

Nkonkobe Local Municipality



**Group Annual Financial Statements for the year ended
30 June 2012**

Nkonkobe Local Municipality
GROUP ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2012

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Group Annual Financial Statements

for

Nkonkobe Local Municipality

for the year ended 30 June: **2012**

Province:

Eastern Cape

AFS rounding:

<i>R (i.e. only cents)</i>

Contact Information:	
Name of Municipal Manager:	K.C Maneli
Name of Chief Financial Officer:	C Makedama
Name of Chief Executive Officer:	L Gwintsa
Contact telephone number:	(046) 645 7400
Contact e-mail address:	Vmakedama@nkonkobe.gov.za or castrov@webmail.co.za
Name of contact at provincial treasury:	Mrs Nomfundo Fetsha (Senior Municipal Finance Support)
Contact telephone number:	043 721 2509
Contact e-mail address:	Nomfundo.Fetsha@treasury.ecprov.gov.za
Name of contact at National Treasury:	Matsie Sehlapelo
Contact telephone number:	012 315 5295
Contact e-mail address:	Matsie.Sehlapelo@treasury.gov.za

Nkonkobe Local Municipality
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General information

Members of the Council

Ntsangani AW	Mayor
Mlamla NP	Speaker
Makeleni MJ	Member of the Executive Committee
Matyila SP	Member of the Executive Committee
Mgengo ME	Member of the Executive Committee
Ngcakaza JN	Member of the Executive Committee
Sinyongo LL	Member of the Executive Committee
Kganedi RA	Council Member
Ngwentle SL	Council Member
Penu SA	Council Member
Ndevu V	Council Member
Nono Daniels CNN	Council Member
Zoki NR	Council Member
Gora NIV	Council Member
Maqakela SW	Council Member
Papu ZL	Council Member
Sixolo P	Council Member
Matya T	Council Member
Gysman D	Council Member
Dyantyi X	Council Member
Nghona C	Council Member
Kanie-Esau LJ	Council Member
Mamase XV	Council Member
Booyesen AA	Council Member
Tyibilika TE	Council Member
Sango - Blackie N	Council Member
Stofile AC	Council Member
Rawana MO	Council Member
Nyangintaka CM	Council Member
Mpendu Z	Council Member
Kleyi S	Council Member
Bantam E	Council Member
Ncume M	Council Member
Nyenyeku MDM	Council Member
Dwanya TP	Council Member
Matshaya MF	Council Member
Xelexwa H	Council Member
Kata MB	Council Member
Ngaye T	Council Member
Mbalo NC	Council Member
Rulashe N	Council Member
Tyali M	Council Member
Mhlambiso S	Council Member
Tyali N	Council Member
Ndlazi N	Council Member
Zibi V	Council Member
Maqoma S	Council Member
Mabandla NL	Council Member

Municipal Manager

Mr K.C Maneli

Chief Financial Officer

Mr C Makedama

Chief Executive Officer

L Gwintsa

Grading of Local Authority

Grade B, Low Capacity Municipality

Auditors

Auditor-General

Bankers

First National Bank

Nkonkobe Local Municipality
GROUP ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2012

General information (continued)

Registered Office: 8 Somerset Street

Physical address:
8 Somerset Street
Fort Beaufort
5720

Postal address:
PO Box 36
Fort Beaufort
5720

Telephone number: (046) 645 7400

Fax number: (046) 645 2562

E-mail address: pmadotyeni@nkonkobe.gov.za

Nkonkobe Local Municipality
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for the year ended 30 June 2012

Accounting Officer's Responsibilities and Approval

The accounting officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the accounting officer to ensure that the annual financial statements fairly present the state of affairs of the municipality as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statement and was given unrestricted access to all financial records and related data.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP).

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The accounting officer acknowledges that he is ultimately responsible for the system of internal financial control established by the municipality and place considerable importance on maintaining a strong control environment. To enable the accounting officer to meet these responsibilities, the accounting officer sets standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk.

These controls are monitored throughout the municipality and all employees are required to maintain the highest ethical standards in ensuring the municipality's business is conducted in a manner that all reasonable circumstances is above reproach. The focus of risk management in the municipality is on identifying, assessing, managing and monitoring all known forms of risk across the municipality. While operating risk cannot be fully eliminated, the municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems, and ethical behaviour are applied and managed within predetermined procedures and constraints.

The accounting officer is of the opinion, based on the information and explanations given by management that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The accounting officer has reviewed the municipality's cash flow forecast for the year ended 30 June 2013 and, in the light of this review and the current financial position, he is satisfied that the municipality has or has access to adequate resources to continue in operational existence for the foreseeable future.

The annual financial statements are prepared on the basis that the municipality is a going concern.

Although the accounting officer is primarily responsible for the financial affairs of the municipality, they are supported by the municipality's external auditors.

The external auditors are responsible for independently reviewing and reporting on the municipality's annual financial statements.

The annual financial statements set out on pages 7 to 43, which have been prepared on the going concern basis, were approved by the accounting officer on 31 August 2012 and were signed on its behalf by:

Mr. K. C Maneli
Accounting Officer

30 September 2012

Nkonkobe Local Municipality
ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2012

Mayor's Foreword

It gives me great pleasure to present the annual financial statements for the 2011/2012 financial year. The Municipal Finance Management Act provides that a municipality must prepare the annual financial statements of the institution and, within two months after the end of the financial year to which those statements relate, submit them to the Auditor General for auditing. During the last financial year we presented improved financial statements to Council. This year, as we endeavour to make further improvements to our financial statements, as the municipality we have tried our utmost best to adhere to the Generally Recognised Accounting Practices when preparing the financial statements - to produce reports attuned to specific needs of the Nkonkobe community.

The annual financial statements for the year under review - 2011/2012 - portray a different picture than the last financial year. This is with regards to financial viability and debt management of the municipality. As an institution with a thin revenue base we have devised strategies to enhance our revenue, so that we are able to move away from grant dependency and become a self sufficient municipality.

To this end, we have established a technical unit in order to do most projects in-house, and some of the projects are funded through our own revenue. As a result, I can safely say that the current financial statements are a true reflection of all the institution's financial activities in the year under review. The challenges that the municipality faced before should be a thing of the past and as such, we firmly believe that we can do better to change the situation from qualified to clean audit.

We are especially pleased to have a functional audit committee and we have also beefed-up our internal audit unit. This purports that the municipality is determined to strive for clean audit outcomes. Our audit committee is committed to ensuring that the municipality performs better.

A.W Ntsangani
Honourable Mayor
30 September 2012

Nkonkobe Local Municipality
GROUP ANNUAL FINANCIAL STATEMENTS
STATEMENT OF FINANCIAL POSITION
as at 30 June 2012

Note	Group		Nkonkobe Local Municipality		NEDA	
	2012 R'000	2011 R'000	2012 R	2011 R	2012 R'000	2011 R'000
ASSETS						
Current assets						
	5 635 748	4 561 099	-	2 558 542	5 635 748	2 002 557
1						
	7 439 105	13 118 391	7 439 105	13 118 391	-	-
2						
	4 062 054	7 478 200	4 062 054	6 634 563	-	843 637
3						
	590 382	565 355	590 382	565 355	-	-
4						
	1 665 341	1 177 507	1 665 341	1 177 507	-	-
10						
Non-current assets						
	288 158 686	276 333 926	287 660 781	275 893 294	497 905	440 632
5						
	186 359	121 418	186 359	121 418	-	-
6						
	16 386 200	14 893 200	16 386 200	14 893 200	-	-
7						
Total assets						
	324 123 874	318 249 095	317 990 221	314 962 269	6 133 653	3 286 826
LIABILITIES						
Current liabilities						
	23 017 317	18 990 946	22 227 280	18 951 124	790 037	39 822
8						
	1 109 130	1 037 039	1 109 130	1 037 039	-	-
9						
	310 452	-	310 452	-	-	-
1						
	5 000 111	2 966 870	170 634	1 037 004	4 829 477	1 929 865
11						
	-	3 520 171	-	3 520 171	-	-
12						
	157 211	-	157 211	-	-	-
13						
	13 052	12 840	13 052	12 840	-	-
14						
Non-current liabilities						
	201 002	-	201 002	-	-	-
13						
	33 487 726	24 343 020	33 487 726	24 343 020	-	-
15						
Total liabilities						
	63 296 001	50 870 885	57 676 487	48 901 198	5 619 514	1 969 687
Net assets						
	260 827 873	267 378 210	260 313 735	266 061 071	514 138	1 317 139
NET ASSETS						
	4 152 100	-	4 152 100	-	-	-
	256 675 773	267 378 208	256 161 635	266 061 071	514 138	1 317 138
Total net assets						
	260 827 873	267 378 209	260 313 735	266 061 071	514 138	1 317 138

Nkonkobe Local Municipality
GROUP ANNUAL FINANCIAL STATEMENTS
STATEMENT OF FINANCIAL PERFORMANCE
for the year ending 30 June 2012

Note	Group		Nkonkobe Local Municipality		NEDA	
	2012 R'000	2011 R'000	2012 R	2011 R	2012 R'000	2011 R'000
Revenue						
Non-exchange Revenue						
Property rates	16	19 069 818	15 632 871	19 069 818	15 632 871	-
Government grants and subsidies	21	111 909 643	105 204 729	106 218 163	98 633 372	6 658 083
Fines		76 910	432 800	76 910	432 800	-
Exchange Revenue						
Service charges	17	25 309 430	15 022 783	25 309 430	15 022 783	-
Rental of facilities and equipment	18	330 689	215 032	330 689	215 032	-
Interest earned - external investments	19	888 261	1 254 661	870 954	1 081 540	17 307
Interest earned - outstanding receivables	20	1 672 997	5 131 802	1 672 997	5 131 802	-
Licences and permits		2 154 470	2 180 958	2 154 470	2 180 958	-
Other income	22	1 705 421	4 683 222	1 507 306	4 654 122	198 115
Total revenue		163 117 639	149 758 857	157 210 737	142 985 278	6 873 505
Expenses						
Employee related costs	23	54 507 548	47 197 763	51 149 806	43 864 502	3 357 742
Remuneration of councillors	24	10 464 769	9 957 032	10 464 769	9 957 032	-
Bad debts	2,3	7 153 286	18 866 779	7 153 286	18 866 779	-
Depreciation and amortisation expense	25	22 859 209	21 376 854	22 755 198	21 313 328	104 011
Repairs and maintenance		11 688 518	8 901 698	11 686 611	8 891 821	1 906
Finance costs	26	98 158	988 659	98 158	988 659	-
Bulk purchases	27	17 090 908	18 163 361	17 090 908	18 163 361	-
Grants and subsidies paid	28	9 674 167	6 754 101	10 640 770	7 691 014	-
Transfers and Donations		486 747	-	-	-	486 747
General expenses	29	39 647 064	28 201 078	36 001 347	25 174 895	3 645 718
Total expenses		173 670 375	160 407 326	167 040 854	154 911 391	7 596 124
Loss on sale of assets	30	149 699	125 458	69 319	125 458	80 380
Deficit for the year		(10 702 434)	(10 773 927)	(9 899 436)	(12 051 571)	(802 998)

Nkonkobe Local Municipality
GROUP ANNUAL FINANCIAL STATEMENTS
STATEMENT OF CHANGES IN NET ASSETS
as at 30 June 2012

	Note	Group			Nkonkobe		
		Revaluation Reserve	Accumulated Surplus/(Deficit)	Total: Net Assets	Revaluation Reserve	Accumulated Surplus/(Deficit)	Total: Net Assets
		R	R	R	R	R	R
Balance at 30 June 2010		-	29 875 659	29 875 659	-	29 837 924	29 837 924
Prior period error correction	43	-	(11 489 206)	1 760	-	(11 490 965)	-
Change in accounting policy	44	-	259 765 683	259 765 683	-	259 765 683	259 765 683
Restated balance		-	278 152 136	289 643 101	-	278 112 641	289 603 607
Surplus / (deficit) for the period		-	(10 773 928)	(10 773 928)	-	(12 051 571)	(12 051 571)
Restated balance		-	267 378 208	267 378 208	-	266 061 071	266 061 071
Revaluation of property plant and equipment		4 152 100	-	4 152 100	4 152 100	-	4 152 100
Surplus / (deficit) for the period		-	(10 702 435)	(10 702 435)	-	(9 899 436)	(9 899 436)
Balance at 30 June 2012		4 152 100	256 675 773	260 827 873	4 152 100	256 161 635	260 313 735

Nkonkobe Local Municipality
GROUP ANNUAL FINANCIAL STATEMENTS
CASH FLOW STATEMENT
as at 30 June 2012

Note	Group		Nkonkobe Local Municipality	
	2012 R'000	2011 R'000	2012 R	2011 R
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts	167 608 023	128 309 182	157 821 410	127 693 144
Sales of goods and services	47 551 991	16 937 736	47 551 991	16 937 736
Grants	115 968 018	100 330 861	106 218 162	99 887 944
Interest received	2 580 708	6 386 463	2 543 950	6 213 341
Other receipts	1 507 306	4 654 122	1 507 306	4 654 122
	-	-	-	-
Payments	(130 790 944)	(107 786 777)	(124 736 322)	(102 451 813)
Employee costs	58 524 492	49 689 773	52 469 870	44 354 809
Suppliers	61 527 524	49 417 330	61 527 524	49 417 330
Interest paid	98 158	988 659	98 158	988 659
Grants & Transfers	10 640 770	7 691 014	10 640 770	7 691 014
Net cash flows from operating activities	36 817 079	20 522 406	33 085 088	25 241 331
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of assets	(32 027 325)	(31 613 440)	(31 928 526)	(31 128 922)
Proceeds on disposal of assets	(69 319)	(125 458)	(69 319)	(125 458)
Net cash flows from investing activities	(32 096 645)	(31 738 898)	(31 997 846)	(31 254 380)
CASH FLOWS FROM FINANCING ACTIVITIES				
New borrowings raised / (Repaid)	201 002	(1 731 189)	201 002	(1 731 189)
Increase / (Decrease) in short term borrowings	(4 229 330)	1 037 004	(4 229 330)	1 037 004
Increase in Consumer deposits	72 091	95 231	72 091	95 231
Net cash flows from financing activities	(3 956 237)	(598 954)	(3 956 237)	(598 954)
Net increase / (decrease) in net cash and cash equivalents	764 196	(11 815 446)	(2 868 995)	(6 612 004)
Net cash and cash equivalents at beginning of period	4 561 099	16 376 545	2 558 542	9 170 546
Net cash and cash equivalents at end of period	5 325 296	4 561 099	(310 452)	2 558 542

Nkonkobe Local Municipality
NOTES TO THE GROUP ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2012

Group		Nkonkobe Local Municipality	
2012	2011	2012	2011
R'000	R'000	R'000	R'000

1 CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of the following:

Cash on hand			-	-
Cash at bank	210 986	2 486 939	(320 548)	2 481 164
Call deposits	5 114 210	2 073 874	10 096	77 378
	<u>5 325 196</u>	<u>4 560 813</u>	<u>(310 452)</u>	<u>2 558 542</u>

The Municipality has the following bank accounts: -

Current Account (Primary Bank Account)

FNB - Fort Beaufort: 62026192336	(320 548)	2 481 164	(320 548)	2 481 164
Cash book balance at beginning of year	<u>2 481 164</u>	<u>2 481 164</u>	<u>2 481 164</u>	<u>2 481 164</u>
Cash book balance at end of year	<u>(320 548)</u>	<u>2 481 164</u>	<u>(320 548)</u>	<u>2 481 164</u>
Bank statement balance at beginning of year	<u>8 146 376</u>	<u>3 624 977</u>	<u>8 146 376</u>	<u>3 624 977</u>
Bank statement balance at end of year	<u>2 207 669</u>	<u>8 146 376</u>	<u>2 207 669</u>	<u>8 146 376</u>

Current Account (Other Account)

Standard Bank-Account number 082142076 (Nkonkobe Fresh Produce)

Cashbook Balance	-	67 381	-	67 381
Bank Statement Balance	-	67 381	-	67 381

First National Bank -Account number 62111847854 (MIG Funding)

Cashbook Balance	10 100	10 001	10 099.66	10 001
Bank Statement Balance	10 100	10 001	10 099.66	10 001

First National Bank -Account number 62068499188 (Roxeni Housing Project)

Cashbook Balance	(4)	(4)	(4)	(4)
Bank Statement Balance	-	-	-	-

Current Account (Primary Bank Account)

STANDARD BANK - 082137943		-		
ABSA - 4076575039	531 534	5 775		
Cash book balance at beginning of year	<u>5 775</u>	<u>-</u>		
Cash book balance at end of year	<u>537 309</u>	<u>5 775</u>		
Bank statement balance at beginning of year	<u>5 775</u>	<u>-</u>		
Bank statement balance at end of year	<u>531 534</u>	<u>5 775</u>		

Current Account (Other Account)

Standard Bank - 287993086	-	-		
Standard Bank - 082144001	-	-		
ABSA - WETLANDS 4076575291	543 456.15	219 609.64		
ABSA - NEDA 9250166073	509 992.32	1 402 713.95		
ABSA - WETLANDS 9250166528	3 007 153.88	10 489.37		
ABSA - MTN - 9253191122	1 043 512.43	361 081.00		
ABSA - ILITHA- 9250166764	-	2 606.45		
ABSA - 4076643218	-	-4.61		
Cash book balance at beginning of year	<u>1 996 495.80</u>	<u>7 185 882.00</u>		
Cash book balance at end of year	<u>5 104 114.78</u>	<u>1 996 495.80</u>		
Bank statement balance at beginning of year	<u>1 996 495.80</u>	<u>-</u>		
Bank statement balance at end of year	<u>5 104 114.78</u>	<u>1 996 495.80</u>		

Savings Account

Cash on hand	99.20	286.34		
Total cash and cash equivalents	5 635 747.78	2 002 557.12		

Total bank overdraft

Cash book balance at beginning of year	<u>2 073 874</u>	<u>7 263 260</u>	<u>77 378</u>	<u>77 378</u>
Cash book balance at end of year	<u>5 114 210</u>	<u>2 073 874</u>	<u>10 096</u>	<u>77 378</u>
Total cash and cash equivalents	<u>5 635 748</u>	<u>4 561 099</u>	<u>-</u>	<u>2 558 542</u>
Total bank overdraft	<u>(310 452)</u>	<u>-</u>	<u>(310 452)</u>	<u>-</u>

No cash and bank balances have been pledged as security and no restrictions exist on the use of the cash apart from the accounts maintained for conditional grants.

2 TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS

Trade receivables

as at 30 June 2012

Service debtors

Electricity	2 932 679	-	2 932 679
Refuse	7 363 941	-	7 363 941
Provision for Doubtful Debts		(8 007 926)	(8 007 926)
Total	10 296 620	(8 007 926)	2 288 694

Other receivables

Sundry Debtors	2 076 616	-	2 076 616
Other Debtors	2 997 215	-	2 997 215
Bank suspense accounts	76 580	-	76 580
Other receivables	5 150 411	-	5 150 411

Total Trade and other receivables

15 447 031	(8 007 926)	7 439 105
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as at 30 June 2011

Service debtors

Electricity	7 485 119	-	7 485 119
Refuse	3 603 915	-	3 603 915
Provision for Doubtful Debts	-	(10 425 923)	(10 425 923)
Total	11 089 035	(10 425 923)	663 112

Nkonkobe Local Municipality
NOTES TO THE GROUP ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2012

Group		Nkonkobe Local Municipality	
2012	2011	2012	2011
R'000	R'000	R'000	R'000

2 TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS (Cont.)

Other receivables

Sundry Debtors	1 590 010	-	1 590 010
Other Debtors	8 399 265	-	8 399 265
Bank suspense accounts	2 466 004	-	2 466 004
Other receivables	12 455 279	-	12 455 279

Total Trade and other receivables

	23 544 314	(10 425 923)	13 118 391
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Refuse: Ageing

Current (0 – 30 days)		444 587	414 165
31 - 60 Days		396 189	351 267
61 - 90 Days		5 962 871	2 356 509
Greater than 90 days		560 294	481 974
Total		7 363 941	3 603 915

Electricity: Ageing

Current (0 – 30 days)		466 246	440 471
31 - 60 Days		267 649	6 348 502
61 - 90 Days		946 023	6 915 049
Greater than 90 days		1 252 761	827 116
Total		2 932 679	14 531 139

Summary of Debtors by Customer Classification

Consumers	Industrial / Commercial	National and Provincial Government	
R'000	R'000	R'000	
as at 30 June 2012			
Current (0 – 30 days)	1 073 239	1 375 559	416 427.57
31 - 60 Days	1 074 034	597 420	211 431.55
61 - 90 Days	823 536	405 612	193 693.66
Greater than 90 days	14 022 873	4 593 877	1 502 507.47
Sub-total	16 993 681	6 972 467	2 324 060.25
Less: Provision for doubtful debts	(14 763 855)	(6 057 575)	
Total debtors by customer classification	2 229 826	914 892	2 324 060
as at 30 June 2011			
Current (0 – 30 days)	342 802	183 009	328 824
31 - 60 Days	2 687 338	1 434 671	2 577 761
61 - 90 Days	3 718 905	1 985 387	3 567 266
Greater than 90 days	525 088	280 325	503 677
Sub-total	7 274 132	3 883 393	6 977 529
Less: Provision for doubtful debts	(4 181 931)	(2 232 580)	(4 011 412)
Total debtors by customer classification	3 092 201	1 650 813	2 966 117

Reconciliation of the doubtful debt provision

Balance at beginning of the year	10 425 923	14 206 769
Contributions to provision	2 751 155	10 425 923
Doubtful debts written off against provision	(5 198 635)	(14 206 769)
Balance at end of year	7 978 443	10 425 923

Trade and other receivables past due but not impaired

Trade and other receivables which are less than 3 months past due are not considered to be impaired. An interest rate of 14% is charged on outstanding balances overdue, thus the carrying value of the receivable is held at amortised cost (Fair Value).

Trade and other receivables impaired

As of 30 June 2012, trade and other receivables of R 18 616 750 (2010: R 18 866 779) were impaired and provided for.

The ageing of these receivables is as follows:

Over 4 months	21 542 099	10 425 923
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No debtors have been pledged as security.

3 OTHER RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

Other debtors	398 815	393 229
Rates	16 476 743	14 682 190
Less: Provision for bad debts	(12 813 504)	(8 440 856)
Nett Rates	3 663 239	6 241 334

Total Other Debtors

	4 062 054	6 634 563
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Rates: Ageing

Current (0 – 30 days)	1 230 737	477 915
31 - 60 Days	666 812	439 092
61 - 90 Days	13 796 885	13 206 177
Greater than 90 days	781 216	559 005
Total	16 475 650	14 682 190

Reconciliation of the doubtful debt provision

Balance at beginning of the year	8 440 856	98 985 187
Contributions to provision	4 402 131	8 440 856
Doubtful debts written off against provision	-	(98 985 187)
Reversal of provision	-	-
Balance at end of year	12 842 987	8 440 856

4 INVENTORIES

Closing balance of inventories:

Consumable stores	590 382	565 355	590 382	565 355
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No inventory has been pledged as security.

