

chapter 5

In this Chapter

Functional Area Service
Delivery Reporting..... page 130

functional area service delivery reporting

This section of the report deals with financial and non-financial performance information about the various functions performed by the ADM.

Each function has been reported on in terms of:

- Overview
- Description of the activity
- Analysis of the function
- Key performance area

The ADM has the following functions in respect of service delivery of the Engineering Services Department:

- Water Services Authority for Amahlathi (EC124), Great Kei (EC123), Mbashe (EC 121), Mnquma (EC 122), Ngqushwa (EC12), Nkonkobe (EC127) and Nxuba (EC128) Municipalities;
- Roads/Transport Authority for Ngqushwa (EC 126) Municipality;
- Planning Authority for Transportation; and
- Planning and Monitoring Function for Solid Waste

The electricity function is currently shared between Eskom and local municipalities.

PERFORMANCE HIGHLIGHTS

During the year under review, the Amathole District Municipality (ADM) attained a number of achievements and successes, inter alia:

Water Services

Divisional Function Overview

The function of the Water Services Planning and

Construction (WSA) Division is the planning of water services and ensuring the effective, efficient, affordable, economical and sustainable access to water services infrastructure, which promote sustainable livelihoods and economic development.

In addition to this primary function, the division is also responsible for the regulation of water services provision and water services providers within the ADM's area of jurisdiction and within the policy and regulatory frameworks set by DWAF through enactment of by-laws and the regulation of contracts.

In order to deliver on this function, the division has to undertake different planning exercises such as Water Services Development Planning and feasibility studies. The division is also involved in implementing various projects for interim water services provision such as its Drought Programme.

The Water Services Planning and Construction Division experienced historical challenges in the areas of the provision and supply of water services. In 2005 all schools and clinics were supposed to have gained access to water. By December 2007 the bucket system should be eradicated; in 2008 all people should have access to basic water and by 2010 all people should have access to basic sanitation.

Water Services Development Plan

The Water Services Development Plan (WSDP) is required by the Water Services Act and it forms part of and provides input into the IDP of the municipality, as required by the Municipal Systems Act 32 of 2000 (as amended).

In terms of Section 3(3) of the Municipal Systems Act, a WSDP should provide for measures to realise

each citizen's rights to basic water supply and basic sanitation. The principles and planning, control and review cycle – as described in the Municipal Systems Act – envisages that a WSDP should, as part of the IDP process, identify priorities, objectives, key performance indicators and targets for water services within the area of jurisdiction of the municipality for which the plan is prepared. This should form part of an overall performance management system for the municipality.

The WSDP is reviewed annually. The 2006/07 review was a major one. The 2007/08 review is anticipated to be significant in order to account for the gaps that were identified by DWAF, as well as the nearing of national targets in respect of water (2008) and sanitation (2010).

The ADM faces enormous challenges in this sector. Estimates reveal that, to meet national government's targets of providing water to all by 2008 and sanitation to all by 2010, funding of R1,67 billion is required. Funding confirmed in the next three (3) year capital programme amounts to R450 million, leaving a R1, 22 billion shortfall.

The safe or interim water supply programme is a new strategy that was identified during the last year WSDP process. The grant funding from the Municipal Infrastructure Grant is not sufficient to eradicate both water and sanitation targets, thus the strategy seeks to ensure that at least a safe or interim water supply would be provided to those areas at a less than RDP standard, in areas where access to RDP standard water supply would be difficult to implement by 2008.

Water Services Feasibility Studies

The ADM prepared its first WSDP in 2000, which

was reviewed in 2003. The outcomes of the 2000 WSDP showed that there were gaps in terms of the water services information. Most gaps were identified in the areas of Mbhashe and Mnquma Municipalities, where most of the backlog in water and sanitation is being experienced.

Feasibility studies have been undertaken in most parts of these municipalities including, most recently, Gcuwa West feasibility study, completed during the 2006/07 financial year.

The Tsomo Villages feasibility study and Alternative Water Supply Provision Options study are due to be carried out during the current financial year. Investigations during these studies will include examining rainwater harvesting, surface water and ground water potentials, sustainable sanitation solutions based on DWAF ground water protocol standards, capital costs, operating and maintenance costs, water resources, bulk distribution, scheme boundaries and proposed phased implementation.

Drought Relief Programme

Recent droughts experienced in parts of the Eastern Cape have necessitated the allocation of disaster relief to communities to assist in the provision of their basic need for water.

According to the Government Gazette Volume 474 of December 2004 (No. 27124) emergency funding was allocated in terms of the Division of Revenue Act (DoRA) No. 5 of 2004. In the ADM, the Amahlathi, Mbhashe and Mnquma Municipalities were the first to be identified as areas affected by drought. Projects addressing the situation have been implemented since 2005 throughout the affected areas. Recently Ngqushwa and Nkonkobe Municipalities were also identified as affected areas

and projects addressing the situation in these areas are in progress.

Water Services Authority Capacity Building Business Plan

The ADM was assigned responsibility for potable water supply systems and domestic waste-water and sewerage disposal systems in terms of the provisions of Chapter 5, Section 84 of the Municipal Structures Act 117 of 1998 (as amended).

The ADM had not had this function or responsibility before. Consequently, it did not possess all the necessary structures, systems and resources to manage these functions and responsibilities. In view of this, the Department of Water Affairs and Forestry (DWAF) has undertaken a programme to assist municipalities to develop the required Water Services Authority (WSA) capacity.

A business plan was commissioned as part of the programme which would:

- Identify the status quo of existing WSA capacity;
- Identify gaps and problems to be addressed for the municipality to efficiently and effectively fulfil its WSA responsibilities;
- Set out the objectives formulated to address WSA capacity gaps identified;
- Set out the strategies developed to achieve these objectives;
- Set out the ADM's Implementation Plan, including actions, programmes and projects to give effect to strategies developed to achieve the objectives; and
- Set out an overall budget.

Implementation of the Action Plan was completed in 2005. However, two (2) outstanding issues, namely the adoption of the Water Services Policy and the implementation of the Water Management Information System, will be carried over to a new Water Services Business Plan to be developed during the 2006/07 financial year.

BoTT Programme

The BoTT programme is a three-year R60 million contract programme dealing with both urban and rural water services (i.e. water and sanitation) implemented in the Mbhashe and Mquma Municipalities, started in January 2004. In February 2006, a decision was taken to implement some projects

outside the BoTT contract, so as not to exceed the ceiling amount of R60 million, by calling for individual competitive construction bids.

During the 2006/07 financial year, R8.85 million was spent in the BoTT programme servicing another 2 villages (pop 1850) with water and 3 villages (pop 858) with double pit urine diversion toilets. It is expected that when this programme comes to an end a total of 61,800 people would have benefited directly. The BoTT Programme would also have provided bulk mains designed to extend most of the water systems to other villages in the areas for future projects

The latter part of the 2006/07 financial year has however been a major challenge to the Joint Venture service provider with the demise of the construction partner and has resulted in delaying the completion of the programme into the 2007/08 financial year.

Municipal Health Services

Communicable Diseases Control

Health and hygiene awareness campaigns took place in various local municipalities. There were four (4) campaigns in Ngqushwa Municipality and two (2) in Nkonkobe Municipality, and three (3) school health promotion campaigns took place at Centane, Butterworth and Ngqamakwe.

A *baswa le metse* competition was held in Buffalo City Municipality. The competition covered drama, poetry, music, praise singing and poster categories.

Three (3) traditional health practitioners' workshops were held. Community members who seek treatment for various ailments and communicable diseases regularly consult traditional health practitioners. The aim of these workshops was to bring the western and traditional medicine approaches together in combating the spread of communicable diseases. This was in line with the Traditional Health Practitioners Act 36 of 2004. One (1) traditional health medicinal plant nursery has been established.

Swine fever awareness campaigns were held at pay points, taxi ranks, informal settlements and schools in Buffalo City, Mquma and Mbhashe Municipalities. This was in terms of regulations for

the control of environmental conditions constituting a danger to health or a nuisance, in response to a swine fever outbreak.

The ADM, working together with the Department of Agriculture, embarked on an anti-rabies campaign at Mpukane Administrative Area in Mquma Municipality. The campaign included vaccination of dogs and cats, information on the nature of the disease, mode of transmission and preventative measures. This was in response to a reported case of a rabid dog in the area.

The ADM printed and distributed 9,000 pamphlets in isiXhosa and English as part of an awareness campaign on meningococcal meningitis. Road shows were conducted in Nkonkobe and Nxuba Municipalities covering Middledrift, Alice, Fort Beaufort, Seymour and Adelaide villages.

Water Quality Monitoring Programme

The Water Quality Monitoring Programme continued uninterrupted throughout the 2005/06 financial year. A total of 1,023 water samples were taken from 95 sampling sites in all local municipalities. Out of the water samples taken, 788 complied with SABS (77% compliance). Where samples did not comply, further investigations were carried out to determine the reasons for non-compliance, and remedies were affected.

The most common contributing factor causing non-compliance was aged infrastructure. This also contributed to the 20 complaints received from communities about water which did not meet common aesthetic standards. A total of nine (9) emergency samples were taken to ensure community safety. Relevant departments are working together to continuously improve the infrastructure and the quality of drinking water.

Food Safety Programme

A total of 54 samples of used frying oil were analysed. Of these, 52 complied with the Foodstuffs, Cosmetics and Disinfectants Act, No. 54 of 1972.

A total of 605 food handlers were trained, including caterers. There are 60 registered dairies in the Amathole district. A total of 228 milk samples were taken for testing, of which 178 complied with R1555 (78% compliance). A common cause of non-compliance is the lack of good hygiene practices

on the dairy farms. The registered dairies had their dairy cows tested for TB, as required by R1555.

Pauper burials

A total of eight (8) pauper burials were coordinated by the ADM during the year under review.

Exhumation

A total of three (3) exhumations and reburials were coordinated by the ADM during the year under review, one (1) in Amahlathi Municipality and two (2) in Great Kei Municipality.

Annual Events

National Water Week celebrations were held from 27 - 31 March 2006 in Mbhashe, Great Kei and Amahlathi Municipalities, with the main event held at Mquma Municipality. An annual celebration, Water Week, is an awareness campaign which serves as a mechanism re-iterating the value of water, the need for sustainable management of this scarce resource and the role water plays in eradicating poverty and underdevelopment.

Sanitation and Hygiene Week celebrations took place from 13-17 March 2006 at Amahlathi Municipality. The main objective was to raise the profile of sanitation and to encourage municipalities and communities to prioritise sanitation, health and hygiene. The 2005/06 international theme was "putting women at the centre of water supply, sanitation and hygiene" (WASH). The national theme was "washing of hands for healthy lives".

National Arbour Week celebrations took place in Amahlathi and Ngqushwa Municipalities from 1-7 September 2005. The aim of these celebrations was to promote awareness of the benefits of planting and growing indigenous trees.

Devolution of Municipal Health Services

Municipal Health Services / Environmental Health is in the process of being devolved to metropolitan and district municipalities. The Municipal Systems Act 32 of 2000 (as amended) states that a municipality must review and decide on the appropriate mechanism to provide a municipal service when a new municipal service is to be provided.

This review process, known as a Section 78 Assessment, was carried out and completed during 2005/06. The ADM Council had to choose between

two options, namely internal or external mechanisms to provide this service. Council opted for an internal mechanism.

Public health complaints

A total of 55 different public health complaints were received from communities and attended to by Municipal Health Services staff.

Solid Waste

The ADM was assigned authority as from July 2005 to provide solid waste management services under the current authorisation of powers and functions evolved in the Municipal Structures Act 117 of 1998 (as amended).

The ADM's responsibility to support and monitor local municipalities, as well as developing partnerships with other spheres of government and the private sector in pursuing the objectives of the National Waste Management Strategy remains vital.

The ADM has developed and adopted a district Integrated Waste Management Plan in accordance with the National Waste Management Strategy.

The Eastern Regional Solid Waste project, to serve Mquma and Mbhashe Municipalities is under construction and due to be in operation during the 2007/08 financial year.

The closure and rehabilitation of the Ducats landfill site has been completed. The closure of Second Creek and Mdantsane NU2 landfill sites is at the planning stage.

The establishment of a Waste Transfer Station in Fort Beaufort has been delayed by environmental impact assessment (EIA) processes. Due to interactions between ADM, DWAF and the Department of Environmental Affairs and Tourism (DEAT), this project will begin construction shortly. The successful implementation of this project will result in closure of a (prohibited) landfill site in Fort Beaufort. The ADM is moving away from the development of small and unnecessary waste sites, which are uneconomical to manage or operate.

The ADM recently upgraded the Komga Solid Waste Site in Great Kei Municipality. The Elliotdale Solid Waste Disposal Site in Mbhashe Municipality is at the design phase.

Feasibility studies on sustainable recycling and composting were conducted and have resulted in the initiation of a buy-back centre in Butterworth, which has now been incorporated into the Regional Waste Site. The ADM has spent R1 million on purchasing bailing and packaging equipment, which will form part of the recycling centre operations.

The ADM has embarked on an awareness campaign for waste minimisation. Education and awareness material has been developed in the form of posters and brochures, which were distributed during the following environmental celebrations held around the district.

