0090/0000	Allowance tranport;	-
4000/0100/0000	Industrial Council;	-
4000/0190/0000	Fuel;	-
4000/0210/0000	Chemicals;	-
4000/0260/0000	Municipal Services;	-
4000/0310/0000	Unemployment fund;	-
4000/0420/0000	Postage and Private Bag;	-
4000/0500/0000	Telephone;	-
4000/0530/0000	Rent Equipment;	-
4000/0620/0000	Uniforms;	-
4000/0650/0000	Water Purchase Waterboard	-
4000/0700/0000	General Maintenance;	-
4000/0730/0000	Equipment & Tools;	-
4000/1730/0000	Call Out Fees;	-
4000/2610/0000	Equitable Share;	-
4000/2680/0000	Reconnection Fees;	-
4000/3150/0000	Water Pre-Paid;	-
4000/3160/0000	Water Service Public;	-
4000/4010/0000	Allowance Standby;	-
4100/4150/0000	Tools & Equipment ;	185 056.00
4250/5360/0000	Debtors : Water;	2 667 611.17
4400/7300/0000	De Beers Pre-Paid Deposito;	712.65
4450/7260/0000	Waterdeposits;	-194 528.46
5000/6500/0000	Sale of erven;	-

5010/6950/0000	Government Grant Reserve;	-64 655 286.42
5500/8510/0000	Transfer Suspence Acc;	-8 541 165.85
1290/1750/0000	Customer care- Mvula Trust	-
1290/0315/0000	MSIG-Income	-
1020/0250/0000	Website Design-Maint	-
1020/0130/0000	Customer Care;LEARNERSHIP -	-
1020/1090/0300	Customer Care;LEARNERSHIP -	-
4000/2320/0000	Pre-paid Card	-
1290/2620/0000	Financial Management Grant-I/S	-
1280/0760/0000	Community & Social Service-Depreciation	-
3000/0760/0000	Electricity-Depre	-
1290/0760/0000	Finance and Administration-Depr	-
1170/0760/0000	Health - Bldgs:Clinics-Depr	-
1250/0760/0000	Roads and Transport-Depr	-
1050/0760/0000	Sports and Recreation-Depr	-
1260/0760/0000	Waste Management-Depr	-
1270/0760/0000	Waste Water (Sewerage)-Depr	-
4000/0760/0000	Water-Depr	-
1020/0760/0790	Intangible assets-Amort	-
1410/3110/0000	Accumulated Dep/ Amortised Impairment	-
1750/5380/1029	Road Building Projects;Jdal:	-
1750/5390/0000	Water Projects;	-
1750/5390/1006	Water Projects;Water Proj:DP	-
1750/5480/1023	Fencing;Luckhoff Offices	-
1750/5480/1024	Fencing;Luckhoff:Dumping Site	-
1750/5560/0000	Elec 200 stand Dithke-R6200	-
1750/5660/0000	Luckhoff -Upg Pump & purification	-
1750/5720/1005	Renovation Offices;Water Ret	-
1750/5720/1009	Renovation Offices;Upg ZK Ma	-
1750/5470/1003	Bus Route&Storm Water Dithake	-
1750/5750/0000	Toilets:Relebohile Luckhoff	-
1750/5760/0000	Water Ret Jdal-Ratanang 357 S	-
1750/5770/0000	500 Toilets Dithake	-
1750/5780/0000	Water Ret 500 Stands Dithake	-
1750/5790/0000	Paving 580M Streets Luckhoff	-
1750/5800/0000	Repair Drainage River Str-Jdal	-
1750/5810/0000	Speedhump A PretoriusStr-Jdal	-
1290/1560/0000	Grap/Gamap Compliance	-
1290/0460/0000	Audit Costs	-
1290/1780/0000	Audit Costs-Provincial Government	-
1020/1150/0000	Support-Financial Dept	-
3000/3080/0000	Blue Diamond Project Income	-
3000/3100/0000	Blue Diamond Project -Expense	-
1020/2940/0000	Interest	-
1020/1030/0000	Leave liability	-
1060/1030/0000	Leave liability	-
1070/1030/0000	Leave liability	-

1090/1030/0000	Leave liability	-
1170/1030/0000	Leave liability	-
1250/1030/0000	Leave liability	-
1260/1030/0000	Leave liability	-
1270/1030/0000	Leave liability	-
1280/1030/0000	Leave liability	-
1290/1030/0000	Leave liability	-
3000/1030/0000	Leave liability	-
4000/1030/0000	Leave liability	-
1260/1020/0000	Cont.Bad Debts/Indigent	-
1270/1020/0000	Cont.Bad Debts/Indigent	-
3000/1020/0000	Cont.Bad Debts/Indigent	-
4000/1020/0000	Cont.Bad Debts/Indigent	-
2450/7210/0000	DME:Electrification Stands	-
1030/0760/0000	Depreciation -Council	-
1020/2100/0000	Fair Value Adjustment-Investment	-
1060/0470/2200	Sundries	-

Debits	Credits	CLOSING BALANCES		UNADJUSTED CLOSING BALANCE
		Dr.Amount	Cr.Amount	
-	-	1 310 785.88	-	1 310 785.88
3 417 639.65	-6 914 488.96	-	-3 496 849.31	-3 496 849.31
1 911 510.58	-32 746.29	1 878 764.29	-	1 878 764.29
74 769.72	-	74 769.72	-	74 769.72
45 786.21	-	45 786.21	-	45 786.21
272 623.82	-	272 623.82	-	272 623.82
159 695.21	-	159 695.21	-	159 695.21
19 809.00	-	19 809.00	-	19 809.00
266 728.68	-	266 728.68	-	266 728.68
5 422.56	-4 894.71	527.85	-	527.85
104 787.31	-	104 787.31	-	104 787.31
121 163.68	-40 294.00	80 869.68	-	80 869.68
65 452.08	-	65 452.08	-	65 452.08
11 500.00	-	11 500.00	-	11 500.00
222 757.19	-	222 757.19	-	222 757.19
10 024.17	-	10 024.17	-	10 024.17
39 036.57	-	39 036.57	-	39 036.57
338 898.80	-300.00	338 598.80	-	338 598.80
14 956.15	-	14 956.15	-	14 956.15
488 495.35	-17 568.29	470 927.06	-	470 927.06
15 216.01	-112 420.49	-	-97 204.48	-97 204.48
439 079.49	-	439 079.49	-	439 079.49
-	-	15 299.00	-	15 299.00
618.11	-	618.11	-	618.11
9 295.00	-	9 295.00	-	9 295.00
10 441.39	-	10 441.39	-	10 441.39
4 500.00	-	4 500.00	-	4 500.00
117.00	-3 738.30	-	-3 621.30	-3 621.30
-	-13 350.29	-	-13 350.29	-13 350.29
23.39	-3 189.30	-	-3 165.91	-3 165.91
417.52	-17 900.00	-	-17 482.48	-17 482.48
-	-479 885.00	-	-479 885.00	-479 885.00
20 065.00	-	20 065.00	-	20 065.00
1 374 235.10	-	1 374 235.10	-	1 374 235.10
311 060.10	-	311 060.10	-	311 060.10
56 485.35	-	56 485.35	-	56 485.35
6 259.00	-	6 259.00	-	6 259.00
15 375.92	-	15 375.92	-	15 375.92
193 275.49	-25 525.43	167 750.06	-	167 750.06
8 807.60	-	8 807.60	-	8 807.60
67 448.00	-	67 448.00	-	67 448.00
124.78	-	124.78	-	124.78
73 816.87	-90.00	73 726.87	-	73 726.87
173 568.50	-5 953.55	167 614.95	-	167 614.95
11 635.27	-	11 635.27	-	11 635.27
-	-630 308.00	-	-630 308.00	-630 308.00
19 966.00	-	19 966.00	-	19 966.00