Nkonkobe Local Municipality
NOTES TO THE GROUP ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2012

5 PROPERTY, PLANT AND EQUIPMENT

5.1 Reconciliation of Carrying Value

	Infrastructure	Buildings	Solid Waste Disposal	Land	Furniture and fittings	Motor vehicles	Plant and equipment	Computer Equipment	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
as at 1 July 2011	219 966 298	28 260 876	9 363 514	4 863 000	1 102 327	5 832 024	6 899 708	498 431	276 786 178
Cost/Revaluation	257 068 924	29 210 595	9 600 416	4 863 000	3 114 580	9 366 361	8 754 326	1 305 614	323 283 816
Accumulated depreciation and impairment losses	(37 102 626)	(949 719)	(236 903)	-	(2 012 252)	(3 534 337)	(1 854 618)	(807 183)	(46 497 638)
Acquisitions and Revaluations	1 914 335	15 004 057	-	489 200	1 158 358	459 608	4 816 746	303 277	24 145 581
Capital under Construction	3 554 592	3 082 916	3 614 536	-	-	-	-	-	10 252 044
Depreciation	(19 359 900)	(675 761)	(118 451)	-	(381 450)	(1 109 213)	(852 746)	(268 595)	(22 766 117)
Carrying value of disposals	-	-	-	-	(17 769)	-	152 148	124 621	259 000
Cost/Revaluation	-	-	-	-	9 461	-	169 272	180 148	358 881
Accumulated depreciation and impairment losses	-	-	-	-	(27 230)	-	(17 124)	(55 527)	(99 880)
Impairment loss/Reversal of impairment loss	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Other movements*	-	-	-	-	-	-	-	-	-
as at 30 June 2012	206 075 325	45 672 089	12 859 598	5 352 200	1 897 004	5 182 418	10 711 561	408 491	288 158 686
Cost/Revaluation	262 537 851	47 297 569	13 214 952	5 352 200	4 263 477	9 825 969	13 401 801	1 428 742	357 322 561
Accumulated depreciation and impairment losses	(56 462 526)	(1 625 480)	(355 354)	-	(2 366 472)	(4 643 550)	(2 690 240)	(1 020 252)	(69 163 875)

* Included under Furniture and office equipment are assets held under a finance lease with a nett book value of R352 894

5.2 Reconciliation of Carrying Value

	Infrastructure	Buildings	Solid Waste Disposal	Land	Furniture and fittings	Motor vehicles	Plant and equipment	Computer Equipment	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
as at 1 July 2010	212 900 514	21 420 688	1 438 638	4 863 000	690 624	4 595 535	5 740 379	218 935	251 868 313
Cost/Revaluation	231 244 370	21 932 000	1 557 089	4 863 000.00	2 276 958	7 417 022	7 075 329	909 186	277 274 954
Accumulated depreciation and impairment losses	(18 343 857)	(511 312)	(118 451)	-	(1 586 333)	(2 821 486)	(1 334 950)	(690 252)	(25 406 641)
Acquisitions and Revaluations	16 303 781	2 867 800.95	-	-	880 666	1 962 497	1 951 648	464 940	24 431 333
Capital under Construction	9 973 025	4 410 794.23	8 043 327	-	-	-	-	-	22 427 147
Depreciation	(18 758 769)	(438 407.66)	(118 451)	-	(436 915)	(723 899)	(738 315)	(147 222)	(21 361 980)
Carrying value of disposals	-	-	-	-	32 048	2 109	54 003	38 222	126 382
Cost/Revaluation	-	-	-	-	43 044	13 158	272 651	68 513	397 365
Accumulated depreciation and impairment losses	-	-	-	-	(10 996)	(11 048)	(218 648)	(30 291)	(270 983)
Impairment loss/Reversal of impairment loss	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
*Other movements	-	-	-	-	-	-	-	-	-
as at 30 June 2011	219 966 298	28 260 875.89	9 363 514	4 863 000	1 102 327	5 832 024	6 899 708	498 431	276 786 178
Cost/Revaluation	257 068 924	29 210 595	9 600 416	4 863 000	3 114 580	9 366 361	8 754 326	1 305 614	323 283 816
Accumulated depreciation and impairment losses	(37 102 626)	(949 719)	(236 903)	-	(2 012 252)	(3 534 337)	(1 854 618)	(807 183)	(46 497 638)

Effect of change in accounting policy

Assets that were previously not valued and recognised due to Directive 4 exemption, were recognised as a result of GRAP 17 adoption. Previously only movable assets were disclosed, however they were not depreciated. With the adoption of GRAP 17, all assets, immovable and movable, were valued and depreciated

Effect;

	2010/2011	2011/2012
Statement of financial position		
Increase in PPE (Carrying Amount)	230 278 676	270 411 464
Increase in Provision for landfill sites	8 043 327	3 456 673
Statement of financial performance		
Increase in depreciation	21 313 328	23 281 275
Increase in loss on assets sold	125 458	126 382
Net effect on accumulated surplus	259 760 789	

Nkonkobe Local Municipality
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	Group		Nkonkobe Local Municipality	
	2012 R'000	2011 R'000	2012 R'000	2011 R'000
6 INTANGIBLE ASSETS				
6.1 Reconciliation of carrying value				
	Computer Software R	Total R	Computer Software R	Total R
as at 1 July 2011	121 418	121 418	121 418	121 418
Cost	137 778	137 778	137 778	137 778
Accumulated amortisation and impairment losses	(16 360)	(16 360)	(16 360)	(16 360)
Acquisitions	158 397	158 397	158 397	158 397
Amortisation	(93 456)	(93 456)	(93 456)	(93 456)
as at 30 June 2012	186 359	186 359	186 359	186 359
Cost	296 175	296 175	296 175	296 175
Accumulated amortisation and impairment losses	(109 817)	(109 817)	(109 817)	(109 817)
6.2 Reconciliation of carrying value				
	Computer Software R	Total R	Computer Software R	Total R
as at 1 July 2010	6 617	6 617	6 617	6 617
Cost	9 026	9 026	9 026	9 026
Accumulated amortisation and impairment losses	(2 409)	(2 409)	(2 409)	(2 409)
Acquisitions	128 752	128 752	128 752	128 752
Amortisation	(13 951)	(13 951)	(13 951)	(13 951)
as at 30 June 2011	121 418	121 418	121 418	121 418
Cost	137 778	137 778	137 778	137 778
Accumulated amortisation and impairment losses	(16 360)	(16 360)	(16 360)	(16 360)
7 INVESTMENT PROPERTY CARRIED AT FAIR VALUE				
7.1 Reconciliation of fair value				
	Investment property R	Total R	Investment property R	Total R
as at 1 July 2011	14 893 200	14 893 200	14 893 200	14 893 200
Acquisitions	-	-	-	-
Fair value adjustment	1 493 000	1 493 000	1 493 000	1 493 000
Fair value of disposals	-	-	-	-
Impairment loss/Reversal of impairment loss	-	-	-	-
Transfers	-	-	-	-
Other movements	-	-	-	-
as at 30 June 2012	16 386 200	16 386 200	16 386 200	16 386 200
7 INVESTMENT PROPERTY CARRIED AT FAIR VALUE (Cont.)				
7.2 Reconciliation of fair value				
	Investment property R	Total R	Investment property R	Total R
as at 1 July 2010	14 893 200	14 893 200	14 893 200	14 893 200
Acquisitions	-	-	-	-
Fair value adjustment	-	-	-	-
Fair value of disposals	-	-	-	-
Impairment loss/Reversal of impairment loss	-	-	-	-
Transfers	-	-	-	-
Other movements	-	-	-	-
as at 30 June 2011	14 893 200	14 893 200	14 893 200	14 893 200
7.4 Details of property	Due to the extent and sheer number of the properties, it is not practical to disclosed details on every property in the financial statements. Full details on each property is available from the municipal offices on request.			
7.5 Details of valuation for Infrastructure and Properties	The effective date of the revaluations was 1 July 2009 and 30 June 2012 in accordance with Directive 4. Revaluations were performed by an independent valuer, Mrs PJ Lindstrom who not connected to the entity and have recent experience in location and category of the investment property being valued. The valuation was based on comparative market approach, depreciated replacement value and the Direct Comparison Method as and where appropriate and all assumptions are based on prevailing market conditions.			

Nkonkobe Local Municipality
NOTES TO THE GROUP ANNUAL FINANCIAL STATEMENTS
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Note	Group		Nkonkobe Local Municipality	
	2012 R'000	2011 R'000	2012 R'000	2011 R'000
8 TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS				
Trade creditors	13 069 458	8 966 074	13 069 458	8 966 074
Payments received in advance	3 476 443	3 353 411	3 158 349	3 353 411
Staff leave accrual	3 884 696	3 420 182	3 865 645	3 395 375
Staff bonus accrual	1 548 076	954 951	1 095 184	939 936
Other creditors	1 038 644	2 296 328	1 038 644	2 296 328
Total creditors	23 017 317	18 990 946	22 227 280	18 951 124
The fair value of trade and other payables approximates their carrying amounts.				
9 CONSUMER DEPOSITS				
Electricity Deposits	1 109 130	1 037 039	1 109 130	1 037 039
Total consumer deposits	1 109 130	1 037 039	1 109 130	1 037 039
No guarantees are held in lieu of Electricity Deposits.				
10 VAT RECEIVABLE				
VAT receivable	1 665 341	1 177 507	1 665 341	1 177 507
Total VAT receivable	1 665 341	1 177 507	1 665 341	1 177 507
VAT is payable on the receipts basis. VAT is paid over to SARS only once payment is received from debtors.				
11 UNSPENT CONDITIONAL GRANTS AND RECEIPTS				
11.1 Unspent Conditional Grants from other spheres of Government				
Municipal Infrastructure Grant (MIG)	-	-	-	-
Other Grants	5 000 111	2 966 870	170 634	1 037 004
Total Unspent Conditional Grants and Receipts	5 000 111	2 966 870	170 634	1 037 004
11.2 Non-current unspent conditional grants and receipts				
Current portion of unspent conditional grants and receipts	5 000 111	2 966 870	170 634	1 037 004
Refer to note 22 for reconciliation of grants and receipts. These amounts are invested in ring-fenced investment until utilised.				
12 BORROWINGS				
Development Bank of South Africa	-	3 520 171	-	3 520 171
	-	3 520 171	-	3 520 171
Less : Current portion transferred to current liabilities	-	(3 520 171)	-	(3 520 171)
Total Non-Current borrowings	-	-	-	-
Refer to Appendix A for more detail on borrowings.				
13 FINANCE LEASE LIABILITY				
2012				
Amounts payable under finance leases	Minimum lease payments R	Future finance charges R	Present value of minimum lease payments R	
Within one year	181 873	24 662	157 211	
Within two to five years	212 185	11 183	201 002	
	394 059	35 846	358 213	
Less: Amount due for settlement within 12 months (current portion)			(157 211)	
			201 002	
The municipality leases labour saving devices from Technology Acceptances (Pty) Ltd. The lease term is for 3 years commencing September 2011. Interest rates are linked to prime + .085%. The lease has a fixed repayment rate of R 15 156 per month. No arrangements have been entered into for contingent rent.				
13 FINANCE LEASE LIABILITY (Cont.)				
2011				
Amounts payable under finance leases	Minimum lease payments R	Future finance charges R	Present value of minimum lease payments R	
Within one year	-	-	-	
Within two to five years	-	-	-	
	-	-	-	
Less: Amount due for settlement within 12 months (current portion)			-	
			-	
14 OTHER FINANCIAL LIABILITIES				
14.1 OTHER CURRENT FINANCIAL LIABILITIES				
Other current financial liabilities	13 052	12 840	13 052	12 840
15 NON-CURRENT PROVISIONS				
Post Retirement Healthcare Liability	20 576 442	14 253 000	20 576 442	14 253 000
Provision for long-service awards	2 477 206	2 046 693	2 477 206	2 046 693
Provision for rehabilitation of landfill sites	10 434 078	8 043 327	10 434 078	8 043 327
Total Non-Current Provisions	33 487 726	24 343 020	33 487 726	24 343 020
15.1 Post Retirement Healthcare Liability				
The Post Retirement Healthcare Liability represents the obligation of the municipality to meet the medical aid contributions of retired employees. The amount of the liability is the present value of the obligation less the fair value of any plan assets held in respect of the post-retirement medical scheme. There are no plan assets in this valuation.				
Key assumptions used				
The following assumptions were used on the valuation on 30 June:				
Discount rate			8.20%	
Healthcare cost inflation			7.09%	
Net discount rate			1.04%	
Pre-retirement mortality			SA 85-90	

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Note	Group		Nkonkobe Local Municipality	
	2012 R'000	2011 R'000	2012 R'000	2011 R'000
Post-retirement mortality				
			PA (90)-2 Ultimate	
Expected retirement age - Males			63 years	
Expected retirement age - Females			63 years	
Spouse and principal member age difference			Male 3 years older than female	
Continuation percentage (employees)			100%	
Continuation percentage (widows)			100%	

Sensitivity Analysis - changes in healthcare cost

Post Retirement Healthcare Liability	Change	In-Service	Continuation
Central Assumptions		16.784	3.793
Health Care inflation	1%	20.532	4.125
Post Retirement mortality	-1%	13.840	3.499
Average retirement age	-1yr	17.355	3.964
Withdrawal rate	-1yr	18.111	3.793
	-50%	18.288	3.793

15 NON-CURRENT PROVISIONS (Cont.)

15.2 Provision for long-service awards

The long-service award is payable after every 5 years of continuous service. The provision is an estimate of the long-service based on historical staff turnover.

Key assumptions used

The following assumptions were used on the valuation on 30 June 2011/12

Discount rate	6.19%
General Salary Inflation (long-term)	5.97%
Net effective discount rate	0.20%
Average retirement age	63 years
Mortality during employment	SA 85-90

The salaries used in the valuation include an assumed increase in July 2011 at 6.08%. The next salary increase was assumed to take place in July 2012.

Age	Rate
20	24%
30	15%
40	6%
50	2%
55	0%

The movement in the non-current provision is reconciled as follows: -

Post Retirement Healthcare Liability				
Balance at the beginning of year	14 253 000	12 841 000	14 253 000	12 841 000
Contributions to provision	6 323 442	302 629	6 323 442	302 629
Expenditure incurred	(136 140)	(135 629)	(136 140)	(135 629)
Increase in provision due to discounting	136 140	1 245 000	136 140	1 245 000
Transfer to current provisions	-	-	-	-
Balance at the end of year	20 576 442	14 253 000	20 576 442	14 253 000

Provision for long-service awards:				
Balance at the beginning of year	2 046 693	2 035 295	2 046 693	2 035 295
Contributions to provision	(216 404)	(95 610)	(216 404)	(95 610)
Expenditure incurred	(122 887)	(40 634)	(122 887)	(40 634)
Increase in provision due to discounting	769 804	147 642	769 804	147 642
Transfer to current provisions	-	-	-	-
Balance at the end of year	2 477 206	2 046 693	2 477 206	2 046 693

15.3 Provision for rehabilitation of landfill sites

Provision for rehabilitation of landfill sites:				
Balance at the beginning of year	8 043 327	8 100 000	8 043 327	8 100 000
Contributions to provision	3 400 000	-	3 400 000	-
Expenditure incurred	(1 009 249)	(56 673)	(1 009 249)	(56 673)
Balance at the end of year	10 434 078	8 043 327	10 434 078	8 043 327

Seymour
Hogsback
Fort Beaufort

The municipality will be cleaning and covering all sites apart from the sites at Alice and Middeldrift that will remain operational.

Landfill sites restoration is a provision that will be revisited each year and estimated. Unlicensed sites should be rehabilitated as required by legislation. The Alice and Middeldrift sites are licenced and will remain operational.

The four sites are operated without permits. Penalties of R 10 million per site can be imposed by the Department of Environmental Affairs. The possible penalties have been disclosed under contingent liabilities per note 37.

16 PROPERTY RATES

Actual				
Residential	7 152 899	1 997 939	7 152 899	1 997 939
Commercial	2 527 407	8 167 633	2 527 407	8 167 633
State	4 797 894	4 868 588	4 797 894	4 868 588
Agricultural	265 333	533 622	265 333	533 622
Other	4 326 285	65 089	4 326 285	65 089
Total property rates	19 069 818	15 632 871	19 069 818	15 632 871
Property rates - penalties imposed and collection charges	-	-	-	-
Total	19 069 818	15 632 871	19 069 818	15 632 871

Valuations				
Residential	1 018 900 244	1 030 066 874	1 018 900 244	1 030 066 874
Commercial	360 018 460	549 914 950	360 018 460	549 914 950
State	683 439 743	336 576 643	683 439 743	336 576 643
Municipal	37 795 602	38 349 202	37 795 602	38 349 202
Agricultural	600 405 573	571 574 023	600 405 573	571 574 023
Other	15 855 500	41 565 948	15 855 500	41 565 948
Total Property Valuations	2 716 415 122	2 568 047 640	2 716 415 122	2 568 047 640

Nkonkobe Local Municipality
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Note	Group		Nkonkobe Local Municipality	
	2012 R'000	2011 R'000	2012 R'000	2011 R'000
Valuations on land and buildings are performed every four years. The last valuation came into effect on 1 July 2009. Interim valuations are processed on a quarterly basis to take into account changes in individual property values due to alterations.				
Rates are levied on a monthly or annual basis with the final date of payment being 30 September for annual levies. Interest at 14% per annum (2010: 14%) is levied on outstanding rates.				
17 SERVICE CHARGES				
Sale of electricity	18 316 839	9 231 427	18 316 839	9 231 427
Refuse removal	6 992 591	5 791 356	6 992 591	5 791 356
Total Service Charges	25 309 430	15 022 783	25 309 430	15 022 783
18 RENTAL OF FACILITIES AND EQUIPMENT				
Rental of facilities	330 088	215 032	330 088	215 032
Total rentals	330 088	215 032	330 088	215 032
19 INTEREST EARNED - EXTERNAL INVESTMENTS				
Bank	888 261	1 254 661	870 954	1 081 540
Total interest	888 261	1 254 661	870 954	1 081 540
20 INTEREST EARNED - OUTSTANDING RECEIVABLES				
Interest on outstanding consumer debtors	1 672 996.77	5 131 801.54	1 672 997	5 131 802
Total interest	1 672 996.77	5 131 801.54	1 672 997	5 131 802
21 GOVERNMENT GRANTS AND SUBSIDIES				
Equitable share	76 099 000.00	72 656 160.00	76 099 000	72 656 160
MIG Grant	21 693 000.00	18 037 000.00	21 693 000	18 037 000
Other Government Grants and Subsidies	14 117 642.41	14 511 569.22	8 426 163	7 940 212
Total Government Grant and Subsidies	111 909 642	105 204 729	106 218 163	98 633 372
21.1 Equitable Share				
In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members. All registered indigents receive a monthly subsidy of R81.51, which is funded from the grant.				
21 GOVERNMENT GRANTS AND SUBSIDIES (Cont.)				
21.1 MIG Grant				
Balance unspent at beginning of year			-	-
Current year receipts	21 693 000	18 037 000	21 693 000	18 037 000
Conditions met - transferred to revenue	(21 693 000)	(18 037 000)	(21 693 000)	(18 037 000)
Conditions still to be met (Refer note 12)	-	-	-	-
21.2 MSIG Grant				
Balance unspent at beginning of year			-	-
Current year receipts	790 000	750 000	790 000	750 000
Conditions met - transferred to revenue	(790 000)	(750 000)	(790 000)	(750 000)
Conditions still to be met (Refer note 12)	-	-	-	-
21.3 FMG Grant				
Balance unspent at beginning of year			-	-
Current year receipts	1 450 000	1 200 000	1 450 000	1 200 000
Conditions met - transferred to revenue	(1 450 000)	(1 200 000)	(1 450 000)	(1 200 000)
Conditions still to be met (Refer note 12)	-	-	-	-
Included in conditions met/expenditure incurred is the following expenses which are included in the statement of financial performance:				
Employee related costs - R 845 073.83				
General Expenses:				
Travelling & Accommodation - R 584 443.45				
Printing & Stationery - R 20 482.72				
21.4 LED Capacity Grant				
Balance unspent at beginning of year	183 471	-	183 471	-
Current year receipts	67 187	498 428	67 187	498 428
Conditions met - transferred to revenue	(227 416)	(314 957)	(227 416)	(314 957)
Conditions still to be met (Refer note 12)	23 242	183 471	23 242	183 471
21.5 LED Strategy Grant				
Balance unspent at beginning of year	345 000	-	345 000	-
Current year receipts	-	345 000	-	345 000
Conditions met - transferred to revenue	(197 608)	-	(197 608)	-
Conditions still to be met (Refer note 12)	147 392	345 000	147 392	345 000
21.6 Sport, Arts & Culture Grant				
Balance unspent at beginning of year	508 534	-	508 534	-
Debtor (PY - Raised and Written off)	(973 167)	-	(973 167)	-
Current year receipts	1 469 000	1 469 000	1 469 000	1 469 000
Conditions met - transferred to revenue	(1 004 367)	(960 466)	(1 004 367)	(960 466)
Conditions still to be met (Refer note 12)	(0)	508 534	(0)	508 534
Included in conditions met/expenditure incurred is the following expenses which are included in the statement of financial performance:				
Employee related costs - R 936 815				
General Expenses:				
Travelling R 39 727.79				
Printing & Stationery - R 1 087.66				
Entertainment - R26 736.20				
21.7 EPWP (Expanded Public Works Programme)				
Balance unspent at beginning of year	-	-	-	-
Current year receipts	3 297 000	-	3 297 000	-
Conditions met - transferred to revenue	(3 297 000)	-	(3 297 000)	-
Conditions still to be met (Refer note 12)	-	-	-	-

Nkonkobe Local Municipality
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Note	Group		Nkonkobe Local Municipality	
	2012 R'000	2011 R'000	2012 R'000	2011 R'000
21.8 Other Government Grants and Subsidies				
Balance unspent at beginning of year	2 966 869	7 170 638	1 037 004	-
Current year receipts	17 309 649	9 467 132	7 559 793	8 977 217
Conditions met - transferred to revenue	(15 276 406)	(13 670 900)	(8 426 163)	(7 940 212)
Conditions still to be met (Refer note 12)	5 000 111	2 966 870	170 634	1 037 004

Conditions still to be met in accordance with grant terms disclosed as a liability.

Changes in levels of government grants

Based on the allocations set out in the Division of Revenue Act, (Act 6 of 2011), no significant changes in the level of government grant funding are expected over the forthcoming 3 financial years.

22 OTHER INCOME, PUBLIC CONTRIBUTIONS AND DONATIONS

22.1 Other income

Other income	1 705 421	1 099 356	1 507 306	1 070 256
VAT Adjustment		3 583 866		3 583 866
Total Other Income	1 705 421	4 683 222	1 507 306	4 654 122

23 EMPLOYEE RELATED COSTS

Employee related costs - Salaries and Wages	31 536 363	29 816 377	30 065 132	29 320 478
Employee related costs - Contributions for UIF, pensions and medical aids	5 435 583	5 252 979	5 399 113	5 227 324
Travel, motor car, accommodation, subsistence and other allowances	2 591 138	2 226 161	2 591 138	2 226 161
Housing benefits and allowances	461 036	550 677	461 036	550 677
Overtime payments	1 616 026	1 334 850	1 616 026	1 334 850
Performance and other bonuses	2 014 774	1 099 884	2 014 774	1 099 884
Other employee related costs	2 117 957	2 608 114	1 989 605	2 505 468
PRMA - Service Cost	878 000	891 000	878 000	891 000
PRMA - Interest Cost	1 319 000	1 245 000	1 319 000	1 245 000
PRMA - Actuarial Gains/Losses	4 262 582	(588 371)	4 262 582	(588 371)
LSA - Service Cost	324 667	319 326	324 667	319 326
LSA - Interest Cost	142 385	147 642	142 385	147 642
LSA - Actuarial Gains/Losses	86 348	(414 936)	86 348	(414 936)
Waterland Project Wages	1 721 690	2 709 061	-	-
Employee Related Costs	54 507 548	47 197 763	51 149 806	43 864 502

There were no advances to employees.

Included in the total for employee costs above are remuneration of individual executive managers as detailed below:

Remuneration of the Municipal Manager

Annual Remuneration	461 121	443 031	461 121	443 031
Travel, motor car, accommodation, subsistence and other allowances	394 142	295 354	394 142	295 354
Contributions to UIF, Medical and Pension Funds	9 086	1 497	9 086	1 497
Total	864 349	739 882	864 349	739 882

Remuneration of the Chief Finance Officer

Annual Remuneration	384 260	369 185	384 260	369 185
Travel, motor car, accommodation, subsistence and other allowances	330 729	246 123	330 729	246 123
Other	2 686	-	2 686	-
Contributions to UIF, Medical and Pension Funds	8 826	1 497	8 826	1 497
Total	726 501	616 806	726 501	616 806

Remuneration of the LED Manager

Annual Remuneration	384 260	369 185	384 260	369 185
Travel, motor car, accommodation, subsistence and other allowances	302 245	246 123	302 245	246 123
Other	2 923	-	2 923	-
Contributions to UIF, Medical and Pension Funds	8 095	1 497	8 095	1 497
Total	697 524	616 806	697 524	616 806

Remuneration of the Chief Executive Officer

Annual Remuneration	789 334	603 768	-	-
Performance- and other bonuses	-	-	-	-
Travel, motor car, accommodation, subsistence and other allowances	-	-	-	-
Contributions to UIF, Medical and Pension Funds	-	-	-	-
Total	789 334	603 768	-	-

23 EMPLOYEE RELATED COSTS (Cont.)

Remuneration of Individual Executive Managers

2012	Technical Services	Corporate Services	Community Services
	R	R	R
Annual Remuneration	219 665	384 260	61 531
Travel, motor car, accommodation, subsistence and other allowances	171 912	293 605	160 113
Other	91 653	-	-
Contributions to UIF, Medical and Pension Funds	5 609	7 623	1 974
Total	488 839	685 488	223 618

2011

2011	Technical Services	Corporate Services	Community Services
	R	R	R
Annual Remuneration	369 185	369 185	369 185
Travel, motor car, accommodation, subsistence and other allowances	246 123	246 123	246 123
Contributions to UIF, Medical and Pension Funds	1 497	1 497	1 497
Total	616 806	616 806	616 806

24 REMUNERATION OF COUNCILLORS

Mayor	656 342	539 656	656 342	539 656
Speaker	513 306	234 276	513 306	234 276
Executive Committee Members:				
Makeleni MJ	487 028	452 430	487 028	452 430
Matyila SP	308 761	213 387	308 761	213 387
Mgengo ME	499 786	452 354	499 786	452 354
Ngcakaza JN	484 814	213 387	484 814	213 387
Sinyongo LL	506 437	46 396	506 437	46 396
Councillors	226 844	61 374	226 844	61 374
Councillors' pension and medical aid contributions	285 954	322 079	285 954	322 079
Councillors' allowances	6 495 498	7 421 694	6 495 498	7 421 694
Total Councillors' Remuneration	10 464 769	8 344 802	10 464 769	9 957 032

In-kind Benefits

The Mayor and Speaker are full-time. Each is provided with an office and secretarial support at the cost of the Council.

The Mayor has use of the Council-owned vehicle for official duties. The Executive Mayor has 1 full-time driver.