- Wetlands Day – Hosted by DEAT
- National Water Week – Hosted by DWAF
- Cleaning Campaign Week – Hosted by Buffalo City Municipality

The establishment of a Waste Management Stakeholder Forum – with the short term goal of normalising waste services in the district – is ensuring a legitimate approach to waste management. This forum will realise the objective of being a centre for information dissemination and planning.

The solid waste disposal by-law was adopted by the ADM Council on the 26 May 2006, as per requirements of Section 21 of the Constitution. It is currently with the Government Gazette for promulgation. The by-law should enable efficient and effective regulation of waste management activities in the district.

All municipalities in the district dispose of their waste in landfill sites. In terms of the Environmental Conservation Act, sites are required to be engineered and operated under license issued by DWAF/DEAT. The number of licensed or permitted sites has increased from seven (7) in 2002 to 13 sites in 2005, out of 25 operational sites in the district. (*See Table opposite*).

Waste Site	Size	Status	Comments
East London Regional	L	Permit Issued	GLB+
King Williams's Town	M	Permit Issued	GMB+
Ducats B/bay	S	Permit Issued	Closed and Rehabilitation in progress
Dimbaza	S	Permit Issued	Closed
Riegerton Waste Site	S	Direction Issued	Garden Refuse Waste Site
Alice	C	Permit Issued	GCB-
Middledrift	C	Permit Issued	GCB-
Peddie	C	Direction Issued	GCB-
Stutterheim	GSB+	Permit Issued	GSB+
Keiskammahoek	C	Permit Issued	GCB-
Hamburg	C	Direction Issued	Transfer Station
Xmas Rock	C	Direction Issued	Private Land
Seavale	C	Direction Issued	Private Land
Bedford	C	Permit Issued	GCB-

Local Economic Development

Tourism

During the year under review, the tourism programme focused on marketing and development of the tourism sector with the aim of increasing the volume of tourists that visit the area and the time they spend in the area. As part of tourism marketing, the following activities were carried out:

- Developing a comprehensive marketing brochure
- Exhibiting the district as a tourist destination at the Durban Tourism Indaba
- 'Getaway' shows in George, Bloemfontein and Queenstown
- Advertising in different tourism magazines

Over and above these activities, the ADM in partnership with local municipalities hosted festivals as a means of attracting visitors to the area. Even though there are no statistics kept it is believed that these initiatives contribute towards promoting the district.

The following festivals were held:

- Hamburg Beach Festival
- Hogsback Christmas in July Festival
- Great Kei Heritage Festival
- Amahlathi Craft Mania

Business Development

The ADM has partnered with Buffalo City Municipality in setting up a One Stop Shop in Mdantsane. The centre provides business development services to SMMEs and co-operatives.

During the year under review, partnerships were developed with different business associations such as Border Kei Chamber of Business, National Federated Chamber of Commerce (Nafcoc) and the Black Management Forum. The ADM supported the Border Kei Chamber of Business in hosting South African Chamber Business (Sacob) National Conference.

Support was provided to emerging entrepreneurs to exhibit their products at the Durban Tourism Indaba and Grahamstown National Arts Festival. A programme aimed at supporting co-operatives was strengthened.

Economic Development Agency

An economic development agency, the Amathole Economic Development Agency (AEDA) was established in an effort to support business development and increase the capacity of the ADM to deliver on its mandate of promoting economic development. The agency is wholly owned by the District Municipality and is responsible for implementing key strategic economic development initiatives that are aimed at promoting economic growth and development.

Heritage

A number of heritage sites have been upgraded as part of the Heritage Sites Improvement Project. The project consists of access roads, signage, erection of interpretation boards and the actual site rehabilitation. This project is continuous and other sites will be done in forthcoming financial years.

A number of community-based heritage initiatives have been supported through grant funding support. Through these projects, local communities identified heritage sites for rehabilitation, erected memorials and created information centres and community museums.

Research paving the way for the mounting of a pictorial exhibition about the identified individuals that formed the first phase of the Early Modern African Intellectuals Heritage Trail Project was conducted. The pictorial exhibition, officially opened in June 2005, has travelled throughout the district. From December 2006 it will be housed at Robben Island Museum for three (3) months as there is a historical connection and partnership between the two institutions.

The ADM coordinated a Wreath Laying Ceremony at Dr. W.B.M. Rubusana's grave and a Memorial Lecture as an integral part of the short term deliverables of the Early Modern African Intellectuals Heritage Trail Project.

The main highlight was the undertaking of the archaeological investigation and historical research about the unearthed mortal remains in King Williams Town, as the remains were housed at the Amathole Museum for 13 years with lots of uncertainties as to whom they belonged to. The investi-

gations helped to produce more knowledge about the remains and culminated in cleansing and reburial ceremonies, and the memorialisation of the Cattle Killing Mass Grave.

The ADM also developed the draft District Heritage Resources Policy and Heritage Strategy. These documents provide an in-depth assessment of work that needs to be undertaken to streamline the district's heritage resources and the legal and financial instruments to safeguard the available heritage resources in the district for present and future generations.

Municipal Infrastructure Grant

The ADM administers the Municipal Infrastructure Grant (MIG) through the Project Management Unit (PMU). The unit is responsible for implementation of the MIG registered projects, which are IDP compliant and are entailed in the ADM's Three (3) Year Capital Plan.

The main target of MIG funds is to provide at least a basic service to all South Africans by the year 2013. MIG funding is aligned to the powers and functions of the ADM and therefore provides funding for the following basic services:

- Water supply
- Sanitation
- Local Economic Development
- Municipal roads (Ngqushwa Municipality)
- Regional waste management infrastructure
- Local Amenities
- Municipal public transport infrastructure

During the 2005/06 financial year the PMU started implementation of the Expanded Public Works Programme (EPWP) compliant projects. Implementation of an Expanded Public Works Learnership Programme (EPWLP) was also initiated through the signing of a Memorandum of Agreement with the Department of Public Works and the Construction Education and Training Authority (CETA). The unit committed itself to engaging at least 10 learner contractors and 20 construction supervisors in the learnership programme when it is implemented during the 2006/07 financial year.

MIG Allocations

For the 2005/06 financial year, the ADM received a MIG allocation of R148,259,000. By the end of March 2006, the PMU had spent R121,610,329 (82%). An additional three (3) month grace period was authorised, with the ADM undertaking to spend 100% of the total allocation by the end of May 2006.

The ADM was responsible for the implementation of 108 projects during the 2005/06 financial year. These projects are broken down per area as follows:

LM	ACTIVE PROJECTS
2005/06	
Amahlathi	16
Great Kei	15
Mbhashe	16
Mnquma	23
Ngqushwa	18
Nkonkobe	15
Nxuba	3
Buffalo City	2
TOTAL	108

The PMU was challenged by the slow MIG registration process of the former DWAF projects, and other MIG projects in general, which were regarded as non-expenditure projects, whereas the unit was spending against these projects subsequently registered in May 2006.

Support to Local Municipalities

The PMU is currently divided into three (3) operational area grouped as follows:

AREA	LMS
Area 1	Amahlathi / Mnquma
Area 2	Great Kei / Mbhashe
Area 3	Nkonkobe / Ngqushwa / Nxuba

These areas are managed by specific area managers and their relevant staff members. As MIG is a multi-year programme, it has been projected that six (6) of seven (7) local municipalities will be receiving their MIG allocations during the 2006/07 financial year. In view of this, the ADM has started a process of engaging these municipalities to prepare them for receiving these funds in 2006/07.

For the 2005/06 financial year only two (2) local municipalities, namely Ngqushwa and Mnquma Municipalities, received MIG funds. The ADM was responsible for guiding these municipalities to enable them to carry out the MIG registration and implementation processes.

Operating Budget

The PMU received an operational budget of R5,329 million in the 2005/06 financial year, being R3,029 million from the total MIG allocation and R2,3 million from the ADM's equitable share allocation. The full R3,029 million MIG allocation had been spent by the end of March 2006 and was within the 0,5% to 5% of MIG funds allocated to the PMU operating budget, as per MIG guidelines.

Future Allocations

The ADM's projected MIG allocations for the 2005/06, 2006/07 and 2007/08 medium term expenditure framework (MTEF) period were as follows:

YEAR	05/06 (Actual)
Allocation	R148,259,000

YEAR	06/07 (Indicative)	07/08 (Indicative)
Allocation	R157,975,577	R183,598,000

By the end of March 2006, the ADM's MIG commitments for the 2005/06 and two (2) outer financial years were as follows:

YEAR	05/06	06/07	07/08
COMMITMENT	100%	100%	106%





chapter 6

In this Chapter

Institutional Performance
Measurement page 140

Performance of the Municipal
Manager and the Heads of
Departments page 144

institutional performance measurement

PERFORMANCE AUDIT COMMITTEE REVIEW OF PERFORMANCE RESULTS AND SYSTEMS

Introduction

In terms of municipal legislation the Municipal Financial Management Act 56 of 2003, the Municipal Systems Act 32 of 2000 and the Planning and Performance Management Regulations of 2000, a municipality must, *inter alia*, implement a system to monitor performance and consequently establish a Performance Audit Committee. Amathole District Municipality (ADM) appointed a Performance Audit Committee in 2003. The Committee aims to provide an objective review and assessment of performance of the municipality, the employees and the performance management system itself to provide advice and recommendations thereof.

Summary of Meetings held during the Financial Year

There were a number of meetings during the 2007 financial year on the following dates, 04 September, 18 September 2006, 9 October 2006, 15 February 2007 and 12 April 2007. These meetings reviewed the scorecards for the 2005/06 year and the six month period ended 31 December 2006. Note the final review for the year ended 30 June 2007 took place during September to December 2007.

Committee Members and Officials

The Committee consisted of the following voting members during the 2006/2007 financial year.

- Mr J Goldberg – Chairperson
- Ms L Smith
- Mr M Sibam
- Mr C Ramoo
- Ms Z Ndhlovu (resigned 9 October 2006)

Functioning of Committee

This is the second report that we have compiled for the year ended 30 June 2007, the first was a high level review for the six month period ended 31 December 2006.

Findings of the Committee

Lack of compliance with the Government Gazette issued 1 August 2006

Our previous reports for the year ended 30 June 2006 as well as for the six month report ended 31 December 2006 referred to the Government Gazette issued on 1 August 2006 relating to the Performance Management System of a Municipality. We have to report that the changes have not been implemented in the current year which we believe impacts negatively on the compliance with legislation of the Municipality. Our report therefore has been based on the information presented to us, i.e. in terms of the previous performance management system. In addition, we would like to report that our committee constituted in terms of the Government Gazette regulations and will have to be reviewed for the 30 June 2008 year, which we understand is underway.

Other findings

The Committee continues to make recommendations to improve the Performance Management System. We therefore strongly recommend that the following matters are rectified during the year ending 30 June 2008:

- *Proper Supporting Documentation for Performance Measures*

Proper assumptions should be documented when setting performance measures. This entails expanding on the “short version” of the performance measure. The assumption should include how the performance measure will be measured. These assumptions should be kept separately from the scorecards and signed off by the Departmental Head and the Municipal Manager.

- *Duplication of Performance Measures*

Duplicate performance measures in both the District and Departmental scorecards should be reviewed carefully to ensure appropriateness. Where it is found appropriate to have duplicated performance measures these should be documented in the above supporting documentation.

The Performance of the Head of Departments and Municipal Manager

DEPARTMENT	2006 TARGETS MET	2007 TARGETS MET	2007 COMBINED MET
Municipal Manager			
Only district	78 %	89 %	89 %
BTO (Finance)			
Departmental	90 %	90 %	95 %
District		100 %	
Engineering			
Departmental	85 %	88 %	85 %
District		82 %	
Administration			
Departmental	91 %	93 %	97 %
District		100 %	
Health Protection			
Departmental	87 %	81 %	87 %
District		93 %	
Human Resources			
Departmental	78%	74%	82%
District		90%	
Strategic Department			
Departmental	62%	58%	63%
District		68%	

- *Adjustments to the Scorecard during the Year*

Where performance measures are adjusted during the year and this has been agreed with the Municipal Manager, this should be properly documented.

- *Documentation Control*

The quarterly district and departmental scorecards should be properly signed and dated by the Departmental Head and Municipal Manager. There was no evidence that the Municipal Manager had met with each Head of Department on a quarterly basis.

- *Numbering of Indicators*

Key performance indicators are not numbered and this makes it difficult to review them from an audit perspective. The scorecards should firstly be on excel and then each indicator should be numbered and in addition, a summary should be prepared for the front of the quarterly report.

- *Adjustments to the District Scorecard*

It was found that the District Scorecard initially given to us to review did not agree to the District Scorecards used by the Department Heads and Municipal Managers. Although the differences were of a minor nature, there should be no adjustment to the district scorecard (as per the performance agreement of the Municipal Manager) without the written consent of the Executive Mayor.

The departmental and district scores are audited by the internal auditors and we have reviewed their report in compiling our report. In addition, our report is compiled once the Office of the Auditor General has issued their external audit report as their opinion has an impact on the final scores for the year.

Charter Amendments and Sign Off

We reported in the prior year the following:

“We as a Committee continue to strive for perfection and as part of that we performed a “self review” during the assessments by reviewing our charter and ensuring that we are in compliance with said charter. Certain amendments were made and

updated to the Charter during our review last year, However the Charter was not submitted to Council. This is despite numerous requests to have it signed off. This is a priority matter for the committee to function effectively.” We are unhappy to report that the above situation has not changed and have been given no evidence that the Charter has been submitted to Council.