27 556.21	-354.70	27 201.51	-	27 201.51
4 644.62	-	4 644.62	-	4 644.62
3 860.60	-	3 860.60	-	3 860.60
17.25	-	17.25	-	17.25
118 720.65	-	118 720.65	-	118 720.65
13 287.65	-	13 287.65	-	13 287.65
222.95	-	222.95	-	222.95
389.21	-	389.21	-	389.21
36.90	-	36.90	-	36.90
460 693.76	-	460 693.76	-	460 693.76
8 358.51	-	8 358.51	-	8 358.51
18 628.56	-	18 628.56	-	18 628.56
24 000.00	-	24 000.00	-	24 000.00
41.40	-	41.40	-	41.40
1 096.20	-	1 096.20	-	1 096.20
1 337 525.13	-150.00	1 337 375.13	-	1 337 375.13
72 400.36	-	72 400.36	-	72 400.36
13 250.13	-2 724.86	10 525.27	-	10 525.27
32 993.79	-	32 993.79	-	32 993.79
54 437.17	-710.40	53 726.77	-	53 726.77
3 715.70	-	3 715.70	-	3 715.70
953.05	-	953.05	-	953.05
3 843.10	-	3 843.10	-	3 843.10
8 293.44	-	8 293.44	-	8 293.44
218.75	-177.35	41.40	-	41.40
14 366.50	-	14 366.50	-	14 366.50
489.08	-	489.08	-	489.08
6 598.77	-	6 598.77	-	6 598.77
719.87	-26 072.30	-	-25 352.43	-25 352.43
410 614.70	-8 481.33	402 133.37	-	402 133.37
33 768.39	-	33 768.39	-	33 768.39
37 237.44	-	37 237.44	-	37 237.44
73 668.00	-	73 668.00	-	73 668.00
4 073.28	-	4 073.28	-	4 073.28
251.85	-	251.85	-	251.85
2 589.30	-	2 589.30	-	2 589.30
197.85	-	197.85	-	197.85
8 681.81	-	8 681.81	-	8 681.81
429.87	-	429.87	-	429.87
3 888.43	-	3 888.43	-	3 888.43
644.85	-	644.85	-	644.85
21 134.20	-	21 134.20	-	21 134.20
2 200.00	-	2 200.00	-	2 200.00
-	-220.00	-	-220.00	-220.00
-	-719 827.00	-	-719 827.00	-719 827.00
55 100.40	-	55 100.40	-	55 100.40
4 591.70	-	4 591.70	-	4 591.70
41.40	-	41.40	-	41.40
596.95	-	596.95	-	596.95

12 568.50	-	12 568.50	-	12 568.50
-	-4 560.00	-	-4 560.00	-4 560.00
-	-354 046.00	-	-354 046.00	-354 046.00
78.47	-916.00	-	-837.53	-837.53
-	-281 681.44	-	-281 681.44	-281 681.44
93.44	-2 042.05	-	-1 948.61	-1 948.61
208 338.50	-67 304.30	141 034.20	-	141 034.20
10 509.50	-	10 509.50	-	10 509.50
12 681.06	-	12 681.06	-	12 681.06
14 501.97	-	14 501.97	-	14 501.97
5 496.00	-	5 496.00	-	5 496.00
48 662.52	-	48 662.52	-	48 662.52
34.50	-	34.50	-	34.50
756.00	-	756.00	-	756.00
1 191.04	-	1 191.04	-	1 191.04
2 800.00	-	2 800.00	-	2 800.00
1 543 325.68	-50 036.37	1 493 289.31	-	1 493 289.31
104 353.95	-	104 353.95	-	104 353.95
221 319.35	-	221 319.35	-	221 319.35
67 357.59	-	67 357.59	-	67 357.59
249 359.24	-	249 359.24	-	249 359.24
94 320.40	-	94 320.40	-	94 320.40
7 113.06	-5 871.06	1 242.00	-	1 242.00
474 004.75	-	474 004.75	-	474 004.75
6 716.65	-	6 716.65	-	6 716.65
18 486.31	-	18 486.31	-	18 486.31
42 610.28	-944.01	41 666.27	-	41 666.27
14 592.48	-	14 592.48	-	14 592.48
16 405.42	-	16 405.42	-	16 405.42
121 471.58	-	121 471.58	-	121 471.58
254 800.75	-	254 800.75	-	254 800.75
98 106.31	-	98 106.31	-	98 106.31
271 935.53	-	271 935.53	-	271 935.53
697.81	-9 789.11	-	-9 091.30	-9 091.30
20 338.70	-	20 338.70	-	20 338.70
1 102 005.63	-12 813.28	1 089 192.35	-	1 089 192.35
95 758.10	-	95 758.10	-	95 758.10
99 970.86	-	99 970.86	-	99 970.86
33 971.55	-	33 971.55	-	33 971.55
195 505.38	-	195 505.38	-	195 505.38
5 060.94	-4 088.04	972.90	-	972.90
94 026.66	-	94 026.66	-	94 026.66
12 760.30	-	12 760.30	-	12 760.30
12 691.59	-	12 691.59	-	12 691.59
407 597.81	-90.00	407 507.81	-	407 507.81
20 868.82	-	20 868.82	-	20 868.82
13 208.00	-	13 208.00	-	13 208.00
196 997.52	-	196 997.52	-	196 997.52
56.56	-920.80	-	-864.24	-864.24

-	-6 478 442.00	-	-6 478 442.00	-6 478 442.00
191.21	-1 916.05	-	-1 724.84	-1 724.84
13 842.45	-4 546 740.62	-	-4 532 898.17	-4 532 898.17
25.48	-207.50	-	-182.02	-182.02
12 118.08	-	12 118.08	-	12 118.08
381 301.40	-33 218.61	348 082.79	-	348 082.79
31 930.08	-	31 930.08	-	31 930.08
55 122.53	-	55 122.53	-	55 122.53
2 917.20	-	2 917.20	-	2 917.20
67 694.56	-	67 694.56	-	67 694.56
2 910.85	-2 607.25	303.60	-	303.60
23 603.60	-	23 603.60	-	23 603.60
191 495.79	-	191 495.79	-	191 495.79
9 438.79	-	9 438.79	-	9 438.79
4 541.90	-	4 541.90	-	4 541.90
10 306.48	-	10 306.48	-	10 306.48
268 866.94	-	268 866.94	-	268 866.94
2 927.40	-	2 927.40	-	2 927.40
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7 154 474.92	-6 724 225.47	2 022 666.50	-	2 022 666.50
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	-1 675.00
	6 372.26
	6 915.50
	-2 041.69
-419.10	1 500 697.67
	54 496.80
	107 612.32
	32 397.28
	104 802.24
	6 110.04
	163 145.52
	538.20
	110 743.64
1 324.83	92 736.81
	1 728.07
179 206.12	270 677.92
439 374.69	6 604 929.68
	8 337.67
6 459.26	220 271.93
	41 392.59
	-20 561.40
	8 714.94
	104 598.41