Remuneration of Directors

2012	R Board Stipend	R S & T	R Total
VV Nkomane	12 500	-	12 500
F Maqwati	15 000	10 511	25 511
SWV Nombekela	2 500	-	2 500
L.M Stofile	2 500	-	2 500
MM Nyweba	12 500	3 936	16 436
B Mgijima	12 500	1 592	14 092
M Pebane	12 500	2 984	15 484

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Note	Group		Nkonkobe Local Municipality	
	2012 R'000	2011 R'000	2012 R'000	2011 R'000
Total	70 000	19 023	89 023	
	R	R	R	
	Board Stipend	S & T	Total	
2011				
S. Kobese	7 500	-	7 500	
L.M Stofile	5 000	-	5 000	
SWV Nombekela	5 000	-	5 000	
P.V Mnonopi	7 500	-	7 500	
J.D Timm	5 000	-	5 000	
Total	30 000	-	30 000	
25 DEPRECIATION AND AMORTISATION EXPENSE				
Depreciation in assets	22 765 753	21 362 903	22 661 742	21 299 376
Amortisation	93 456	13 951	93 456	13 951
	22 859 209	21 376 854	22 755 198	21 313 328

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Note	Group		Nkonkobe Local Municipality	
	2012 R'000	2011 R'000	2012 R'000	2011 R'000
26 FINANCE COSTS				
Borrowings	154 224	256 846	154 224	256 846
Fair Value Adjustment - Payables	-56 067	731 813	(56 067)	731 813
Total Finance Costs	98 158	988 659	98 158	988 659
27 BULK PURCHASES				
Electricity	17 090 908	18 163 361	17 090 908	18 163 361
Total Bulk Purchases	17 090 908	18 163 361	17 090 908	18 163 361
28 GRANTS AND SUBSIDIES PAID				
Nkonkobe Economic Development Agency (NEDA)	-	-	966 603	936 913
Indigent Subsidy	6 191 154	2 981 691	6 191 154	2 981 691
Free basic electricity	3 083 013	3 772 410	3 083 013	3 772 410
Nkonkobe Cricket Development Agency	400 000	-	400 000	-
	9 674 167	6 754 101	10 640 770	7 691 014
Nkonkobe Economic Development Agency is paid an unconditional grant to fund the daily operations of the entity. The municipality also pays the audit fees for the entity.				
29 GENERAL EXPENSES				
Included in general expenses are the following:-				
Advertising	628 221	498 808	559 293	434 705
Admin general fees	71 450	34 397	-	-
Audit fees	2 742 720	3 037 126	2 376 117	2 600 214
Bank charges	293 030	185 944	270 880	167 950
Bursaries	55 117	66 638	55 117	66 638
CBP Expenses	528 863	612 924	528 863	612 924
Cleaning	4 093	4 807	-	-
Clean-up campaigns	334 569	207 662	334 569	207 662
Conferences and delegations	2 633 173	1 597 816	2 633 173	1 597 816
Consulting fees	5 964 626	4 481 620	5 125 732	3 674 940
Community Facilitation	1 081	11 017	-	-
Consumables	543 667	397 714	535 747	395 466
Entertainment	276 765	275 129	261 796	269 698
Fuel and oil	1 427 578	1 034 857	1 369 578	999 857
Insurance	767 619	888 778	739 814	875 929
Legal expenses	407 185	594 001	407 185	591 151
Licence fees - vehicles	168 325	114 102	168 325	114 102
Licence fees - computers	-	2 350	-	2 350
Membership fees	90 402	7 114	90 402	7 114
Postage & courier	145 248	326 259	144 522	325 030
Printing and stationery	617 633	549 127	574 573	509 106
Professional fees	-	-	-	-
Rental of buildings	-	-	-	-
Rental of office equipment	1 277 260	1 450 758	1 265 063	1 444 714
Rental of computer equipment	-	72 320	-	72 320
Other rentals	122 487	59 458	122 487	59 458
Security costs	195 659	188 064	156 234	173 974
Sewerage treatment costs	-	-	-	-
Skills development levies	-	-	-	-
Stocks and material	-	-	-	-
Social Responsibility	-	58 621	-	-
Subscription & publication	61 200	829 263	60 417	824 527
Telephone cost	2 969 903	1 966 487	2 841 781	1 887 264
Transport	4 224	13 958	-	-
Training	1 048 224	1 426 735	1 044 482	1 078 899
Travel and subsistence	332 974	183 626	39 728	7 406
Uniforms & overalls	284 233	129 922	284 233	129 922
Valuation costs	213 597	415 138	213 597	415 138
Water and Sanitation	1 229 408	2 167 408	1 229 408	2 167 408
Ward committee activities	2 461 960	2 246 677	2 461 960	2 246 677
Wetlands project expenditure	1 636 000	809 866	-	-
Fencing for farmers	611 085	-	611 085	-
Events	652 890	-	652 890	-
Special Programmes	624 564	-	624 564	-
LED Projects	1 235 153	-	1 235 153	-
Planning & Consultancy	1 171 839	-	1 171 839	-
EPWP	4 163 812	-	4 163 812	-
Other	1 649 230	1 254 584	1 646 930	1 214 534
	39 647 064	28 201 076	36 001 347	25 174 895
30 LOSS ON SALE OF ASSETS				
Property, plant and equipment	149 699	125 458	69 319	125 458
Total loss on sale of assets	149 699	125 458	69 319	125 458
The loss on sale of assets represent damaged or lost assets written off				
31 CASH GENERATED BY OPERATIONS				
Surplus/(deficit) for the year	-10 702 434	-10 773 927	(9 899 436)	(12 051 571)
Adjustment for:-				
Depreciation and amortisation	22 859 209	21 376 854	22 755 198	21 313 328
(Gain) / loss on sale of assets	149 699	125 458	69 319	125 458
Contribution to provisions - non-current	9 144 705	9 466 725	9 144 705	9 466 725
Other non-cash item	-142 865	-	(0)	-
<i>Operating surplus before working capital changes:</i>	21 308 314	20 195 110	22 069 787	18 853 940
(Increase)/decrease in inventories	-25 028	-15 472	(25 028)	(15 472)
(Increase)/decrease in trade receivables	7 763 960	-20 930 460	7 763 960	(20 930 460)
(Increase)/decrease in other receivables	843 637	-843 637	-	-
Increase/(decrease) in conditional grants and receipts	2 899 612	-5 240 773	-	-
Increase/(decrease) in trade payables	4 026 582	4 107 105	3 276 367	4 082 791
Net cash flows from operating activities	36 817 078	(2 728 127)	33 085 087	1 990 798
32 CASH AND CASH EQUIVALENTS				
Cash and cash equivalents included in the cash flow statement comprise the following:				
Bank balances and cash	5 635 748	4 561 099	-	2 558 542
Bank overdrafts	-310 452	-	(310 452)	-
Net cash and cash equivalents (net of bank overdrafts)	5 325 296	4 561 099	(310 452)	2 558 542
33 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED				
33.1 Unauthorised expenditure				
Reconciliation of unauthorised expenditure				
Opening balance	21 102 920	6 324 221	18 964 980	6 324 221
Unauthorised expenditure current year	19 594 041	14 778 699	19 510 310	12 640 759
Approved by Council or condoned	-21 102 920	-	(18 964 980)	-
Transfer to receivables for recovery	-	-	-	-

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Unauthorised expenditure awaiting authorisation

Note	Group		Nkonkobe Local Municipality	
	2012 R'000	2011 R'000	2012 R'000	2011 R'000
	19 594 041	21 102 920	19 510 310	18 964 980

Nkonkobe Local Municipality
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Note	Group		Nkonkobe Local Municipality	
	2012 R'000	2011 R'000	2012 R'000	2011 R'000
34.3 VAT				
The nett of VAT input receivables and VAT output payables are shown in note 10.				
34.4 PAYE and UIF				
Opening balance	-	-	-	-
Current year payroll deductions	10 263 217	5 095 427	10 134 087	4 998 726
Amount paid - current year	-10 263 217	-5 095 427	(10 134 087)	(4 998 726)
Amount paid - previous years	-	-	-	-
Balance unpaid (included in payables)	-	-	-	-

All PAYE and UIF deductions have been paid over before year-end.

34.5 Pension and Medical Aid Deductions				
Opening balance	-	-	-	-
Current year payroll deductions and Council Contributions	15 305 220	6 966 864	15 282 826	6 950 157
Amount paid - current year	-15 305 220	-6 966 864	(15 282 826)	(6 950 157)
Amount paid - previous years	-	-	-	-
Balance unpaid (included in payables)	-	-	-	-

All Pension and Medical Aid deductions have been paid over before year-end.

Note	Total	Outstanding less than 90 days	Outstanding more than 90 days
	R	R	R
34.6 Councillor's arrear consumer accounts			
The following Councillors had arrear accounts outstanding for more than 90 days as at -			
as at 30 June 2012			
AR Kganedi	1 148	1 148	-
Total Councillor Arrear Consumer Accounts	1 148	1 148	-
AR Kganedi	164	164	-
NW Nxawe	130	130	-
JH Ndlebe	130	130	-
JM Papu	1 714	1 714	-
Total Councillor Arrear Consumer Accounts	2 138	2 138	-

35 CAPITAL COMMITMENTS

35.1 Commitments in respect of capital expenditure				
- Approved and contracted for	55 386 324	8 828 302	55 386 324	8 828 302
Property, plant and equipment	47 372 790	-	47 372 790	-
Community	-	8 429 314	-	8 429 314
Heritage	-	-	-	-
Other	8 013 535	398 988	8 013 535	398 988
- Approved but not yet contracted for	-	-	-	-
Infrastructure	-	-	-	-
Community	-	-	-	-
Heritage	-	-	-	-
Other	-	-	-	-
Total	55 386 324	8 828 302	55 386 324	8 828 302

This expenditure will be financed from:

- External Loans	-	-	-	-
- Government Grants	55 386 324	8 828 302	55 386 324	8 828 302
- Own resources	-	-	-	-
- District Council Grants	-	-	-	-
Total	55 386 324	8 828 302	55 386 324	8 828 302

35.2 Operating leases				
At the reporting date the entity has outstanding commitments under operating leases which fall due as follows:				
Operating leases - lessee				
Within one year	846 597	791 088	834 597	779 088
In the second to fifth year inclusive	185 027	768 966	174 027	747 966
After five years	-	-	-	-
Total	1 031 624	1 560 054	1 008 624	1 527 054

Operating Leases consists of the following:

Operating lease payments represent rentals payable by the municipality for certain of its office equipment. Rentals are fixed for an average of five years. No contingent rent is payable.

36 RETIREMENT BENEFIT INFORMATION

36.1 Defined contribution plan
The municipality contributes to the following funds: Government Employee Pension Fund, Verso Pension Fund, Cape Joint Pension Fund, Cape Joint Provident Fund, Salga Pension Fund and Samwu Provident Fund. These membership is in terms of a defined contribution plan. These funds have been registered and governed under the Pension Fund Act, 1956 as amended.

For the period ending 30 June 2012, the monthly contributions towards the Provident Fund are a minimum of 7.5% of the employee's basic salary, which is calculated as the cost to company and a 7.5% is contributed by the employer. The employee reserves the right to contribute a larger percentage as and when he / she so decides. These contributions have been expensed in the statement of financial performance..

36.2 Defined benefit plan
Defined benefit plans are not treated as such as defined by IAS19, but are accounted for as defined contribution plans or as provisions until the Minister of Finance issue an effective date for GRAP 25. Further to this assumption, the exemption in IAS 19 par. 30 is also adopted which states that where information required for proper defined benefit plan accounting is not available in respect of multi-employer and state plans, these should be accounted for as defined contribution plans. The municipality has been unsuccessful in obtaining the necessary information to support proper defined benefit plan accounting for due to restrictions imposed by the multi-employer plan. It is therefore deemed impracticable to obtain this information at a suitable level of detail.

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Note	Group		Nkonkobe Local Municipality	
	2012 R'000	2011 R'000	2012 R'000	2011 R'000
<p>Certain employees of the municipality belong to the Post Retirement Healthcare and long-service awards benefit. Details and liabilities have been disclosed as part of Provisions (Note 16) in preparation of implementation of GRAP 25 and details around the most recent actuarial valuation and the plan's financial position is also disclosed in the note.</p>				
37 CONTINGENT LIABILITY			Estimated outflow including legal costs	Estimated outflow including legal costs
37.1 Claim for damages			<u>220 000</u>	220 000
<p>PLM Construction vs Nkonkobe Municipality - PLM Construction is suing the Municipality for payment in terms of a breach of contract on the construction of a road in Fort Beaufort.</p>			100 000	100 000
<p>B.E Baba vs Nkonkobe Municipality - The plaintiff is claiming for damages caused to his vehicle after it collided with one belonging to the municipality.</p>			50 000	50 000
<p>Spaire (DUMA) vs Nkonkobe Municipality - The plaintiff has instituted civil proceedings against the municipality for wrongly burying another person on a grave site bought by the plaintiff.</p>			<u>70 000</u>	70 000
37.2 Fines and penalties			32 000 000	32 000 000
<p>The municipality is operating 3 landfill sites without the required permits from the Department of Environmental Affairs. The Department may impose a penalty of up to R 1 0 000 000 per landfill site operated without the required permits or for non-compliance with permit conditions. There is uncertainty if the penalties will be imposed. The municipality did not comply with Electricity Regulation Act, by communicating their tariff increase with NERSA. A possible fine of R 2 000 000 could be imposed as a result of non compliance.</p>				
38 CONTINGENT ASSET			Estimated inflow nett of legal costs	Estimated inflow nett of legal costs
			<u>335 000</u>	335 000
<p>Nkonkobe Municipality vs TradeMart - The municipality is suing for amounts outstanding on the auctioning of municipal property.</p>			100 000	100 000
<p>Nkonkobe Municipality vs Randall & Another - the municipality is suing the defendant for unlawful eviction.</p>			10 000	10 000
<p>Nkonkobe Municipality vs Mdila & Ano - the municipality is suing to recoup funds on a contract illegally entered into.</p>			200 000	200 000
<p>Nkonkobe Municipality vs Q Williams - the municipality is claiming favourable costs from the defendant incurred during the hearing. The matter is complete and the costs are with the taxing master.</p>			<u>25 000</u>	25 000
39 RELATED PARTIES				
Nkonkobe Economic Development Agency			The municipality provides a transfer subsidy to the development agency to assist with its operations. In addition the municipality also settles the entity's audit fees on its behalf.	
Associates			None identified	None identified
Members of key management			None identified	None identified
Close family member of key management			None identified	None identified
Post employment benefit plan for employees of municipality and/or other related parties			None identified	None identified
Other related party relationships			None identified	None identified
Compensation to councillors and other key management			Refer to note 23 & 24	Refer to note 23 & 24
Related party balances				
No related party balances at year-end				
Related party transactions				
Subsidy paid to Nkonkobe Economic Development Agency			<u>966 603</u>	<u>936 913</u>
			<u>966 603</u>	<u>936 913</u>
40 EVENTS AFTER THE REPORTING DATE				
No events have occurred after 30 June 2012 which necessitates adjustment or disclosure within the annual financial statements.				
41 KEY SOURCES OF ESTIMATION UNCERTAINTY AND JUDGEMENTS				
The following areas involve a significant degree of estimation uncertainty:				
Provision for Long Service Awards				
Provision for Post Retirement Medical Aid Assistance				
Provision for rehabilitation of landfill sites (discount rate used, number of years, amount of cash flows)				
Provision for doubtful debts				
The following areas involved judgements, apart from those involving estimations disclosed above, that management has made in the process of applying the municipality's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:				
Valuation and Impairment of assets - First-time adoption				
42 RISK MANAGEMENT				
42.1 Maximum credit risk exposure				
Trade receivables comprise a widespread customer base. Management evaluates credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the board. The utilisation of credit limits is regularly monitored. Sales to retail customers are settled in cash or using major credit cards. Credit guarantee insurance is purchased when deemed appropriate.				
Financial assets exposed to credit risk at year end were as follows:				
Standard Bank			67 381	68 710
First National Bank			(377 833)	2 489 832
Absa				
Trade and other receivables			7 439 105	13 118 391
Borrowings - Development Bank of South Africa			-	3 520 171
These balances represent the maximum exposure to credit risk.				

Nkonkobe Local Municipality
NOTES TO THE GROUP ANNUAL FINANCIAL STATEMENTS
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Note	Group		Nkonkobe Local Municipality	
	2012 R'000	2011 R'000	2012 R'000	2011 R'000
42.2 Liquidity risk				
The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities.				
The table below analyses the municipality's financial liabilities into relevant maturity groupings based on the remaining period at the reporting date to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.				
At 30 June 2012			Less than 1 year	
Trade and other payables from exchange transactions			22 227 280	
Current portion of borrowings			-	
Other current financial liabilities			13 052	
Current portion of finance lease liability			157 211	
Non-current provisions			33 487 726	
Non-current finance lease liability			201 002	

Nkonkobe Local Municipality
NOTES TO THE GROUP ANNUAL FINANCIAL STATEMENTS
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Note	Group		Nkonkobe Local Municipality	
	2012 R'000	2011 R'000	2012 R'000	2011 R'000
At 30 June 2011				Less than 1 year
Trade and other payables from exchange transactions				18 951 124
Current portion of borrowings				3 520 171
Other current financial liabilities				13 052
Non-current provisions				24 343 020

42 RISK MANAGEMENT

42.3 Interest rate risk

As the municipality has no significant interest-bearing assets, the municipality's income and operating cash flows are substantially independent of changes in market interest rates.
OR
The municipality's interest rate risk arises from long-term borrowings. Borrowings issued at variable rates expose the group to cash flow interest rate risk. Borrowings issued at fixed rates expose the municipality to fair value interest rate risk. Municipality policy is to maintain approximately 60% of its borrowings in fixed rate instruments.

At year end, financial instruments exposed to interest rate risk were as follows:

- Call deposits
- Notice deposits

42.4 Interest rate sensitivity analysis

The sensitivity analysis below has been determined based on financial instruments exposure to interest rates at reporting date. For floating rate instruments, the analysis is prepared assuming the amount of the basis points increases or decreases, as detailed in the table below, were determined by management and represent management's assessment of the reasonably possible change in interest rates. A positive number below indicates an increase in surplus. A negative number below indicates a decrease in surplus.

As the entity does not have any instruments that effect net assets directly, the disclosure only indicates the effect of the change in interest rates on surplus.

42.5 Other price risk

Examples include changes in commodity prices.

43 RESTATEMENT OF COMPARATIVE INFORMATION

During the year the following prior period error corrections and reclassifications took place:

LED Expenditure of R4 444 946 which was incorrectly classified as a debtor in 2010 has been corrected. Therefore the opening balance of the comparative year for trade and other receivables has been restated against accumulated surplus.

Errors in customers accounts (Amathole R 6 265 401.30 and Dream Fair Properties R780 618.15) were identified and correct on the debtors accounts in the current year. However, the correction was as a result of an error in meter readings which related to the prior period. Therefore the opening balance of the comparative year for trade and other receivables has been restated against accumulated surplus.

A debtor for R1,459,772 was raised as Grants received in the prior year against Dept of Sports, Arts and Culture in respect of expenses incurred on libraries which is to be recouped in the 2012 financial year. Similarly LED expenditure of R246 923 which was not recognised in prior year has been restated. Surplus for the year was restated accordingly.

Expenditure items to the value of R 1 476 042.96 that were previously disclosed as assets have now been disclosed as expenses under repairs and maintenance

Tools and plant previously disclosed as assets, to the value of 69 146.86 was subsequently disclosed as general expenses as these items did not meet asset definition.

Trade and other payables as disclosed in the 2010/2011 financial statements did not include payments received from debtors in advance to the value of R 3 353 411. Classification of these debtors which had credit balance has since been corrected.

An invoice for R 16,006 for assets purchased in the prior year was paid in the current year, therefore the Accounts payable was restated to account for the creditor and Property, Plant and Equipment was restated at year-end.

The opening balance in the prior year of assets and accumulated depreciation was adjusted by R1 760 to correct an error in the asset register opening balances. Similarly the prior year was also adjusted by R 3 774.

In the prior year, interest of R 11 517 on unspent conditional grants was incorrectly taken to the Statement of Financial Performance, this has now been correctly treated by capitalising the interest to the unspent conditional grant.

As previously stated:

Statement of Financial Performance

Government grants and subsidies	(96 926 677)	(96 926 677)
Repairs and maintenance	7 415 778	7 415 778
General expenses	25 105 748	25 105 748
Interest earned - external investment	184 638	-
Depreciation and amortisation	67 300	-

Statement of Financial Position

Trade and other receivables from exchange transactions	19 796 173	19 796 173
Trade and other payables	(18 951 124)	(18 951 124)
Current portion of unspent conditional grants and receipts	(3 202 275)	(1 283 927)
Property, Plant and Equipment	435 099	-

Restatement movements:

Statement of Financial Performance

Government grants and subsidies	(1 718 212)	(1 706 695)
Repairs and maintenance	1 476 043	1 476 043
General expenses	69 147	69 147
Depreciation and amortisation expense	(3 774)	-
Net effect on accumulated surplus	(176 797)	(161 506)

Restatement to opening balance of accumulated surplus of comparative period

Statement of Financial Position		
Trade and other receivables from exchange transactions	6 677 782	6 677 782
Trade and other payables	(3 353 411)	(3 353 411)
Current portion of unspent conditional grants and receipts	(235 406)	(246 923)
Property, Plant and Equipment	5 534	-
	<u>-</u>	<u>-</u>

43 RESTATEMENT OF COMPARATIVE INFORMATION (Cont.)

Restated balances:

Statement of Financial Performance

Government grants and subsidies	(98 633 372)	(98 633 372)
Repairs and maintenance	8 891 821	8 891 821
General expenses	25 174 895	25 174 895
Interest earned - external investment	173 121	-
Depreciation and amortisation	63 526	-

Statement of Financial Position

Nkonkobe Local Municipality
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Note	Group		Nkonkobe Local Municipality	
	2012 R'000	2011 R'000	2012 R'000	2011 R'000
Trade and other receivables from exchange transactions		13 118 391		13 118 391
Trade and other payables		(15 597 714)		(15 597 714)
Current portion of unspent conditional grants and receipts		(2 966 869)		(1 037 004)
Property, Plant and Equipment		440 632		

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Note	Group		Nkonkobe Local Municipality	
	2012 R'000	2011 R'000	2012 R'000	2011 R'000

44 CHANGE IN ACCOUNTING POLICY

Accounting Policies have been consistently applied, except as indicated below:
The municipality changes an accounting policy only if the change:

- a) is required by a Standard of GRAP; or
- b) results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the performance or cash flow.

The aggregate effect of the changes in accounting policy on the annual financial statements for the year ended 30 June 2012 (Retrospectively) is as follows:

	Group	Nkonkobe Local Municipality
Property, Plant and Equipment / Intangible Assets / Investment property		
Previously stated	46 066 870	46 066 870
Recognition of standards previously not applied - GRAP Statements relating to assets	230 278 676	230 278 676
	<u>276 345 546</u>	<u>276 345 546</u>
Provisions (current and non-current)		
Previously stated	16 299 693	16 299 693
Recognition of Provision for Landfill Site previously not recorded - GRAP 19	8 043 327	8 043 327
	<u>24 343 020</u>	<u>24 343 020</u>

Nkonkobe Local Municipality
NOTES TO THE GROUP ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2012

Note	Group		Nkonkobe Local Municipality	
	2012 R'000	2011 R'000	2012 R'000	2011 R'000
Depreciation and amortisation				
Previously stated		-		-
Recognition of Depreciation and Amortisation		21 376 854		21 313 328
		<u>21 376 854</u>		<u>21 313 328</u>
Other				
Gain / (loss) on sale of assets		125 458		125 458
Statement of Financial Position - Previously				
Property, plant and equipment		46 066 870		46 066 870
Intangible assets		-		-
Investment Property		-		-
Non-current provisions		(16 299 693)		(16 299 693)
Restatement movements:				
Depreciation and amortisation expense - Recognition of Depreciation previously not recorded - GRAP 16-17		21 313 328		21 313 328
Gain / (loss) on sale of assets - Recognition of Gain/Loss on sale of assets previously not recorded - GRAP 16-17		125 458		125 458
Net effect on accumulated surplus		<u>21 438 785</u>		<u>21 438 785</u>
Cumulative changes to opening balance of accumulated surplus		<u>259 765 683</u>		<u>259 765 683</u>
Recognition of standards previously not applied - GRAP Standards relating to assets		230 278 676		230 278 676
Non-current provisions - Recognition of Provision for Landfill Site previously not		8 043 327		8 043 327
Total movement in Statement of Financial Position		<u>-</u>		<u>-</u>
Restated balances:				
Statement of Financial Performance				
Depreciation and amortisation expense		21 313 327.58		21 313 328
Gain / (loss) on sale of assets		125 457.81		125 458
Statement of Financial Position				
Property, plant and equipment		276 333 925.65		275 893 294
Intangible assets		121 417.95		121 418
Investment Property		-		16 386 200
Non-current provisions		(24 343 020)		(24 343 020)
44 CHANGE IN ACCOUNTING POLICY (Cont.)				
The changes in accounting policy resulted from the application of GRAP Directive 4 which exemption municipalities from valuing assets for a period of 3 years after initial adoption of the GRAP reporting framework. Nkonkobe is a low capacity municipality and first time adoption of the GRAP framework was done during 2009/10, hence the full implementation of all asset related GRAP standards during 2011/12 retrospectively.				
The retrospective restatement to years preceding the comparative period is virtually impracticable as the restatement relates to valuation of infrastructure assets which have been in existence from a number of years prior to implementation of the GRAP accounting framework. As such the municipality adopted acceptable models such as Directive 4, Directive 7 and Asset Management Guidelines (2008) to retrospectively value and restate to periods before the opening balance of the comparative year (1 July 2011). The impact of deemed values in those prior periods does not impact on the usefulness of the annual financial statements to the users thereof.				
45 COMPARISON WITH THE BUDGET				
The comparison of the Municipality's actual financial performance with that budgeted is set out in Annexures D				
46 Bulk Electricity losses				
Purchased during the year		38 500 969 units in (kwh)		38 500 969 units in (kwh)
Sold during the year		-36 331 176 units in (kwh)		-36 331 176 units in (kwh)
Unaccounted		2 169 793 units in (kwh)		2 169 793 units in (kwh)
Normal Distribution losses (10%) of electricity purchased		-173 583 units in (kwh)		-173 583 units in (kwh)
Loss		<u>1 996 209 units in (kwh)</u>		<u>1 996 209 units in (kwh)</u>
Loss %		5%		5%
Total Average Energy Charge (Rate) - Purchased		0.32		0.32
Loss (R)		638 787		638 787

PRO- FORMA JOURNAL ENTRIES

<u>Acc #:</u>	<u>Description:</u>	<u>Debit</u>
CURRENT YEAR	2011/2012	
CY 2	IS - GOV GRANTS	Government Grants Revenue - NEDA
	IS - GRANTS & SUBS	Grants and Subsidies paid - NLM
<i>Reversal of inter-entity transfers relating to subsidy in current year</i>		
<hr/>		
PY	IS - GOV GRANTS	Government Grants Revenue - NEDA
	IS - GRANTS & SUBS	Grants and Subsidies paid - NLM
<i>Reversal of inter-entity transfers relating to subsidy in prior year</i>		
<hr/>		

Nkonkobe Local Municipality
GROUP ANNUAL FINACIAL STATEMENT
APPENDIX A
SCHEDULE OF EXTERNAL LOANS
as at 30 June 2012

EXTERNAL LOANS	Loan number	Redeemable Date	Balance at 30 June 2011	Received during the period	Redeemed / written off during the period	Balance at 30 June 2012
			R	R	R	R
LONG-TERM LOANS						
DBSA : @ 16% (Loan Accrual)	61 001 114	30.09.1998	5 483.99	-	5 483.99	-
DBSA : @ 11%	61 003 978	30.09.2014	2 138 027.16	290 535.20	1 847 491.95	0.01
DBSA : @ 11% (Loan accrual)	61 003 978	30.09.2014	1 376 659.95	321 200.98	1 703 491.57	-5 630.64
Total long-term loans			3 520 171	611 736	3 556 468	(5 631)
Transferred to Sundry Debtors			-	-	-	5 631
TOTAL EXTERNAL LOANS			3 520 171	611 736	3 556 468	-

Nkonkobe Local Municipality
GROUP ANNUAL FINANCIAL STATEMENT
APPENDIX C
SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 30 June 2012

2011			2012		
Actual Income	Actual Expenditure	Surplus / (Deficit)	Actual Income	Actual Expenditure	Surplus / (Deficit)
R	R	R	R	R	R
6 780 018	16 576 624	(9 796 605)	18 922 893	19 383 936	(461 044)
111 810 232	52 644 972	59 165 260	75 670 305	65 273 361	10 396 944
	3 977 485	(3 977 485)	3 175 023	7 674 999	(4 499 976)
19 182 934	20 835 672	(1 652 737)	21 223 447	23 417 367	(2 193 920)
12 174 393	32 907 409	(20 733 016)	44 381 725	58 547 810	(14 166 085)
-	-	-			
149 947 578	126 942 162	23 005 416	163 373 393	174 297 473	(10 924 081)

Nkonkobe Local Municipality
GROUP ANNUAL FINANCIAL STATEMENT
APPENDIX D
STATEMENT OF COMPARATIVE AND ACTUAL INFORMATION