2007 Year Process

There has been improvement in the administration of our committee in terms of the minutes kept for our meetings, however the maintenance of these records is inadequate.

According to the Government Gazette of the 1 August 2006, secretariat services should be provided to the Committee.

Way Forward

We understand that this ends our term in office with the completion of this report (for the year ended 30 June 2007). We recommend that the new committee is appointed in order for them to begin the process of reviewing the six month period ended 31 December 2007.

Currently the internal audit department focus their efforts on reviewing the key performance areas for the Departmental Managers as well as the Municipal Manager. Going forward, we recommend that the internal audit department do a complete audit on the performance information system which would include a review of compliance with all legislation.

Conclusion

We would like to thank the Council, Municipal Manager and Department Heads for the support they have offered to us during our term of office.



SIGNED BY J Goldberg (Chairperson) ON BEHALF
OF THE PERFORMANCE AUDIT COMMITTEE
18 January 2008



ADM World Aids Day (Mnquma, 23 November 2006)



performance of the municipal manager and heads of departments

The performance results of the 2006–07 financial year, reflected below, were reviewed by the Performance Audit Committee.

DEPARTMENT	2004 TARGETS MET	2005 TARGETS MET	2006 TARGETS MET	2007 TARGETS MET	2007 COMBINED TARGETS MET
MUNICIPAL MANAGER					
Only district	-	66%	78 %	89%	89%
BTO					
Departmental	89%	90%	91%	90%	95%
District	100%	73%	88%	100%	
ENGINEERING					
Departmental	72%	79%	84%	88%	85%
District	67%	69%	86%	82%	
ADMINISTRATION					
Departmental	91%	88%	82%	93%	97%
District	100%	67%	100%	100%	
HEALTH PROTECTION					
Departmental	70%	87%	88%	81%	87%
District	100%	73%	85%	92%	
HUMAN RESOURCES					
Departmental	65%	83%	81%	74%	82%
District	100%	58%	75%	90%	
STRATEGIC DEPARTMENT					
Departmental	-	71%	71%	58%	63%
District	-	69%	52%	68%	

Strategic cluster approach

District wide agreement was reached on clustering priority issues within four (4) strategic clusters as outlined in the table below.

CLUSTER	PRIORITY ISSUES
INSTITUTION AND FINANCE (I&F)	<ul style="list-style-type: none"> • Institution • Finance • Communication • IDP – Local Municipalities (PIMSS) • IDP – ADM (co-ordination) • Municipal Support • Special Programmes (HIV & Aids, Poverty, Gender, Youth, Disabled); GR; MIR
INFRASTRUCTURE	<ul style="list-style-type: none"> • Water & Sanitation • Roads & Transport • Telecommunications & Electricity • Solid Waste • Land & Housing • Regional waste management infrastructure • Local Amenities • Municipal public transport infrastructure
SOCIAL NEEDS	<ul style="list-style-type: none"> • Environmental Health • Municipal Health Services • HIV&Aids (monitoring responsibility within the I&F Cluster) • Disaster Management • Fire Services • Primary Health Care • Community Safety Services
LOCAL ECONOMIC DEVELOPMENT (LED) AND ENVIRONMENT	<ul style="list-style-type: none"> • Agriculture • Manufacturing • Tourism • Heritage • Environment

Clusters were decided upon for a number of reasons.

Institution and Finance Cluster: Service Delivery Model

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
SERVICE DELIVERY MODEL: CROSS-CUTTING	To ensure that designated groups are adequately integrated into ADM's plans and activities	Mainstreaming of Special Programmes in all ADM's programmes and projects	% target of all programmes directed towards designated groups
	To ensure establishment of national and international partnerships	Review of intergovernmental policy	Final Policy document adopted by council
		Review Municipal International Relations Policy	Final Policy Document adopted by council
	Positioning ADM as a model of excellency through learning and sharing	Strive to adopt best practises and ethics in the conduct of business and interaction with stakeholders	Adoption of excellency models and building of partnerships with stakeholders

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
SERVICE DELIVERY MODEL: COORDINATION AND INTEGRATION	To develop and review the institutional strategic document	Facilitate & coordinate development of strategic document	Adopted IDP document
	Form strategic partnerships with service providers, parastatals & government departments involved in service delivery within ADM	Include strategic partners in quarterly DIMAFO meetings	DIMAFO
	To provide enhanced communication within the District	Establish Video Conference Centre's at Satellite Offices	Number of Satellite offices with Video Conferencing Capabilities
	To ensure that designated groups are adequately integrated into ADM's activities	Co-ordination and inter-gration of special programmes in all ADM's programmes	% compliance with the legislative framework

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Quarterly Reports	30%	45%	60%	80%	Strategic Manager
	Quarterly Reports	1	Review	Review	Review	Strategic Manager
	Quarterly Reports	1	Review	Review	Review	Strategic Manager
	Quarterly Reports	0	1	Review	Review	Strategic Manager

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Council Resolution / Annually	Reviewed IDP	Full IDP	Reviewed IDP	Reviewed IDP	Strategic Manager
	Minutes / Quarterly	4	4	4	4	Strategic Manager
	Quarterly Reports	0	3	4	0	Strategic Manager
	Quarterly Reports	32%	80%	100%	0	Strategic Manager

Institution and Finance Cluster: Building Partnerships and Participation

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
BUILDING PARTNERSHIPS AND PARTICIPATION	To ensure integration of communication strategy in all ADM programmes by 2007/08	Implement the communications strategy	Adopted strategy
		Inform communication and stakeholders about the communications, public participation and petition policy	No of quarterly promotional programmes
		Inform stakeholder communities about the ADM's IDP, budget and service delivery	No of promotional events per quarter
		To inform communities about water services by-laws, tariff policies, credit control, FBS and Indigent support	No of promotional programmes
		To brand water services and provide cross cutting customer care services to local communities	Launch and functioning of 7 local service / customer care centres
		To inform communities about municipal health services	No of promotional programmes
	To ensure public participation in ADM Programmes	Implementation of public participation programme	No of meetings

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Quarterly reports	1	1	1	1	Strategic Manager
	Quarterly reports	4	4	4	4	Strategic Manager
	Quarterly reports	4	4	4	4	Strategic Manager
	Report	0	1	1	1	Strategic Manager
	Quarterly Reports	0	1	1	1	Strategic Manager
	Quarterly Reports	0	4	4	4	Strategic Manager
	Quarterly Reports	4	4	4	4	Strategic Manager

Institution and Finance Cluster: Supporting Local Municipalities

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
SUPPORTING LOCAL MUNICIPALITIES	To ensure the submission of Financial Statements by Local Municipalities	Definition of working programmes that ensure the submission of LM financial statements	Number of LM financial statements submitted to AG's office
	To ensure legislative compliance by LMs	Determine legislative noncompliance by LMs	Legislative compliance checklists
	To ensure learning & sharing within district	Co-ordinate quarterly functional forum meetings	No. of functional forum meetings
	Provide IT technical Support to LMs	Establish a centralised shared services support centre at ADM	Fully Functional Shared Service Centre
		Sound Network Infrastructure	No. of installed networks at Local Municipalities
		Develop ICT Master Strategic Plans	No. of developed Master Strategic Plans at Local Municipalities
		Provision of Sound Project Management Systems	Number of DIMS implementations
		Provision of Email Services	No of LMs with implemented services
		Provision of Corporate GIS	No. of LMs with Corporate GIS
		Development of Website	No of LMs with developed websites

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	AG's office report/ Bi annually	5	7	7	7	Chief Finance Officer / Strategic Manager
	MSU report / Biannually	2 per functional area (6)	2 per functional area (8)	2 per functional area (8)	2 per functional area (8)	Strategic Manager / All HODs
	Minutes / Quarterly	4 per functional area (16)	4 per functional area (16)	4 per functional area (16)	4 per functional area (16)	Strategic Manager / All HODs
	Reports	0	4	3	0	Strategic Manager
	Reports	0	2	5	7	Strategic Manager
	Reports	0	2	5	7	Strategic Manager
	Reports	0	2	5	7	Strategic Manager
	Quarterly Reports	0	2	5	7	Strategic Manager
	Reports	0	2	5	7	Strategic Manager
	Reports	0	2	5	7	Strategic Manager

Institution and Finance Cluster: Maximising Internal Governance Systems

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR	
MAXIMISING INTERNAL GOVERNANCE SYSTEMS	To create a healthy working environment within ADM	To ensure 100% implementation of HR policies approved by Council	Percentage person days lost to absenteeism	
			Percentage person days lost as a result of sick leave	
			% Staff Turnover	
			Reduction in number of labour disputes	
			Reduction of disputes referred to CCMA and Bargaining Council	
			Reduction in no. of disciplinary hearings	
			Reduction in no. of grievances received	
	Ensure compliance with the Employment Equity Act	To develop a new Employment Equity Plan in line with legislation	To implement the new Employment Equity Plan	Employment Equity Plan in place
				% employed in level 1-6 who are black
				% employed in level 1-6 who are women
				% of all levels who are disabled
				% employed in level 1-3 who are black
				% employed in level 1-3 who are women
	Alignment of IT Strategy to ADM Business Strategy	Implement the ICT Master Strategic Plan	Number of IT Strategy programmes which have been implemented	
Business Continuity	Implementation of Disaster Recovery Plan	Fully functional disaster recovery site		
	Development of a Business Continuity Plan	Completed Business Continuity Plan		
Address all matters associated with audit report	Ensure compliance with prescribed accounting standards (Compliance with AFS preparation framework)	% of material exceptions raised		
Improve financial management in line with financial management requirements	To ensure the implementation of budget reform programme	% Grant expenditure		

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Staff Records Monthly	1.58%	2%	2%	2%	Director: HR
	Staff Records Monthly	0.8%	2%	2%	2%	Director: HR
	Staff Records Quarterly	0.09%	2%	2%	2%	Director: HR
	Monthly Reports	0	10	8	6	Director: HR & all HODs
	Monthly Records	0	3	2	2	Director: HR
	Staff records/ Quarterly	1	3	3	3	Director: HR
	Staff records/ Quarterly	1	3	3	3	Director: HR
	Report to Council for adoption	0	100%	N/A	N/A	Director: HR
	Quarterly Report	84%	84%	85%	86%	Director: HR
	Quarterly Report	36%	38%	40%	42%	Director: HR
	Quarterly Report	0,2%	3%	3%	3%	Director: HR
	Quarterly Report	75,5%	78%	80%	82%	Director: HR
	Quarterly Report	29%	31%	33%	35%	Director: HR
	Quarterly Reports	0	100%	100%	100%	Strategic Manager
	Quarterly Reports	0	50%	100%	0	Strategic Manager
	Quarterly Reports	0	100%	0	0	Strategic Manager
	Audit Report Annual	100%	100%	100%	100%	Chief Financial Officer
	Quarterly Financial Reports	80%	100%	100%	100%	Chief Financial Officer

Institution and Finance Cluster: Maximising Financial Viability

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
MAXIMISE FINANCIAL VIABILITY	Ensure 100% receipt of funds registered the DORA	Implement Division of Revenue Act (DORA)	% Gazetted funds received versus the Gazetted amount
	To ensure ADM remains financially viable	Ensure that the debt collection rate for water and sanitation debtors improves to 80% by 09/10	Financial report
		Ensure that all metered households are read monthly	Financial report
		Undertake billing database cleansing	Financial report
		To ensure that there is a positive working capital	Financial report

154



Part of an ADM Exhibit (28 July 2006)

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Annually	100%	100%	100%	100%	Relevant Directors
	Quarterly	2%	50%	60%	80%	Chief Finance Officer
	Quarterly	Unknown	80%	100%	100%	Director: Engineering
	Quarterly	0	1	0	0	Chief Finance Officer
	Quarterly Reports	1	1	1	1	Chief Finance Officer



LED HERITAGE INITIATIVES

BUTTERWORTH URBAN RENEWAL PROGRAMME

The Amathole District Municipality and Mquma Municipality initiated the Urban Renewal Programme aimed at reviving the economy of Butterworth. The initiative focuses on physical infrastructure and upgrading of Butterworth and its informal settlements. Private sector is also encouraged to partner with the municipality in the development of its economy.