	274.56
763.16	21 911.49
	1 487.25
-2 222.68	-
419.10	-
	-948.81
	-8 429.00
	-4 574 758.74
-	-1 439 654.00
	-81 251.38
-139 726.32	-4 087 722.20
	-358.30
	-218.51
	19 805.43
	4 200.00
	60 771.68
159 288.00	1 142 025.05
	-114.62
	-5 570.35
	-245 722.42
	1 308 808.12
	91 872.78
	206 302.89
	33 546.44
	207 168.18
	135 574.30
	883.20
190.50	15 068.56
	797 835.71
3 471.03	130 130.44
	14 983.94
	34 949.48
	39 056.25
	74 927.50
	7 604.68
21 268.79	1 198 253.79
8 771.52	257 445.31
	57 225.00
	-33.33
	-7 198 269.00
	-6 375.60
	-263.16
-205 039.61	-5 916 655.99
	32 089.57
-185 056.00	-
233 745.16	4 655 470.99
	712.65
	-264 462.86
	-97 275.00

1 911 107.82	-62 744 178.60
-347 534.22	-8 815 831.50
-107 266.82	-107 266.82
-430 000.00	-430 000.00
10 000.00	10 000.00
155 665.45	155 665.45
-155 665.45	-155 665.45
	-
-500 000.00	-500 000.00
756 655.74	756 655.74
320 047.45	320 047.45
495 631.66	495 631.66
142 474.03	142 474.03
957 040.03	957 040.03
178 781.14	178 781.14
4 706.93	4 706.93
2 347 351.48	2 347 351.48
1 863 971.26	1 863 971.26
24 561.40	24 561.40
-40 935.67	-40 935.67
1 123 508.72	1 123 508.72
520 166.49	520 166.49
360 249.71	360 249.71
164 554.44	164 554.44
322 120.00	322 120.00
1 758 991.79	1 758 991.79
60 780.25	60 780.25
172 947.59	172 947.59
690 300.00	690 300.00
811 835.79	811 835.79
70 398.72	70 398.72
12 972.80	12 972.80
449 815.80	449 815.80
3 641 624.08	3 641 624.08
54 705.85	54 705.85
249 021.53	249 021.53
20 316.50	20 316.50
314 160.00	314 160.00
2 813 297.14	2 813 297.14
-1 348 898.90	-1 348 898.90
574 771.97	574 771.97
-44 200.00	-44 200.00
44 200.00	44 200.00
-301 142.76	-301 142.76
136 322.06	136 322.06
8 742.91	8 742.91
5 207.93	5 207.93

J

JN.14	22 EX.148	1860/6990/0000	Accumulated Surplus/Deficit	185 056.00	
		4100/4150/0000	Capital Outlay: Tools & Equipment		185 056.00
Reversal of JE 1 wher AG queried the expensing of capital item. The invoice indicate that it was correctly expensed					
JN.15	23 Ex. 241	1400/4160/2158	PPE - Electricity	-	
		1400/4080/0000	PPE - Cemetry	2 104 385.98	
		1400/4000/0000	PPE - Sports and Recreation	614 035.10	
		1750/2008/0000	Work in progress		2 718 421.08
Completed project capitalised					
JN.16		1410/4080/0000	Accumulated Depreciation- Community Service	4 890.47	
		1410/4000/0000	Accumulated Depreciation- Sports & Recreation	6 645.56	
		1410/4030/0000	Accumulated Depreciation- Finance & Admin	7 887.57	
		1860/6990/0000	Accumulated Surplus/Deficit		19 423.60
Adjustment of accumulated Depreciation at the time of conversion to GRAP-2006/07 as assets at end month were provided with a full month's depreciation which is contrally to the Asset Management policy.					
JN.17		1750/5470/0000	Municipal Infrastructure Grant Control Account	731 088.38	
		1750/5550/0000	Financial management grant control account		731 088.38
Reversal of JE no.15/06/09 which was for correcting issue raised in Management report exception no.88. The allocation was correct thus there was no need to reverse the entry from the original Vote 1750/5550/1020					
JE.18		1750/5550/0000	Financial management grant control account(B,	500 000.00	
		1290/1750/0000	Financial Management Grant (I/S)		500 000.00
Transfer of FMG grant to Income Statement for recognition as revenue					
JE.19	Ex. 241	1400/4050/0000	Road Transport	731 088.38	
		1860/6990/0000	Accumulated surplus		731 088.38
Reversal of R731,088.38 as processed on JE 09/06/09 for R907856.38. The amount should have been capitalised as per AG exception 241 to Roads					
JE.20		1750/5470/0000	MIG Grant (B/S)	400 000.00	
		1290/0315/0000	MSIG I/S		400 000.00
Transfer of MSIG grants to income statement. One Vote is used for both MSIG and MIG on the Balance Sheet.					
JE.22		1020/0130/0000	Customer Care;LEARNERSHIP -	155 665.45	
		1020/1090/0300	Customer Care;LEARNERSHIP -		155 665.45
Transfer of funds allocated for Dwarf learnership- Customer Care from Vote 1750/5830/0300 to Income Statement as Entry made was the recognition of the grant, the transfer from B/S and Bank but no movement indicated on the income					

JE.21	JE21/06/09	1750/5420/0000	Housing Project	97 000.00	
		1750/5400/0000	Urban Plans & Other		97 000.00
Re-allocation of Urban Planning grant that was incorrectly allocated to Housing project.					
	JE21/06/09	1020/0250/0000	Website Design-Maint	10 000.00	
		1290/0220/0000	Education-LG Seta		10 000.00
Re-allocation of Web-site maintance expense wrongly allocated to Education-LG Seta					
JE.23		1290/1750/0000	Customer care- Mvula Trust	500 000.00	
		1290/2620/0000	Financial Management Grant (I/S)		500 000.00
Reversal of JE18A/06/09 where transfer of FMG to Income Statement was allocated to Mvula trust in error.					
JE24		1750/2082/0000	Unspent Grant-B/S	107 266.82	
		1290/1750/0000	Customer care- Mvula Trust-I/S		107 266.82
Recognition of unspent grant from prior year to income statement. The Grant is from Mvula Trust. Refer to JE76/06/09 passed in previous year					
JE25		3000/2610/0000	Equitable Shares Electricity	192 733.18	
		1750/5830/0000	Project Account: Customer Care		192 733.18
Reversal of JE69/6/08 passed in previous year. The amount was iro expenses incurred for the Mvula Trust that has no connection to Equitable share. The transfer to the equitable share was incorrect thus reversed					
JE26		1750/5830/0000	Project Account: Customer Care	49 912.10	
		5010/6950/0000	Government Grant Reserve		49 912.10
Transfer of the portion of the grant used to finance capital assets to the grant reserve to be used for future write off of Depreciation. The only JE processed was for capitalisation of the assets. Refer to JE65/06/08					
JE27		1750/5830/0000	Project Account: Customer Care	17 860.00	
		1860/6990/0000	Accumulated Surplus/Deficit		17 860.00
Recognition of grant income from the B/S to the I/S. The expenditure were recognised without an equivalent transfer of income to the income statement					
JE28		5010/6950/0000	Government Grant Reserve	5 410 529.38	
		1860/6990/0000	Accumulated surplus		5 410 529.38
Year-end transfer of the Depreciation charged on assets that were funded through Grants from the grant reserve to accumulated surplus					