Description	Original Budget	Budget Adjustments (i.t.o. s28 & s31 Of The MFMA)	Virement (i.t.o. Council Approved By- law)	Final Budget	Actual Income	Unauthorised Expenditure	Variance	Actual Income As % Of Final Budget	Actual Outcome As % Of Original Budget
	R	R	R	R	R	R	R	R	R
Financial Performance									
Property Rates	11 700 000	13 000 000	-	13 000 000	19 069 818	(6 069 818)	(6 069 818)	147%	163%
Service Charges	36 100 000	41 100 000	-	41 100 000	25 309 430	15 790 570	15 790 570	62%	70%
Investment Revenue	500 000	1 113 000	-	1 113 000	888 261	224 739	224 739	80%	178%
Transfers Recognised - Operational	87 032 171	101 657 571	-	101 657 571	112 876 246	(11 218 675)	(11 218 675)	111%	130%
Other Own Revenue	24 889 878	26 332 888	-	26 332 888	7 780 475	18 552 413	18 552 413	30%	31%
Total Revenue (Excluding Capital Transfers & Contributions)	160 222 049	183 203 459	-	183 203 459	165 924 230	17 279 229	17 279 229	91%	104%
Employee Costs	54 276 923	59 355 035	(5 236 867)	54 118 168	54 507 548	(389 380)	(389 380)	101%	100%
Remuneration Of Councillors	12 266 580	12 266 580	(380 000)	11 886 580	10 464 769	1 421 811	1 421 811	88%	85%
Debt Impairment	-	-	-	-	7 153 286	(7 153 286)	(7 153 286)	0%	0%
Depreciation & Asset Impairment	-	-	-	-	22 755 198	(22 755 198)	(22 755 198)	0%	0%
Finance Charges	180 000	236 000	477 391	713 391	120 308	593 083	593 083	17%	67%
Materials & Bulk Purchases	20 000 000	22 000 000	-	22 000 000	17 090 908	4 909 092	4 909 092	78%	85%
Transfers & Grants	600 000	600 000	10 149 961	10 749 961	10 640 770	109 191	109 191	99%	1773%
Other Expenditures	47 798 546	62 158 727	(5 469 485)	56 689 242	52 934 865	3 754 377	3 754 377	93%	111%
Total Expenditure	135 122 049	156 616 342	(459 000)	156 157 342	175 667 652	(19 510 310)	(19 510 310)	112%	130%
Surplus/(Deficit)	25 100 000	26 587 117	459 000	27 046 117	(9 743 422)	36 789 539	36 789 539	-36%	-39%
Transfers Recognised - Capital	-	-	-	-	-	-	-	-	-
Contributions Recognised - Capital & Contributed Assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) After Capital Transfers & Contributions	25 100 000	26 587 117	459 000	27 046 117	-	27 046 117	-	0%	0%
Share Of Surplus/(Deficit) Of Associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit For The Year)	25 100 000	26 587 117	459 000	27 046 117	-	27 046 117	-	0%	0%
Capital Expenditure & Funds Sources									
Capital Expenditure									
Transfers Recognised - Capital	20 608 350	20 608 350	10 000 000	30 608 350	6 737 989	23 870 361	23 870 361	22%	33%
Public Contributions & Donations	-	-	-	-	-	-	-	-	-
Borrowing	3 300 000	3 654 000	-	3 654 000	-	3 654 000	3 654 000	0%	0%
Internally Generated Funds	21 800 000	22 921 105	(9 541 000)	13 380 105	24 145 581	(10 765 476)	(10 765 476)	180%	111%
Total Sources Of Capital Funds	45 708 350	47 183 455	459 000	47 642 455	30 883 570	16 758 885	16 758 885	65%	68%
Cash flows									
Net Cash From (Used) Operating	-	-	-	-	-	-	-	-	-
Net Cash From (Used) Investing	42 408 350	43 529 455	-	43 988 455	-	43 988 455	43 988 455	0%	0%
Net Cash From (Used) Financing	3 300 000	3 654 000	-	3 654 000	-	3 654 000	3 654 000	0%	0%
Cash/Cash Equivalents At The Year End	45 708 350	47 183 455	-	47 642 455	-	47 642 455	47 642 455	0%	0%

NKONKOBE MUNICIPALITY
JOURNALS

Acc #	Description	Debit	Credit
CURRENT YEAR	2011/2012		
1070105010080	INTERNAL STREETS	176 183.74	
1030101090500	COMMUNITY HALLS	111 315.12	
1064105010070	PUBLIC TOILETS	92 135.89	
1030105010028	COMMUNITY HALLS	140 497.78	
1070105010080	INTERNAL STREETS	75 195.33	
1070105010080	INTERNAL STREETS	304 817.42	
1070105010080	INTERNAL STREETS	223 008.70	
1030101090500	COMMUNITY HALLS	160 233.09	
1040052130045	CONDITIONS MET (MIG)		1 284 400.07
<i>Recognising revenue on expenses incurred under MIG</i>			
PRIOR YEAR	2010/2011		
9100026050032	DEBTORS SUNDRY DEBTORS		
9100013060103	UNSPENT CONDITIONAL GRANT		
<i>Raising a debtor against MIG grant as part of its payments were paid from equitable share</i>			
CURRENT YEAR	2011/2012		
9100013060103	UNSPENT CONDITIONAL GRANT		
9100026050032	DEBTORS SUNDRY DEBTORS		
<i>Reversing debtor raised in relation to MIG expenditure</i>			
CURRENT YEAR	2011/2012		
9100013070403	UNSPENT CONDITIONAL GRANT	91 531.34	
1062202125430	CONDITIONS MET REVENUE RECOGNIZED		91 531.34
<i>Recognising revenue in respect of expenses incurred in June under Libraries grant</i>			
PRIOR YEAR	2010/2011		
9100026050032	DEBTORS SUNDRY DEBTORS	1 459 772.31	
1062202125430	CONDITIONS MET REVENUE RECOGNIZED		1 459 772.31
<i>Raising a debtor against dept of Sports Arts and Culture in respect of expenses incurred on libraries</i>			
CURRENT YEAR	2011/2012		
9100026050032	DEBTORS SUNDRY DEBTORS	1 459 772.31	
9100011200002	CURRENT YEAR MOVEMENTS (FROM INC:EXP)		1 459 772.31
<i>Raising a debtor against dept of Sports Arts and Culture in respect of expenses incurred on libraries</i>			
CURRENT YEAR	2011/2012		
9100013070403	UNSPENT CONDITIONAL GRANT	973 166.66	
9100026050032	DEBTORS SUNDRY DEBTORS		973 166.66
<i>Reducing debtor raised, with the previously raised liability</i>			
CURRENT YEAR	2011/2012		
9100026040101	RATES & TAXES (MONTHLY OR ANNUAL)	180 901.65	
9100036040105	MONTHLY REFUSE REMOVAL	4 722 636.18	
9100026050002	PAYMENTS MADE IN ADVANCE		180 901.65
9100026040104	ELECTRICITY CONSUMPTION	4 722 636.18	
9100038040002	REFUND DEBTORS CREDIT SUSPENSE	3 592.99	
9100026050002	PAYMENTS MADE IN ADVANCE		3 592.99
<i>Re-alignment of Debtors Service Balances and correction of Debtors Refund FI#001000405702011/1220 R2500.00 C.T GAUSHE</i>			
PRIOR YEAR	2010/2011		
1070101050720	TOOLS & PLANT		
9100013040101	TRADE CREDITORS CONTROL ACCOUNT		
<i>To bring in an asset that was only paid for in 2010/2011 relating to 2009/10</i>			
104005010040	FURNITURE & FITTINGS		
9100013040101	TRADE CREDITORS CONTROL ACCOUNT		
<i>To bring in an asset that was only paid for in 2011/2012 relating to 2010/11</i>			
CURRENT YEAR	2011/2012		
1040051152480	Inventory loss/ Adjustments	23 421.30	
9100026030001	RATE & GENERAL STORE		23 421.30
<i>To write down inventory as per year end stock count reconciliation</i>			
CURRENT YEAR	2011/2012		
9100011200002	CURRENT YEAR MOVEMENTS (FROM INC:EXP)	18 021.84	
1040051152480	Inventory loss/ Adjustments		18 021.84
<i>To adjust inventory as per year end stock count reconciliation. Posted income to accumulated surplus.</i>			
CURRENT YEAR	2011/2012		
1040100050412	VAT INCOME	5 121 478.10	
9100013100019	PAYMENT/REFUND SARS		5 121 478.10
<i>To record SARS refunds on debtor raised</i>			

CURRENT YEAR		2011/2012		
91001302002		ELECTRICITY DEPOSIT MOVEMENTS	8 960.14	
1070302030305		CONNECTION FEE-ELECTRICITY		8 960.14
To reduce liability with payments made out to consumers				
1070302030815		RECONNECTION FEE-ELECTRICITY	26 794.83	
1070302030305		CONNECTION FEE-ELECTRICITY	7 514.78	
9100013020001		OPENING BALANCE		34 309.61
To record connection fees deposits at liability				
PRIOR YEAR		2010/2011		
9100013040101		TRADE CREDITORS CONTROL ACCOUNT	104 000.00	
1030155010050		PLANT & EQUIPMENT		104 000.00
To bring in an asset that was only paid for in 2010/2011 relating to 2009/10				
PRIOR PRIOR YEAR		2009/2010		
1030155010050		PLANT & EQUIPMENT	104 000.00	
9100013040101		TRADE CREDITORS CONTROL ACCOUNT		104 000.00
To bring in an asset that was only paid for in 2010/2011 relating to 2009/10				
CURRENT YEAR		2011/2012		
9100013040101		TRADE CREDITORS CONTROL ACCOUNT	927 960.00	
1030155010050		PLANT & EQUIPMENT		927 960.00
Reverse of creditor raised in respect of cancelled order				
CURRENT YEAR		2011/2012		
9100013040101		TRADE CREDITORS CONTROL ACCOUNT	16 006.82	
1040055010040		FURNITURE & FITTINGS		16 006.82
To bring in an asset that was only paid for in 2011/2012 relating to 2010/11				
CURRENT YEAR		2011/2012		
1020155010040		FURNITURE AND FITTINGS	28 287.55	
1030105010035		COMPUTER EQUIPMENT	12 688.42	
1050101150017		ALICE MUSEUM		17 400.00
1050101150017		ALICE MUSEUM		1 178.00
1050101150017		ALICE MUSEUM		2 404.00
1050101150017		ALICE MUSEUM		1 500.00
1050101150017		ALICE MUSEUM		1 230.00
1050101150017		ALICE MUSEUM		854.00
1050101150017		ALICE MUSEUM		1 077.00
1050101150017		ALICE MUSEUM		1 500.00
1050101150017		ALICE MUSEUM		4 253.86
1050101150017		ALICE MUSEUM		8 434.56
1050101150017		ALICE MUSEUM		1 369.30
1050101150017		ALICE MUSEUM		1 275.25
Assets bought at Alice Museum: Reallocated to asset accounts				
PRIOR YEAR		2010/2011		
1050105010035		COMPUTER EQUIPMENT	16 035.68	
1040053030010		TRANSFER TO CRR (REVOLVING FUND)		16 035.68
To bring in computer asset purchased				
CURRENT YEAR		2011/2012		
1050105010035		COMPUTER EQUIPMENT	16 035.68	
9100011200002		CURRENT YEAR MOVEMENTS (FROM INC/EXP)		16 035.68
To bring in computer asset purchased				
CURRENT YEAR		2011/2012		
1050105010035		COMPUTER EQUIPMENT	33 925.00	
1020155010040		FURNITURE AND FITTINGS	732.37	
1040051150715		CONSUMABLE STOCK & MATERIALS		258.77
1040051150715		CONSUMABLE STOCK & MATERIALS		473.60
1070101154560		PLANNING & CONSULTANCY FEES		26 790.00
1020151096880		COMPUTORS		1 935.00
1020151096880		COMPUTORS		5 200.00
To capitalise assets purchased				
POSTED TO CURRENT YEAR		2010/2011		
1050105010035		COMPUTER EQUIPMENT	10 860.00	
1020151010301		BONUS - ANNUAL		1 800.00
1020101154580		PRINTING & STATIONARY		1 630.00
1020101154580		PRINTING & STATIONARY		1 630.00
1020101154580		PRINTING & STATIONARY		1 630.00
1020101154580		PRINTING & STATIONARY		1 630.00
1020101154580		PRINTING & STATIONARY		1 630.00
To capitalise assets purchased				
PRIOR YEAR		2010/2011		
1030155010050		PLANT & EQUIPMENT	104 000.00	
1020155010045		OFFICE EQUIPMENT	39 100.00	
1020153030025		PROPERTY PLANT & EQUIPMENT PURCHASED		104 000.00
1070301096120		RETICULATION		39 100.00
To bring in assets purchased posted to non asset votes				
CURRENT YEAR		2011/2012		
1030155010050		PLANT & EQUIPMENT	104 000.00	
1020155010045		OFFICE EQUIPMENT	39 100.00	
9100011200002		CURRENT YEAR MOVEMENTS (FROM INC/EXP)		143 100.00
To bring in assets purchased posted to non asset votes				
CURRENT YEAR		2011/2012		
9100013040403		STAFF LEAVE		
To reverse prior year leave and bonus				
1020151015110		LEAVE PROVISION		
1030101015110		LEAVE PROVISION		
1030151015110		LEAVE PROVISION		
1040051015110		LEAVE PROVISION		
1050101015110		LEAVE PROVISION		
1062151015110		LEAVE PROVISION		
1062101015110		LEAVE PROVISION		
1064101015110		LEAVE PROVISION		
1064551015110		LEAVE PROVISION		
1070101015110		LEAVE PROVISION		
1070301015110		LEAVE PROVISION		
		9100013040402		STAFF LEAVE ACCRUED
Raising provision for Staff Leave Accrual at year end				
1020151010301		BONUS - ANNUAL		
1030101010301		BONUS - ANNUAL		
1030151010301		BONUS - ANNUAL		
1040051010301		BONUS - ANNUAL		
1050101010301		BONUS - ANNUAL		
1062151010301		BONUS - ANNUAL		
1062101010301		BONUS - ANNUAL		
1064101010301		BONUS - ANNUAL		
1064551010301		BONUS - ANNUAL		
1070101010301		BONUS - ANNUAL		
1070301010301		BONUS - ANNUAL		
		9100013040402		PROVISION FOR BONUS
Raising provision for bonus at year end				

ASSET JOURNALS

PRIOR YEAR	2009/2010		
910001200003	PRIOR YEAR ERRORS	21 326 633.82	
9100025023111	OPENING BALANCE (PPE)		664 805.01
9100025023211	OPENING BALANCE (PPE)		269 365.30
9100025023311	OPENING BALANCE (PPE)		157 028.95
9100025023411	OPENING BALANCE (PPE)		2 226 147.75
9100025023511	OPENING BALANCE (PPE)		28 958.82
9100025023611	OPENING BALANCE (PPE)		2 424 820.64
9100025023711	OPENING BALANCE (PPE)		12 776 311.26
9100025023811	OPENING BALANCE (PPE)		2 779 196.09

Reverse opening balances previously kept as part of directive 4

PRIOR YEAR	2009/2010		
9100025023201	COMPUTER EQUIPMENT	841 085.41	
9100025023301	FURNITURE AND FITTINGS	2 165 890.52	
9100025023401	MOTOR VEHICLES	7 178 394.75	
9100025023601	PLANT & EQUIPMENT	7 075 329.06	
NEW	INTANGIBLE ASSETS	9 026.16	
9100011200003	PRIOR YEAR ERRORS		17 269 725.90

2010 Opening balances for movable assets brought in directive 4

CURRENT YEAR	2011/2012		
9100025023201	COMPUTER EQUIPMENT	841 085.41	
9100025023301	FURNITURE AND FITTINGS	2 165 890.52	
9100025023401	MOTOR VEHICLES	7 178 394.75	
9100025023601	PLANT & EQUIPMENT	7 075 329.06	
NEW	INTANGIBLE ASSETS	9 026.16	
9100011200003	PRIOR YEAR ERRORS		17 269 725.90

2010 Opening balances for movable assets brought in directive 4

PRIOR YEAR	2010/2011		
1010051163370	LOSS ON SALE OF ASSETS	125 457.81	
9100025023250	ACCUMULATED DEPRECIATION (DISPOSALS): COMPUTER EQUIPMENT	31 215.38	
9100025023350	ACCUMULATED DEPRECIATION (DISPOSALS): FURNITURE & FITTINGS	10 896.42	
9100025023450	ACCUMULATED DEPRECIATION (DISPOSALS): Transport assets	11 048.10	
9100025023650	ACCUMULATED DEPRECIATION (DISPOSALS): Plant & Equipment	218 647.74	
9100025023214	DISPOSALS: COMPUTER EQUIPMENT		68 513.23
9100025023353	DISPOSALS: FURNITURE & FITTINGS		43 043.88
9100025023453	DISPOSALS: Transport assets		13 157.50
9100025023653	DISPOSALS: Plant & Equipment		272 650.74

Assets written off in 2011 due to impairment or loss

PRIOR YEAR	2009/2010		
9100011200003	PRIOR YEAR ERRORS	5 808 646	
9100025023250	ACCUMULATED DEPRECIATION (DISPOSALS): COMPUTER EQUIPMENT		623 473.55
9100025023350	ACCUMULATED DEPRECIATION (DISPOSALS): FURNITURE & FITTINGS		1 434 982.48
9100025023450	ACCUMULATED DEPRECIATION (DISPOSALS): Transport assets		2 353 730.71
9100025023650	ACCUMULATED DEPRECIATION (DISPOSALS): Plant & Equipment		1 334 950.41
NEW	ACCUMULATED DEPRECIATION (DISPOSALS): Intangible Asset		2 439.33

2010 Accumulated depreciation brought in directive 4

PRIOR YEAR	2010/2011		
1010051080905	DEPRECIATION ON ASSETS	2 095 197	
9100025023250	ACCUMULATED DEPRECIATION (DISPOSALS): Computer Equipment		136 315.99
9100025023350	ACCUMULATED DEPRECIATION (DISPOSALS): FURNITURE & FITTINGS		425 265.39
9100025023450	ACCUMULATED DEPRECIATION (DISPOSALS): Transport assets		787 641.35
9100025023650	ACCUMULATED DEPRECIATION (DISPOSALS): Plant & Equipment		727 529.44
NEW	ACCUMULATED DEPRECIATION (DISPOSALS): Intangible Asset		19 951.16
9100025023850	ACCUMULATED DEPRECIATION		4 693.17

2011 depreciation brought in to account directive 4

PRIOR YEAR	2010/2011		
1010051080905	DEPRECIATION ON ASSETS	925	925
9100025023250	ACCUMULATED DEPRECIATION (DISPOSALS): COMPUTER EQUIPMENT		

Adjusting accumulated depreciation

CURRENT YEAR	2011/2012		
9100025023211	OPENING BALANCE: COMPUTER EQUIPMENT		
9100025023311	OPENING BALANCE: FURNITURE AND FITTINGS		
9100025023411	OPENING BALANCE: TRANSPORT ASSETS		
9100025023611	OPENING BALANCE: PLANT & EQUIPMENT		
9100025023811	OPENING BALANCE: BUILDINGS		
NEW	OPENING BALANCE: INTANGIBLE ASSETS		
9100011200002	CURRENT YEAR MOVEMENTS (FROM INC/EXP)		

CURRENT YEAR	2011/2012		
9100011200002	CURRENT YEAR MOVEMENTS (FROM INC/EXP)		
9100025023250	ACCUMULATED DEPRECIATION (DISPOSALS): COMPUTER EQUIPMENT		
9100025023350	ACCUMULATED DEPRECIATION (DISPOSALS): FURNITURE & FITTINGS		
9100025023450	ACCUMULATED DEPRECIATION (DISPOSALS): Transport assets		
9100025023650	ACCUMULATED DEPRECIATION (DISPOSALS): Plant & Equipment		
NEW	ACCUMULATED DEPRECIATION (DISPOSALS): Intangible Asset		
9100025023850	ACCUMULATED DEPRECIATION		

(To bring in opening balances for assets that closed off to accumulated surplus in prior years.)

CURRENT YEAR	2011/2012		
1010051163370	LOSS ON SALE OF ASSETS	69 319.02	
9100025023250	ACCUMULATED DEPRECIATION (DISPOSALS): COMPUTER EQUIPMENT	12 351.97	
9100025023350	ACCUMULATED DEPRECIATION (DISPOSALS): FURNITURE & FITTINGS	17 772.87	
9100025023111	OPENING BALANCE: COMPUTER EQUIPMENT		25 029.00
9100025023311	OPENING BALANCE: FURNITURE AND FITTINGS		74 414.86

(To bring in disposals for 2012)

CURRENT YEAR	2011/2012		
1010051080905	DEPRECIATION ON ASSETS	2 642 557	
9100025023250	ACCUMULATED DEPRECIATION (DISPOSALS): COMPUTER EQUIPMENT		243 686.45
9100025023350	ACCUMULATED DEPRECIATION (DISPOSALS): FURNITURE & FITTINGS		291 566.01
9100025023450	ACCUMULATED DEPRECIATION (DISPOSALS): Transport assets		1 160 848.15
9100025023650	ACCUMULATED DEPRECIATION (DISPOSALS): Plant & Equipment		830 672.59
NEW	ACCUMULATED DEPRECIATION (DISPOSALS): Intangible Asset		93 456.06
9100025023850	ACCUMULATED DEPRECIATION: BUILDINGS		22 328.23

(To bring in depreciation for 2012)

CURRENT YEAR	2011/2012		
9100025023250	ACCUMULATED DEPRECIATION (DISPOSALS): COMPUTER EQUIPMENT	363.67	
1010051080905	DEPRECIATION ON ASSETS		363.67

Adjusting accumulated depreciation

CURRENT YEAR	2011/2012		
9100026070043	MIG Funding	99.04	
1040102052411	INTEREST EARNED ON INVESTMENT - 74311788960		99.04

(To bring in interest received on investment account)

CURRENT YEAR	2011/2012		
1040102052411	INTEREST EARNED ON INVESTMENT - 74311788960	168	
9100026070042	Norokobe Fresh Produce		168

(To correct interest received on investment account)

CURRENT YEAR	2011/2012		
9100026070047	Valuation Grant Fund	1788.01	
1040102052411	INTEREST EARNED ON INVESTMENT - 74311788960		1 788.01

(To correct interest received on investment account)

CURRENT YEAR	2011/2012		
1070301152435	CONNECTION FEE-ELECTRICITY	39 277.99	
9100013020001	OPENING BALANCE		39 277.99

Reclassification of consumer deposits

CURRENT YEAR	2011/2012		
1064552035115	REFUSE REMOVAL	11671.7	
9100013020001	OPENING BALANCE		11 671.73

Reclassification of consumer deposits

CURRENT YEAR	2011/2012		
9100011000002	VAT OUTPUT (INCOME RECEIVED)	579 360.60	
9100030050043	TRANSFER VAT	872 196.39	
9100011000001	VAT INPUT (EXPENDITURE)		935 284.74
1020101150012	MAXPROF VAT INCOME ADJUSTMENT		516 272.25
<i>To adjust VAT tables as per VAT return and SARS statement</i>			

CURRENT YEAR	2011/2012		
9100013040519	HALL DEPOSITS	22132.54	
1030052055135	RENTAL OF HALLS		22 132.54

Recognising rental income

CURRENT YEAR	2011/2012		
1050101154000	NKONKOBÉ DEVOPMENT AGENCY	366 602.92	
1040051150015	AUDIT FEES		366 602.92
<i>(Audit fee raised as an accrual on behalf of Nkonkobe excluding VAT)</i>			

CURRENT YEAR	2011/2012		
1070301151530	FREE BASIC ELECTRICITY	321 416.62	
1070301152435	INDIGENT SUBSIDY TO CONSUMERS		321 416.62

(Prior year accrual paid directly from vote indigent subsidy, thereby not reducing free basic electricity which is the vote initially debited)

CURRENT YEAR	2011/2012		
9100011200002	CURRENT YEAR MOVEMENTS (FROM INC/EXP)		
1050102125430	SUBSIDIES		

(To bring into account conditions met on IDP grant and LED assistance)

CURRENT YEAR	2011/2012		
1030101155150	RENTAL OF OFFICE MACHINES: FAXES ETC	44 893.09	
1030101125445	SECURITY SERVICES: EXTERNAL		13 469.10
1070301152435	INDIGENT SUBSIDY TO CONSUMERS		354 351.47
1030101155150	TELEPHONE COST - Municipal contract phones		9 141.70
1030101155150	TELEPHONE COST - Municipal contract phones		315 231.56
1020151151245	EXTERNAL AUDIT COMMITTEE		4 670.18
1020151151245	EXTERNAL AUDIT COMMITTEE		5 148.80
1030101155480	STAFF TRAINING		27 000.00
1064550100024	LANDFILL SITES	279 722.99	
9100013040102	PREVIOUS YEAR CREDITORS - ACCRUALS		1 053 624.89

(Accrual of expenses incurred but not yet paid the supplier at year-end)

CURRENT YEAR	2011/2012		
1040052062410	INTEREST ON INVESTMENTS	22 150.00	
1040102052411	INTEREST ON INVESTMENT		1 210.09
1064550105115	REFUSE REMOVAL		23 390.09

(Refuse removal incorrectly received as interest on investment)

CURRENT YEAR	2011/2012		
9100026080101	NKONKOBÉ FNB OPERATING ACCOUNT	4441.18	
1040051151230	ENTERTAINMENT		4 441.18

CURRENT YEAR	2011/2012		
9100011200006	DISPOSE OF ASSETS (CRR)		
9100011200001	PREVIOUS YEARS SURPLUS/(DEFICIT)		

PRIOR YEAR	2010/2011		
9100011200001	PREVIOUS YEARS SURPLUS/(DEFICIT)		
9100011200006	DISPOSE OF ASSETS (CRR)		

CURRENT YEAR	2011/2012		
9100011200002	CURRENT YEAR MOVEMENTS (FROM INC/EXP)	76 300.88	
1064106010050	TOOLS & PLANT		76 300.88

PRIOR YEAR	2010/2011		
9100011200002	CURRENT YEAR MOVEMENTS (FROM INC/EXP)		
9100025023250	ACCUMULATED DEPRECIATION (DISPOSALS): COMPUTER EQUIPMENT		