Fort Michell
 Financial Year 2005/6
 Erection of Memorials
 Creation of Information Centres and Community Museums
 R 1-2 million

King Sandile's Grave

Healdtown

Financial Year 2006/7
 Heritage Inventory Development
 R100 000.00

Infrastructure Cluster: Water and Sanitation: Objectives and Strategies

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
WATER	<i>To provide adequate, potable water to all by 2010¹</i>	Develop Water Supply Infrastructure	No. of people with access to water
		Develop Interim Safe Water Supply Infrastructure	No. of people with access to safe water
		Develop WSP Business Plan in accordance with outcomes of Section 78 investigation	Approved Business Plan
		Conclude Transfer Process of all DWAF assets	Assets capitalised on ADM Register
		Review WSDP annually	Annual review
		Conduct asset functionality analysis	Asset verification
		Develop Water Services Provision Plan jointly with Dept.	Provision Plan
		Develop Water Services Provision Plan jointly with Dept.	Provision Plan
		Develop Water Services performance indicators	KPIs Agreed
		Incorporate KPI's into PMS of Council	KPI's in PMS
		Identify target areas for Water Services Demand Management initiatives Plan	Target areas identified
		Improved Metering efficiency to 80%	% of water bought or abstracted metered
		Implement source based sampling and testing programme	% of water bought or abstracted tested
		Refurbish water treatment works	No. of water treatment works refurbished
		Provide suitable operators at water and waste water treatment works	No. of water and waste water treatment works with appropriate qualified staff
		Develop customer charter	Council resolution
		Conduct asset functionality analysis	Asset verification
		Develop asset refurbishment plan	Plan developed
Participate in Institutional Reform feasibility study	Council resolution		
SANITATION	<i>To provide adequate sanitation to all by 2010</i>	Develop Sanitation Infrastructure	No. of people with access to RDP toilets
		Develop User Education Plan	User Education Plan
		Implement User Education Plan	No. of people taught
		Review WSDP annually	Council resolution approving reviewed WSDP
		Dev. Sanit. infrastructure as an alternative to existing bucket system	No of bucket toilets eradicated

WSP – Water Services Provider
WSDP – Water Services Development Plan

PMS – Performance Management System
RDP – Rural Development Plan

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Quarterly Scorecard Report	701 458	777 473	813 980	920 503	Director: Engineering
	Quarterly Scorecard Report	0	120 829	161 106	54 583	Director: Engineering
	Annual Business Plan Review	0	1	1	1	Director: Engineering
	Annual Financial Statements	0	1	1	1	Director: Engineering
	Quarterly Scorecard Report June ADM Council Resolution	1	1	1	1	Director: Engineering
	Annual Confirmed Asset	0	1	1	1	Director: Engineering
	Quarterly Scorecard Report	0	1	1	1	Director: Engineering
	Quarterly Scorecard Report	0	1	1	1	Director: Engineering
	Quarterly Scorecard Report	0	1	1	1	Director: Engineering
	Quarterly Scorecard Report	0	1	1	1	Director: Engineering
	Quarterly Scorecard Report	0	1	1	1	Director: Engineering
	Quarterly Scorecard Report	0	1	1	1	Director: Engineering
	Quarterly Scorecard Report	unknown	70%	80%	85%	Director: Engineering
	Quarterly Scorecard Report	90%	93%	96%	98%	Director: Engineering
	Quarterly Scorecard Report	2	4	6	8	Director: Engineering
	Quarterly Scorecard Report	2	18	20	25	Director: Engineering
	Quarterly Scorecard Report	0	1	1	1	Director: Engineering
	Annual Confirmed Asset Register	0	1	1	1	Director: Engineering
	Quarterly Scorecard Report	0	1	1	1	Director: Engineering
	Quarterly Scorecard Report	50%	100%	N/A	N/A	Director: Engineering
	Quarterly Scorecard Report	246 000	350 000	454 000	558 000	Director: Engineering
	Quarterly Scorecard Report	0	1	1	1	Director: Engineering
	Quarterly Scorecard Report	Not established	0	454 000	558 000	Director: Engineering
	Quarterly Scorecard Report June ADM Council Resolution	1	1	1	1	Director: Engineering
	Quarterly Scorecard Report	5 742	5 742	0	0	Director: Engineering

Infrastructure Cluster: Roads & Transport: Objectives and Strategies

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
TRANSPORT	To integrate public transport by 2010	Provide multimodal public transport facilities 2010	No. of studies completed against the total number of main towns identified
		Ensure development of local public transport services plans	No. Municipalities with complete PTSP
	To reduce the walking distance to public transport facilities and services to within 2km of all residential settlements by 2022	Ensure adequate provision of transport facilities and services in rural and urban areas prioritizing low and middle income settlements	No. of settlements within 2km of a public transport service/facility
		Ensure that public transport development and implementation is catered for when new low and middle income housing development is planned	% of new housing projects/land reform approved with public transport facilities planned
		Annually review the District Integrated Transport Plan	Annual review
	To ensure adequate transport systems for efficient movement people and goods through proper planning and consistent implementation	Develop transport infrastructure	Progress in implementation of projects
	Promote nonmotorised modes of transport in district	Provide infrastructure for bicycles and pedestrians within settlements and CBDs	Length of bicycle and pedestrian pathways constructed

PTSP – Public Transport Services Plan
 CPTR – Current Public Transport Record
 ITP – Integrated Transport Plan
 CBDs – Central Business Districts
 NDoT – National Department of Transport
 NMT – Non-Motorised Transport

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Quarterly Scorecard Report	7	8	10	11	Director: Engineering
	Quarterly Scorecard Report	1	5	7	8	Director: Engineering
	Quarterly Scorecard Report	CPTR (Baseline cannot be quantified)	Target to be confirmed later	Target to be confirmed later	Target to be confirmed later	Director: Engineering
	Quarterly Scorecard Report	100%	100%	100%	100%	Director: Engineering
	Quarterly Scorecard Report	Adoption of reviewed ITP in IDP	Major	Minor	Minor	Director: Engineering
	Quarterly Scorecard Report	85%	90%	100%	100%	Director: Engineering
	Quarterly Scorecard Report	NDoT approved funding	Develop NMT infrastructure / framework plan	5km	10km	Director: Engineering

Infrastructure Cluster: Land & Housing: Objectives and Strategies

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
HUMAN SETTLEMENTS	To facilitate the development of sustainable and viable settlements within the district by 2014	Review and update the Land Reform & Settlement Plan in partnership with local municipalities and stakeholders	Reviewed and updated LRSP
		Review and update the Housing Strategy in partnership with local municipality and stakeholders	Reviewed and updated Housing Strategy
		Depending on availability of funding, Implement the LR&SP according to the agreed programme	No. of projects implemented
		Depending on availability of funding, implement housing projects according to the agreed programme	No. of projects accumulatively
		Implementation of housing strategy projects	No. of projects implemented
		Address land administration matters in Communal land within the district, in partnership with relevant Government Departments and relevant stakeholders	No. of village communal land being properly administered
DISTRICT SPATIAL DEVELOPMENT FRAMEWORK	Ensure a coherent strategic spatial development framework for the district	Implementation on "BNG"/ comprehensive plan objectives	Key indicators as per "BNG" five pillars
		Review and update the District Spatial Development Framework	Reviewed and updated SDF
		Ensuring that all IDP Sector Plans do comply with the Spatial Development Framework	Compliance of all Sector Plans with SDF (ADOPTED PLANS)
INSTITUTIONAL LAND & HOUSING	To ensure that category B municipalities are fully capacitated to fulfil their role and function with regard to land & housing function by 2010	Development of the capacitation plans for land and housing	Number of LMs adequately undertaking this function provide

LRSP – Land Reform Settlement Plan

"BNG" – Breaking New Ground

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Monthly reports	1	1	1	1	Director: Administration
	Monthly reports	1	1	1	1	Director: Administration
	Monthly reports	0	4	To be determined	To be determined	Director: Administration
	Monthly reports	9	15	18	21	Director: Administration
	Quarterly reports	0	4	To be determined	To be determined	Director: Administration
	Quarterly reports	0	4	6	8	Director: Administration
	Quarterly reports	0	To be determined	To be determined	To be determined	Director: Administration
	Monthly reports	1	1	1	1	Director: Administration
	Monthly reports	1	1	1	1	Director: Administration
	Monthly reports	1	6	6	8	Director: Administration

Infrastructure Cluster: Solid Waste: Objectives and Strategies

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
SOLID WASTE	Ensure that all eligible residents have access to safe and legal waste services in the district by 2014	Annually review the Integrated Waste Management Plan	Adoption of the reviewed IWMP as part of IDP by ADM by June each year
		Ensure provision of adequate infrastructure and services to eligible residents by authority	Compliance with DWAF/DEAT permit conditions in Waste Sites (% of total sites complying)
	To ensure reduction in waste disposal by 50% in 2012	Promote and Facilitate recycling and composting	% waste recycled and composted in the district
		Implement outcomes of the investigation of appropriate treatment technology for municipal waste	Key milestones in the implementation of outcomes/ recommendations

Infrastructure Cluster: Local Amenities: Objectives and Strategies

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
LOCAL AMENITIES	All households to have access to basic social amenities within a 2-10km walking distance by 2022	Support the viable and sustainable human settlement by providing social amenities at demarcated areas/sites	Review CFIS annually
			No. of amenities developed at demarcated sites within villages

Infrastructure Cluster: Support to Local Municipalities

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
SUPPORT TO LOCAL MUNICIPALITIES	To provide technical support to LM's and to improve service delivery	No of support projects implemented at LMs	Projects implemented annually
		Develop roads management systems (RMS)	No. of RMS implemented
		Assess status quo at LM's based on their Powers and Functions	Reports on status quo assessments

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Quarterly scorecard report June ADM Council resolution	1	1	1	1	Director: Engineering
	Quarterly scorecard report	52%	60%	72%	80%	Director: Engineering
	Quarterly scorecard report	5%	7%	10%	20%	Director: Engineering
	Quarterly reports	Complete investigation	Implement recommendations for year one	Implement recommendations for year two	Implement recommendations for year three	Director: Engineering

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Quarterly scorecard report & Council resolution in June each year	1	1	1	1	Director: Engineering
	Quarterly scorecard report	CFIS +11	CFIS +17	CFIS +24	CFIS +31	Director: Engineering

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Quarterly Report	0	3	6	9	Director: Engineering
	RMS's implemented	1	3	6	8	Director: Engineering
	Quarterly report	0	2	3	2	Director: Engineering

Social Needs Cluster: HIV and Aids: Objectives and Strategies

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
HIV AND Aids	Contribute towards improvement of outcomes of HIV and Aids by 2014	Coordinate HIV and Aids activities in the district	No. of HIV and Aids consultative activities
		Publishing HIV and Aids material for information sharing	No. of HIV and Aids publications per year
		Establish Post-Test Club concept	No. of Post Test Clubs established
		Conduct HIV and Aids awareness	No. of HIV and Aids awareness events held
	Maintain fully functional home based care programme	Distribute home based care kits in the entire district	No. of home based care kits distributed

Social Needs Cluster: Disaster Management: Objectives and Strategies

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
DISASTER MANAGEMENT	Enhance effective management of disasters within the district	Coordinate the development of disaster management plans at LM's	No. of LM's that have Disaster Management Plans
		Capacitate LM's to use and maintain Disaster Management Information System [DMIMS]	No. of LM's utilizing the DMIMS system
		Utilise available funding to reconstruct and repair damaged houses (backlog)	% of available funds utilised
		Repair disaster damages as new incidents occur	% of repairs being started within three months of occurring
		Train and equip volunteers recruited by LM's	% of funding for training spent
		Conduct awareness programmes	No. of awareness campaigns conducted
		Co-ordinate District Disaster Management Consultative Forums	No of consultative forum sessions held per year

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Quarterly reports	0	5	5	5	Director Health & Protection
	Bi-annual reports	0	2	2	2	Director Health & Protection
	Quarterly reports	3	5	Maintenance	Maintenance	Director Health & Protection
	Quarterly reports	0	4	4	4	Director Health & Protection
	Quarterly reports	400	450	500	500	Director Health & Protection

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Quarterly report	0	8	Review	Ongoing monitoring	Director Health & Protection
	Quarterly reports from LM's generated on the system	1	7	maintenance	maintenance	Director Health & Protection
	Quarterly report	0	80%	90%	100%	Director Health & Protection
	Monthly report	0	90%	100%	100%	Director Health & Protection
	Quarterly funds report	0	100%	100%	100%	Director Health & Protection
	Quarterly report	9	9	9	9	Director Health & Protection
	Quarterly report	4	4	4	4	Director Health & Protection

Social Needs Cluster: Municipal Health Services: Objectives and Strategies

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
HEALTH SERVICES	Provide municipal health services to ensure compliance with the National Health Act	Implement food safety programmes	No. of programmes implemented
		Implement a community information programme on hazards related to household chemicals	No. of chemical awareness programmes conducted
		Implement Environmental Pollution Programmes	No. of programmes implemented
		Implement water quality monitoring programme	No. of water samples taken for compliance
		Develop and implement waste management monitoring programme	No. of waste management programmes monitored
		Implement programmes for the disposal of the dead	No. of programmes in place
		Implement a health surveillance of premises programme	No. of health surveillance programs implemented
		Implement a vector control programme	No. of vector control programs implemented
	Enhancing the functioning of the District Health Council to ensure integration of health services	No. of District Health Council consultative activities	
Reduce the outbreak of communicable diseases by 20% in 2009	Conduct awareness and health promotion campaigns	No. of health promotion activities undertaken	



	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Quarterly reports	5	5	5	5	Director Health & Protection
	Quarterly reports	1	2	3	3	Director Health & Protection
	Quarterly reports	0	3	3	3	Director Health & Protection
	Quarterly reports	0	245	245	245	Director Health & Protection
	Quarterly reports	2	2	2	2	Director Health & Protection
	Quarterly reports	0	4	4	4	Director Health & Protection
	Quarterly reports	0	5	5	5	Director Health & Protection
	Quarterly reports	0	5	5	5	Director Health & Protection
	Bi-monthly Reports	0	6	6	6	Director Health & Protection
	Quarterly reports	0	8	8	8	Director Health & Protection