JE29	1280/0760/0000	Community & Social Service-Deprecition	766 975.40	
	1410/4080/0000	Community & Social Service- Accum-Depr		766 975.40
	3000/0760/0000	Electricity-Depre	320 047.45	
	1410/4160/0000	Electricity-Accum- Depre		320 047.45
	1290/0760/0000	Finace and Administration-Depr	485 312.00	
	1410/4030/0000	Finace and Administration- Accum Depr		485 312.00
	1170/0760/0000	Health - Bldgs:Clinics-Depr	142 474.03	
	1410/4040/0000	Health - Bldgs:Clinics-Accum Depr		142 474.03
	1250/0760/0000	Roads and Transport-Depr	1 393 521.96	
	1410/4050/0000	Roads and Transport - Accum Depr		1 393 521.96
	1050/0760/0000	Sports and Recreation-Depr	178 781.14	
	1410/4000/0000	Sports and Recreation-Depr		178 781.14
	1260/0760/0000	Waste Management-Depr	4 706.93	
	1410/4060/0000	Waste Management-Accum Depr		4 706.93
	1270/0760/0000	Waste Water (Sewerage)-Depr	2 347 351.48	
	1410/4070/0000	Waste Water (Sewerage)-Accum Depr		2 347 351.48
	4000/0760/0000	Water-Depr	1 863 971.26	
	1410/4180/0000	Water- Accum Depr		1 863 971.26
	1020/0760/0790	Intangible assets-Amort	24 561.40	
	1410/3110/0000	Accumulated Dep/ Amotorised Impairments		24 561.40
Depreciation charge for the year. Intangible assets vote created via JE5 has to be amortised				
JE 30	1860/6990/0000	Accumulated surplus	47 939.01	
	1410/4030/0000	Finace and Administration-Acc Depr		31 564.74
	1410/3110/0000	Accumulated Dep/ Amotorised Impairments		16 374.27
Recognition of Depreciation charge for prior years for assets that were previously expensed. Refer to JE5 06 09 ,JE10 06 09 and JE14 06 09 processed for capitalising the assets				
JE 31	1400/4030/0000	Finance and Admin	311 168.50	
	1280/0970/0000	Town Hall & Offices		125 962.50
	1290/0970/0000	Finance		185 206.00
Recognition of capital items that were incorrectly expensed				
JE 32	1860/6990/0000	Accumulated surplus	341 751.00	
	1410/4090/0000	Accumulated depreciation :Excecutive Council		42 968.00
	1410/4080/0000	Accumulated depreciation : Community & Social Services		2 300.00
	1410/4060/2279	Accumulated depreciation : Waste Management		264 673.00
	1410/4050/0000	Accumulated depreciation : Roads and Transport		31 810.00
Reversal of JE68/06/09 processed by Ultimax in prior year for which there are no suporting documents to verify the entry				

JE 33	1400/4080/2007	Community and social services	35 083.33	
	1400/4100/2031	Planning & Development: Off Equipment		35 083.33
	1400/4030/0000	Finance and Administration	20 000.00	
	1400/4100/0000	Planning and Development		20 000.00
	Re-allocation of capital expenditure allocated to wrong vote.			
JE 34	1750/5380/1015	Road Building Projects;Upgr	115 697.61	
	1750/5380/1016	Road Building Projects;Mtonj	252 966.25	
	1750/5380/1017	Road Building Projects;Upgr	171 954.76	
	1750/5380/1018	Road Building Projects;Pavin	442 284.74	
	1750/5380/1019	Road Building Projects;Acces	1 783 521.44	
	1750/5380/1028	Road Building Projects;Jacob	322 348.10	
	1750/5380/1029	Road Building Projects;Jdal:	1 123 508.72	
	1750/5390/0000	Water Projects;	520 166.49	
	1750/5390/1005	Water Projects;Water Retic:B	1 110 267.70	
	1750/5390/1006	Water Projects;Water Proj:DP	360 249.71	
	1750/5410/0000	VIP's PBurg-Bolokanang;	2 387 075.46	
	1750/5460/0000	Sewerage Projects;	570 821.53	
	1750/5460/1001	Sewerage Projects;Bucket Era	6 331 842.82	
	1750/5460/1004	Sewerage Projects;Sew:250M P	133 146.14	
	1750/5470/1003	Bus Route&Storm Water Ditha	811 835.79	
	1750/5480/1023	Fencing;Luckhoff Offices	164 554.44	
	1750/5480/1024	Fencing;Luckhoff:Dumping Sit	322 120.00	
	1750/5560/0000	Elec 200 stand Dithke-R6200	1 758 991.79	
	1750/5590/0000	Upg water Jacobsdal;	141 300.00	
	1750/5660/0000	Luckhoff -Upg Pump & puri pl	60 780.25	
	1750/5680/1027	Stormwater;Pburg:Centr Busin	63 836.84	
	1750/5720/0000	Renovation Offices;	1 600 321.28	
	1750/5720/1005	Renovation Offices;Water Ret	172 947.59	
	1750/5720/1009	Renovation Offices;Upg ZK Ma	690 300.00	
	1750/5750/0000	Toilets:Relebohile Luckhoff;	70 398.72	
	1750/5760/0000	Water Ret Jdal-Ratanang 357	12 972.80	
	1750/5770/0000	500 Toilets Dithake;	449 815.80	
	1750/5770/1012	500 Toilets Dithake;Waterb	2 436 193.89	
	1750/5780/0000	Water Ret 500 Stands Dithak	3 641 624.08	
	1750/5790/0000	Paving 580M Streets Luckhoff	54 705.85	
	1750/5800/0000	Repair Drainage River Str-Jd	249 021.53	
	1750/5810/0000	Speedhump A PretoriusStr-Jda	20 316.50	
	1750/5820/0000	Install Reservoir-VeeJay;	158 560.34	
	1750/2008/0000	Work in progress		28 506 448.96
	Reversal of JE 74 6 08 which was processed to transfer project accounts to WIP. The reversal is required to keep accurate records for each project and its subsequent capitalisation once completed			