PRIOR PRIOR YEAR		2009/2010		
WIP NEW	WORK IN PROGRESS		8 100 000.00	
NEW	REHABILITATION OBLIGATION PROVISION			8 100 000.00
<i>To bring in provision for rehabilitation of landfill sites</i>				
WIP NEW	WORK IN PROGRESS		3 400 000.00	
NEW	REHABILITATION OBLIGATION PROVISION			3 400 000.00
<i>To account for movement in provision for rehabilitation of landfill sites</i>				
CURRENT YEAR		2011/2012		
103011173380	Staff Cost-Leave accrual		48 971.20	
1040051173380	Staff Cost-Leave accrual		147 704.37	
1050101173380	Staff Cost-Leave accrual		128 980.67	10 550.82
1062101173380	Staff Cost-Leave accrual			56 452.82
1070101173380	Staff Cost-Leave accrual			207 454.07
1030101173380	Leave Accrued			49 198.53
9100013040405	Adjusting leave accrual for year end			
CURRENT YEAR		2011/2012		
1030101010301	Staff cost-Bonus Annual		69 249.87	
1040051010301	Staff cost-Bonus Annual		90 364.80	
1050101010301	Staff cost-Bonus Annual		66 541.17	
1062101010301	Staff cost-Bonus Annual		220 759.74	43 310.85
1070101010301	Staff cost-Bonus Annual			210 439.20
1020151010301	Staff cost-Bonus Annual			193 165.54
9100013040402	Provision for bonus			
<i>Adjusting closing balance of bonus accrual at year end/Raising provision for bonus at year end</i>				
CURRENT YEAR		2011/2012		
1040051150030	Bad Debts Written off		11 214 007.57	
9100026040201	Provision for bad debts			11 214 007.57
<i>To adjust provision for bad debts</i>				
CURRENT YEAR		2011/2012		
9100011200002	CURRENT YEAR MOVEMENTS (FROM INC/EXP		925	
9100020020250	ACCUMULATED DEPRECIATION (DISPOSALS): COMPUTER EQUIPMENT			925
<i>Adjusting accumulated depreciation</i>				
CURRENT YEAR		2011/2012		
1 040 051 155 496	Service Cost		324 667.00	
1 040 051 152 470	Interest Cost		142 385.00	
1 040 051 150 020	Actuarial Gains/Losses		86 347.84	
1030101153350	1030101153350 LONG SERVICE BONUS			29 092.28
1040051153350	1040051153350 LONG SERVICE BONUS			20 106.24
1064101153350	1064101153350 LONG SERVICE BONUS			5 553.48
1064551153350	1064551153350 LONG SERVICE BONUS			13 286.61
1070301153350	1070301153350 LONG SERVICE BONUS			9 125.90
105011153350	LONG SERVICE BONUS			8 962.69
1062151153350	LONG SERVICE BONUS			13 020.36
1062201153350	LONG SERVICE BONUS			4 502.99
1062251153350	LONG SERVICE BONUS			2 636.99
1070101153350	LONG SERVICE BONUS			16 599.62
9100012030200	Long service award - Liability			430 512.68
<i>Raising of LSA in prior period</i>				
CURRENT YEAR		2011/2012		
1040051152465	Service Cost		879 000.00	
1040051152465	Interest Cost		1 319 000.00	
1040052140302	Actuarial Gains/Losses		4 262 582.00	
9100012030300	Post Retirement Healthcare Liability			6 323 442.00
1030101060000	COUNCIL CONTR TO RETIRED STAFF MEDICAL			136 140.00
<i>Raising of service cost and interest on PPHL for current year</i>				
CURRENT YEAR		2011/2012		
91000200203501	Leased Assets (Office equipment)		423 473.04	
9100013100001	Value added tax (VAT Input)		59 286.23	
NEW	Finance Lease Obligation			482 759.27
<i>Finance lease brought in</i>				
CURRENT YEAR		2011/2012		
NEW	Finance Lease Obligation		151 561.00	
1030101155150	RENTAL OF OFFICE MACHINES: FAXES ETC			132 948.25
9100013100001	Value added tax (VAT Input)			18 612.75
<i>Pmts for finance lease reallocated to the obligation and VAT corrected</i>				
CURRENT YEAR		2011/2012		
1040051102410	Interest expense - Finance Lease		27 014.60	
NEW	Finance Lease Obligation			27 014.60
<i>Finance charges accounted for 2012</i>				
CURRENT YEAR		2011/2012		
1010051080905	Depreciation (IS)		70 576.84	
9100020020350	Office equipment - Acc depreciation			70 576.84
<i>Leased assets depreciated for 10 months straight line at 20%</i>				
PRIOR PERIOD		2009/2010		
9100013070203	CONDITIONS MET TRANSFERRED TO REVENUE (IDP)		246 923.12	
1050102125430	SUBSIDIES			246 923.12
<i>LED expenditure not recognised in prior year, now re-stated</i>				
PRIOR PERIOD		2009/2010		
9100011200003	PRIOR YEAR ERRORS		4 444 946.00	
9100013040513	RECOVERABLE EXPENDITURE			4 444 946.00
<i>LED Expenditure incorrectly classified as a debtor, now corrected</i>				
CURRENT YEAR		2011/2012		
1050101153330	LED pROJECTS		246 923.12	
9100011200002	CURRENT YEAR MOVEMENTS (FROM INC/EXP			246 923.12
<i>LED Expenditure in respect conditional grants corrected</i>				
CURRENT YEAR		2011/2012		
9100011200002	CURRENT YEAR MOVEMENTS (FROM INC/EXP		13 180.26	
1040051150715	CONSUMABLE STOCK & MATERIALS		28 881.84	
1030101155480	Staff training			969.45
1040051156830	Water bought from municipality			34 595.41
1070105020001	MIG PROJECTS: ROADS & STORM			6 133.24
<i>VAT corrections and misallocations incorrectly made to Accumulated surplus, now corrected</i>				
PRIOR PERIOD		2010/2011		
NEW	INTANGIBLE ASSETS (ADDITIONS)		128 752.27	
1020155010035	COMPUTER EQUIPMENT			128 752.27
<i>Reallocating intangible assets bought to intangible asset account</i>				
CURRENT YEAR		2011/2012		
NEW	INTANGIBLE ASSETS (ADDITIONS)		158 397.00	
1020155010035	COMPUTER EQUIPMENT			60 000.00
1040056010035	COMPUTER EQUIPMENT			98 397.00
<i>Reallocating intangible assets bought to intangible asset account</i>				
PRIOR PRIOR YEAR		2009/2010		
Date	Description	Dr		Cr
		R		R
1/7/2010	Road Transport - Cost		168 702 655	
	Solid Waste Disposal - Cost		1 557 089	
	Parks & Recreation - Cost		13 492 298	
	Electricity - Cost		48 048 417	
	Buildings - Cost		41 688 203	
	Municipal Property - Cost		14 320 716	
9100011200003	PRIOR YEAR ERRORS			(288 810 378)
<i>Opening balance Cost restated - Directive 4</i>				
9100011200003	PRIOR YEAR ERRORS	19 020 141		
	Road Transport - Acc dep			(16 201 880)
	Solid Waste Disposal - Acc dep			(116 451)
	Parks & Recreation - Acc dep			(599 638)
	Electricity - Acc dep			(1 552 339)
	Buildings - Acc dep			-
	Municipal Property - Acc dep			(557 833)
<i>Opening balance Accumulated depreciation restated - Directive 4</i>				
30/6/2011	Road Transport - Additions		16 303 781	
	Solid Waste Disposal - Additions		-	
	Parks & Recreation - Additions		-	
	Electricity - Additions		-	
	Buildings - Additions		2 619 093	
	Municipal Property - Additions		-	
<i>Work-in-progress (Movement)</i>				
1070105010080	INTERNAL STREETS			(841 403)
1070105020001	MIG PROJECTS: ROADS & STORM			-1 399 377.20
1062105010075	DEIR HANHEL COMMUNITY HALL			(16 356 683)
1070105010085	SPEED HULMS			(84 474)
	Additions for 2011			(240 946)
	Depreciation	19 450 498		
	Road Transport - Acc dep			(16 806 635)
	Solid Waste Disposal - Acc dep			(118 451)
	Parks & Recreation - Acc dep			(599 796)
	Electricity - Acc dep			(1 552 339)
	Buildings - Acc dep			(15 445)
	Municipal Property - Acc dep			(557 833)
<i>Depreciation for 2011</i>				
30/6/2012	Road Transport - Additions		1 914 335	
	Solid Waste Disposal - Additions		-	
	Parks & Recreation - Additions		-	
	Electricity - Additions		-	
	Buildings - Additions		13 286 409	
	Municipal Property - Additions		4 152 100	
	Work-in-progress (Movement)		4 864 191	
	Revaluation reserve - properties revalued			(4 152 100)
	SEWERAGE & SANITATION COST TO MUNICIPAL			(20 054 835)
	Additions for 2012			
	Depreciation	20 224 828		
	Road Transport - Acc dep			(17 207 766)
	Solid Waste Disposal - Acc dep			(118 451)
	Parks & Recreation - Acc dep			(599 796)
	Electricity - Acc dep			(1 552 339)
	Buildings - Acc dep			(186 842)
	Municipal Property - Acc dep			(557 833)
<i>Depreciation for 2012</i>				
NEW	FV Adj - Expenditure	535 370.77		
9100013040401	Manual Update to note (Creditors)	56 158.92		
1062101150920	Manual update to note (Debtors)			-591 529.69
<i>(To adjust for time value of money)</i>				
2010		Investment Property	2 054 800.00	
	Municipal Property - Cost			2 054 800.00
<i>Reallocating investment property opening balances to correct account</i>				
2010		Municipal Property - Acc dep	46 520.93	
	Investment Property			46 520.93
<i>Reducing investment property by depreciation written off under municipal properties 2009/2010</i>				
2011		Municipal Property - Acc dep	46 520.93	
	Investment Property			46 520.93
<i>Reducing investment property by depreciation written off under municipal properties 2010/2011</i>				

2012	Municipal Property - Acc dep	46 520.93	46 520.93
	Investment Property		
	Reducing investment property by depreciation written off under municipal properties 2010/2012		
2012	Investment Property	203 400.00	203 400.00
	Municipal Property - Cost		
	Reallocating investment property opening balances to correct account		
1070301152435	INDIGENT SUBSIDY TO CONSUMERS	2 787 334.25	2 787 334.25
107030114525	PURCHASE OF BULK ELECTRICITY		
	Reallocating free basic electricity from bulk electricity		
1030101155150	RENTAL OF OFFICE MACHINES: FAXES ETC	44 893.09	44 893.09
1030101155445	SECURITY SERVICES: EXTERNAL	13 469.10	13 469.10
1070301152435	INDIGENT SUBSIDY TO CONSUMERS	354 351.47	354 351.47
1030101155750	TELEPHONE COST - Municipal contract phones	9 141.70	9 141.70
1030101155750	TELEPHONE COST - Municipal contract phones	315 231.56	315 231.56
1020151151245	EXTERNAL AUDIT COMMITTEE	4 670.18	4 670.18
1020151151245	EXTERNAL AUDIT COMMITTEE	5 144.80	5 144.80
1030101155480	STAFF TRAINING	27 000.00	27 000.00
106455010024	LANDFILL SITES	279 722.99	279 722.99
9100013040102	PREVIOUS YEAR CREDITORS - ACCRUALS		1 053 624.89
	To raise accruals for the current year		
1050101150700	CBP EXPENSES	120 000.00	120 000.00
1070301096120	RETICULATION	10 107.88	10 107.88
1062151150715	CONSUMABLE STOCK & MATERIALS	700.00	700.00
1020101150715	CONSUMABLE STOCK & MATERIALS	872.85	872.85
1030151096310	VEHICLES	1 275.01	1 275.01
1030151096310	VEHICLES	4 865.56	4 865.56
1030151154555	PETROL & OIL - MOTOR FLEET	243.75	243.75
1062101154580	PRINTING & STATIONARY	18 788.34	18 788.34
1020101150715	CONSUMABLE STOCK & MATERIALS	13 983.70	13 983.70
1040051154580	PRINTING & STATIONARY	5 581.70	5 581.70
1050101150700	CBP EXPENSES	84 618.50	84 618.50
1050101150700	CBP EXPENSES	106 420.00	106 420.00
9100013040101	TRADE CREDITORS CONTROL ACCOUNT	377 557.29	377 557.29
	Prior year accruals paid in the current year, against expense account instead of reducing trade creditors.		
1030151154555	PETROL & OIL - MOTOR FLEET	10 635.20	10 635.20
1030101151227	EMPLOYEE WELFARE	9 400.00	9 400.00
1030101150010	ADVERTISING	8 344.40	8 344.40
1030101154585	PROTECTIVE CLOTHING FOR STAFF	1 822.23	1 822.23
1030151096310	VEHICLES	4 805.00	4 805.00
1030151096310	VEHICLES	3 427.32	3 427.32
1030151096310	VEHICLES	2 840.00	2 840.00
1064105020026	SPORTS FIELD	18 335.00	18 335.00
1070301096120	RETICULATION	2 576.40	2 576.40
1030151096310	VEHICLES	2 850.00	2 850.00
1030101150010	ADVERTISING	22 650.00	22 650.00
1050101150700	CBP EXPENSES	150 080.00	150 080.00
1030151096310	VEHICLES	1 200.00	1 200.00
1020101150715	CONSUMABLE STOCK & MATERIALS	9 552.06	9 552.06
1020151151230	ENTERTAINMENT	600.00	600.00
1064551154580	PRINTING & STATIONARY	14 072.10	14 072.10
1020101150715	CONSUMABLE STOCK & MATERIALS	7 695.00	7 695.00
1030101150010	ADVERTISING	14 812.02	14 812.02
1020101150715	CONSUMABLE STOCK & MATERIALS	11 779.28	11 779.28
1020101150920	DELEGATE EXPENSES-SUBSISTENCE & TRAVEL	11 811.31	11 811.31
9100013040101	TRADE CREDITORS CONTROL ACCOUNT	309 641.82	309 641.82
	Prior year accruals paid in the current year, against expense account instead of reducing trade creditors.		
1070301096120	RETICULATION	47 697.06	47 697.06
1030101154580	STAFF TRAINING	10 282.80	10 282.80
1070301096120	RETICULATION	5 980.30	5 980.30
1020101150715	CONSUMABLE STOCK & MATERIALS	329.80	329.80
1070301096120	RETICULATION	146 697.48	146 697.48
1062151150715	CONSUMABLE STOCK & MATERIALS	700.00	700.00
1070301151225	ELECTRICITY BOUGHT FOR MUNICIPALITY	15 875.00	15 875.00
1030151096310	VEHICLES	4 878.55	4 878.55
1020101154580	PRINTING & STATIONARY	9 125.13	9 125.13
1040051150920	DELEGATE EXPENSES-SUBSISTENCE & TRAVEL	200.00	200.00
1030151156100	UPGRADING OF FLEET MANAGEMENT SYSTEM	66 120.00	66 120.00
1020101150920	DELEGATE EXPENSES-SUBSISTENCE & TRAVEL	17 617.58	17 617.58
1020101150715	CONSUMABLE STOCK & MATERIALS	1 841.70	1 841.70
1020101156625	WARD COMMITTEE ACTIVITIES	4 500.00	4 500.00
1020101156625	WARD COMMITTEE ACTIVITIES	2 500.00	2 500.00
1050101151230	ENTERTAINMENT	3 250.00	3 250.00
1050101154580	PRINTING & STATIONARY	3 680.00	3 680.00
1030151153345	LICENCE FEES FOR MOTOR FLEET	789.00	789.00
1020101151230	ENTERTAINMENT	800.00	800.00
1020101096800	COMPUTERS	3 182.00	3 182.00
1030101150010	ADVERTISING	2 970.00	2 970.00
1030101096320	BUILDINGS	120 000.00	120 000.00
1050101154540	INB/O MEETINGS	23 500.00	23 500.00
1050101150017	ALICE MUSEUM	11 487.78	11 487.78
1020101151235	EVENTS	2 000.00	2 000.00
9100013040101	TRADE CREDITORS CONTROL ACCOUNT	505 624.28	505 624.28
	Prior year accruals paid in the current year, against expense account instead of reducing trade creditors.		
9100013040101	TRADE CREDITORS CONTROL ACCOUNT	150 252.16	150 252.16
NEW	DISCOUNT RECEIVED		150 252.16
	To record discount received on invoice that was raised as an accrual.		
103010115750	TELEPHONE COST	320 342.61	320 342.61
1020151150920	DELEGATE EXPENSES-SUBSISTENCE & TRAVEL	135 000.00	135 000.00
1040051150920	DELEGATE EXPENSES-SUBSISTENCE & TRAVEL	130 700.00	130 700.00
1050101150920	DELEGATE EXPENSES-SUBSISTENCE & TRAVEL	184 000.00	184 000.00
1030101150725	COURIER / TRANSPORT SERVICES	63 300.00	63 300.00
1062101150940	DRIVERS PRODBA PAYMENTS	22 000.00	22 000.00
1064551154585	PROTECTIVE CLOTHING FOR STAFF	35 000.00	35 000.00
1050101154430	INB/O MEETINGS	55 300.00	55 300.00
1030151154555	PETROL & OIL - MOTOR FLEET	74 700.00	74 700.00
1030101152445	SECURITY SERVICES: EXTERNAL	38 200.00	38 200.00
1030101150010	ADVERTISING	42 800.00	42 800.00
1030101154580	STAFF TRAINING	39 000.00	39 000.00
1050101151235	EVENTS	23 000.00	23 000.00
9100013040101	TRADE CREDITORS CONTROL ACCOUNT	1 183 042.61	1 183 042.61
	Prior year accruals paid in the current year, against expense account instead of reducing trade creditors.		
103010115750	TELEPHONE COST	237 600.00	237 600.00
1030151154555	PETROL & OIL - MOTOR FLEET	89 700.00	89 700.00
1040051150920	DELEGATE EXPENSES-SUBSISTENCE & TRAVEL	37 900.00	37 900.00
1040051154580	PRINTING & STATIONARY	18 786.00	18 786.00
1062251096725	TRAFFIC SIGNS	14 320.00	14 320.00
1062251150920	DELEGATE EXPENSES-SUBSISTENCE & TRAVEL	13 285.00	13 285.00
1070101154870	PLANT HIRE	18 328.00	18 328.00
1070301151225	MUNICIPALITY	23 764.00	23 764.00
1050101154565	PLANNING FUNDS	38 627.00	38 627.00
1064551154580	PAUPER BURIALS	17 235.00	17 235.00
1070101096720	TOOLS & PLANT	18 211.00	18 211.00
9100013040101	TRADE CREDITORS CONTROL ACCOUNT	527 706.00	527 706.00
	Prior year accruals paid in the current year, against expense account instead of reducing trade creditors.		
1030101150010	ADVERTISING	89 437.00	89 437.00
1030101155150	RENTAL OF OFFICE MACHINES: FAXES ETC	13 247.00	13 247.00
1064551154585	PROTECTIVE CLOTHING FOR STAFF	36 300.00	36 300.00
1062101150715	CONSUMABLE STOCK & MATERIALS	2 417.00	2 417.00
1050101150017	ALICE MUSEUM	83 300.00	83 300.00
1030101150725	COURIER / TRANSPORT SERVICES	17 362.00	17 362.00
1030101152445	SECURITY SERVICES: EXTERNAL	38 800.00	38 800.00
1030151153345	LICENCE FEES FOR MOTOR FLEET	9 300.00	9 300.00
1040051154490	SUBSCRIPTIONS TO INSTITUTIONS	67 400.00	67 400.00
1062151150715	CONSUMABLE STOCK & MATERIALS	16 780.00	16 780.00
1030101154580	STAFF TRAINING	93 796.00	93 796.00
1020101151230	ENTERTAINMENT	3 100.00	3 100.00
1030101150341	SPECIAL PROGRAMMES UNIT	23 100.00	23 100.00
1030151154555	PETROL & OIL - MOTOR FLEET	93 826.00	93 826.00
1030101150920	DELEGATE EXPENSES-SUBSISTENCE & TRAVEL	27 800.00	27 800.00
103010115750	TELEPHONE COST	62 000.00	62 000.00
9100013040101	TRADE CREDITORS CONTROL ACCOUNT	609 594.00	609 594.00
	Prior year accruals paid in the current year, against expense account instead of reducing trade creditors.		
1062101150920	Manual update to note (Debtors)	-591 520.69	-591 520.69
NEW	FV Adj - Expenditure		535 370.77
9100013040401	Manual Update to note (Creditors)		56 158.92
	Reversal of discounting previously performed on debtors and creditors		
9100013040401	Manual update to note (Creditors)	56 066.73	56 066.73
NEW	FV Adj - Expenditure		56 066.73
	Discounting of creditors		
9100013020002	ELECTRICITY DEPOSIT MOVEMENTS	34 309.61	34 309.61
1070302030615	RECONNECTION FEE-ELECTRICITY		26 794.83
1070302030305	CONNECTION FEE-ELECTRICITY		7 514.78
	Reversal of ADJ/0059		
CURRENT YEAR	2011/2012		
9100013020001	OPENING BALANCE	39 277.99	39 277.99
1070302030305	CONNECTION FEE-ELECTRICITY		39 277.99
	Reversal of Journal ADJ/177		
CURRENT YEAR	2011/2012		
9100013020001	OPENING BALANCE	2 265.89	2 265.89
1064552035115	REFUSE REMOVAL		2 265.89
	Reversal of Journal		
1070302030605	CONSUMPTION CHARGES-ELECTRICITY	37 930.39	37 930.39
9100013020002	ELECTRICITY DEPOSIT MOVEMENTS		37 930.39
	Consumer deposits redone		
1070302030305	CONNECTION FEE-ELECTRICITY	34 160.88	34 160.88
9100013020001	OPENING BALANCE		34 160.88
	Consumer deposits redone		
	COF 8:		
	Debtors - Credit Balances		
9100205050002	PAYMENTS MADE IN ADVANCE	3 157 256.00	3 157 256.00
9100013040103	Creditors Control Account		3 157 256.00
	(To remove debtors with credit balances from debtors to creditors account)		
	Current year:		
	Investment Property	139 562.79	139 562.79
	Municipal Property - Acc dep		
	Reversal of depreciation		
	Investment Property	93 041.86	93 041.86
	Municipal Property - Acc dep		
	Current year:		
	Municipal Property - Acc dep	46 520.93	46 520.93
	Depreciation		
	To reverse depreciation raised against items of items subsequently classified as investment property		
	Prior Year	46 520.93	46 520.93
	Depreciation		
	To reverse depreciation raised against items of items subsequently classified as investment property		
	Prior Prior Year	46 520.93	46 520.93
	Municipal Property - Acc dep		
	Prior period errors		
	To reverse depreciation raised against items of items subsequently classified as investment property		
	Current year:	12 838 400.00	12 838 400.00
	Investment Property		
	Municipal Property		
	Reclassification of vacant land from PPE to Investment Property		
	Prior Prior Year	12 838 400.00	12 838 400.00
	Investment Property		
	Municipal Property		
	Reclassification of vacant land from PPE to Investment Property		
	Current year:	1 289 600.00	1 289 600.00
	Investment Property		
	Municipal Property		
	Reclassification of vacant land revaluation reserve from PPE to Investment Property		
	Prior Prior Year	4 863 000.00	4 863 000.00
	Land		
	Municipal Property		
	Reclassification of Land PPE from infrastructure assets		
	Current year:	489 200	489 200
	Land		
	Municipal Property - Additions		