Social Needs Cluster: Fire & Community Services: Objectives and Strategies

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
FIRE SERVICES	To reduce fire incidents by 10% by 2010	Conduct fire safety awareness campaigns	No. of awareness campaigns
		Build capacity of volunteers through training programmes	No. of training programmes per year
	Enhance provision and standardization of fire services within the district	Establish satellite fire stations	No. of satellite fire stations
		Conduct HAZMAT training for fire fighters	No. of HAZMAT training programmes conducted
COMMUNITY SAFETY SERVICES	Contribute to the reduction of social crime by 2010	Co-ordinate the development of local crime prevention strategies through local community safety forums	No. of crime prevention strategies developed
		Co-ordinate multi sectoral crime prevention programmes within the district	No. of crime prevention awareness programmes held per year
		Co-ordinate consultative district safety forum sessions	No. of consultative district safety forum sessions coordinated
		Revival of community safety forums at local municipalities	No. of forums revived
		Implement programmes in respect of diversionary activities for the youth	No. of programmes implemented
		Review of the Community Safety Plan	Reviewed Community Safety Plan



Handing over of a Fire Truck

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Quarterly reports	0	16	16	16	Director Health & Protection
	Quarterly reports	0	4	4	4	Director Health & Protection
	Quarterly reports	1	1	1	1	Director Health &
	Training reports	0	4	4	4	Director Health & Protection
	Quarterly reports	0	2	3	3	Director Health & Protection
	Quarterly reports	0	4	4	4	Director Health & Protection
	Quarterly reports	0	4	4	4	Director Health & Protection
	Quarterly reports	0	8	Maintain	Maintain	Director Health & Protection
	Quarterly reports	0	2	2	2	Director Health & Protection
	Quarterly reports	0	1	-	-	Director Health & Protection



LED and Environment: Economic Growth, Poverty Alleviation and Job Creation

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
ECONOMIC GROWTH, POVERTY ALLEVIATION AND JOB CREATION	Increase tourist arrivals and expenditure in the district	To develop district tourism intelligence in order to establish tourist trends	Comprehensive survey of tourist arrivals and expenditure
		To promote a safety environment for both tourists and the host community	Signage installed
			Awareness campaigns
	Market Amathole as a tourist destination	No. of exhibitions attended, brochures developed, articles publicised	
	To create favourable environment for film making	To market ADM as a film destination	Attendance of exhibitions
		To provide film infrastructure for emerging film makers	Establish a film resource centre
	To develop, conserve and promote heritage resources	Safeguard available heritage resources	No. of programmes implemented
	To rehabilitate the identified heritage sites	Refurbish and maintain heritage infrastructure	No of sites rehabilitated and maintained
	To promote and support the development of small towns renewal	Regeneration and the renewal of the Butterworth economy	No. of projects implemented
		To promote and support the development of small towns	Formulation of the development plans
	To facilitate development of a vibrant and sustainable agricultural sector	Provision of strategic irrigation infrastructure	No. of schemes established or upgraded
		Provision of strategic cropping machinery and production inputs	No. of projects established and/or assisted
		Provision of superior genetic material in specific areas of the district	No. of bulls and Rams distributed
		Provision of strategic livestock handling facilities and other infrastructure	No. of dipping tanks and/or handlings facilities
		Facilitate flow of technical and market information and opportunities	No. of information days held

¹ The achievement of this objective is dependent on getting a person who will drive film development for the district. Currently the LED unit does not have the capacity to undertake this function. In the past this was added to the LED Unit.

² The achievement of this target is same as the above, furthermore it is dependent on the agreement struck with either Eastern Cape Development Corporation or the University of Fort Hare in establishing the center.

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Quarterly reports	0	Comprehensive survey (Database)	Implementation of recommendations	Implementation of recommendations	Strategic Manager
	Quarterly reports	18	10	5	5	Strategic Manager
	Quarterly reports	3	4	4	4	Strategic Manager
	Exhibition attended	3	4	4	4	Strategic Manager
	Brochures developed	2	4	N/A	N/A	Strategic Manager
	Adverts published	23	10	15	20	Strategic Manager
	Quarterly reports	1	1	2	2	Strategic Manager
	Quarterly reports	0	1 ²	N/A	N/A	Strategic Manager
	Quarterly reports	7	8	8	5	Strategic Manager
	Quarterly reports	5	3	4	5	Strategic Manager
	Quarterly reports	4	10	14	18	Strategic Manager
	Quarterly reports	0	Approved Development Plan	Implementation of the Development Plans	Implementation of the Development Plans	Strategic Manager
	Quarterly reports	3	-	-	-	Strategic Manager
	Quarterly reports	84	-	-	-	Strategic Manager
	Quarterly reports	190	-	-	-	Strategic Manager
	Quarterly reports	7	-	-	-	Strategic Manager
	Quarterly reports	2	-	-	-	Strategic Manager

LED and Environment: Economic Growth, Poverty Alleviation and Job Creation (Continued)

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
INSTITUTIONAL CAPACITY AND CO-ORDINATION	To improve co-ordination between ADM and other stakeholders for effective service delivery	To co-ordinate LED initiatives through LED forum	LED forum meetings
		To promote co-ordination through District Tourism and Heritage Organization	No. of meetings
		Co-ordinate district wide Environmental Management activities by promoting co-ordination through Environmental Management Forum	No. of meetings
		Co-ordinate agricultural activities through Agricultural Forum	No. of meetings
		Co-ordinate Urban Renewal Technical Committee Meetings	No. of meetings
		Co ordinate Urban Renewal Stakeholder and Project Steering Committee Meetings	No. of meetings

LED and Environment: Environmental Management System: Objectives and Strategies

172

PRIORITY AREA	OBJECTIVE	STRATEGY	INDICATOR
ENVIRONMENTAL MANAGEMENT	District-wide co-ordination of and enhancement of environmental management related activities	Create awareness on environmental legislation	No. awareness sessions conducted
		Develop environmental by-laws for category B municipalities	No. of municipalities with by laws
		Ensure all land in the ADM region is free of alien vegetation in line with the Environmental policy	Increase in no of projects implemented
		Enhancing the cleanliness of category B municipalities	No of cleaning campaigns
		Co-ordinate coastal environmental management	No of projects implemented in the ICZMP
		Develop and implement projects that promote the sustainable use of renewable resources	No projects Implemented
		Lobby DEAT for the proclamation of more spatial reserves	Defined protected area

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Quarterly forum meetings	LED forum meeting	4	4	4	Strategic Manager
	Quarterly reports	3	4	4	4	Strategic Manager
	Quarterly reports	3	4	4	4	Strategic Manager
	Quarterly reports	0	4	4	4	Strategic Manager
	Quarterly reports	1	2	4	4	Strategic Manager
	Quarterly reports	0	2	4	4	Strategic Manager

	MEASUREMENT SOURCE AND FREQUENCY	BASELINE	TARGET: 07/08	TARGET: 08/09	TARGET: 09/10	ACCOUNTABLE OFFICIAL
	Quarterly reports	10	4	4	4	Strategic Manager
	Quarterly reports	1	1	2	2	Strategic Manager
	Quarterly reports	3	5	7	10	Strategic Manager
	Quarterly reports	6	8	8	8	Strategic Manager
	Quarterly reports	4	4	4	4	Strategic Manager
	Quarterly reports	1	1	2	1	Strategic Manager
	National & provincial proclamation	1	1	1	1	Strategic Manager





annexures

In this Chapter

Annexure A.....	page 176
Modification of the Audit Opinion..	page 177
Communication in the Audit Process	page 178
Annexure B (Glossary of Terms).....	page 179
Appendix A.....	page 182
Appendix B.....	page 184
Appendix C.....	page 188
Appendix D.....	page 192
Appendix E1.....	page 196
Appendix E2.....	page 200
Appendix F.....	page 204

annexure a

Report of the Auditor-General on the financial statements and performance information.

CONTENTS

Report on the Financial Statements

- Introduction
- Responsibility of the accounting officer / accounting authority for the financial statements
- Responsibility of the Auditor-General
- Basis of accounting
- Opinion
- Emphasis of matter

Other Matters

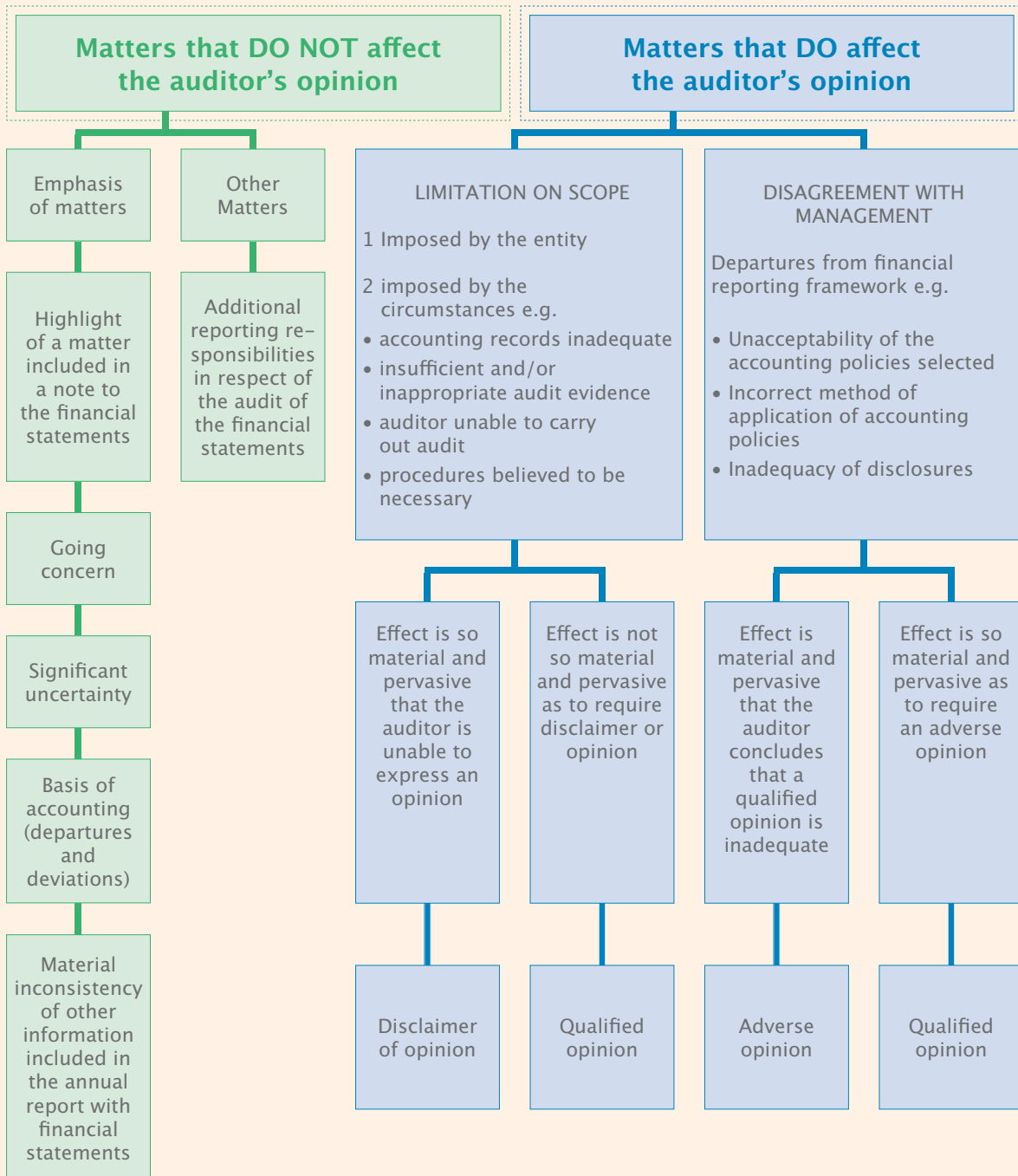
Matters ancillary to the responsibility of the AG in the audit of the financial statement.