JE 35	1500/5500/0000	Loans Outstanding External	199 220.20		
	1260/0810/0000	Loans External - Redemption		196 997.52	
	3000/0810/0000	Loans External - Redemption		2 222.68	
	Reversal of capital redemption that was recorded as interest payment on the income statement				
	1500/5500/5C Loan 7 Electricity Luckoff		1539.18		
1500/5500/5C Loan 6 Electricity Luckoff		684.51			
1500/5500/5C Loan 2-Refuse Vehicles-Letse		196997.52			
JE 36	1290/1560/0000	Grap/Gamap Compliance	314 160.00		
	1850/4940/0000	Creditors-AG		314 160.00	
Transfer of payment for Grap/Gamap compliance from the AG-Creditors Vote. Previously named Provision & Reserves					
JE 37	1290/0460/0000	Audit Costs	2 814 548.86		
	1850/4940/0000	Creditors-AG		2 814 548.86	
	Recognition of the Audit costs for the 2007/08 period.				
	1850/4940/0000	Creditors-AG	1 348 898.90		
	1290/1780/0000	Audit Costs-Provincial Government		1 348 898.90	
	Audit fee paid to AG by the Provincial Government. Recognised as income				
1850/4940/0000	Creditors-AG	1 251.72			
1290/0460/0000	Audit Costs		1 251.72		
Recognition of Credit note as per AG remittance advice dated 31/01/2009 for invoice no 133682.					
JE 38	1020/1150/0000	Support-Financial Dept	574 771.97		
	1750/5400/1000	Urban Plans & Other		574 771.97	
Re-allocation of expenses for Budget & FS preparation to the Income Statement vote. Expense was recorded on Balance Sheet Vote					
JE 39	1750/2082/0000	Unspent Grant-B/S	42 900.00		
	1750/5850/1025	Project Account		42 900.00	
	Adjustment of the transfer of unspent grant. Actual expenditure was R85800 out of R 130000, thus the balance that was required to be transferred was R44200 and instead R87100 was transferred.				
	1750/2082/0000	Unspent Grant-B/S	44 200.00		
	3000/3080/0000	Blue Diamond Project Income		44 200.00	
	Recognition of the prior year unspent grant into the income statement				
3000/3100/0000	Blue Diamond Project -Expense	44 200.00			
1750/5850/1025	Project Account - Blue Diamond		44 200.00		
Recognition of the expenses for the Blue Diamond Project for the year. The Expenses were previously recorded on the Balance Sheet					
JE 40	1600/4720/0000	Short Term- Deposit	301 142.76		
	1020/2940/0000	Interest		301 142.76	
Recognition of the Interest on investment that was recorded against the investment on the Balance Sheet.					
JE 42	1020/1030/0000	Leave liability	136 322.06		
	1060/1030/0000	Leave liability	8 742.91		
	1070/1030/0000	Leave liability	5 207.93		
	1090/1030/0000	Leave liability	32 247.83		
	1170/1030/0000	Leave liability	1 850.95		
	1250/1030/0000	Leave liability	111 029.65		
	1260/1030/0000	Leave liability	79 148.93		
	1270/1030/0000	Leave liability	28 870.31		
	1280/1030/0000	Leave liability	2 486.23		
	1290/1030/0000	Leave liability	104 670.14		
	3000/1030/0000	Leave liability	108 878.77		
	4000/1030/0000	Leave liability	95 799.03		
	1850/4930/0000	Accumulated Leave		715 254.74	
	Recognition of leave liability for the year				

JE 43		1750/2082/0000	Unspent Grant	30 000.00	
		1290/0315/0000	MSIG-Income		30 000.00
		Transfer of prior year unspent MSIG income to Income Statement			
JE 44		3250/5350/0000	Debtors : Electricity	159 288.00	
		3000/2900/0000	Pub Consumption Electricity		139 726.32
		1900/7000/0000	VAT Account Output		19 561.68
		4250/5360/0000	Debtors : Water	233 745.16	
		4000/3160/0000	Water Service Public		205 039.61
		1900/7000/0000	VAT Account Output		28 705.55
		Raising Provision for Debtors at year end using avarage consumption for the period from 15-30 June			
JE 45		1900/7770/0000	Vat Input	2 022 958.18	
		1700/5160/0000	Sundry Debtors VAT		2 022 958.18
		Reversal of VAT refunds from SARS for prior year VAT debtors that was incorrectly credited to Input Vat vote			
JE 46		1700/5160/0000	VAT Control Account	5 605 958.48	
		1900/7770/0000	Vat Input		5 605 958.48
		Portion of the Input VAT recognised as returns are submitted to SARS			
		1900/7000/0000	VAT Account Output	1 995 779.89	
		1700/5160/0000	VAT Control Account		1 995 779.89
		Portion of the Out put VAT recognised as returns are submitted to SARS			
		1700/5160/0000	VAT Control Account	44 536.24	
		1900/7000/0000	VAT Account Output		44 536.24
		Reversal of payments to SARS that were Debited to VAT out			
		1900/7770/0000	Vat Input	3 262 525.56	
		1700/5160/0000	VAT Control Account		3 262 525.56
		Reversal of VAT refunds from SARS that were incorrectly Debited to the VAT in Put Vote			
JE 47		1700/5160/0000	VAT Control Account	7 007 623.92	
		1900/7770/0000	Vat Input		7 007 623.92
		Portion of the Input VAT recognised as returns are submitted to SARS			
		1900/7000/0000	VAT Account Output	1 823 087.67	
		1700/5160/0000	VAT Control Account		1 823 087.67
		Portion of the Out put VAT recognised as returns are submitted to SARS			
		1900/7770/0000	Vat Input	3 161 578.07	
		1700/5160/0000	VAT Control Account		3 161 578.07
		Reversal of VAT refunds from SARS that were incorrectly Debited to the VAT in Put Vote			
JE 48		1260/1020/0000	Cont.Bad Debts/Indigent	4 187 788.80	
		1270/1020/0000	Cont.Bad Debts/Indigent	4 194 062.22	
		3000/1020/0000	Cont.Bad Debts/Indigent	1 589.55	
		4000/1020/0000	Cont.Bad Debts/Indigent	2 578 282.99	
		1850/5010/0000	Provision Bad Debts		10 961 723.57
		Raising provision for Bad debts after netting off the amount that was recovered through equity share allocation			
JE 49		1860/6990/0000	Accumulated surplus	16 639.47	
		1400/4080/2009	Community & Soc Services;Bld		5 546.49
		1400/4090/0000	Executive&Council;		11 092.98
		Reversing JE 46/06/08 which was processed to capitalise assets but there are no supporting documents			
JE 50	20 EX.135	1400/4030/0000	Capital Outlay: Finance & Admin	174 100.00	
		1400/4050/2002	Capital Outlay: Road Transport Bldgs: Offices		174 100.00
		14/06/09 processed to allocate assets to Roads. Thre entry was incorrect as the invoice indicate assets that were bought for finance.Refer to payment voucher12486			
JE 51		1400/4030/0000	Capital Outlay: Finance & Admin	61 912.10	
		1400/4160/0000	Electricity;		61 912.10
		Reversal of JE 65/06/08 that was processed to record purchase pof computers. The entries were incorrectly allocated to Electricity instead of finance			

