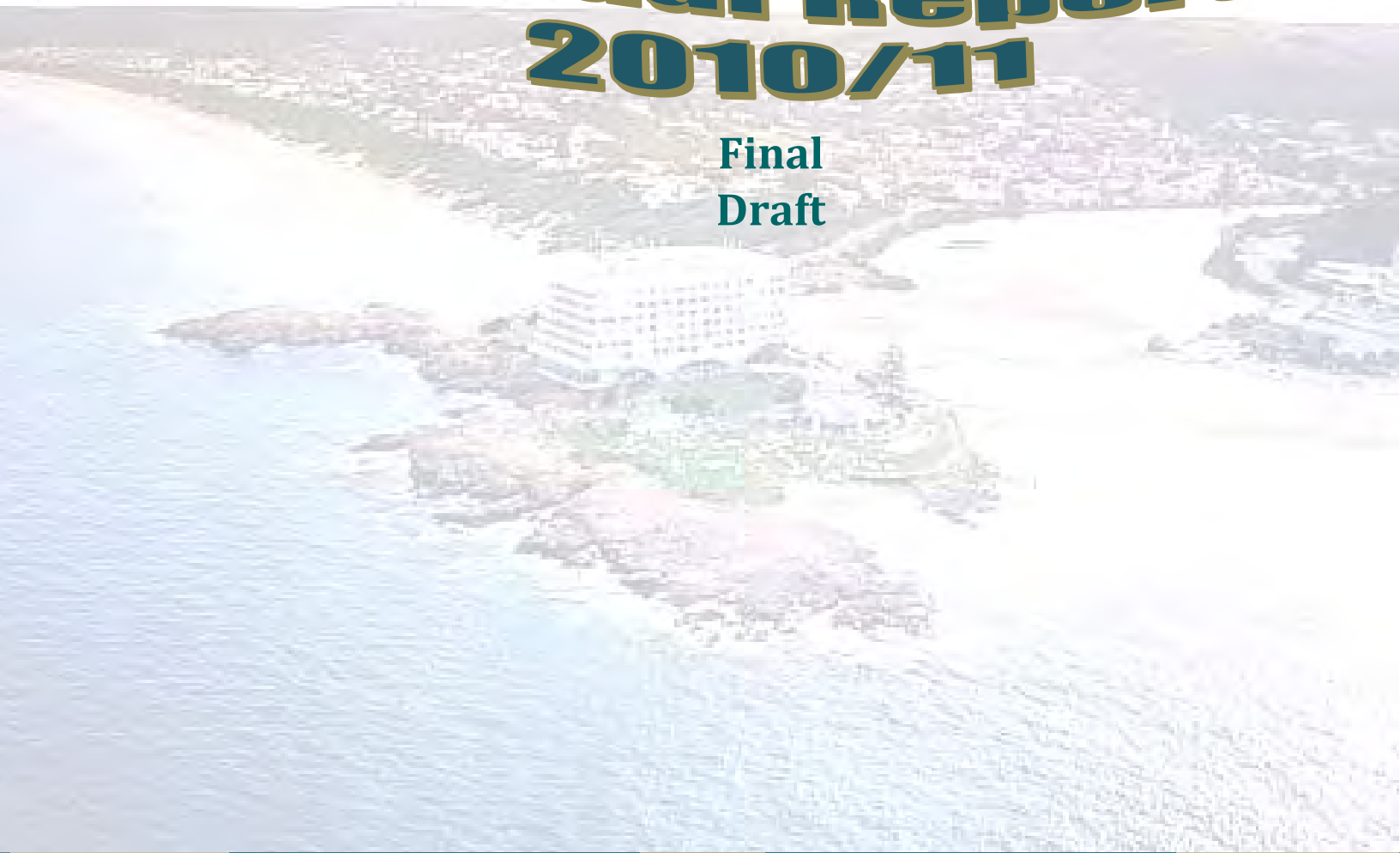




Bitou Annual Report 2010/11

Final
Draft



Municipal Highlights

- Bitou has been named as the **third most productive** local municipality in the Municipal IQ's fifth annual Municipal Productivity Index (MPI)



- Achieved **Blue Drop** Platinum status (**96%**)
- One of the **Top 10** municipalities in South Africa for the **Blue Drop**
- Achieved **Green Drop** score of **95%**
- Achieved **2nd** place in the Top 10 municipalities in South Africa for the **Green Drop**

- **100%** Households with access to basic **Water** services
- **100%** Households with access to basic **Electricity** services
- **100%** Households with access to basic **Sanitation** services
- **18.77%** Improvement on **water losses**
- **92.3%** Revenue collected compared to **89,1%** in 2009/2010



Successful events:

- War on Poverty Launch by Deputy President of South Africa
- Anti-Piracy Launch with the Department of Trade and Industry

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EXECUTIVE MAYOR'S FOREWORD



Seventeen years ago, and at the time of the adoption of the Constitution of the Republic of South Africa, the people of this country declared that: "South Africa is one sovereign, democratic state founded on the values of human dignity, the achievement of equality and the advancement of human rights and freedom."

In shaping our new nation, its institutions and its practices, this sentiment has been the lodestar which has guided our collective action over the last seventeen years. At the same time, we have had to acknowledge that the past from which we have emerged has placed certain constraints on the country, the province and the municipality.

The constitution requires a system of local government that is accountable to the people and that is transparent. We are further required to prepare and publish an annual report – detailing our plans and accomplishments in the previous year. I am honoured to present to the people of Bitou, the 2010/2011 financial year annual report.

The community of Bitou, like the rest of the country went to the polls in May 2011 to elect a new council. The will of the people presented the municipality with new political leaders in a coalition of the DA and COPE.