Other Reporting Responsibilities

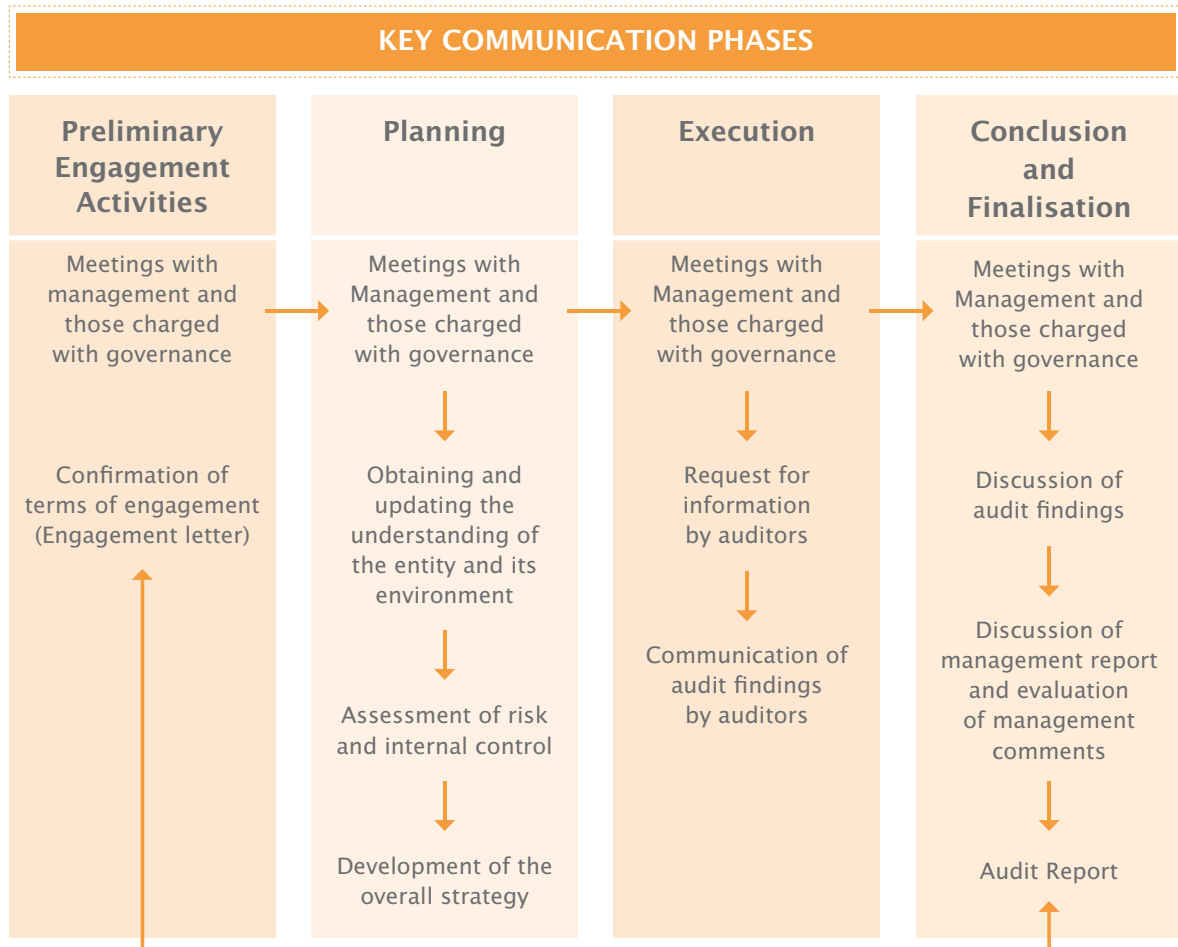
Reporting on performance information

MODIFICATION OF THE AUDIT OPINION

This decision tree illustrates the circumstances under which the audit report would be modified.



COMMUNICATION IN THE AUDIT PROCESS



annexure b

GLOSSARY OF TERMS

A

Adverse Opinion – An adverse opinion is expressed when the effect of a disagreement with management regarding departures from the financial reporting framework is so material and pervasive to the financial statements that the auditor concludes that a qualification of the report is not adequate to disclose the misleading or incomplete nature of the financial statements.

Audit Evidence – All of the information used by the auditor in arriving at the conclusions on which the audit opinion is based. Audit evidence includes the information contained in the accounting records underlying the financial statements and other information.

Audit matters of governance interest – those matters that arise from the audit of financial statements and, in the opinion of the auditor, are both important and relevant to those charged with governance in overseeing the financial reporting and disclosure process. Audit matters of governance interest include only those matters that have come to the attention of the auditor as a result of the performance of the audit.

Audit of financial statements – The objective of and audit of financial statements is to enable the auditor to express an opinion whether the financial statements are prepared, in all material respects, in accordance with an applicable financial reporting framework.

C

Comprehensive basis of accounting – a comprehensive basis of accounting comprises a set of criteria used in preparing financial statements which applies to all material items and which has substantial support.

Control activities – those policies and procedures that help ensure that management directives are carried out. Control activities are a component of internal control. (See *Internal Control*).

Control environment – Includes the governance and management functions and the attitudes, awareness and actions of those charged with governance and management concerning the entity's internal control and its importance in the entity. The con-

trol environment is a component of internal control. (See *Internal Control*).

D

Disclaimer of Opinion – A disclaimer of opinion is expressed when the possible effect of a limitation on scope is so material and pervasive that the auditor has not been able to obtain sufficient appropriate audit evidence to form an opinion on the financial statements.

Documentation – The material (working papers) prepared by and for, or obtained and retained by the auditor in connection with the performance of the audit. Working papers may be in the form of data stored on paper, film, electronic media or other media.

E

Emphasis of matter paragraph(s) – An auditor's report may be modified by adding an emphasis of matter paragraph(s) to highlight a matter affecting the financial statements which is included in a note to the financial statements that more extensively discusses the matter. The addition of such an emphasis of matter paragraph(s) does not affect the auditor's opinion on whether the financial statements are fairly presented. The auditor may also modify the auditor's report by using an emphasis of matter paragraph(s) to report matters other than those affecting the financial statements, such as material inconsistency of other information included in the annual report.

G

Governance – Describes the role of persons entrusted with the supervision, control and direction of an entity. Those charged with governance ordinarily are accountable for ensuring that the entity achieves its objectives, financial reporting, and reporting to interested parties. Those charged with governance include management only when it performs such functions.

I

Information system relevant to financial reporting – A component of internal control that includes the financial reporting system, and consists of the procedures and records established to initiate, record, process and report entity transactions (as well as events and conditions) and to maintain accountability for the related assets, liabilities and equity.

Internal Control – The internal control system is the whole system of financial and other controls, including the organisational structure, methods, procedures and internal audit, established by those charged with governance, management and other personnel to:

- assist in conducting the business of the audited entity in a regular economic, efficient and effective manner
- ensure adherence to management policies
- ensure compliance with applicable laws and regulations
- safeguard assets and resources
- secure the accuracy and completeness of accounting records
- produce timely and reliable financial and management information

It provides framework for considering how different aspects of an entity's internal control may affect the audit. The auditor's primary consideration is whether, and how, a specific control prevents or detects and corrects material misstatements in classes of transactions, account balances, or disclosures, and their related assertions.

Internal control consists of the following components:

- (a) The *control environment*. The control environment includes the governance and management functions and the attitudes, awareness, and actions of those charged with governance and management concerning the entity's internal control and its importance in the entity. The control environment sets the tone of an organisation, influencing the control consciousness of its staff. It is the foundation for all other components of internal control, providing discipline and structure.

Elements of the control environment are:

- Communication and enforcement of integrity and ethical values through policy statements, codes of conduct and by example
- Commitment to competence
- The "tone at the top", i.e. management's philosophy and operating style
- Organisational structure
- Human resource policies and practices
- Assignment of authority and responsibility
- Participation by those charged with governance

- (b) *Risk assessment* process. Risk assessment is the process of identifying and analysing relevant risks from internal and external sources to the achievement of the entity's objectives, as identified in the strategic plan, and determining how the risks should be managed.

Risk assessment implies:

- risk identification
- risk evaluation
- assessment of the risk appetite of the organisation
- development of responses to the risk profile

- (c) The *information system*, including the related business processes, relevant to financial reporting, and communication. Relevant and reliable information, both financial and non-financial, and the communication of this information are essential to realising all internal control objectives. In order to help ensure the quality of information and reporting, carry out the internal control activities and responsibilities, and make monitoring more effective and efficient, the internal control system should be fully and clearly documented and should be available for examination.

- (d) *Control activities*. Control activities are the policies, procedures, techniques and mechanisms established to address/mitigate risks and to achieve the entity's objectives. They are an integral part of the entity's planning, implementing, reviewing and accountability for stewardship of government resources and achieving effective results.

Control activities include a range of detective and preventive control activities as diverse as, e.g.:

- authorisation and approval procedures
- segregation of duties
- access restrictions to and accountability for resources and records
- verifications
- reconciliations
- reviews by management of performance
- controls over information processing (application controls)
- general IT controls
- proper execution of transactions and events
- Accurate and timely recording of transactions and internal control
- appropriate documentation of transactions and internal control
- reviews of operations and processes
- establishment and review of performance measures and indicators
- supervision
- human capital management

- (e) *Monitoring of controls*. Internal control systems should be monitored to assess the quality of the systems' performance over time. Monitoring is accomplished through routine activities, separate evaluations, or a combination of both. It involves assessment by appropriate personnel of the design and operation of controls on

a suitable timely basis and the taking of necessary actions. It includes regular management and supervisory comparisons, reconciliations and actions.

Ongoing Monitoring

- Ongoing monitoring of internal control should be built into the normal, recurring operating activities of an entity. It includes regular management and supervisory activities, and other actions personnel take in performing their duties.
- Ongoing monitoring activities cover each of the internal control components and involve action against irregular, unethical, uneconomical, inefficient and ineffective internal control systems.

Separate Evaluations

- The scope and frequency of separate evaluations will depend primarily on an assessment of risks and the effectiveness of ongoing monitoring procedures.
- Separate evaluations may take the form of self-assessments as well as reviews by internal and external auditors of control design and the direct testing of internal control.

L

Limitation on scope. A limitation on the scope of the auditor's work may sometimes be imposed by the entity (for example, when the terms of the engagement specify that the auditor will not carry out an audit procedure that the auditor believes is necessary). A scope limitation may be imposed by circumstances (for example, when the timing of the auditor's appointment is such that the auditor is unable to observe the counting of physical inventories). It may also arise when, in the opinion of the auditor, the entity's accounting records are inadequate or when the auditor is unable to carry out an audit procedure believed desirable.

M

Management Fraud. Fraud involving one or more members of management or those charged with governance.

Material Inconsistency. Exists when other information contradicts information contained in the audited financial statements. A material inconsistency may raise doubt about the audit conclusions drawn from audit evidence previously obtained and, possible, about the basis for the auditor's opinion on the financial statements.

Material Misstatement of Fact. Exists in other information when such information, not related to matters appearing in the audited financial statements, is incorrectly stated or presented.

Material Weakness. A weakness in internal control that could have a material effect on the financial statements.

Materiality. Information is material if its omission or misstatement could influence the economic decisions of users taken on the basis of the financial statements. Materiality depends on the size of the item or error judged in the particular circumstances of its omission or misstatement. Thus, materiality provides a threshold or cut-off point rather.

Misstatement. A misstatement of the financial statements that can arise from fraud or error (*also see Fraud*).

Modified Auditor's Report. An auditor's report is considered to be modified if either an emphasis of matter paragraph(s) is added to the report or if the opinion is other than unqualified.

N

Non-compliance. Refers to acts of omission or commission by the entity being audited, either intentional or unintentional, that are contrary to the prevailing laws or regulations.

O

Opinion. The auditor's report contains a clear written expression of opinion on the financial statements as a whole. An unqualified opinion is expressed when the auditor concludes that the financial statements give a true and fair view (or are presented fairly, in all material respects) in accordance with the applicable financial reporting framework (*also see Modified auditor's report*).

Other information/Other matters. Financial or non-financial information (other than the financial statements or the auditor's report thereon) included – either by law or custom – in the annual report.

P

Planning. Involves establishing the overall audit strategy for the engagement and developing an audit plan, in order to reduce audit risk to an acceptably low level.

Q

Qualified Opinion. A qualified opinion is expressed when the auditor concludes that an unqualified opinion cannot be expressed but that the effect of any disagreement with management regarding departures from financial reporting framework, or limitation on scope is not so material and pervasive as to require an adverse opinion or a disclaimer of opinion.

SCHEDULE OF EXTERNAL LOANS

as at 30 June 2007

APPENDIX A

EXTERNAL LOANS	LOAN NUMBER	INTEREST RATE	FINAL REDEMPTION DATE	BALANCE AT 01/07/2006 R
LONG-TERM LOANS				
DBSA Loan – Nkonkobe	8237	11%	9/30/2014	
DBSA Loan – Great Kei	10876	15%	6/30/2019	
DBSA Loan – Nxuba	11416	17%	6/30/2009	
Loan – Amahlathi	100001	4%	6/30/2009	
Loan – Amahlathi	100001	4%	6/30/2009	
Loan – Amahlathi	100001	4%	6/30/2009	
TOTAL LONG-TERM LOANS				
CURRENT PORTION				
DBSA Loan – Amahlathi [In arrears]	11641	11%	6/30/2007	-
DBSA Loan – Nxuba	11240	16%	12/31/2010	
Total short term loans				0
TOTAL EXTERNAL LOANS				0

	RECEIVED DURING THE PERIOD R	REDEEMED WRITTEN OFF DURING THE PERIOD R	BALANCE AT 30/06/2007 R
	3,978,285	234,084	3,744,200
	1,571,512	-	1,571,512
	78,201	-	78,201
	1,579,684	497,008	1,082,676
	294,964	-	294,964
	113,758	-	113,758
	7,616,404	731,092	6,885,312
	7,926	-	7,926
	9,497		9,497
	17,423	-	17,423
	7,633,827	731,092	6,902,734