JE 52	1750/2082/0000	Unspent Grants;	1 364 458.69	
	1750/2081/0000	Deferred Grants;		1 364 458.69
	Recognition of a portion of the Provincial Infrastructure Grant that was received in 07/08 financial year but only spent in the 08/09 period. The amount was incorrectly disclosed as deferred grants in note 10 to the financial statement. The correctly recording should have been to the Unspent grants			
	1750/2081/0000	Deferred Grants;	4 094 932.00	
	1750/2082/0000	Unspent Grants;		4 094 932.00
Re-allocation of the provincial Grant the unspent portion of which was incorrectly allocated to Deferred income in the 07/08 period. The expenditure were only incurred in 08/09 period				
JE 53	1860/6990/0000	Accumulated Surplus/Deficit	57 892.00	
	1400/4030/0000	Capital Outlay: Finance & Admin		57 892.00
Reversal of JE38/06/08 which was processed to capitalise assets for which there are no supporting documents				
JE 54	1750/5470/0000	MIG Grant (B/S)	10 104 503.08	
	1750/2081/0000	Deferred Grants;		10 104 503.08
	Transfer of expenditure on MIG projects to Deferred grant as assets are not yet due for recognition			
	1750/5470/0000	MIG Grant (B/S)	2 418 496.92	
	1750/2082/0000	Unspent Grants;		2 418 496.92
Transfer a portion of the MIG that was not spent at year end				
JE 55	1750/5650/0000	Electrification	533 007.00	
	1750/2082/0000	Unspent Grants;		533 007.00
	Transfer of the portion of the unspent DME grant to the unspent grant			
	2450/7210/0000	DME:Electrification Stands	666 993.00	
	1750/2081/0000	Deferred Grants;		666 993.00
JE 56	1860/6990/0000	Accumulated Surplus/Deficit	192 733.18	
	3000/2610/0000	Equitable Shares Electricity		192 733.18
	Reversal of JE25 which was processed to adjust JE69/06/08 passed in 07/08.The DR was made to the equity share vote instead of accumulated surplus			
JE 57	1900/7330/0000	Creditors -Loan charges	664 155.21	
	1850/4930/0000	Accumulate Leave;		664 155.21
	Re-allocation of leave provision for prior year that was incorrectly processed through Creditor-Loan Charges			
JE 56	1030/0760/0000	Depreciation council	11 280.80	
	1410/4090/0000	Accumulated Depreciation Council		11 280.80
	Allocation for current year depreciation			
	1860/6990/0000	Accumulated surplus	2 780.70	
	1410/4090/0000	Accumulated Depreciation Council		2 780.70
	Re allocation of wrongly posted journal J14/6/9 iro AG exception 120. Initial JE passed on AG finding which was not correct			
	1410/4060/0000	Accumulated Depreciation (Waste Managemer	398 009.30	
	1860/6990/0000	Accumulated surplus		398 009.30
	Reversal of J14/6/9 R133336.30 and J32/6/09 R264673passed to reverse back log depreciation aper JEJR68/6/08 of 2008. The initial JE was correctly processed			
	1410/4070/0000	Accumulated depreciation (Waste Water Mana	1 890.00	
	1860/6990/0000	Accumulated surplus		1 890.00
	1860/6990/0000	Accumulated surplus	108 351.00	
	1410/4180/0000	Accumulated depreciation (Water)		108 351.00
	1410/4160/0000	Accumulated Depreciation -Electricity	3 718.00	
	1860/6990/0000	Accumulated surplus		3 718.00
	1860/6990/0000	Accumulated surplus	3 323.00	
	1410/4030/0000	Accumulated Depreciation- Finance and admin		3 323.00
1860/6990/0000	Accumulated surplus	395 227.66		
1410/4080/0000	Accumulated Depreciation Community		395 227.66	
1410/4050/0000	Accumulated depreciation Road Transport	436 481.93		
1250/0760/0000	Roads and Transport-Depr		436 481.93	
1410/4050/0000	Accumulated depreciation Road Transport	65 666.11		
1860/6990/0000	Accumulated surplus		65 666.11	
Adjustment of prior year back log depreciation				

JE57	1290/0760/0000	Depreciation Finance and admin	10 319.66	
	1410/4030/0000	Accumulated Depreciation Finance and admin		10 319.66
	1410/4080/0000	Accumulated Depreciation Community	10 319.66	
	1280/0760/0000	Depreciation Community		10 319.66
Re-allocation of depreciation after re-allocating of assets as per JE33/06/09				
JE 58	1060/0230/0000	S.M.M.E. Projects	500.00	
	1750/5420/0000	Housing Projects;		500.00
Re-allocation of funds for the creditors retention that was incorrectly allocated to Housing Project				
JE 59	1400/4050/0000	Road Transport	7 717.89	
	1860/6990/0000	Accumulated surplus		7 717.89
Adjustment of prior year error				
JE 61	1600/4700/0000	Investments - Shares	25 199.00	
	1020/2100/0000	Fair Value Adjustment-Investment		25 199.00
Adjustment to investment to reflect the fair value as at 30 June 2009				
JE62	1020/0500/0000	Telephone	21 359.52	
	1290/0500/0000	Telephone;	9 150.76	
	1090/0500/0000	Telephone;	2 805.18	
	3000/0260/0000	Municipal Services	179 206.12	
	1280/0260/0000	Municipal Services	614.82	
	1020/0420/0000	Postage and Private Bag;	42.15	
	1260/0700/0000	General Maintenance;	30.90	
	1280/0700/0000	General Maintenance;	40.90	
	1750/5830/0300	Customer Care;LEARNERSHIP -	160.60	
	1030/0380/0000	Entertainment General;	2 222.37	
	1800/8020/0000	Cashier float;	12.00	
	3000/0480/0000	Street Lights;	6 459.26	
	3000/0270/0000	Escom Elec Purchases;	439 374.69	
	1060/0260/0000	Municipal Services;	3 558.72	
	4000/0260/0000	Municipal Services;	3 471.03	
	1050/0260/0000	Municipal Services;	281.01	
	1250/0740/0000	Maintenance Vehicles;	972.57	
	1030/0740/0000	Maintenance Vehicles;	39.47	
	3000/0740/0000	Maintenance Vehicles;	763.16	
	1020/0140/0000	Advertisement;	3 684.21	
	4000/0700/0000	General Maintenance;	8 771.52	
	1250/0190/0000	Fuel;	5 013.89	
	1260/0190/0000	Fuel;	1 256.86	
	1020/0190/0000	Fuel;	340.45	
	3000/0190/0000	Fuel;	1 324.83	
	4000/0190/0000	Fuel;	190.50	
	1250/0730/0000	Equipment & Tools;	12 328.00	
1030/0150/0000	Delegations;	4 200.00		
1020/0150/0000	Delegations;	756.00		
1250/0010/0000	Salaries;	50 400.00		
1750/5380/1018	Road Building Projects;Pavin	430 965.09		
4000/0650/0000	Water Purchase Waterboard	21 268.79		
1020/0640/0000	Valuation	1 497 732.99		
1900/7770/0000	Vat Input;	369 121.08		
1900/7020/0000	Sundry creditors		3 077 919.44	
Creditors Accrual at year end				
JE 63	1250/0700/0000	General Maintenance;	69 414.60	
	1900/5340/0000	Debtors : Reperations		69 414.60
Re-allocation of maintance expenses incorrectly allocated to debtors				
JE 64	1901/7420/0000	DPLG: Bucket Eraducation	4 094 932.00	
	1901/7390/0000	DWARF:Water Projects		4 094 932.00
Adjustment as the amounts were already accounted for as unspent grants in the previous year. Refer tpo JE52 which was processeed to transfer the amount from the deferred income to the unspent grants				
JE 65	1750/5470/0000	Bus Route&Storm water Dittlhake	10 434 000.00	