1)				
9100026040201	Provision for bad debts/Bad Debts written off	3 320 231.45		3 320 231.45
1040051150030	Contribution to provision for bad debts			
To remove Government Institutions which were included in the provision				
9100026040201	Provision for bad debts	2 660 982.46		2 660 982.46
1040051150030	Contribution to provision for bad debts			
To reduce provision for bad debts by subsequent payments (July and August)				
1040051150030	Contribution to provision for bad debts	1 920 492.80		1 920 492.80
9100026040201	Provision for bad debts			
To raise provision for bad debts				
	Provision for landfill sites	56 672.82		56 672.82
	WIP			
To reduce landfill sites provision for rehabilitation by expenditure incurred to improve or close the site (WIP was initially debited, therefore it should also be reduced)				
Prior Year				
910002603401	Motor Vehicle			
9100013100001	VAT INPUT (EXPENDITURE)			
To add back VAT previously not capitalised with cost price of motor vehicles.				
Current Year				
910002603401	Motor Vehicle			
9100013100001	VAT INPUT (EXPENDITURE)			
To add back VAT previously not capitalised with cost price of motor vehicles.				
Current Year				
9100026040104	Amahole Account (Debtor) DEBTORS ELECTRICITY CONSUMPTION	6 265 401.30		6 265 401.30
9100026040203	CONTRIBUTIONS UTILIZED			
To correct Amahole write-off, which was processed as bad debt instead of prior period error				
Prior Year				
9100011200003	Prior period errors	6 265 401.30		6 265 401.30
9100026050001	Amahole Account (Debtor) DEBTORS ELECTRICITY CONSUMPTION			
To correct Amahole write-off, which was processed as bad debt instead of prior period error				
Current Year				
106455010024	WIP	214 536.00		214 536.00
106455010024	LANDFILL SITES			
To remove cost associated with building access road to seymour landfill site from costs of closing unlicensed landfill site.				
Prior Year				
910002603401	MOTOR VEHICLES	107 509.23		107 509.23
9100011200003	PRIOR YEAR ERRORS			
Derecognised values brought in against Acc Surplus corrected for VAT error				
Prior Year				
9100011200003	PRIOR YEAR ERRORS	467 755.67		467 755.67
910002603450	Motor Vehicle ACCUMULATED DEPRECIATION			
Impact of VAT and date correction on depreciation				
Prior Year				
910002603401	MOTOR VEHICLES	23 608.42		23 608.42
9100011200003	PRIOR YEAR ERRORS			
VAT incorrectly claimed now corrected				
Prior Year				
1010051080905	DEPRECIATION ON ASSETS			
910002603450	Motor Vehicle ACCUMULATED DEPRECIATION			
Impact of VAT and date correction on depreciation				
Current Year				
910002603401	MOTOR VEHICLES	56 443.07		56 443.07
9100013100001	VAT INPUT (EXPENDITURE)			
VAT incorrectly claimed now corrected				
Current Year				
1010051080905	DEPRECIATION ON ASSETS			
910002603450	Motor Vehicle ACCUMULATED DEPRECIATION			
Impact of VAT and date correction on depreciation				
Current Year				
1030102143500	MED AID CONTRIBUTION PAID BY PENSIONERS	73 531.30		73 531.30
1020101050645	COUNCILLOR MEDICAL AID CONTRIBUTIONS			
Offsetting medical aid contribution receipts (retired staff contribution), against expenses incurred by the municipality on their behalf.				
Current Year				
107030114525	PURCHASE OF BULK ELECTRICITY	347 625.24		347 625.24
9100013100004	VAT CONTROL ELECTRICITY			
Bulk electricity purchase VAT error correction				
Prior Year				
9100011200003	Prior period errors	780 618.15		780 618.15
9100026050001	Dream Fair Properties (Debtor) DEBTORS ELECTRICITY CONSUMPTION			
To correct Dream Fair account in respect of error in billing that occurred in prior year				
Accruals Journal				
VOTE	DESCRIPTION	DEBIT		CREDIT
103010150010	ADVERTISING	25 980.00		25 980.00
103010108020	BUILDINGS	1 900.00		1 900.00
103010501028	COMMUNITY HALLS	80 314.16		80 314.16
1040051154560	CONVERSION OF FIN STATEMENT TO GRAP	1 223 864.83		1 223 864.83
103010501027	COUNCIL CHAMBERS	287 262.25		287 262.25
1070201150735	CRICKET DEVELOPMENT	200 000.00		200 000.00
1020101150920	DELEGATE EXPENSES-SUBSISTENCE & TRAVEL	83 243.88		83 243.88
9100026030004	ELECTRICAL STONE			
1070301114525	ELECTRICITY BOUGHT FOR MUNICIPALITY	12 814.84		12 814.84
1020101151230	ENTERTAINMENT	1 875.00		1 875.00
1020101151235	EVENTS	250 000.00		250 000.00
1020151151245	EXTERNAL AUDIT COMMITTEE	64 807.62		64 807.62
1064550101018	FENCING CEMETERIES	113 516.80		113 516.80
1030101152335	LEGAL EXPENSES	101 120.16		101 120.16
1070105021211	MULTI-PURPOSE CENTRE - MIG	1 557 523.95		1 557 523.95
1040051154560	PLANNING & CONSULTANCY FEES	663 926.22		663 926.22
1030155010050	PLANT & EQUIPMENT			
1070101154570	PLANT HIRE	50 000.00		50 000.00
1040051154560	PRINTING & STATIONARY	16 690.00		16 690.00
9100026030001	RATE & GENERAL STORE			
1070301085120	RETICULATION	3 853.20		3 853.20
1070301085120	RETICULATION	2 295.00		2 295.00
1050101154470	SPECIAL PROGRAMMES	24 769.80		24 769.80
1030101154480	STAFF TRAINING	324 227.50		324 227.50
1020101155480	SUBSCRIPTIONS TO INSTITUTIONS	1 027.37		1 027.37
1030101155750	TELEPHONE COST	264 395.88		264 395.88
1050101150017	TOURISM EXPENSE	290 000.00		290 000.00
1030151156100	UPGRADING OF FLEET MANAGEMENT SYSTEM	9 200.00		9 200.00
9100013100001	VAT INPUT	655 093.58		655 093.58
9100013040102	Creditors			6 620 242.13
To increase accruals				
WIP NEW				
1030105010028	WIP	2 235 570.36		2 235 570.36
1030105010028	COMMUNITY HALLS			80 314.16
1030105010027	COUNCIL CHAMBERS			597 232.25
1070105021211	MULTI-PURPOSE CENTRE - MIG			1 557 523.95
Transferring expenses incurred in respect of an incomplete project to WIP				
2011				
910002603450	Motor Vehicle ACCUMULATED DEPRECIATION	93 728.66		93 728.66
1010051080905	DEPRECIATION ON ASSETS			
Impact of VAT and date correction on depreciation				
2012				
910002603450	Motor Vehicle ACCUMULATED DEPRECIATION	89 358.72		89 358.72
1010051080905	DEPRECIATION ON ASSETS			
Impact of VAT and date correction on depreciation				
1030101015405	SALARIES	483 654.37		483 654.37
1020101050650	COUNCILLOR MONTHLY ALLOWANCES			
To reclassify payments made on behalf of retired staff members from remuneration of councillors, to employee related costs.				
9100026080101	NKONKOBE FNB OPERATING ACCOUNT	428 003.16		428 003.16
1050101155470	SPECIAL PROGRAMMES			17 546.00
9100013100001	VAT INPUT (EXPENDITURE)			2 456.16
1030101155480	STAFF TRAINING			45 780.00
1030101155920	DELEGATE EXPENSES-SUBSISTENCE & TRAVEL			8 743.34
1070301152435	INDIGENT SUBSIDY TO CONSUMERS			309 190.93
9100013100001	VAT INPUT (EXPENDITURE)			43 286.73
Invalid reconciling items reversed				
Prior Period				
9100011200003	WIP	452 252.23		452 252.23
9100011200003	PRIOR YEAR ERRORS			452 252.23
To correct expenditure incurred on a project posted in FAR as addition of 2011/2012 instead of addition of prior periods				
Current Year				
1070101085125	ROADS & STREETS	452 252.23		452 252.23
WIP				
To correct expenditure incurred on a project posted in FAR as addition of 2011/2012 instead of addition of prior periods				
Grant Adjustment (Auditor General)				
NEDA (NKONKOBE ECONOMIC DEVELOPMENT AGENCY)				
Current Year				
AAUD1				
3380/000	Grant Income	50 000.00		50 000.00
3380/000	Donation Account			50 000.00
Revenue - Donations incorrectly classified, re-allocating to Donation Account.				
Current Year				
AAUD2				
5480/002	Wetlands project	14 030.01		14 030.01
3180/000	Grant income			14 030.01
Adjusting the (Revenue Recognised in the DEAT (Wetlands Project) to agree with DEAT reported expenditure				
Current Year				
AAUD3				
2760/000	Implementers Fees	364 500.00		364 500.00
2770/000	Administration Fees	181 500.00		181 500.00
8640/000	Transportation Fees	404 295.00		404 295.00
2760/000	Implementers Fees			364 500.00
2770/000	Administration Fees			181 500.00
8640/000	Wetlands Material and Equipment (Wetlands Projects) Transportation Fees			404 295.00
Adjustment of Income from wetlands project accounted twice as conditional grant revenue recognised and as other income.				
Prior Year				
AAUD 4				
2760/000	Implementers Fees	527 000.00		527 000.00
2770/000	Administration Fees	162 000.00		162 000.00
2760/000	Implementers Fees			500 000.00
2770/000	Administration Fees			389 000.00
Adjustment of Income from wetlands project accounted twice as conditional grant revenue recognised and as other income.				
Current Year				
AAUD5				
1180/000	Revenue (Conditional Grant Revenue Recognised)	318 094.00		318 094.00
3280/030	Other payables/Payment Received in Advance (Wetland Project)			318 094.00
Adjusting the Conditional Grant Revenue Recognised (Wetlands Project) that was overstated / overpaid on claims for administration fees, implementer fees and transportation fees				
Current Year				
9100026050001	Dream Fair Properties (Debtor) DEBTORS	780 618.15		780 618.15
1070302030605	CONSUMPTION CHARGES-ELECTRICITY			
Reversal of a credit in Dream Fair account in respect of error in billing that occurred in prior year				
Prior Period				
9100011200003	PRIOR YEAR ERRORS	452 252.23		452 252.23
WIP				
To correct expenditure incurred on a project posted in FAR as addition of 2011/2012 instead of addition of prior periods				
Current Year				
1070101085125	WIP	452 252.23		452 252.23
ROADS & STREETS				
To correct expenditure incurred on a project posted in FAR as addition of 2011/2012 instead of addition of prior periods				
1020151015110	LEAVE PROVISION	3 827.40		3 827.40
1030101015110	LEAVE PROVISION	315 268.32		315 268.32
1030151015110	LEAVE PROVISION	11 006.40		11 006.40
1040051015110	LEAVE PROVISION	29 898.81		29 898.81
1050101015110	LEAVE PROVISION	15 080.16		15 080.16
1062151015110	LEAVE PROVISION	11 309.68		11 309.68
1062101015110	LEAVE PROVISION	38 833.70		38 833.70
1064101015110	LEAVE PROVISION	2 596.00		2 596.00
106451015110	LEAVE PROVISION	16 221.70		16 221.70
1070101015110	LEAVE PROVISION	90 155.05		90 155.05
1070301015110	LEAVE PROVISION	15 770.95		15 770.95
9100013040402	STAFF LEAVE ACCRUED (adjusting leave accrual)			568 972.17



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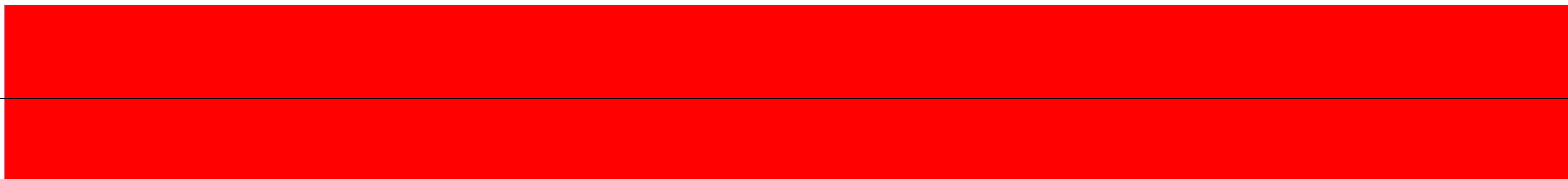
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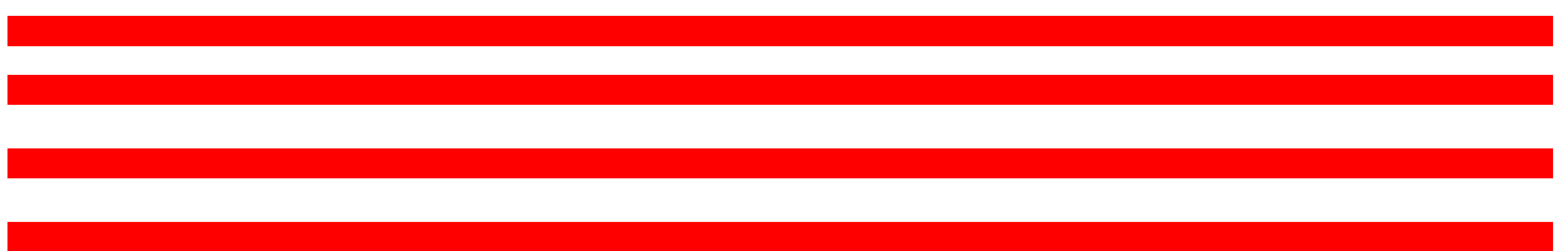
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Processed	ADJ11	2010	Transport assets - Cost Acc surplus <i>Deemed values brought in against Acc surplus corrected for VAT error</i>	107 509.23	107 509.23
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Processed	ADJ2	2010	Acc surplus Transport assets - Accumulated depreciation <i>Impact of VAT and date correction on depreciation</i>	467 755.67	467 755.67
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Processed	ADJ3	2011	Transport assets - Cost VAT input <i>VAT incorrectly claimed now corrected</i>	23 608.42	23 608.42
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Processed	ADJ4	2011	Transport assets - Accumulated depreciation Depreciation <i>Impact of VAT and date correction on depreciation</i>	93 728.66	93 728.66
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Processed	ADJ5	2012	Transport assets - Cost VAT input <i>VAT incorrectly claimed now corrected</i>	56 443.07	56 443.07
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Processed	ADJ6	2012	Transport assets - Accumulated depreciation Depreciation <i>Impact of VAT and date correction on depreciation</i>	89 358.72	89 358.72
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Processed	ADJ1	2010	Transport assets - Cost Acc surplus <i>Deemed values brought in against Acc surplus corrected for VAT error</i>	107 509.23	107 509.23
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Processed	ADJ2	2010	Acc surplus Transport assets - Accumulated depreciation <i>Impact of VAT and date correction on depreciation</i>	467 755.67	467 755.67
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Processed	ADJ3	2011	Transport assets - Cost VAT input <i>VAT incorrectly claimed now corrected</i>	23 608.42	23 608.42
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Processed	ADJ4	2011	Transport assets - Accumulated depreciation Depreciation <i>Impact of VAT and date correction on depreciation</i>	93 728.66	93 728.66
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Processed	ADJ5	2012	Transport assets - Cost VAT input <i>VAT incorrectly claimed now corrected</i>	56 443.07	56 443.07
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Processed	ADJ6	2012	Transport assets - Accumulated depreciation Depreciation	89 358.72	89 358.72
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ADVERTISING
 REPAIRS AND MAINTENANCE
 WORK IN PROGRESS
 Consulting fees
 WORK IN PROGRESS
 DONATIONS
 Travel and subsistence
 Inventory
 BULK PURCHASES
 ENTERTAINMENT
 Other General expenses
 Other General expenses
 REPAIRS AND MAINTENANCE
 LEGAL EXPENSES
 WORK IN PROGRESS
 Consulting fees
 Assets
 other rentals
 PRINTING & STATIONARY
 Inventory
 REPAIRS AND MAINTENANCE
 REPAIRS AND MAINTENANCE
 Other General expenses
 Training
 Subscription & publication
 TELEPHONE COST
 Other General expenses
 REPAIRS AND MAINTENANCE

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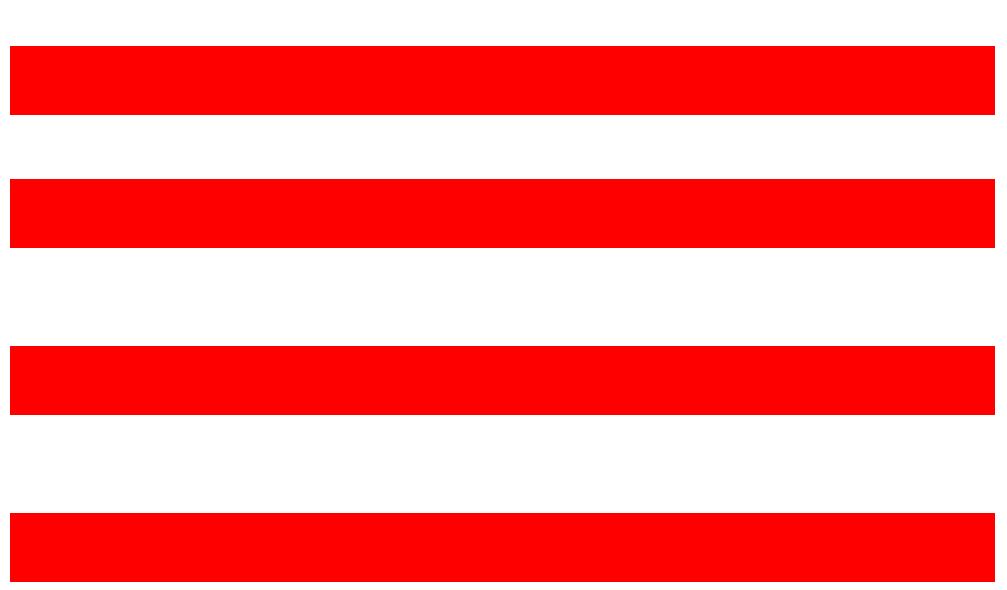
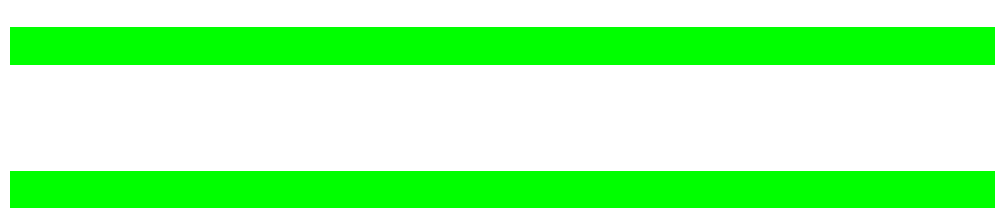
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Municipality TB	Prior Year (Rand)	Account Description	POSITION	NON CURRENT ASSETS	LINE ITEMS ON FACE OF ST. OF FIN.	ACCOUNT DESCRIPTION IN NOTES (select from dropdown - refer to the SCOA for guidance)
7 089 456.43		9100026040105 DESTROYERS REFUSE REMOVAL	9100026040105		EXCHANGE TRANSACTIONS	CONSUMER DESTROYERS
5 738 935.53		9100026040200 CONTRIBUTIONS UTILIZED	9100026040200		EXCHANGE TRANSACTIONS	PROVIDER FOR SOCIALS/DEBTS
76 884.20	7 275.75	100101153655 MEMBERSHIP FEES COUNCIL	100101153655		GENERAL EXPENSES	MEMBERSHIP FEES
-790 000.00		9100013060201 BALANCE UNSPENT AT BEGINNING OF YEAR (MSK)	9100013060201		CURRENT PORTION UNSPENT CONDITIONAL GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
790 000.00		9100013060202 CURRENT YEAR RECEIPTS (MSK)	9100013060202		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
-		9100013060203 CONDITIONS MET / TRANSFERRED TO REVENUE (MSK)	9100013060203		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
-		9100013060200 UNSPENT CONDITIONAL GRANTS (FMG)	9100013060200		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
-		9100013060301 BALANCE UNSPENT AT BEGINNING OF YEAR (FMG)	9100013060301		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
-1 450 000.00		9100013060302 CURRENT YEAR RECEIPTS (FMG)	9100013060302		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
1 450 000.00		9100013060303 CONDITIONS MET / TRANSFERRED TO REVENUE (FMG)	9100013060303		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
-430 393.72	-430 393.72	9100013070201 BALANCE UNSPENT AT BEGINNING OF YEAR (DP)	9100013070201		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
-47 187.00		9100013070202 CURRENT YEAR RECEIPTS (DP)	9100013070202		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
474 338.76	246 622.12	9100013070203 CONDITIONS MET / TRANSFERRED TO REVENUE (DP)	9100013070203		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
-345 000.00	-345 000.00	9100013070301 BALANCE UNSPENT AT BEGINNING OF YEAR (LSDP)	9100013070301		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
-		9100013070302 CURRENT YEAR RECEIPTS (LSDP)	9100013070302		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
197 607.60		9100013070303 CONDITIONS MET / TRANSFERRED TO REVENUE (LSDP)	9100013070303		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
-508 533.72	-508 533.72	9100013070400 UNSPENT CONDITIONAL GRANT (ART SPORT CUL)	9100013070400		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
-1 469 000.00		9100013070401 BALANCE UNSPENT AT BEGINNING OF YEAR (LIBRARIES)	9100013070401		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
1 977 531.91		9100013070402 CURRENT YEAR RECEIPTS (LIBRARIES)	9100013070402		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
-		9100013070403 CONDITIONS MET / TRANSFERRED TO REVENUE (LIBRARIES)	9100013070403		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
-3 297 000.00		9100013070500 UNSPENT CONDITIONAL GRANT (EPWP)	9100013070500		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
3 297 000.00		9100013070501 CURRENT YEAR RECEIPTS (EPWP)	9100013070501		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
-		9100013070502 CONDITIONS MET / TRANSFERRED TO REVENUE (EPWP)	9100013070502		GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
-		9100026070022 INVESTMENT NOTICE INT PLUS 7411788960	9100026070022		CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNTS
513 918.83		ALICE MUSEUM	1002101150017		GENERAL EXPENSES	OTHER GENERAL EXPENSES
609 450.00		TRACTORS WITH IMPLEMENTS	1002101150008		PROPERTY PLANT AND EQUIPMENT	OTHER ASSETS PPE
911 086.81		FENCING FOR FARMERS	1002101150009		GENERAL EXPENSES	OTHER GENERAL EXPENSES
-		SUSP2 Payments not raised	SUSP2			
-		SUSP2 Receipts not raised	SUSP2			
-		9000000001 Cremetries	9000000001		NON CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT
-		9000000002 Computer Equipment	9000000002		NON CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT
-		9000000003 Furniture and fittings	9000000003		NON CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT
-		9000000004 Motor vehicles	9000000004		NON CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT
-		9000000005 Office Equipment	9000000005		NON CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT
-		9000000006 Plant and Equipment	9000000006		NON CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT
-		9000000007 Infrastructure	9000000007		NON CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT
-		91000098001 UNSPENT COND GRANTS & RECEIPTS (N7)	91000098001		CURRENT UNSPENT CONDITIONAL GRANTS AND RECEIPTS	CURRENT OTHER UNSPENT CONDITIONAL GRANTS AND RECEIPTS
-		9000000000 Buildings - Community Centre	9000000000		NON CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT
-		1010052140345 BUILDING PLANS	1010052140345		REVENUE	OTHER INCOME
-		1010102145470 SUNDRY SALES	1010102145470		REVENUE	OTHER INCOME
-		1020101015405 SALARIES	1020101015405		EXPENSES	REMINERATION OF COUNCILLORS
35 310.24	61 374.15	1020101020005 UNEMPLOYMENT FUND COUNCIL CONTRIBUTIONS	1020101020005		EXPENSES	REMINERATION OF COUNCILLORS
-		1020101050620 COUNCIL CONTR. TO RETIRED STAFF MEDICAL	1020101050620		EXPENSES	EMPLOYEE RELATED COST
547 004.00	474 182.22	1020101050603 COUNCILLOR CELLPHONE ALLOWANCES	1020101050603		EXPENSES	REMINERATION OF COUNCILLORS
285 078.87	1020101050640 COUNCILLOR MEDICAL AD CONTRIBUTIONS	1020101050640			EXPENSES	COUNCILLORS ALLOWANCES
6 965 128.80	6 965 015.83	1020101050650 COUNCILLOR MONTHLY ALLOWANCES	1020101050650		EXPENSES	REMINERATION OF COUNCILLORS
2 439 839.24	2 149 581.40	1020101050660 COUNCILLOR TRAVELLING ALLOWANCES	1020101050660		EXPENSES	REMINERATION OF COUNCILLORS
-	536 171	1020101090030 BUILDINGS	1020101090030		EXPENSES	REPAIRS AND MAINTENANCE
-		1020101090060 COMPUTERS	1020101090060		EXPENSES	REPAIRS AND MAINTENANCE
-		1020101091510 FURNITURE & EQUIP	1020101091510		EXPENSES	REPAIRS AND MAINTENANCE
-		1020101096310 VEHICLES	1020101096310		EXPENSES	REPAIRS AND MAINTENANCE
-		1020101150010 ADVERTISING	1020101150010		EXPENSES	OTHER GENERAL EXPENSES
-516 272.25	-3 583 896.01	1020101150011 Movable VAT expenditure adjustment	1020101150011		REVENUE	OTHER INCOME
-		1020101150012 Movable VAT income adjustment	1020101150012		REVENUE	OTHER INCOME
-		1020101150013 CBP EXPENSES	1020101150013		EXPENSES	GENERAL EXPENSES
-18 003.77	612 526.49	1020101150014 CONSUMABLE STOCK & MATERIALS	1020101150014		EXPENSES	CONSUMABLES
630 410.86	494 658.10	1020101150020 DELEGATE EXPENSES/SUBSISTENCE & TRAVEL	1020101150020		EXPENSES	CONFERENCE AND DELEGATIONS
66 742.52	61 919.48	1020101151230 ENTERTAINMENT	1020101151230		EXPENSES	CONFERENCE AND DELEGATIONS
652 890.00	208 628.45	1020101151235 EVENTS	1020101151235		EXPENSES	OTHER GENERAL EXPENSES
-	12 944.12	1020101154550 PALPER BURIALS	1020101154550		EXPENSES	OTHER GENERAL EXPENSES
-		1020101154555 PETROL & OIL MOTOR FLEET	1020101154555		EXPENSES	OTHER GENERAL EXPENSES
25 448.19	25 483.78	1020101154580 PRINTING & STATIONARY	1020101154580		EXPENSES	PRINTING AND STATIONARY
609 967.14	199 996.00	1020101155400 SKILLS DEVELOPMENT LEVIES	1020101155400		EXPENSES	REMINERATION OF COUNCILLORS
1 097.37	199 996.00	1020101155490 SUBSCRIPTIONS TO INSTITUTIONS	1020101155490		EXPENSES	GENERAL EXPENSES
-	415 137.52	1020101156340 VALUATION COST TO PROPERTY	1020101156340		EXPENSES	GENERAL EXPENSES
-73 806.60	-75 332.14	1020102143500 MED AD CONTRIBUTION PAID BY PENSIONERS	1020102143500		EXPENSES	EMPLOYEE RELATED COST
-179 605.23	-259 951.72	1020101010301 BONUS - ANNUAL	1020101010301		EXPENSES	EMPLOYEE RELATED COST
55 276.14	76 655.31	1020101011805 GENERAL ALLOWANCES & H.O.D	1020101011805		EXPENSES	EMPLOYEE RELATED COST
104 441.38	85 128.10	1020101012105 HOUSING SUBSIDY ALLOWANCES	1020101012105		EXPENSES	EMPLOYEE RELATED COST
1 239 966.93	1 090 300.27	1020101015405 SALARIES	1020101015405		EXPENSES	EMPLOYEE RELATED COST
-		1020101015410 SALARIES OVERTIME PAID	1020101015410		EXPENSES	EMPLOYEE RELATED COST
283 519.86	214 232.81	1020101015705 TRAVELLING ALLOWANCES	1020101015705		EXPENSES	EMPLOYEE RELATED COST
200.90	172.20	1020101020035 BARGAINING COUNCIL CONTRIBUTIONS	1020101020035		EXPENSES	EMPLOYEE RELATED COST
413.03	726.56	1020101021620 GROUP INSURANCES	1020101021620		EXPENSES	EMPLOYEE RELATED COST
14 410.93	25 130.05	1020101023005 MEDICAL AD CONTRIBUTIONS BY COUNCIL	1020101023005		EXPENSES	EMPLOYEE RELATED COST
70 805.40	99 305.62	1020101024005 PENSION CONTRIBUTIONS BY COUNCIL	1020101024005		EXPENSES	EMPLOYEE RELATED COST
5 386.23	10 387.40	1020101026005 BARGAINING COUNCIL CONTRIBUTIONS	1020101026005		EXPENSES	EMPLOYEE RELATED COST
53 615.00	-413.16	1020101090060 COMPUTERS	1020101090060		EXPENSES	REPAIRS AND MAINTENANCE
1 436.21	21 483.54	1020101150013 CONSUMABLE STOCK & MATERIALS	1020101150013		EXPENSES	GENERAL EXPENSES
175 150.20	169 742.19	1020101150020 DELEGATE EXPENSES/SUBSISTENCE & TRAVEL	1020101150020		EXPENSES	CONFERENCE AND DELEGATIONS
34 298.06	23 687.46	1020101151230 ENTERTAINMENT	1020101151230		EXPENSES	GENERAL EXPENSES
8 896.28	5 341.73	1020101154580 PRINTING & STATIONARY	1020101154580		EXPENSES	GENERAL EXPENSES
46 971.20	34 564.98	1020101173380 LEAVE PROVISION	1020101173380		EXPENSES	EMPLOYEE RELATED COST
-29 460.00	-104 000.00	102010154555 PETROL & OIL MOTOR FLEET	102010154555		EXPENSES	OTHER INCOME
-		102010154580 PRINTING & STATIONARY	102010154580		EXPENSES	REPAIRS AND MAINTENANCE
-		102010154590 SUBSCRIPTIONS TO INSTITUTIONS	102010154590		EXPENSES	REPAIRS AND MAINTENANCE
-		102010155135 RENTAL OF OFFICE MACHINES	102010155135		EXPENSES	RENTAL OF FACILITIES AND EQUIPMENT
-		102010155150 TELEPHONE COST	102010155150		EXPENSES	RENTAL OF FACILITIES AND EQUIPMENT
-		102010155620 UPGRADE TELEPHONE SYSTEM	102010155620		EXPENSES	RENTAL OF FACILITIES AND EQUIPMENT
-		102010155625 WARD COMMITTEE FROEVEN	102010155625		EXPENSES	RENTAL OF FACILITIES AND EQUIPMENT
-150 247.99	-115 706.08	102010205135 RENTAL OF HALLS	102010205135		EXPENSES	RENTAL OF FACILITIES
-		1020102052455 RENTAL - TABLES & CHAIRS DEP/HRE	1020102052455		EXPENSES	RENTAL OF FACILITIES
-		1020102054030 DEPOSITS HALL RENTAL	1020102054030		EXPENSES	OTHER INCOME
395 975.93	344 677.38	1020101010301 BONUS - ANNUAL	1020101010301		EXPENSES	EMPLOYEE RELATED COST
86 489.20	103 011 960.85	1020101011805 GENERAL ALLOWANCES & H.O.D	1020101011805		EXPENSES	EMPLOYEE RELATED COST
94 232.57	97 769.36	1020101012105 HOUSING SUBSIDY ALLOWANCES	1020101012105		EXPENSES	EMPLOYEE RELATED COST
5 242 116.16	5 231 307.02	1020101015405 SALARIES	1020101015405		EXPENSES	EMPLOYEE RELATED COST
151 264.16	159 376.31	1020101015410 SALARIES OVERTIME PAID	1020101015410		EXPENSES	EMPLOYEE RELATED COST
1 211.76	20 651.76	1020101015415 STANDBY ALLOWANCES	1020101015415		EXPENSES	EMPLOYEE RELATED COST
663 470.35	568 128.49	1020101015705 TRAVELLING ALLOWANCES	1020101015705		EXPENSES	EMPLOYEE RELATED COST
1 984.40	1 758.40	1020101023005 BARGAINING COUNCIL CONTRIBUTIONS	1020101023005		EXPENSES	EMPLOYEE RELATED COST
37 615.82	30 545.15	1020101021620 GROUP INSURANCES	1020101021620		EXPENSES	EMPLOYEE RELATED COST
10 386.48	10 387.40	1020101026005 BARGAINING COUNCIL CONTRIBUTIONS	1020101026005		EXPENSES	EMPLOYEE RELATED COST
758 206.60	670 371.71	1020101024005 PENSION CONTRIBUTIONS BY COUNCIL	1020101024005		EXPENSES	EMPLOYEE RELATED COST
41 404.94	36 635.02	1020101026005 UNEMPLOYMENT FUND COUNCIL CONTRIBUTIONS	1020101026005		EXPENSES	EMPLOYEE RELATED COST
325 511.22	201 152.61	1020101090060 COMPUTERS	1020101090060		EXPENSES	REPAIRS AND MAINTENANCE
2 044 513.47	1 737 583.77	1020101090600 COMMUNITY HALL	1020101090600		EXPENSES	REPAIRS AND MAINTENANCE
-		1020101091510 FURNITURE & EQUIP	1020101091510		EXPENSES	REPAIRS AND MAINTENANCE
-		1020101096310 VEHICLES	1020101096310		EXPENSES	REPAIRS AND MAINTENANCE
-		1020101154555 PETROL & OIL MOTOR FLEET	1020101154555		EXPENSES	GENERAL EXPENSES
152 774.48	98 774.03	1020101154580 PRINTING & STATIONARY	1020101154580		EXPENSES	GENERAL EXPENSES
559 283.34	434 704.70	1020101155400 SKILLS DEVELOPMENT LEVIES	1020101155400		EXPENSES	GENERAL EXPENSES
-		1020101155490 SUBSCRIPTIONS TO INSTITUTIONS	1020101155490		EXPENSES	GENERAL EXPENSES
46 731.42	-	10201011550341 SPECIAL PROGRAMS UNIT	10201011550341		EXPENSES	GENERAL EXPENSES
-		10201011550348 CAR RENTAL G-FLEET	10201011550348		EXPENSES	RENTAL OF FACILITIES AND EQUIPMENT
171 107.97	170 784.26	1020101150715 CONSUMABLE STOCK & MATERIALS	1020101150715		EXPENSES	GENERAL EXPENSES
144 527.92	97 529.68	1020101150725 COURIER / TRANSPORT SERVICES	1020101150725		EXPENSES	GENERAL EXPENSES
447 461.30	215 228.56	1020101150200 DELEGATE EXPENSES/SUBSISTENCE & TRAVEL	1020101150200		EXPENSES	CONFERENCE AND DELEGATIONS
54 582.65	128 523.52	1020101151235 ELECTRICITY BOUGHT FOR MUNICIPALITY	1020101151235		EXPENSES	OTHER GENERAL EXPENSES
-	125 755.30	1020101151230 ENTERTAINMENT	1020101151230		EXPENSES	ENTERTAINMENT
-		1020101151235 EVENTS	1020101151235		EXPENSES	GENERAL EXPENSES
770 283.29	5 022.20					