ANALYSIS OF PROPERTY PLANT AND EQUIPMENT

as at 30 June 2007

APPENDIX B

Classification	Cost / Revaluation					
	Opening Balance	Transfer In / (Out)	New Opening Balance	Additions	Disposals	Closing Balance
INFRASTRUCTURE	12,942,841	289,250	13,232,090	607,436,562	-	620,668,652
Water	-	-	-	-	-	-
Reservoirs & tanks	9,082,744	289,250	9,371,994	161,516,099		170,888,093
Water – other	3,860,097	-	3,860,097	24,800		3,884,897
Metres	-	-	-	1,446,800		1,446,800
Sanitation	-	-	-	23,235,282		-
Purification works	-	-	-	90,675,095		23,235,282
Sewers	-	-	-	330,538,485		90,675,095
Work in progress	-	-	-	-		-
Infrastructure under construction	-	-	-	-		330,538,485
COMMUNITY	5,046,137	(137,057)	4,909,080	925,568	-	5,834,648
Clinics & hospitals	1,864,675	119,017	1,983,692			1,983,692
Fire stations	3,392	1	3,393			3,393
Museum & art galleries	3,166,002	(256,075)	2,909,928	882,924		3,792,852
Security system	12,068	(0)	12,068	42,644.31		54,712
INVESTMENT PROPERTIES	628,165	153,549	781,714	-	-	781,714
Administration	628,165	153,549	781,714			781,714
OTHER	64,931,749	432,163	65,363,912	14,216,685	247,479	79,333,118
LAND AND BUILDINGS	31,784,357	(326,634)	31,457,722	-	-	31,457,722
Administration	22,091,481	1,343,206	23,434,687			23,434,687
Housing schemes	25,062	1,114,853	1,139,915			1,139,915
Workshops & depots	4,535,143	143,542	4,678,685			4,678,685
Land	5,132,671	(2,928,235)	2,204,436			2,204,436
Office Equipment	8,682,604	846,744	9,529,349	3,336,192	24,000	12,841,541
Air conditioners	53,019	(0)	53,019			53,019
Computer hardware	6,601,916	135,784	6,737,700	3,156,411	24,000	9,870,111
Operating software	1,316,149	(1,212,465)	103,683			103,683
Office machines	711,521	1,923,425	2,634,946	179,781		2,814,727
Furniture and Fittings	2,045,121	(136,047)	1,909,074	352,399	15,211	2,246,262
Cabinets & cupboards	696,554	(9,125)	687,428	149,115	3,050	833,493
Chairs	191,374	0	191,374	24,832	281	215,926
Furniture and fittings : other	618,717	(153,803)	464,914	46,286		511,201
Tables & desks	538,476	26,881	565,358	132,165	11,881	685,642
Plant and Equipment	9,854,870	37,000	9,891,869	102,224	2,785	9,991,309
Compressors	5,070	-	5,070			5,070
Medical equipment	17,767	5,601	23,368		1,435	21,933
Fire equipment	197,078	(0)	197,078			197,078
Fire arms	1,775	(0)	1,775			1,775
Laboratory equipment	13,455	0	13,455			13,455
Lawnmowers	58,954	12,012	70,966	54,123		125,089
Plant & equipment : general	331,133	29,472	360,605	48,102	1,350	407,357
Tractors	9,189,430	-	9,189,430			9,189,430
Radio equipment	40,207	(10,085)	30,121			30,121
Telecommunication equipment	0	(0)	-			-
Motor Vehicles	12,564,797	11,100	12,575,897	10,425,870	205,483	22,796,285
Motor vehicles	1,915,090	28,065	1,943,155	530,587	118,450	2,355,292
Fire engines	4,188,685	0	4,188,685	964,500		5,153,185
Trucks & bakkies	6,461,022	(16,965)	6,444,057	8,930,783	87,033	15,287,807
TOTAL	83,548,892	737,904	84,286,796	622,578,815	247,479	706,618,132

	Accumulated Depreciation						Carrying Value
	Opening Balance	Transfer In / (Out)	New Opening Balance	Additions	Disposals	Closing Balance	
	468,010	1	468,011	31,276,249	-	31,744,260	588,924,392
	-					-	-
	274,622	1	274,623	14,684,528		14,959,151	155,928,942
	193,388	-	193,388	2,057,343		2,250,732	1,634,165
		-		271,059		271,059	1,175,741
		-		2,928,932		-	-
		-		11,334,387		2,928,932	20,306,350
		-				11,334,387	79,340,708
		-				-	-
		-				-	330,538,485
	328,710	(15,702)	313,007	244,144	-	557,151	5,277,497
	158,055	5,319	163,374	115,896		279,270	1,704,422
	657	0	657	130		788	2,605
	164,953	(21,022)	143,931	124,189		268,120	3,524,732
	5,045	0	5,045	3,929		8,974	45,738
	27,867	30,611	58,478	36,933	-	95,411	686,303
	27,867.00	30,610.78	58,478	36,933.43		95,411	686,303
	11,083,031	(20,807)	11,062,225	6,802,432	74,835	17,789,822	61,543,296
	815,352	(28,219)	787,133	505,582	-	1,292,715	30,165,007
	302,000	62,013	364,013	215,655		579,668	22,855,019
	13,977	5,321	19,297	10,082		29,380	1,110,535
	400,014	(5,058)	394,956	274,245		669,201	4,009,484
	99,360.73	(90,494.06)	8,866.67	5,600		14,467	2,189,969
	4,345,924	56,861	4,402,785	1,890,658	3,621	6,289,822	6,551,718
	48,894	(0)	48,894	1,414		50,308	2,711
	3,022,364	54,491	3,076,855	1,314,335	3,621	4,387,570	5,482,541
	909,603	(810,160)	99,443	1,454		100,897	2,787
	365,062	812,531	1,177,593	573,454		1,751,047	1,063,680
	653,600	(57,244)	596,355	284,983	13,723	867,616	1,378,646
	214,177	7,636	221,814	120,436	1,561	340,689	492,804
	58,182	1,482	59,664	27,788	281	87,171	128,755
	190,887	(77,098)	113,789	57,051		170,839	340,361
	190,353	10,736	201,089	79,708	11,881	268,916	416,726
	1,697,621	19,808	1,717,429	1,022,103	2,576	2,736,957	7,254,352
	1,518	-	1,518	1,015		2,533	2,537
	13,994	382	14,377	1,789	1,435	14,731	7,202
	15,220	(0)	15,219	13,139		28,358	168,720
	1,775	-	1,775	351		1,775	-
	11,756	19,932	31,688	19,325		32,039	(18,584)
	45,369	(14,918)	30,452	67,400	1,141	49,776	75,312
	143,921	14,451	158,372	919,085		224,631	182,726
	1,433,907	1	1,433,908	-		2,352,992	6,836,438
	30,161	(40)	30,121			30,121	-
	0	(0)				-	-
	3,570,535	(12,012)	3,558,523	3,099,106	54,916	6,602,712	16,193,572
	718,280	19,052	737,333	404,902	37,509	1,104,725	1,250,567
	410,404	-	410,404	280,088		690,493	4,462,692
	2,441,850	(31,065)	2,410,786	2,414,116	17,407	4,807,495	10,480,312
	11,907,618	(5,897)	11,901,721	38,359,759	74,835	50,186,645	656,431,487

ANALYSIS OF PROPERTY PLANT AND EQUIPMENT – GROUP

as at 30 June 2007

APPENDIX B

Classification	Cost / Revaluation					
	Opening Balance	Transfer In / (Out)	New Opening Balance	Additions	Disposals	Closing Balance
INFRASTRUCTURE	12,942,841	289,250	13,232,090	607,436,562	-	620,668,652
Water	-	-	-	-	-	-
Reservoirs & tanks	9,082,744	289,250	9,371,994	161,516,099		170,888,093
Water – other	3,860,097	-	3,860,097	24,800		3,884,897
Metres	-	-	-	1,446,800		1,446,800
Sanitation	-	-	-	-		-
Purification works	-	-	-	23,235,282		23,235,282
Sewers	-	-	-	90,675,095		90,675,095
Work in progress	-	-	-	-		-
Infrastructure under construction	-	-	-	330,538,485		330,538,485
COMMUNITY	5,046,137	(137,057)	4,909,080	925,568	-	5,834,648
Clinics & hospitals	1,864,675	119,017	1,983,692			1,983,692
Fire stations	3,392	1	3,393			3,393
Museum & art galleries	3,166,002	(256,075)	2,909,928	882,924		3,792,852
Security system	12,068	(0)	12,068	42,644.31		54,712
INVESTMENT PROPERTIES	628,165	153,549	781,714	-	-	781,714
Administration	628,165	153,549	781,714			781,714
OTHER	65,237,744	432,163	65,669,907	14,278,435	281,778	79,666,564
LAND AND BUILDINGS	31,784,357	(326,634)	31,457,722	-	-	31,457,722
Administration	22,091,481	1,343,206	23,434,687			23,434,687
Housing schemes	25,062	1,114,853	1,139,915			1,139,915
Workshops & depots	4,535,143	143,542	4,678,685			4,678,685
Land	5,132,671	(2,928,235)	2,204,436			2,204,436
Office Equipment	8,840,942	846,744	9,687,687	3,373,997	50,698	13,010,986
Air conditioners	53,019	(0)	53,019			53,019
Computer hardware	6,731,830	135,784	6,867,614	3,187,613	42,330	10,012,897
Operating software	1,316,149	(1,212,465)	103,683			103,683
Office machines	739,945	1,923,425	2,663,370	186,384	8,368	2,841,386
Furniture and Fittings	2,192,778	(136,047)	2,056,731	376,344	22,812	2,410,263
Cabinets & cupboards	696,554	(9,125)	687,428	149,115	3,050	833,493
Chairs	191,374	(153,803)	191,374	24,832	281	215,926
Furniture and fittings : other	766,374	0	612,571	70,231	7,601	675,202
Tables & desks	538,476	26,881	565,358	132,165	11,881	685,642
Plant and Equipment	9,854,870	37,000	9,891,869	102,224	2,785	9,991,309
Compressors	5,070	-	5,070			5,070
Medical equipment	17,767	5,601	23,368		1,435	21,933
Fire equipment	197,078	(0)	197,078			197,078
Fire arms	1,775	(0)	1,775			1,775
Laboratory equipment	13,455	0	13,455			13,455
Lawnmowers	58,954	12,012	70,966	54,123		125,089
Plant & equipment : general	331,133	29,472	360,605	48,102	1,350	407,357
Tractors	9,189,430	-	9,189,430			9,189,430
Radio equipment	40,207	(10,085)	30,121			30,121
Telecommunication equipment	0	(0)	0			-
Motor Vehicles	12,564,797	11,100	12,575,897	10,425,870	205,483	22,796,285
Motor vehicles	1,915,090	28,065	1,943,155	530,587	118,450	2,355,292
Fire engines	4,188,685	0	4,188,685	964,500		5,153,185
Trucks & bakkies	6,461,022	(16,965)	6,444,057	8,930,783	87,033	15,287,807
TOTAL	83,854,887	737,904	84,592,791	622,640,565	281,778	706,951,578

	Accumulated Depreciation						Carrying Value
	Opening Balance	Transfer In / (Out)	New Opening Balance	Additions	Disposals	Closing Balance	
	468,010	1	468,011	31,276,249	-	31,744,260	588,924,392
	-					-	-
	274,622	1	274,623	14,684,528		14,959,151	155,928,942
	193,388	-	193,388	2,057,343		2,250,732	1,634,165
		-		271,059		271,059	1,175,741
		-				-	-
		-		2,928,932		2,928,932	20,306,350
		-		11,334,387		11,334,387	79,340,708
		-				-	-
		-				-	330,538,485
	328,710	(15,702)	313,007	244,144	-	557,151	5,277,497
	158,055	5,319	163,374	115,896		279,270	1,704,422
	657	0	657	130		788	2,605
	164,953	(21,022)	143,931	124,189		268,120	3,524,732
	5,045	0	5,045	3,929		8,974	45,738
	27,867	30,611	58,478	36,933	-	95,411	686,303
	27,867.00	30,610.78	58,478	36,933.43		95,411	686,303
	11,123,251	(20,807)	11,102,445	6,874,074	84,765	17,891,754	61,774,810
	815,352	(28,219)	787,133	505,582	-	1,292,715	30,165,007
	302,000	62,013	364,013	215,655		579,668	22,855,019
	13,977	5,321	19,297	10,082		29,380	1,110,535
	400,014	(5,058)	394,956	274,245		669,201	4,009,484
	99,360.73	(90,494.06)	8,866.67	5,600		14,467	2,189,969
	4,373,377	56,861	4,430,238	1,940,857	12,416	6,358,679	6,652,306
	48,894	(0)	48,894	1,414		50,308	2,711
	3,046,786	54,491	3,101,277	1,359,105	10,705	4,449,678	5,563,219
	909,603	(810,160)	99,443	1,454		100,897	2,787
	368,093	812,531	1,180,624	578,883	1,711	1,757,796	1,083,590
	666,367	(57,244)	609,122	306,426	14,858	900,691	1,509,572
	214,177	7,636	221,814	120,436	1,561	340,689	492,804
	58,182	1,482	59,664	27,788	281	87,171	128,755
	203,654	(77,098)	126,556	78,494	1,135	203,914	471,287
	190,353	10,736	201,089	79,708	11,881	268,916	416,726
	1,697,621	19,808	1,717,429	1,022,103	2,576	2,736,957	7,254,352
	1,518	-	1,518	1,015		2,533	2,537
	13,994	382	14,377	1,789	1,435	14,731	7,202
	15,220	(0)	15,219	13,139		28,358	168,720
	1,775	-	1,775	351		1,775	-
	11,756	19,932	31,688	19,325		32,039	(18,584)
	45,369	(14,918)	30,452	67,400	1,141	49,776	75,312
	143,921	14,451	158,372	919,085		224,631	182,726
	1,433,907	1	1,433,908	-		2,352,992	6,836,438
	30,161	(40)	30,121			30,121	-
	0	(0)				-	-
	3,570,535	(12,012)	3,558,523	3,099,106	54,916	6,602,712	16,193,572
	718,280	19,052	737,333	404,902	37,509	1,104,725	1,250,567
	410,404	-	410,404	280,088		690,493	4,462,692
	2,441,850	(31,065)	2,410,786	2,414,116	17,407	4,807,495	10,480,312
	11,947,838	(5,897)	11,941,941	38,431,401	84,765	50,288,577	656,663,001