	1901/7420/0000	DPLG: Bucket Eraducation		10 434 000.00
	Reversal of JE15/06/09 that was incorrectly processed to address exc.250 to address the Management report			
JE 66	1860/6990/0000	Accumulated surplus	3 449 509.46	
	5010/6950/0000	Government Grant Reserve		3 449 509.46
	Recognition of assets purchased through grants			
JE 67	5500/8510/0000	Tranfer Suspence Acc	1 310 785.80	
	1000/7030/0000	Debtors : Opening Bal Opperman		1 310 785.80
	1900/7030/0000	Debtors : Opening Bal Opperman	38 314.02	
	5500/8510/0000	Tranfer Suspence Acc		38 314.02
	Closing off the Debtors opening balance vote that was duplicated as similar vote already existed			
JE 68	1750/5380/1030	Road Building Projects;Repai	58 420.00	
	1750/5470/0000	MIG-B/S		58 420.00
	Re- allocations of wronly allocated project expenses			
JE 69	1060/0470/2200	Sundries	175 875.00	
	1750/5470/0000	Urban Plans & Other		175 875.00
	Transfer of urban planning expenses from the balance sheet to the income statement.			
JE 70	3000/1000/0000	Renewal Fund;	419.10	
	3000/0010/0000	Salaries		419.10
	Re-allocation of salary cost that was not recognised as hours were not worked for.			
JE 71	1010/2410/0000	Assessment Rates;	24 791.66	
	1700/5210/0000	Debtors : Property Tax;		24 791.66
JE 72	1750/2083/0000	No Sub Vote;	1 620 006.00	
	5500/8510/0000	Tranfer Suspence Acc		1 620 006.00
	Correction or prior year error for grants that were regonised in income statement but not transferred from the Balance sheet			
JE73	1860/6990/0000	Accumulated Surplus/Deficit	15 299.00	
	1020/0690/0000	Office equipment & Furniture		15 299.00
	Reversal of JE05/06/09 which was correcting excep 148 as per Management report. The asset was already included on the GL but not on the FAR			
JE74	1700/5270/0000	Opening Balance Difference	238.05	
	1270/2950/0000	System error		238.05
	Karen journals to adjust debtors balances			
JE75	1700/5450/0000	Incorrect Entries + Rounding	8 543.36	
	1150/2560/0000	Incorrect Entries + Rounding		8 543.36
	Karen journals to adjust debtors balances			

LETSEMENG LOCAL MUNICIPALITY

REMUNERATION MANAGERS AND COUNCILLORS 1 JULY 2006-30 JUNE 2007

Speaker Mpatshehla (Suspended)	Salary	Car Allowance	Contri UIF
Jul-06	18 078.60	7 292.50	
Aug-06	8 204.08	2 734.67	
Sep-06	8 204.08	2 734.67	
Oct-06	8 204.08	2 734.67	
Nov-06	8 204.08	2 734.67	
Dec-06	8 204.08	2 734.67	
Jan-07	8 204.08	2 734.67	
Feb-07	8 204.08	2 734.67	
Mar-07	8 204.08	2 734.67	
Apr-07	9 106.50	3 035.50	
May-07	9 106.50	3 035.50	
Jun-07	18 213.10	6 071.00	
	120 137.34	41 311.86	-

Councillors PRINSLOO/ Human	Salary	Car Allowance	Contri UIF
Jul-06	8 204.08	2 734.67	
Aug-06	8 204.08	2 734.67	
Sep-06	8 204.08	2 734.67	
Oct-06	8 204.08	2 734.67	
Nov-06	8 204.08	2 734.67	
Dec-06	8 204.08	2 734.67	
Jan-07	8 204.08	2 734.67	
Feb-07	8 204.08	2 734.67	
Mar-07	8 204.08	2 734.67	
Apr-07	9 106.50	3 035.50	
May-07	9 106.50	3 035.50	
Jun-07	9 106.50	3 035.50	
	101 156.22	33 718.53	-

Councillors MOLOSI	Salary	Car Allowance	Contri UIF
Jul-06	8 204.08	2 734.67	
Aug-06	8 204.08	2 734.67	
Sep-06	8 204.08	2 734.67	
Oct-06	8 204.08	2 734.67	
Nov-06	8 204.08	2 734.67	
Dec-06	8 204.08	2 734.67	
Jan-07	8 204.08	2 734.67	
Feb-07	8 204.08	2 734.67	

Mar-07	8 204.08	2 734.67	
Apr-07	9 106.50	3 035.50	
May-07	9 106.50	3 035.50	
Jun-07	9 106.50	3 035.50	
	101 156.22	33 718.53	-

Councillors NONTHSINGA		Salary	Car Allowance	Contri UIF
	Jul-06	8 204.08	2 734.67	
	Aug-06	8 204.08	2 734.67	
	Sep-06	8 204.08	2 734.67	
	Oct-06	8 204.08	2 734.67	
	Nov-06	8 204.08	2 734.67	
	Dec-06	8 204.08	2 734.67	
	Jan-07	8 204.08	2 734.67	
	Feb-07	8 204.08	2 734.67	
	Mar-07	8 204.08	2 734.67	
	Apr-07	9 106.50	3 035.50	
	May-07	9 106.50	3 035.50	
	Jun-07	9 106.50	3 035.50	
		101 156.22	33 718.53	-

Councillors NEL		Salary	Car Allowance	Contri UIF
	Jul-06	8 204.08	2 734.67	
	Aug-06	8 204.08	2 734.67	
	Sep-06	8 204.08	2 734.67	
	Oct-06	8 204.08	2 734.67	
	Nov-06	8 204.08	2 734.67	
	Dec-06	8 204.08	2 734.67	
	Jan-07	8 204.08	2 734.67	
	Feb-07	8 204.08	2 734.67	
	Mar-07	8 204.08	2 734.67	
	Apr-07	9 106.50	3 035.50	
	May-07	9 106.50	3 035.50	
	Jun-07	9 106.50	3 035.50	
		101 156.22	33 718.53	-

Waarnemings toelae

Councillors/ Acting speake MALGAS		Salary	Car Allowance	Acting Allowance
	Jul-06	22 035.00		11 459.69
	Aug-06	29 170.08		
	Sep-06	29 170.08		
	Oct-06	29 170.08		
	Nov-06	29 170.08		
	Dec-06	29 170.08		
	Jan-07	21 877.58		

Feb-07	21 877.58		
Mar-07	21 877.58		
Apr-07	21 877.58		
May-07	24 284.17		
Jun-07	16 998.85		
	296 678.74	-	11 459.69

Councillors RALITLHARE	Salary	Car Allowance	Contri UIF
Jul-06	8 204.08	2 734.67	
Aug-06	8 204.08	2 734.67	
Sep-06	8 204.08	2 734.67	
Oct-06	8 204.08	2 734.67	
Nov-06	8 204.08	2 734.67	
Dec-06	8 204.08	2 734.67	
Jan-07	8 204.08	2 734.67	
Feb-07	8 204.08	2 734.67	
Mar-07	8 204.08	2 734.67	
Apr-07	9 106.50	3 035.50	
May-07	9 106.50	3 035.50	
Jun-07	9 106.50	3 035.50	
	101 156.22	33 718.53	-