1 168 311.54	1 100 795.63	10641015405 SALARIES	10641015405	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	EMPLOYEE RELATED COSTS SALARIES AND WAGES
95 225.08	82 538.62	10641015410 SALARIES: OVERTIME PAID	10641015410	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OVERTIME PAYMENTS
799.50	638.40	10641020205 BARGAINING COUNCIL CONTRIBUTIONS	10641020205	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
1 620.94	1 683.11	10641020205 BARGAINING COUNCIL CONTRIBUTIONS	10641020205	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
55 182.20	55 531.80	10641020205 MEDICAL AD CONTRIBUTIONS BY COUNCIL	10641020205	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	EMPLOYEE RELATED COSTS CONTRIBUTIONS TO LIF PENSION AND MEDICAL AD
192 014.82	187 587.60	10641020205 PENSION CONTRIBUTIONS BY COUNCIL	10641020205	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	EMPLOYEE RELATED COSTS CONTRIBUTIONS TO LIF PENSION AND MEDICAL AD
12 991.04	12 748.45	10641020205 UNEMPLOYMENT FUND COUNCIL CONTRIBUTIONS	10641020205	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	EMPLOYEE RELATED COSTS CONTRIBUTIONS TO LIF PENSION AND MEDICAL AD
-	-	10641020205 FENCING	10641020205	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	47 770.00	10641020205 DRINKING WATER & FENCES	10641020205	PERFORMANCE	EXPENSES	GENERAL EXPENSES	OTHER GENERAL EXPENSES
9 740.95	-	106410150715 CONSUMABLE STOCK & MATERIALS	106410150715	PERFORMANCE	EXPENSES	GENERAL EXPENSES	CONSUMABLES
-	-	106410150202 DELEGATE EXPENSES: SUBSISTENCE & TRAVEL	106410150202	PERFORMANCE	EXPENSES	GENERAL EXPENSES	CONFERENCES AND DELEGATIONS
-	-	106410150202 DISASTER MANAGEMENT & FIRE	106410150202	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	106410154540 PARKS AND OPEN SPACES	106410154540	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
567 890.19	566 234.99	106410154540 SKILLS DEVELOPMENT LEVIES	106410154540	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-	-	106410154540 SPECIAL PROGRAMMES - DEPT OF SPORT	106410154540	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	106410154540 SPORT FACILITIES	106410154540	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-27 361.30	-22 327.60	106410153300 LEAVE PROVISION	106410153300	PERFORMANCE	REVENUE	OTHER INCOME	OTHER
-	-	106410214030 BURIAL & CEMETERY	106410214030	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-18 335.00	-	10641020202 PARKS AND GARDENS	10641020202	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
324 495.75	398 254.14	10645101001 BONUS - ANNUAL	10645101001	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	PERFORMANCE AND OTHER BONUSES
394 570.98	890 531.62	10645101002 CONTRACTUAL EMPLOYMENT E.G MG ETC.	10645101002	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	EMPLOYEE RELATED COSTS SALARIES AND WAGES
16 110.00	113 238.78	106451011805 GENERAL ALLOWANCES & H.O.D	106451011805	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
20 350.56	75 667.26	106451012105 HOUSING SUBSIDY ALLOWANCES	106451012105	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	HOUSING BENEFITS AND ALLOWANCES
4 870 214.00	3 923 455.44	106451015405 SALARIES	106451015405	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	EMPLOYEE RELATED COSTS SALARIES AND WAGES
291 263.55	286 725.78	106451015410 SALARIES: OVERTIME PAID	106451015410	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OVERTIME PAYMENTS
20 100.00	8 710.00	106451015415 STAND-BY ALLOWANCES	106451015415	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	TRAVEL MOTOR VEHICLE ACCOMMODATION SUBSISTENCE AND OTHER ALLOWANCES
116 932.13	184 806.50	106451015705 TRAVELLING ALLOWANCES	106451015705	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	TRAVEL MOTOR VEHICLE ACCOMMODATION SUBSISTENCE AND OTHER ALLOWANCES
2 578.90	2 570.70	106451020305 BARGAINING COUNCIL CONTRIBUTIONS	106451020305	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
9 322.31	13 631.49	106451021820 GROUP INSURANCES	106451021820	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
187 086.00	183 277.14	106451023005 MEDICAL AD CONTRIBUTIONS BY COUNCIL	106451023005	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	EMPLOYEE RELATED COSTS CONTRIBUTIONS TO LIF PENSION AND MEDICAL AD
689 324.26	652 816.76	106451024505 PENSION CONTRIBUTIONS BY COUNCIL	106451024505	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	EMPLOYEE RELATED COSTS CONTRIBUTIONS TO LIF PENSION AND MEDICAL AD
44 511.30	41 789.26	106451026005 UNEMPLOYMENT FUND COUNCIL CONTRIBUTIONS	106451026005	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	EMPLOYEE RELATED COSTS CONTRIBUTIONS TO LIF PENSION AND MEDICAL AD
-	-	106451026415 provision for Bmt Debt	106451026415	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	106451026020 BUILDINGS	106451026020	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	106451026080 COMPUTERS	106451026080	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	106451026110 FURNITURE & EQUIP	106451026110	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	106451026310 VEHICLES	106451026310	PERFORMANCE	EXPENSES	GENERAL EXPENSES	OTHER GENERAL EXPENSES
334 240.74	307 481.00	106451150715 CONSUMABLE STOCK & MATERIALS	106451150715	PERFORMANCE	EXPENSES	GENERAL EXPENSES	CONSUMABLES
121 008.25	44 736.72	106451150715 CONSUMABLE STOCK & MATERIALS	106451150715	PERFORMANCE	EXPENSES	GENERAL EXPENSES	CONFERENCES AND DELEGATIONS
170 024.68	38 071.68	106451150202 DELEGATE EXPENSES: SUBSISTENCE & TRAVEL	106451150202	PERFORMANCE	EXPENSES	GENERAL EXPENSES	CONFERENCES AND DELEGATIONS
2 764.50	2 548.40	106451151230 ENTERTAINMENT	106451151230	PERFORMANCE	EXPENSES	GENERAL EXPENSES	ENTERTAINMENT
2 738 853.23	2 981 691.49	106451154545 INDIGENT SUBSIDY TO CONSUMERS	106451154545	PERFORMANCE	EXPENSES	GRANTS AND SUBSIDIES PAID	GRANTS AND SUBSIDIES PAID
-	-	106451154555 PETROL & OIL - MOTOR FLEET	106451154555	PERFORMANCE	EXPENSES	GENERAL EXPENSES	RENTAL OF EXTERNAL EQUIPMENT
-	-	106451154570 PLANT HIRE	106451154570	PERFORMANCE	EXPENSES	GENERAL EXPENSES	PRINTING AND STATIONERY
24 342.11	13 441.41	106451154580 PRINTING & STATIONERY	106451154580	PERFORMANCE	EXPENSES	GENERAL EXPENSES	UNIFORMS AND OVERALLS
136 831.69	83 547.48	106451154585 PROTECTIVE CLOTHING FOR STAFF	106451154585	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-	-	106451154585 SKILLS DEVELOPMENT LEVIES	106451154585	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-	45 464.81	106451153300 LEAVE PROVISION	106451153300	PERFORMANCE	REVENUE	OTHER INCOME	OTHER
-	-	106451252475 INTERNAL CHARGES (RECOVERIES)	106451252475	PERFORMANCE	REVENUE	OTHER INCOME	OTHER
-6 991 661.24	-5 689 191.28	10645202015 REUSE REMOVAL	10645202015	PERFORMANCE	REVENUE	SERVICE CHARGES	SERVICE CHARGES
-	-	10645214030 CLEANING CAMPAIGN	10645214030	PERFORMANCE	REVENUE	SERVICE CHARGES	SERVICE CHARGES
-	-287.30	10645214181 GARDEN REFUSE REMOVAL	10645214181	PERFORMANCE	REVENUE	SERVICE CHARGES	SERVICE CHARGES
-	-	10645214185 REUSE REMOVAL	10645214185	PERFORMANCE	REVENUE	SERVICE CHARGES	SERVICE CHARGES
-	-	10645502001 TESTING STATION	10645502001	PERFORMANCE	EXPENSES	GENERAL EXPENSES	OTHER GENERAL EXPENSES
105 197.75	107 210.44	107010101001 BONUS - ANNUAL	107010101001	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	PERFORMANCE AND OTHER BONUSES
1 088 622.38	1 088 642.38	107010101002 CONTRACTUAL EMPLOYMENT E.G MG ETC.	107010101002	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	EMPLOYEE RELATED COSTS SALARIES AND WAGES
40 855.96	44 107.24	1070101011805 GENERAL ALLOWANCES & H.O.D	1070101011805	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-	-	107010101505 REDEMPTION OF LEAVE	107010101505	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	EMPLOYEE RELATED COSTS SALARIES AND WAGES
2 875 967.38	2 314 236.71	10701015405 SALARIES	10701015405	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OVERTIME PAYMENTS
224 650.76	115 616.52	10701015410 SALARIES: OVERTIME PAID	10701015410	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	TRAVEL MOTOR VEHICLE ACCOMMODATION SUBSISTENCE AND OTHER ALLOWANCES
83 243.23	109 653.19	10701015415 STAND-BY ALLOWANCES	10701015415	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	TRAVEL MOTOR VEHICLE ACCOMMODATION SUBSISTENCE AND OTHER ALLOWANCES
1 004.50	897.50	10701015705 TRAVELLING ALLOWANCES	10701015705	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	TRAVEL MOTOR VEHICLE ACCOMMODATION SUBSISTENCE AND OTHER ALLOWANCES
8 816.61	7 665.40	10701020205 BARGAINING COUNCIL CONTRIBUTIONS	10701020205	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
129 155.82	129 081.43	10701020205 MEDICAL AD CONTRIBUTIONS BY COUNCIL	10701020205	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	EMPLOYEE RELATED COSTS CONTRIBUTIONS TO LIF PENSION AND MEDICAL AD
304 703.70	288 621.56	10701020205 PENSION CONTRIBUTIONS BY COUNCIL	10701020205	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	EMPLOYEE RELATED COSTS CONTRIBUTIONS TO LIF PENSION AND MEDICAL AD
21 565.66	13 978.37	10701020205 UNEMPLOYMENT FUND COUNCIL CONTRIBUTIONS	10701020205	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	EMPLOYEE RELATED COSTS CONTRIBUTIONS TO LIF PENSION AND MEDICAL AD
-	-	10701020205 FENCING	10701020205	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	10701020205 PARKS AND GARDENS	10701020205	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	10701020205 SPORT FACILITIES	10701020205	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	10701020205 LEAVE PROVISION	10701020205	PERFORMANCE	REVENUE	OTHER INCOME	OTHER
-	-	10701020205 INTEREST-INTERNAL BORROWINGS	10701020205	PERFORMANCE	REVENUE	OTHER INCOME	OTHER
-	-	107010252475 INTERNAL CHARGES (RECOVERIES)	107010252475	PERFORMANCE	REVENUE	OTHER INCOME	OTHER
1 351 530.72	721 282.27	107010109020 COMPUTERS	107010109020	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
28 585.87	8 650.58	107010109670 TOOLS & PLANT	107010109670	PERFORMANCE	EXPENSES	GENERAL EXPENSES	OTHER GENERAL EXPENSES
-	-	107010109810 VEHICLES	107010109810	PERFORMANCE	EXPENSES	GENERAL EXPENSES	CONSUMABLES
51 132.96	20 282.71	107010150715 CONSUMABLE STOCK & MATERIALS	107010150715	PERFORMANCE	EXPENSES	GENERAL EXPENSES	CONFERENCES AND DELEGATIONS
96 282.01	41 180.20	107010150202 DELEGATE EXPENSES: SUBSISTENCE & TRAVEL	107010150202	PERFORMANCE	EXPENSES	GENERAL EXPENSES	CONFERENCES AND DELEGATIONS
9 562.09	4 912.40	107010151230 ENTERTAINMENT	107010151230	PERFORMANCE	EXPENSES	GENERAL EXPENSES	ENTERTAINMENT
-	-	107010153345 LICENCE FEES FOR MOTOR FLEET	107010153345	PERFORMANCE	EXPENSES	GENERAL EXPENSES	RENTAL OF EXTERNAL EQUIPMENT
-	-	107010153585 PROJECT EXPENDITURE	107010153585	PERFORMANCE	EXPENSES	GENERAL EXPENSES	PRINTING AND STATIONERY
-	-	107010153659 MIG PROJECT: SEYMOUR COMMUNITY HALL	107010153659	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
122 486.75	59 457.62	107010154070 PLANT HIRE	107010154070	PERFORMANCE	EXPENSES	GENERAL EXPENSES	UNIFORMS AND OVERALLS
44 945.50	40 707.29	107010154580 PRINTING & STATIONERY	107010154580	PERFORMANCE	EXPENSES	GENERAL EXPENSES	LEGAL EXPENSES
37 046.13	14 862.20	107010154585 PROTECTIVE CLOTHING FOR STAFF	107010154585	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-	-	107010154585 SKILLS DEVELOPMENT LEVIES	107010154585	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-	-	107010153750 TOWN PLANNING & LEGAL COST	107010153750	PERFORMANCE	EXPENSES	GENERAL EXPENSES	LEGAL EXPENSES
-56 452.82	189 914.10	107010153300 LEAVE PROVISION	107010153300	PERFORMANCE	REVENUE	OTHER INCOME	OTHER
-	-	1070101252475 INTERNAL CHARGES (RECOVERIES)	1070101252475	PERFORMANCE	REVENUE	OTHER INCOME	OTHER
-	-	107010252475 INTERNAL CHARGES (RECOVERIES)	107010252475	PERFORMANCE	REVENUE	OTHER INCOME	OTHER
-	-391.57	107010202015 REUSE REMOVAL	107010202015	PERFORMANCE	REVENUE	SERVICE CHARGES	SERVICE CHARGES
-	-	107010214030 CLEANING CAMPAIGN	107010214030	PERFORMANCE	REVENUE	SERVICE CHARGES	SERVICE CHARGES
-	-	107010214181 GARDEN REFUSE REMOVAL	107010214181	PERFORMANCE	REVENUE	SERVICE CHARGES	SERVICE CHARGES
-	-	107010203010 TRANSFER TO GR (REVOLVING FUND)	107010203010	PERFORMANCE	EXPENSES	GENERAL EXPENSES	DEPARTMENTAL CONSUMPTION
-	-	107010502007 DKKIKANA COMMUNITY HALL	107010502007	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502009 TOM ROAD	107010502009	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502011 RESEALING FORT BEAUFORT ROAD	107010502011	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502013 P M U	107010502013	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-	-	107010502020 PROVISION OF STORMWATER IN ALICE	107010502020	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502021 BEAUFORT	107010502021	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502028 INSTITUTIONAL REPAIRATION	107010502028	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502030 RENOVATION MUNICIPAL HALLS	107010502030	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502040 RESEALING OF MBEVUNOHASHI STREETS	107010502040	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502041 SEYMOUR STORMWATER	107010502041	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502043 GAGA COMMUNITY HALL	107010502043	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502044 RESEALING OF ALICE STREETS	107010502044	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502046 OAKGEN COMMUNITY HALL	107010502046	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502047 SURFACING OF NEW TOWN INTERNAL STREETS	107010502047	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502048 RESEALING OF SURFACE ROADS IN ALICE	107010502048	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502049 BRIDGE LAURIE STREET	107010502049	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502050 ROAD TO HILLCREST	107010502050	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502052 SEYMOUR COMMUNITY HALL	107010502052	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502053 FORT BEAUFORT COMMUNITY HALL Income Statement	107010502053	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502054 GADUSHE INTERNAL ROADS	107010502054	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502055 MALIBU INTERNAL ROADS	107010502055	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502056 KHUKWANA INTERNAL STREETS	107010502056	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502059 BAUFUR INTERNAL ROADS	107010502059	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502061 LOWER RHEGU INTERNAL STREET	107010502061	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502061 NGQOLODWA INTERNAL ROADS	107010502061	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502100 LOWER BUKWATER INTERNAL STREETS PHASE 1	107010502100	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502101 BHALO STORMWATER PHASE 2	107010502101	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE
-	-	107010502105 MDLANCOMO INTERNAL STREETS	107010502105	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	REPAIRS AND MAINTENANCE

-	-	9100011021901	OPENING BALANCE	9100011021901					
-	-	9100011021903	OTHER EXPENDITURE	9100011021903					
-	-	9100011021905	OTHER INCOME OPENING BALANCE MCFARLANDS	9100011021905					
-	-	9100011022001	OPENING BALANCE	9100011022001					
-	-	9100011022003	OTHER EXPENDITURE	9100011022003					
-	-	9100011022005	OTHER INCOME OPENING BALANCE FRESH PRODUCE	9100011022005					
-	-	9100011022101	OPENING BALANCE	9100011022101					
-	-	9100011022104	Land Survey Trust - Contributions	9100011022104					
-	-	9100011022105	Land Survey Trust - Other Income	9100011022105					
-	-	9100011050201	OPENING BALANCE	9100011050201					
-	-	9100011090101	OPENING BALANCE	9100011090101					
-	-	9100011090201	OPENING BALANCE	9100011090201					
-	-	9100011090401	OPENING BALANCE	9100011090401					
-	-	9100011090501	OPENING BALANCE	9100011090501					
-	-	9100011090601	OPENING BALANCE	9100011090601					
-	-	9100011090701	OPENING BALANCE	9100011090701					
-	-	9100011090703	OTHER EXPENDITURE	9100011090703					
-	-	9100011090705	OTHER INCOME	9100011090705					
-	-	9100011090801	OPENING BALANCE	9100011090801					
-	-	9100011090805	OTHER INCOME OPENING BALANCE NER OPERATING	9100011090805					
-	-	9100011090901	OPENING BALANCE	9100011090901					
-	-	9100011090903	OTHER EXPENDITURE	9100011090903					
-	-	9100011090905	OTHER INCOME	9100011090905					
-	-	9100011091001	OPENING BALANCE MSp 0304 AFS	9100011091001					
-	-	9100011091005	OTHER INCOME MSp OPENING BALANCE MSp 0405	9100011091005					
-	-	9100011091101	OPENING BALANCE	9100011091101					
-	-	9100011091105	OTHER INCOME OPENING BALANCE MONEY MARKET	9100011091105					
-	-	9100011091201	OPENING BALANCE	9100011091201					
-	-	9100011091203	OTHER EXPENDITURE	9100011091203					
-	-	9100011091205	OTHER INCOME	9100011091205					
-	-	9100011091301	OPENING BALANCE	9100011091301					
-	-	9100011091303	Other Expenditure MG	9100011091303					
-	-	9100011091305	OTHER INCOME	9100011091305					
-	-	9100011091306	MIG 2 NEW OPENING BALANCE UMSOBOMU & FMG	9100011091306					
-	-	9100011091401	OPENING BALANCE	9100011091401					
-	-	9100011091403	OTHER EXPENDITURE	9100011091403					
-	-	9100011091405	OTHER INCOME	9100011091405					
-	-	9100011091501	OPENING BALANCE	9100011091501					
-39 063 633.00	-35 664 609.13	9100011200001	PREVIOUS YEARS SURPLUS/DEFICIT	9100011200001	POSITION	NET ASSETS	RESERVES	ACCUMULATED SURPLUS DEFICIT	
11 243 143.62	10 220 001.77	9100011200002	DEBIT MOVEMENTS FROM INCEXP	9100011200002	POSITION	NET ASSETS	RESERVES	ACCUMULATED SURPLUS DEFICIT	
-258 890 188.83	-252 988 987.83	9100011200003	PRIOR YEAR ERRORS	9100011200003	POSITION	NET ASSETS	RESERVES	ACCUMULATED SURPLUS DEFICIT	
-3 520 170.54	-3 520 170.54	9100012020501	OPENING BALANCE	9100012020501	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-1 114 915.00	-941 807.54	9100012020502	RECEIVED DURING THE YEAR OPENING BALANCE C	9100012020502	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
5 785.06	-95 230.73	9100013020002	ELECTRICITY DEPOSIT MOVEMENTS	9100013020002	POSITION	CURRENT LIABILITIES	CONSUMER DEPOSITS	ELECTRICITY AND WATER	
-1 209 495.81	-15 367 175.67	9100013040101	TRADE CREDITORS CONTROL ACCOUNT	9100013040101	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	TRADE CREDITORS	
6 490 824.41	6 225 280.32	9100013040102	PREVIOUS YEAR CREDITORS	9100013040102	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	TRADE CREDITORS	
8 583 460.84	-3 883 173.88	9100013040103	YEAR END CREDITORS CONTROL ACCOUNT	9100013040103	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	TRADE CREDITORS	
-41 150 460.58	-1 073 568.87	9100013040401	OPENING BALANCE	9100013040401	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS	
-	-	9100013040403	EXPENDITURE INCURRED	9100013040403	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS	
-	-	9100013040405	Provision for Leave Pay	9100013040405	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	STAFF LEAVE ACCRUAL	
-	-	9100013040501	STALE CHECKS	9100013040501	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS	
-	-	9100013040502	UNKNOWN UNALLOCATED DEPOSITS	9100013040502	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	TRADE CREDITORS	
-	-	9100013040506	POSITIVE GRANT (NOT INVESTMENT ACC)	9100013040506	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS	
-	-	9100013040508	OVER PAYMENT ON SERVICES	9100013040508	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	OTHER DEBTORS	
-	-	9100013040510	ADVANCE FROM MIG FUND	9100013040510	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	PAYMENTS RECEIVED IN ADVANCE	
-	-	9100013040511	INSURANCE	9100013040511	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS	
-	-	9100013040513	RECOVERABLE EXPENDITURE	9100013040513	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	OTHER DEBTORS	
-	-	9100013040516	NER ELECTRICITY GRANT	9100013040516	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	OTHER DEBTORS	
-	-	9100013040517	SARS SKILLS ETC	9100013040517	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	TRADE CREDITORS	
-	-	9100013040518	MIG - CREDITOR @ YEAR END	9100013040518	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	TRADE CREDITORS	
-	-	9100013040519	HALL DEPOSITS	9100013040519	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS	
-	-	9100013040520	REVERSE R/D CHECKS	9100013040520	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS	
42 578.83	42 578.83	9100013040522	BANK ERRORS	9100013040522	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS	
-	-	9100013040523	INTEREST ON BANK STATEMENT	9100013040523	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS	
-	-	9100013040524	DEBIT ORDERS	9100013040524	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS	
-	-	9100013040525	DUPLICATE RECEIPTS	9100013040525	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS	
-	-	9100013040526	REFUND DEBITORS CREDIT ACCOUNT	9100013040526	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS	
-	-	9100013040527	RECEIPT REVERSAL	9100013040527	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS	
-0.01	-0.01	9100013040528	SMALL DIFFERENCES ACCOUNT	9100013040528	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS	
0.34	0.34	9100013040530	STORES ROUNDING ACCOUNT	9100013040530	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS	
18 884 188.44	9 403 988.44	9100013100001	VAT INPUT (EXPENDITURE)	9100013100001	POSITION	CURRENT ASSETS	VAT RECEIVABLE	VAT RECEIVABLE	
-17 364 545.94	-14 314 783.65	9100013100002	VAT OUTPUT (INCOME RECEIVED)	9100013100002	POSITION	CURRENT ASSETS	VAT RECEIVABLE	VAT RECEIVABLE	
0.35	0.35	9100013100003	VAT SUSPENSE COMBINED	9100013100003	POSITION	CURRENT ASSETS	VAT RECEIVABLE	VAT RECEIVABLE	
6 384 293.92	6 731 019.16	9100013100004	VAT CONTROL ELECTRICITY	9100013100004	POSITION	CURRENT ASSETS	VAT RECEIVABLE	VAT RECEIVABLE	
1 367 172.52	1 040 395.75	9100013100006	VAT OUTPUT DEBTORS ACCRUED	9100013100006	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	CONSUMER DEBTORS	
-621 807.68	-643 617.43	9100013100009	DEBTORS VAT CREDIT VOTE	9100013100009	POSITION	CURRENT ASSETS	VAT RECEIVABLE	VAT RECEIVABLE	
-	-	9100013130101	OPENING BALANCE	9100013130101	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130102	ACCURE DURING YEAR	9100013130102	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130103	PAYMENTS MADE	9100013130103	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130201	OPENING BALANCE	9100013130201	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130202	ACCURE DURING YEAR	9100013130202	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130203	PAYMENTS MADE	9100013130203	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130301	OPENING BALANCE	9100013130301	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130302	ACCURE DURING YEAR	9100013130302	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130303	PAYMENTS MADE	9100013130303	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130401	OPENING BALANCE	9100013130401	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130402	ACCURE DURING YEAR	9100013130402	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130403	PAYMENTS MADE	9100013130403	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130501	OPENING BALANCE	9100013130501	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130502	ACCURE DURING YEAR	9100013130502	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130503	PAYMENTS MADE	9100013130503	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130601	OPENING BALANCE	9100013130601	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130602	ACCURE DURING YEAR	9100013130602	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130603	PAYMENTS MADE	9100013130603	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130701	OPENING BALANCE	9100013130701	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130702	ACCURE DURING YEAR	9100013130702	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130703	PAYMENTS MADE	9100013130703	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130801	OPENING BALANCE	9100013130801	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130802	ACCURE DURING YEAR	9100013130802	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130803	PAYMENTS MADE	9100013130803	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130901	OPENING BALANCE	9100013130901	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130902	ACCURE DURING YEAR	9100013130902	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013130903	PAYMENTS MADE	9100013130903	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013131001	OPENING BALANCE	9100013131001	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013131002	ACCURE DURING YEAR	9100013131002	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013131003	PAYMENTS MADE	9100013131003	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013131101	OPENING BALANCE	9100013131101	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013131102	ACCURE DURING YEAR	9100013131102	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013131103	PAYMENTS MADE	9100013131103	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013131201	OPENING BALANCE	9100013131201	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013131202	ACCURE DURING YEAR	9100013131202	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100013131203	PAYMENTS MADE	9100013131203	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
434.82	-1 313.48	9100013131301	OPENING BALANCE	9100013131301	POSITION	CURRENT ASSETS	OTHER RECEIVABLES FROM NON EXCHANGE TRANSACTIONS	OTHER DEBTORS	
-	-	9100013131302	ACCURE DURING YEAR	9100013131302	POSITION	CURRENT ASSETS	OTHER RECEIVABLES FROM NON EXCHANGE TRANSACTIONS	OTHER DEBTORS	
-	-	9100013131303	PAYMENTS MADE	9100013131303	POSITION	CURRENT ASSETS	OTHER RECEIVABLES FROM NON EXCHANGE TRANSACTIONS	OTHER DEBTORS	
-	-	9100013150001	LOCAL REGISTERED STOCK LOANS	9100013150001	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS	
-	-	9100025020311	OPENING BALANCE	9100025020311					
-	-	9100025020411	OPENING BALANCE	9100025020411					
-	-	9100025020511	OPENING BALANCE	9100025020511					
-	-	9100025020611	OPENING BALANCE	9100025020611					
-	-	9100025020711	OPENING BALANCE	9100025020711					
-	-	9100025020811	OPENING BALANCE	9100025020811					
-	-	9100025020911	OPENING BALANCE	9100025020911					
-	-	9100025021011	OPENING BALANCE	9100025021011					
-	-	9100025021111	OPENING BALANCE	9100025021111					
-	-	9100025021511	OPENING BALANCE	9100025021511					
-	-	9100025021611	OPENING BALANCE	9100025021611					
-	-	9100025021711							