SEGMENTAL ANALYSIS OF FIXED ASSETS PER DEPARTMENT

as at 30 June 2007

APPENDIX C

Department	Cost / Revaluation					
	Opening Balance	Transfer In / (Out)	New Opening Balances	Additions	Disposals	Closing Balance
RATES AND GENERAL	83,527,417	759,380	84,286,797	622,578,815	247,478.76	706,618,133
Council General	-	-	-	183,635	-	183,635
Mayor's Committee	2,122,905	-	2,122,905	9,638	-	2,132,543
Executive Support Services	422,965	245,787	668,752	99,065	-	767,818
Municipal Manager	476,507	230,828	707,335	-	3,050	704,285
PIMMS	36,817	134,875	171,692	10,925	9,760	172,858
Internal Audit	394,431	-	394,431	11,930	-	406,361
Local Economic Development	9,377,929	-	9,377,929	124,646	-	9,502,575
Municipal Support Unit	235,963	-	235,963	43,820	-	279,783
Strategic Management unit	214,931	-	214,931	3,300	-	218,231
Information Com Technology	2,881,810	(982,826)	1,898,984	1,344,058	8,947	3,234,095
Administration	3,626,717	74,623	3,701,341	33,227	-	3,734,567
Land and Housing	27,859,127	-	27,859,127	239,270	5,292	28,093,105
Buildings	5,442,764	-	5,442,764	83,162	14,170	5,511,756
Calgary Museum	3,000,007	-	3,000,007	897,035	-	3,897,042
Supply Chain Management	-	-	-	47,327	-	47,327
Council Support & Auxiliary	-	276,967	276,967	258,664	-	535,631
Budget & Treasury Office	2,304,438	195,193	2,499,631	1,633,995	119,226	4,014,400
Human Resources	679,577	70,691	750,268	70,837	-	821,104
Engineering Services	1,798,385	-	1,798,385	9,125	-	1,807,510
Building and Services Planning	853,219	145,844	999,063	309,603	-	1,308,666
Management of WSP	759,456	-	759,456	269,889	-	1,029,345
Mbashe EC 121	316,813	(0)	316,813	177,479	-	494,292
Mbashe Ex LM Schemes	-	-	-	55,110,868	-	55,110,868
Mbashe EX DWAF Schemes	2,326,891	-	2,326,891	-	-	2,326,891
Mnquma EC 122	201,820	(0)	201,820	225,537	-	427,357
Mnquma Ex LM Schemes	-	-	-	63,198,833	-	63,198,833
Mnquma EX DWAF Schemes	6,528,381	-	6,528,381	557,720	-	7,086,101
Great Kei EC 123	34,577	(0)	34,577	860,205	-	894,782
Great Kei Ex LM Schemes	-	-	-	9,382,271	-	9,382,271
Amahlathi EC 124	46,426	(0)	46,426	-	-	46,426
Amahlathi Ex LM Schemes	-	-	-	49,766,843	-	49,766,843
Amahlathi EX DWAF Schemes	208,303	-	208,303	-	-	208,303
Nqqushwa EC 126	159,236	(0)	159,236	252,882	-	412,117
Nqqushwa Ex LM Schemes	-	-	-	10,379,970	-	10,379,970
Ngqushwa EX DWAF Schemes	887,671	-	887,671	-	-	887,671
Nkonkobe EC 127	201,690	(0)	201,690	-	-	201,690
Nkonkobe Ex LM Schemes	-	-	-	86,778,216	-	86,778,216
Nkonkobe EX DWAF Schemes	2,917,157	-	2,917,157	535,521	-	3,452,678
Nxuba EC 128	29,014	0	29,014	14,375	-	43,389
Nxuba Ex LM Schemes	-	-	-	7,334,237	-	7,334,237
Water Service Authority	170,278	-	170,278	13,640	-	183,918
Project Management Unit	522,710	174,723	697,433	330,670,338	87,033	331,280,738
Health and Protection Services	408,964	120,447	529,411	6,968	-	536,379
Disaster Management	570,373	1	570,374	348,843	-	919,217
Municipal Health	926,143	72,226	998,369	4,658	-	1,003,027
Fire Services	4,583,021	-	4,583,021	1,276,261	-	5,859,282
Primary Health Care	-	-	-	-	-	-
SUBSIDISED SERVICES	-	-	-	-	-	-
	0	-	-	-	-	-
ECONOMIC SERVICES	-	-	-	-	-	-
	0	-	-	-	-	-
HOUSING SERVICES	-	-	-	-	-	-
	0	-	-	-	-	-
TRADING SERVICES	-	-	-	-	-	-
	0	-	-	-	-	-
TOTAL	83,527,417	759,380	84,286,797	622,578,815	247,479	706,618,133

SEGMENTAL ANALYSIS OF FIXED ASSETS PER DEPARTMENT – GROUP

as at 30 June 2007

APPENDIX C

Department	Cost / Revaluation					
	Opening Balance	Transfer In / (Out)	New Opening Balances	Additions	Disposals	Closing Balance
RATES AND GENERAL	83,527,417	759,380	84,286,797	622,578,815	247,478.76	706,618,133
Council General	-	-	-	183,635	-	183,635
Mayor	2,122,905	-	2,122,905	9,638	-	2,132,543
Executive Support Services	422,965	245,787	668,752	99,065	-	767,818
Municipal Manager	476,507	230,828	707,335	-	3,050	704,285
PIMMS	36,817	134,875	171,692	10,925	9,760	172,858
Internal Audit	394,431	-	394,431	11,930	-	406,361
Local Economic Development	9,377,929	-	9,377,929	124,646	-	9,502,575
Municipal Support Unit	235,963	-	235,963	43,820	-	279,783
Strategic Management unit	214,931	-	214,931	3,300	-	218,231
Information Com Technology	2,881,810	(982,826)	1,898,984	1,344,058	8,947	3,234,095
Administration	3,626,717	74,623	3,701,341	33,227	-	3,734,567
Land and Housing	27,859,127	-	27,859,127	239,270	5,292	28,093,105
Buildings	5,442,764	-	5,442,764	83,162	14,170	5,511,756
Calgary Museum	3,000,007	-	3,000,007	897,035	-	3,897,042
Supply Chain Management	-	-	-	47,327	-	47,327
Council Support & Auxiliary	-	276,967	276,967	258,664	-	535,631
Budget & Treasury Office	2,304,438	195,193	2,499,631	1,633,995	119,226	4,014,400
Human Resources	679,577	70,691	750,268	70,837	-	821,104
Engineering Services	1,798,385	-	1,798,385	9,125	-	1,807,510
Building and Services Planning	853,219	145,844	999,063	309,603	-	1,308,666
Management of WSP	759,456	-	759,456	269,889	-	1,029,345
Mbhashe EC 121	316,813	(0)	316,813	177,479	-	494,292
Mbhashe Ex LM Schemes	-	-	-	55,110,868	-	55,110,868
Mbhashe EX DWAF S h Mbhashe Schemes	2 326 891	-	2 326 891	-	-	2 326 891
Mnquma EC 122	201,820	(0)	201,820	225,537	-	427,357
Mnquma Ex LM Schemes	-	-	-	63,198,833	-	63,198,833
Mnquma EX DWAF Schemes	6,528,381	-	6,528,381	557,720	-	7,086,101
Great Kei EC 123	34,577	(0)	34,577	860,205	-	894,782
Great Kei Ex LM Schemes	-	-	-	9,382,271	-	9,382,271
Amahlathi EC 124	46,426	(0)	46,426	-	-	46,426
Amahlathi Ex LM Schemes	-	-	-	49,766,843	-	49,766,843
Amahlathi EX DWAF Schemes	208,303	-	208,303	-	-	208,303
Nqgushwa EC 126	159,236	(0)	159,236	252,882	-	412,117
Nqgushwa Ex LM Schemes	-	-	-	10,379,970	-	10,379,970
Nqgushwa EX DWAF Schemes	887,671	-	887,671	-	-	887,671
Nkonkobe EC 127	201,690	(0)	201,690	-	-	201,690
Nkonkobe Ex LM Schemes	-	-	-	86,778,216	-	86,778,216
Nkonkobe EX DWAF Schemes	2,917,157	-	2,917,157	535,521	-	3,452,678
Nxuba EC 128	29,014	0	29,014	14,375	-	43,389
Nxuba Ex LM Schemes	-	-	-	7,334,237	-	7,334,237
Water Service Authority	170,278	-	170,278	13,640	-	183,918
Project Management Unit	522,710	174,723	697,433	330,670,338	87,033	331,280,738
Health & Protection Services	408,964	120,447	529,411	6,968	-	536,379
Disaster Management	570,373	1	570,374	348,843	-	919,217
Municipal Health	926,143	72,226	998,369	4,658	-	1,003,027
Fire Services	4,583,021	-	4,583,021	1,276,261	-	5,859,282
Primary Health Care	-	-	-	-	-	-
SUBSIDISED SERVICES	-	-	-	-	-	-
	0	-	-	-	-	-
ECONOMIC SERVICES	-	-	-	-	-	-
	0	-	-	-	-	-
HOUSING SERVICES	-	-	-	-	-	-
	0	-	-	-	-	-
TRADING SERVICES	-	-	-	-	-	-
	0	-	-	-	-	-
DEVELOPMENT AGENCY	305,995	-	305,995	61,750	34,299	333,446
	305,995	-	305,995	61,750	34,299	333,446
TOTAL	83,833,412	759,380	84,592,792	622,640,565	281,778	706,951,579

	Accumulated Depreciation						Carrying Value
	Opening Balance	Transfer In / (Out)	New Opening Balances	Additions	Disposals	Closing Balance	
	11,886,036	15,685	11,901,721	38,359,759	74,835	50,186,645	656,431,488
				364		364	183,271
	730,396	-	730,396	328,520		1,058,916	1,073,627
	198,613	154,329	352,942	121,996		474,937	292,880
	219,289	84,637	303,926	133,585	1,561	435,950	268,335
	4,823	31,471	36,293	35,711	1,464	70,541	102,317
	90,621	-	90,621	77,538		168,159	238,202
	1,539,673	-	1,539,673	969,402		2,509,075	6,993,500
	79,338	-	79,338	44,453		123,791	155,993
	107,141	-	107,141	51,669		158,809	59,422
	1,309,614	(725,827)	583,786	401,502	746	984,543	2,249,552
	834,703	27,362	862,065	456,721		1,318,786	2,415,781
	533,631	-	533,631	419,982	1,411	952,201	27,140,903
	442,671	-	442,671	277,086	13,961	705,795	4,805,961
	193,797	-	193,797	228,556		422,353	3,474,689
		-	-	4,581		4,581	42,746
		110,787	110,787	84,038		194,825	340,806
	1,246,125	118,296	1,364,421	466,287	38,285	1,792,423	2,221,976
	307,201	51,840	359,040	142,503		501,544	319,561
	1,212,760	-	1,212,760	230,617		1,443,376	364,134
	357,523	43,753	401,277	175,321		576,597	732,069
	188,525	-	188,525	159,599		348,124	681,222
	24,816	-	24,816	72,313		97,129	397,163
		-	-	3,982,281		3,982,281	51,128,587
	116,345	-	116,345	465,378		581,723	1,745,168
		-	116,345	465,378		581,723	1,745,168
	23,851	-	23,851	211,875		235,726	191,631
		-	-	7,894,171		7,894,171	55,304,662
	146,929	-	146,929	643,491		790,420	6,295,681
	722	-	722	328,429		329,151	565,631
		-	-	1,008,099		1,008,099	8,374,172
	968	-	968	11,612		12,580	33,846
		-	-	6,283,016		6,283,016	43,483,827
	10,415	-	10,415	41,661		52,076	156,227
	21,152	-	21,152	56,658		77,810	334,308
		-	-	1,345,125		1,345,125	9,034,845
	44,384	-	44,384	177,534		221,918	665,753
	21,612	-	21,612	152,545		174,157	27,532
		-	-	8,375,617		8,375,617	78,402,599
	145,858	-	145,858	641,263		787,121	2,665,557
	978	-	978	7,765		8,743	34,646
		-	-	999,164		999,164	6,335,073
	110,512	-	110,512	20,533		131,045	52,874
	214,735	64,065	278,800	112,855	17,407	374,249	330,906,490
	301,663	2,007	303,670	68,631		372,302	164,077
	336,364	-	336,364	89,011		425,375	493,842
	326,231	52,966	379,197	191,581		570,778	432,249
	442,062	-	442,062	369,121		811,182	5,048,100
		-	-			-	-
	-			-		-	-
	-			-		-	-
	-			-		-	-
	-			-		-	-
	-			-		-	-
	-			-		-	-
	-			-		-	-
	-			-		-	-
	40,220	-	40,220	71,642	9,930	101,932	231,514
	40,220	-	40,220	71,642	9,930	101,932	231,514
	11,926,256	15,685	11,941,941	38,431,401	84,765	50,288,577	656,663,001