Councillors MODISE	Salary	Car Allowance	Contri UIF
Jul-06	8 304.08	2 734.67	
Aug-06	8 204.08	2 734.67	
Sep-06	8 204.08	2 734.67	
Oct-06	8 204.08	2 734.67	
Nov-06	8 204.08	2 734.67	
Dec-06	8 204.08	2 734.67	
Jan-07	8 204.08	2 734.67	
Feb-07	8 204.08	2 734.67	
Mar-07	8 204.08	2 734.67	
Apr-07	9 106.50	3 035.50	
May-07	9 106.50	3 035.50	
Jun-07	9 106.50	3 035.50	
	101 256.22	33 718.53	-

Councillors MONA	Salary	Car Allowance	Contri UIF
Jul-06	8 204.08	2 734.67	
Aug-06	8 204.08	2 734.67	
Sep-06	8 204.08	2 734.67	
Oct-06	8 204.08	2 734.67	
Nov-06	8 204.08	2 734.67	
Dec-06	8 204.08	2 734.67	

Jan-07	8 204.08	2 734.67	
Feb-07	8 204.08	2 734.67	
Mar-07	8 204.08	2 734.67	
Apr-07	9 106.50	3 035.50	
May-07	9 106.50	3 035.50	
Jun-07	9 106.50	3 035.50	
	101 156.22	33 718.53	-

Councillors VAN GRAAN	Salary	Car Allowance	Contri UIF
Jul-06	8 204.08	2 734.67	
Aug-06	8 204.08	2 734.67	
Sep-06	8 204.08	2 734.67	
Oct-06	8 204.08	2 734.67	
Nov-06	8 204.08	2 734.67	
Dec-06	8 204.08	2 734.67	
Jan-07	8 204.08	2 734.67	
Feb-07	8 204.08	2 734.67	
Mar-07	8 204.08	2 734.67	
Apr-07	9 106.50	3 035.50	
May-07	9 106.50	3 035.50	
Jun-07	9 106.50	3 035.50	
	101 156.22	33 718.53	-

TOTAL	1 226 165.84	311 060.10	11 459.69
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salaries	Total payslips	total GL	SARS
Jul-08	105 846.24	105747.19	858.83
aug 08	103 006.80	103006.8	849.34
sept 08	103 006.80	103006.8	878
Oct 08	103 006.80	103006.8	811
Nov 08	103 006.80	103006.8	808
Dec 08	103 006.80	103006.8	729
Jan 09	95 714.30	95 714.30	739
Feb 09	95 714.30	95 714.30	797
March 09	95 714.30	95 714.30	871
apr 09	103 836.08	103 836.08	15 940
may 09	108 649.25	108649.25	805
june 09	108 063.95	108 063.95	
	1 228 572.42	1 228 473.37	24 086.40

Allowance transport

Telephone allowance

Total councillors' remuneration

				21 877.58
				21 877.58
				21 877.58
	2 406.58			26 690.75
				16 998.85
-	2 406.58	-	-	310 545.01

0

Contri Pension	Back Pay	Cellphone Allowance	Travel & Meal	Total
				10 938.75
				10 938.75
				10 938.75
				10 938.75
				10 938.75
				10 938.75
				10 938.75
				10 938.75
				10 938.75
				12 142.00
				12 142.00
				12 142.00
-	-	-	-	134 874.75

0

Contri Pension	Back Pay	Cellphone Allowance	Travel & Meal	Total
				11 038.75
				10 938.75
				10 938.75
				10 938.75
				10 938.75
				10 938.75
				10 938.75
				10 938.75
				10 938.75
				12 142.00
				12 142.00
				12 142.00
-	-	-	-	134 974.75

0

Contri Pension	Back Pay	Cellphone Allowance	Travel & Meal	Total
		749.00		11 687.75
		749.00		11 687.75
				10 938.75
				10 938.75
				10 938.75
				10 938.75

				10 938.75
				10 938.75
				10 938.75
				12 142.00
				12 142.00
				12 142.00
-	-	1 498.00	-	136 372.75

0

Contri Pension	Back Pay	Cellphone Allowance	Travel & Meal	Total
		749.00		11 687.75
		749.00		11 687.75
		749.00		11 687.75
		749.00		11 687.75
		749.00		11 687.75
		749.00		11 687.75
		749.00		11 687.75
		749.00		11 687.75
		749.00		11 687.75
		749.00		11 687.75
		831.00		12 973.00
		831.00		12 973.00
		831.00		12 973.00
-	-	9 234.00	-	144 108.75

0

-	2 406.58	19 966.00	-	1 571 058.21
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Backpay &

Backpay & wrong allocation	Grand Total	Difference		
	106 606.02	99.05	81 574.71	118 916.41
	103 856.14	-	33 841.70	
	103 884.67	-	3 500.00	
	103 817.58	-	-	
8856.46	112 671.07	-	-	
	103 735.85	-	-	
7292.5	103 745.80	-	118 916.41	
	96 511.50	-		
	96 585.36	-	140.51	-
105519.98	225 296.04	-		
	109 454.73	-		
	108 063.95	-		
121 668.94	1 374 234.40	99.05		

311 060.10

19 966.00

1 705 260.50

1 705 261
1 571 058
134 203

140.51

140.51

DEBTORS AND AGE-ANALYSIS JUNE 2009					
	<u>30 DAYS</u>	<u>60 DAYS</u>	<u>90 DAYS</u>	<u>120-180 DAYS</u>	<u>TOTAL</u>
(00) RATES & TAXES	246 880.00	87 735.81	106 305.88	1 556 953.15	1 997 874.84
(11) RENTALS	8 666.54	15 930.70	15 986.05	68 855.50	109 438.79
(15) HOUSES RENTALS	69.55	69.40	80.20	6 696.35	6 915.50
(25) MEDICAL	14 996.80	1 450.00	1 182.00	-434.40	17 194.40
(30) REFUSE	447 273.50	111 438.70	98 825.81	2 221 920.94	2 879 458.95
(31) REFUSE BAGS	4.60	-	-	11 705.98	11 710.58
(32) SEWERAGE	465 854.48	119 567.85	103 929.19	2 508 341.36	3 197 692.88
(40) WATER	528 703.20	275 574.18	247 662.01	3 603 531.60	4 655 470.99
(41) ELECTRICITY	386 961.98	81 620.53	40 819.90	632 622.64	1 142 025.05
(42) PRE-PAID ELEC	-	0.10	-	-114.72	-114.62
(45) REP	400.30	399.66	462.40	59 509.32	60 771.68
(50) MISC-RENTAL SPORTS GR	-	-	-	22 868.79	22 868.79
(80) SLAUGHTER FEES	-	-	-	-	-
(88) RENTAL UNIT FARMS	8 873.84	8 817.48	8 582.72	313 730.62	340 004.66
	2 108 684.79	702 604.41	623 836.16	11 006 187.13	14 441 312.49