-	-	910002604202	CONTRIBUTIONS MADE	910002604202	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	PROVISION FOR DOUBTFUL DEBTS
1 208 771.37	12 833 027.51	910002605001	CONSUMER DEBTORS	910002605001	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	CONSUMER DEBTORS
-1 092.99	-3 363 410.58	910002605002	PAYMENTS MADE IN ADVANCE	910002605002	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	CONSUMER DEBTORS
-	-	910002605004	FRUITLESS AND WASTEFUL EXPENDITURE	910002605004	POSITION	CURRENT ASSETS	OTHER RECEIVABLES FROM NON EXCHANGE TRANSACTIONS	OTHER DEBTORS
-1.00	-1.00	910002605007	BHOFULO BALANCES	910002605007	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605008	BUILDING CLAUSES	910002605008	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605009	MUNICIPAL BUILDING RENTALS	910002605009	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605010	COMMUNAGE LEASES	910002605010	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605011	DEPOSIT ALL SCHEMES	910002605011	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605012	ENCROACHMENTS	910002605012	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605013	GRAZING FEES	910002605013	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605014	NEWTOWN ADMIN CHARGES	910002605014	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605015	NEWTOWN INSURANCE CHARGES	910002605015	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605016	NEWTOWN SITE RENTALS	910002605016	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605017	NEWTOWN HOUSE RENTALS	910002605017	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605018	BHOFULO HOUSE RENT	910002605018	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605019	BHOFULO JOB CREATION	910002605019	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605020	BHOFULO LEASE HOLD	910002605020	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605021	BHOFULO NEW SELLING SCHEME	910002605021	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605022	BHOFULO OLD SELLING SCHEME	910002605022	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605023	BHOFULO SELF HELP CONTROL	910002605023	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605024	HAND OVERS / LEGAL FEES	910002605024	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605025	HOUSING SALES - 103	910002605025	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605026	HOUSING SALES - 155	910002605026	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605027	HOUSING SALES - 33	910002605027	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605028	HOUSING SALES - 45	910002605028	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605029	UNALLOCATED RECEIPTS	910002605029	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605031	HIGHMAST - ALICE	910002605031	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
2 076 616.41	1 990 010.76	910002605032	OLD BALANCE ARREARS - ALICE	910002605032	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605033	DEFERRED SUSPENSE - ABACUS	910002605033	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605034	CONTRIBUTION OF LEAVE INTO CASH	910002605034	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605038	NEIDA & MASAMESE SALARY FUNDING	910002605038	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605039	ADVANCE FROM OPERATING ACC - NER	910002605039	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605041	ALICE HOUSING PROJECT	910002605041	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605045	ALICE KUNTSSELAMAZI HOUSING PROJECT	910002605045	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605050	MSF FINANCIAL STATEMENTS PROJECT	910002605050	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605053	BHOFULO HOUSING PROJECT PHASE 01	910002605053	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605056	NKONKOE ECONOMIC DEV. AGENCY	910002605056	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605057	SURVEY PLANNING - KWELAZA KANAMAMDOL	910002605057	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605070	PROJECT - F.B. RURAL VILLAGE NTOLINI	910002605070	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605073	BALFOUR SURVEY STOCKING	910002605073	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605076	PMU PROVINCIAL	910002605076	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605077	DL RECEIPTS IN CUSTOMER SYSTEM - DEB	910002605077	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605078	LOAN ADM TASK-OVER SERVICES	910002605078	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605079	PROJECT - LUSHINGTON PLANNING	910002605079	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605080	NUNAWA AGRIC PROJECT	910002605080	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605081	UMSOBOMU YOUTH FUND	910002605081	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605082	PAYMENTS NOT RASSED	910002605082	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002605084	HOUSING SELLING SCHEME LOANS	910002605084	POSITION	CURRENT ASSETS	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	OTHER DEBTORS
0.02	0.02	910002607001	NER ACCOUNT	910002607001	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607002	STANDARD BANK - CAMP	910002607002	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607003	FISHING PROJECT	910002607003	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
0.60	0.60	910002607004	MIDDLEEFT HOUSING	910002607004	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607005	MIDDLEEFT INFRASTRUCTURE	910002607005	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607006	HUMAN SETTLEMENT	910002607006	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607007	W.S.A. GUARANTEE	910002607007	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-0.07	-0.07	910002607008	COUNCILLOR UPPER LIMITS	910002607008	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607009	SURVEY OF SITES	910002607009	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER DEBTORS
-	-	910002607010	EQUITUS SUSPENSE	910002607010	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607011	SEYMOUR HOUSING (PROJECT 2)	910002607011	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-0.28	-0.28	910002607012	ALICE HOUSING PROJECT	910002607012	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607013	ALICE KUNTSSELAMAZI	910002607013	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-0.78	-0.78	910002607014	13 STARTER HOMES	910002607014	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607015	ALICE GOLF AREA 111	910002607015	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607016	BHOFULO PHASE 2	910002607016	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607017	FORT BEAUFORT GOLF AREA 1177	910002607017	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607018	FORT BEAUFORT GOMMA GOMMA	910002607018	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607019	MPOLEWENI 2	910002607019	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
0.10	0.10	910002607020	SEYMOUR EXT 6	910002607020	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607021	ERHOENHOUSING PROJECT	910002607021	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
0.90	0.90	910002607023	MFRLAND HOUSING PROJECT 2	910002607023	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607024	MFRLANDS PEOPLES HOUSING PROJECT	910002607024	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607025	PRIMARY HEALTH CARE	910002607025	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607026	MSF 5405 AFS	910002607026	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-3.84	-3.84	910002607027	ROSEHOUSING PROJECT	910002607027	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607028	MONEY MARKET ACC 6205681594	910002607028	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607029	FORT BEAUFORT FRAMEWORK PLAN	910002607029	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607031	FORT BEAUFORT TLC	910002607031	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607032	KAT RIVER BRIDGE PROJECT	910002607032	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607033	KAT RIVER PUBLICITY	910002607033	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607034	LAND DEVELOPMENT OBJECTIVE	910002607034	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607035	LEGAL COSTS 2	910002607035	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607036	STRUCTURE PLAN 2	910002607036	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607037	SURVEY OF SITES 2	910002607037	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607038	SURVEY OF SITES	910002607038	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607039	TOWN COUNCIL OF FORT BEAUFORT 2	910002607039	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607040	SURVEY KWATINDUBA 2	910002607040	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
67 981.49	10 000.62	910002607041	KWAKOKOKO PEOPLES HOUSING PROJECT	910002607041	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
10 099.68	10 000.62	910002607042	FRASH PROJECT MARKET	910002607042	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-0.64	-0.64	910002607044	UMSOBOMU & PMU INV. ACC. 6211819837	910002607044	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-320 547.85	2 481 164.28	910002608101	NKONKOE FNB OPERATING ACCOUNT	910002608101	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	PRIMARY BANK ACCOUNT
-	-	910002608103	OPERATING ACCOUNT	910002608103	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002608201	CASH ADVANCE 1	910002608201	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	CASH ON HAND
87.88	-	910003801001	SALARY SUSPENSE CO.1	910003801001	POSITION	CURRENT LIABILITIES	OTHER CURRENT FINANCIAL LIABILITIES	OTHER CURRENT FINANCIAL LIABILITIES
-	-	910003801006	SALARY ADVANCE SUSPENSE	910003801006	POSITION	CURRENT LIABILITIES	OTHER CURRENT FINANCIAL LIABILITIES	OTHER CURRENT FINANCIAL LIABILITIES
2 416.47	1 868.88	910003801009	PENSIUNERS MEDICAL AID CONTRIBUTION	910003801009	POSITION	CURRENT LIABILITIES	OTHER CURRENT FINANCIAL LIABILITIES	OTHER CURRENT FINANCIAL LIABILITIES
-17 295.44	2 427 946.21	910003802002	UNDER & OVER BANKING	910003802002	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910003802003	BANK ERRORS	910003802003	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	OTHER DEBTORS
43 502.14	36 189.31	910003802008	DUPPLICATE RECEIPTS	910003802008	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910003802009	TRANSFER MONIES BETWEEN BANK ACC'S	910003802009	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	OTHER DEBTORS
-16 034.71	-7 991.31	910003803001	STALE CHEQUE SUSPENSE	910003803001	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS
200.55	-0.01	910003803002	SMALL DIFFERENCES SUSPENSE	910003803002	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CURRENT FINANCIAL LIABILITIES
-	-	910003803006	PRICE ADJUSTMENT SUSPENSE	910003803006	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	OTHER DEBTORS
-0.34	-0.22	910003803008	STORES ROUNDING SUSPENSE	910003803008	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	OTHER DEBTORS
-0.24	-	910003803007	ELECTRICITY COMMISSION SUSPENSE	910003803007	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	OTHER DEBTORS
9 374.19	1 867.99	910003804000	UNALLOCATED SURPLUS CASH (CASHIERS)	910003804000	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	OTHER DEBTORS
-18 380.28	-12 640.25	910003804002	REINSTATE RECEIPT DEFAULT SUSPENSE	910003804002	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	OTHER DEBTORS
-81.51	-	910003804006	RECEIPT REVERSAL	910003804006	POSITION	CURRENT LIAB		

-9 500 000.00	-7 192 060.04	10645212120	EQUITABLE SHARE (OPERATING)	10645212120	PERFORMANCE	REVENUE	GOVERNMENT GRANTS AND SUBSIDIES	EQUITABLE SHARE
1 009 249.20	56 872.82	10645501002	LANDFILL SITES	10645501002	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	INFRASTRUCTURE
48 842.05	1 481 066.67	10645501009	REFUSE TRUCK	10645501009	POSITION	NON-CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT	OTHER ASSETS PPE
9 382.52	66 695.70	10701010120	HOUSING SUBSIDY ALLOWANCES	10701010120	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	HOUSING BENEFITS AND ALLOWANCES
27 747.95	2 680.00	10701010145	ST ANDBY ALLOWANCES	10701010145	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
39 507.66	23 650.00	10701050100	PAYING	10701050100	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	INFRASTRUCTURE
13 920.09	80 410.00	10701050105	COMPUTER EQUIPMENT	10701050105	POSITION	NON-CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT	OTHER ASSETS PPE
-	49 402.00	10701050106	FURNITURE & FITTINGS	10701050106	POSITION	NON-CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT	OTHER ASSETS PPE
-	248 708.00	10701050106	PARK HOMES	10701050106	POSITION	NON-CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT	BUILDINGS
-	-	10701050108	INTERNAL STREETS	10701050108	POSITION	NON-CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT	INFRASTRUCTURE
-	112 260.65	10701050108	SPEED HUMPS	10701050108	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	INFRASTRUCTURE
358 604.86	-	10701050200	ROADS & STORM	10701050200	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	INFRASTRUCTURE
17 450.71	20 177.00	10701050405	SKILLS DEVELOPMENT LEVIES	10701050405	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-	5 211.50	107030115120	ENTERTAINMENT	107030115120	PERFORMANCE	EXPENSES	GENERAL EXPENSES	ENTERTAINMENT
-	-	107030115330	LONG SERVICE BONUS	107030115330	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	LONG SERVICE AWARDS
-255 000.00	-2 942 974.86	10703021210	EQUITABLE SHARE (OPERATING)	10703021210	PERFORMANCE	REVENUE	GOVERNMENT GRANTS AND SUBSIDIES	EQUITABLE SHARE
8 476.00	1 710.00	10703050105	COMPUTER EQUIPMENT	10703050105	POSITION	NON-CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT	OTHER ASSETS PPE
620.30	1 258.68	11000260402	CONSUMER DEPOSITS - OUTSTAND	11000260402	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	OTHER ASSETS PPE
-20 054 934.91	83 352.39	102010201525	FINES-RO CHEQUES (DEBTORS)	102010201525	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	OTHER GENERAL EXPENSES
-	-	104005115460	SEWERAGE & SANITATION COST TO MUNICIPAL	104005115460	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	INFRASTRUCTURE
-	-	104010212000	ANY OTHER MISG GRANT	104010212000	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	INFRASTRUCTURE
4 942.68	-	104010212185	GRANTS RECEIVED - PROV.	104010212185	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-	-	106235103415	STANDOFF ALLOWANCES	106235103415	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-	-	106235115630	WATER BOUGHT FROM MUNICIPALITY	106235115630	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
1 672 678.14	-	107010212205	FMU OPERATIONS - FROM TOP SLICE MIG	107010212205	PERFORMANCE	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS
1 847 491.95	-	100001202062	RECEIVED DURING THE YEAR	100001202062	POSITION	CURRENT LIABILITIES	BORROWINGS CURRENT PORTION	CURRENT PORTION OTHER BORROWINGS
-752 127.71	-	910001300402	CONTRIBUTIONS RECEIVED	910001300402	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	STAFF LEAVE ACCRUAL
-	-	910001300412	CREDITOR VAT RECLAIM SUSPENSE	910001300412	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002607046	IG SETA SKILLS - K2062125482	910002607046	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607047	VALUATION GRANT FUND - K2075007689	910002607047	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER CREDITORS
-	-	910002607048	BUSINESS INVESTMENT - 74277131352	910002607048	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607049	COMMERCIAL FIXED MATURITY NOTICE	910002607049	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607050	MONEY MARKET INVESTMENT 62127425842	910002607050	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607051	PUBLIC SECTOR CHEQUE ACC. 62084899188	910002607051	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607052	74276967878 BUS. FIXED MATURITY NOTICE	910002607052	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607054	74277118851 BUS. FIXED MATURITY NOTICE	910002607054	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607055	74282951234 BUS. FIXED MATURITY NOTICE	910002607055	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
-	-	910002607056	82213720203 BUS. FIXED MATURITY NOTICE	910002607056	POSITION	CURRENT ASSETS	CASH AND CASH EQUIVALENTS	OTHER BANK ACCOUNT
347 488.99	5 546 128.89	910003804002	INDENT CORRECTION SUSPENSE	910003804002	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910003804003	INDENT AT BEGINNING	910003804003	POSITION	CURRENT LIABILITIES	EXCHANGE TRANSACTIONS	OTHER DEBTORS
-	-	910002502311	OPENING BALANCE (PPE)	910002502311	POSITION	NON-CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT	OTHER ASSETS PPE
-25 020.00	-	910002502311	OPENING BALANCE (PPE)	910002502311	POSITION	NON-CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT	OTHER ASSETS PPE
-74 414.86	-	910002502311	OPENING BALANCE (PPE)	910002502311	POSITION	NON-CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT	OTHER ASSETS PPE
-	-	910002502311	OPENING BALANCE (PPE)	910002502311	POSITION	NON-CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT	OTHER ASSETS PPE
-	-	910002502311	OPENING BALANCE (PPE)	910002502311	POSITION	NON-CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT	OTHER ASSETS PPE
-	-	910002502311	OPENING BALANCE (PPE)	910002502311	POSITION	NON-CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT	OTHER ASSETS PPE
-	-	910002502311	OPENING BALANCE (PPE)	910002502311	POSITION	NON-CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT	OTHER ASSETS PPE
-	-	910002502311	OPENING BALANCE (PPE)	910002502311	POSITION	NON-CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT	OTHER ASSETS PPE
-	-	910002502311	OPENING BALANCE (PPE)	910002502311	POSITION	NON-CURRENT ASSETS	PROPERTY PLANT AND EQUIPMENT	OTHER ASSETS PPE
5 399.46	243 154.74	104005115248	Inventory loss/Adjustments	104005115248	PERFORMANCE	EXPENSES	GENERAL EXPENSES	OTHER GENERAL EXPENSES
716 282.86	-	104005115490	Service Cost	104005115490	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
878 000.00	891 000.00	104005115495	PMMA - Service Cost	104005115495	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
1 319 000.00	1 245 000.00	104005115495	PMMA - Interest Cost	104005115495	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
4 262 562.00	588 071.20	104005115496	Actual Gain/Losses	104005115496	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-20 576 442.00	-14 253 000.00	910001203030	Post-Retirement Healthcare Liability	910001203030	POSITION	NON-CURRENT LIABILITIES	NON-CURRENT PROVISIONS	OTHER EMPLOYEE RELATED COST
324 687.00	319 326.00	104005115496	Service Cost	104005115496	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
147 385.00	147 442.00	104005115248	Interest Cost	104005115248	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
86 347.84	-414 036.20	104005115020	Actual Gain/Losses	104005115020	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
2 477 250.68	-2 046 693.00	910001203030	Provision for Long Service Award	910001203030	POSITION	NON-CURRENT LIABILITIES	NON-CURRENT PROVISIONS	OTHER EMPLOYEE RELATED COST
-	-	104005107080	General Expenses	104005107080	PERFORMANCE	EXPENSES	GENERAL EXPENSES	OTHER GENERAL EXPENSES
-22 722.50	-28 722.89	910002607030	Debtors Account	910002607030	POSITION	CURRENT ASSETS	EXCHANGE TRANSACTIONS	OTHER DEBTORS
7 652.90	-	102015101510	Salaries Overtime Paid	102015101510	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
248 390.77	-	102015101536	Licence Fees for SABC-TV	102015101536	PERFORMANCE	EXPENSES	GENERAL EXPENSES	OTHER GENERAL EXPENSES
1 857.89	-	102015155346	Subscriptions to Institutions	102015155346	PERFORMANCE	EXPENSES	GENERAL EXPENSES	SUBSCRIPTION AND PUBLICATION
-2 750 000.00	-	102015155640	Workmen's Compensation Payments	102015155640	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-450.00	-	102015155640	Equitable Share (Operating)	102015155640	PERFORMANCE	REVENUE	GOVERNMENT GRANTS AND SUBSIDIES	EQUITABLE SHARE
630 536.64	-	102015155640	Service Charges (Flat Rate)	102015155640	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-4 120.00	-	102015155640	Workmen's Compensation Payments	102015155640	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-11 500 000.00	-	102015155640	Equitable Share (Operating)	102015155640	PERFORMANCE	REVENUE	GOVERNMENT GRANTS AND SUBSIDIES	EQUITABLE SHARE
-	-	102015155640	Med Aid Contribution Paid by Pensioners	102015155640	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
274 583.77	-	102015155640	Club Charges	102015155640	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	INFRASTRUCTURE
22 012.80	-	102015155640	Staff Training	102015155640	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
59 757.62	-	102015155640	Workmen's Compensation Payments	102015155640	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
307 642.42	-	104005107080	Commission Expenses	104005107080	PERFORMANCE	EXPENSES	GENERAL EXPENSES	OTHER GENERAL EXPENSES
344 160.00	-	104005115248	Indigent Subsidy to Consumers	104005115248	PERFORMANCE	EXPENSES	GRANTS AND SUBSIDIES PAID	OTHER EMPLOYEE RELATED COST
584 527.44	-	104005107080	Telephone Costs	104005107080	PERFORMANCE	EXPENSES	GENERAL EXPENSES	TELEPHONE COSTS
219 596.54	-	104005115630	Valuation Cost to Property	104005115630	PERFORMANCE	EXPENSES	GENERAL EXPENSES	VALUATION COST
-	-	104005155640	Workmen's Compensation Payments	104005155640	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-	-	104005155640	Interest on Bank Account	104005155640	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-	-	104005155640	Bad Debts Recovered	104005155640	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-	-	104005155640	Sundry Revenue	104005155640	PERFORMANCE	REVENUE	OTHER INCOME	VALUATION COST
30 160.32	-	105010101510	Salaries Overtime Paid	105010101510	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
1 920.00	-	105010101510	Furniture & Equip	105010101510	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	INFRASTRUCTURE
-	-	105010153350	Long Service Bonus	105010153350	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	LONG SERVICE AWARDS
6 678.00	-	105010154565	Membership Fees/Council	105010154565	PERFORMANCE	EXPENSES	GENERAL EXPENSES	OTHER GENERAL EXPENSES
190 109.83	-	105010154565	Planning Funds	105010154565	PERFORMANCE	EXPENSES	GENERAL EXPENSES	OTHER GENERAL EXPENSES
-2 750 000.00	-	105010155640	Workmen's Compensation Payments	105010155640	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-425 023.24	-246 923.12	105010121210	Equitable Share (Operating)	105010121210	PERFORMANCE	REVENUE	GOVERNMENT GRANTS AND SUBSIDIES	EQUITABLE SHARE
43 130.68	-	105010121210	Subsidies	105010121210	PERFORMANCE	REVENUE	GOVERNMENT GRANTS AND SUBSIDIES	OTHER GOVERNMENT GRANTS AND SUBSIDIES
50 147.38	-	105010101510	Leave Provision	105010101510	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-	-	105010153350	Long Service Bonus	105010153350	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	LONG SERVICE AWARDS
-	-	105010155640	Workmen's Compensation Payments	105010155640	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
7 902.25	-	105010151010	Salaries Overtime Paid	105010151010	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
39 727.79	-	105010151010	Travel Allowances	105010151010	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
-2 464 130.52	-1 459 772.33	105020125430	Government Grants and Subsidies	105020125430	PERFORMANCE	REVENUE	GOVERNMENT GRANTS AND SUBSIDIES	OTHER GOVERNMENT GRANTS AND SUBSIDIES
4 698.00	-	105025101205	Housing Subsidy Allowances	105025101205	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	HOUSING BENEFITS AND ALLOWANCES
9 609.70	-	105025101510	Long Service Bonus	105025101510	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	LONG SERVICE AWARDS
-	-	105025155640	Workmen's Compensation Payments	105025155640	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
18 817.70	-	105025155640	Equitable Share (Operating)	105025155640	PERFORMANCE	REVENUE	GOVERNMENT GRANTS AND SUBSIDIES	EQUITABLE SHARE
400 000.00	-	106410101510	Cricket Development	106410101510	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
115 376.75	-	106455101510	Security Services - External	106455101510	PERFORMANCE	EXPENSES	GRANTS AND SUBSIDIES PAID	OTHER EMPLOYEE RELATED COST
3 450.48	-	106455101510	Pauper Burials	106455101510	PERFORMANCE	EXPENSES	GENERAL EXPENSES	OTHER GENERAL EXPENSES
29 425.16	-	106455101510	Workmen's Compensation Payments	106455101510	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	OTHER EMPLOYEE RELATED COST
277 273.40	-	106455101018	Fencing Cemeteries	106455101018	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	INFRASTRUCTURE
424 883.44	-	106455101023	Pre-Schools	106455101023	PERFORMANCE	EXPENSES	REPAIRS AND MAINTENANCE	INFRASTRUCTURE
114 926.00	-	107010101510	Long Service Bonus	107010101510	PERFORMANCE	EXPENSES	EMPLOYEE RELATED COST	LONG SERVICE AWARDS
1 171 830.16	-	107010101205	Planning & Consultancy Fees	107010101205	PERFORMANCE	EXPENSES	GENERAL EXPENSES	OTHER GENERAL EXPENSES
-	-	10						

RENTAL OF COMPUTER EQUIPMENT

RENTAL OF OFFICE EQUIPMENT



OTHER RENTALS



OTHER RENTALS





OTHER
OTHER
SUBSIDIES



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ELECTRICITY
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