We hit the ground running, with a view of wanting to do the best for the people of Bitou. The current annual report is entirely from the different political mandate. As a new Council, we will also scrutinize the report and adjust where necessary to meet the new mandate for our future performance. You, as the community, are urged to critique the report and advise us of where you believe we should pay special attention in order to improve service delivery and be more accountable to you.

You are welcome to submit your comments on this report to my office. In that way, I can be in a position to ensure that improvements on our service delivery imperatives are inclusive of the community's expectations.

I want to thank the officials who tirelessly provided the information and data required to put together this report. While there are too many individuals to name, the scope and quality of the information we are publishing is a tribute to all of them.

THANK YOU



MR Memory Booyesen

MUNICIPAL MANAGER'S FOREWORD

Continuity and sustained engagement are essential pre-conditions for long-term success. This applies, especially in an institution like the Bitou Municipality, which is actively involved in a broad spectrum of service delivery issues. This annual report, which takes stock of the events and efforts of the financial year under review



2010/2011, while also looking ahead to the challenges of 2011/2012, underscores once again the broad range of projects this municipality takes on to fulfill its constitutional mandate. The community plays a big part in shaping continuity and long term engagement.

This report presents the institution's achievements and challenges in our endeavors to work smarter and better in improving service delivery and development. Bitou Municipality's progress in achieving its mandatory objectives in all five key performance areas, are outlined in this report. The key performance areas are as follows:

- Basic service delivery and infrastructure development
- Municipal financial viability and management
- Municipal transformation and development
- Local Economic Development
- Good governance and public participation

During the year under review our biggest challenge resulted from the closure of the Robberg Landfill site, which served as our main refuse disposal site. After its closure the environmentally prescribed rehabilitation processes are being applied. Due to the unavailability of land in our area to serve this purpose (refuse disposal), we considered a number of options, amongst other the establishment of a waste transfer station, waste-by-road to Mossel Bay and sharing waste transfer facilities with Knysna Municipality. The latter option seems to be the most viable at this point in time. Participating in this venture will also have other added value such as renewable energy possibilities. Council took a decision to seriously look into renewable energy options and "waste-to-energy" is one of those options that are being seriously considered. Other such pilot projects like wind turbines, solar heating and wave energy are also alternatives which are being researched.

During the first half of the year the area was drought stricken and we had to pursue various drought relief measures, inter alia the construction of a desalination plant. The bigger part of this project was funded through a

central government grant contribution. Great strides have been made in respect of the "Coming Together" project with the construction of the library and the development of Saringa Boulevard going full steam ahead. We have also proceeded with the prioritisation of the Expanded Public Works Programme to head the national call for increased job creation and poverty eradication. Our water and sanitation team, through their sterling efforts, once again made us proud through the municipality being awarded top accolades for excellence in water purification and sanitation treatment. The provision of housing and basic services remained a priority and much progress has been made in that regard.

Although operating under less than ideal circumstances, we have continued to maintain high levels of effectiveness and efficiency throughout the year and have continued to look for and implement ongoing improvements in our processes and administration; commitment and positive attitude have never faltered. We once again obtained an unqualified audit opinion from the Auditor-General. The War on Poverty launch in the Western Cape was launched with much fanfare in Bitou. The occasion was attended by the Deputy President, the Premier of the Province, Cabinet Ministers and Deputy Ministers as well as the majority of the Western Cape Provincial government Members of the Executive Council. The quality of our Integrated Development Plan has been enhanced by the inclusion of Ward-Based planning which profiles social infrastructure backlogs.

The year under review was one of the most difficult years ever experienced by this municipality. It was a year in which the institution's financial viability was superseded by two fundamental weaknesses: First and foremost our huge financial commitment incurred due to us financing infrastructure in previous years from own funds and secondly our resulting inability to balance and counter the latter by collecting more from outstanding debtors. This unenviable situation was further aggravated by escalating costs of commodities which resulted from global market volatility. Challenges faced in 2010/2011 such as over-capacity, rising costs and public demands which, in some instances, were beyond our constitutional mandate but in terms of our development role within a developmental state, intensified and significantly weakened our financial resources and reserves. In the second half of the year, this reached a stage where it became unsustainable and we had to introduce financial austerity measures. Major actions to accomplish this included the adoption of a turnaround financial plan. We lay out and began to implement this turnaround plan which is aimed at instilling financial discipline and strengthening our financial position. The plan led to some difficult and painful decisions that required sacrifices. We've made good progress in this complex task and we are certain that these measures are in the best interests of the organization and its community. In view of the challenging environment, which was more difficult than in previous years, our operational achievements are particularly gratifying due to the fact that we did not compromise on the quality of service delivery to our rate payers.

Council and its sub-committees enjoyed a busy year in situ. In addition to the normal scheduled Council and Mayoral committee meetings, there were a substantial number of special meetings held which is testimony of the fact that Councillors exercised their oversight duties diligently.

Looking to the future, I anticipate that we will need to look more closely at delivering our services in a more integrated manner, in tandem with other government departments and associated public bodies. We need to develop and implement an operational efficiency plan to achieve a leaner and more cost-effective institution.

Yours truly,



LMR NGOOO

Final Draft

CHAPTER 1

MUNICIPAL OVERVIEW



CHAPTER 1: INTRODUCTION AND MUNICIPAL OVERVIEW

1.1 MUNICIPAL OVERVIEW

This report addresses the performance of the Bitou Municipality in the Western Cape in respect of its core legislative obligations. Local government must create the participatory framework that defines and enhances the relationship between elected leaders and their communities. This requires that the council of the municipality provides regular and predictable reporting on programme performance and the general state of affairs in their locality.

The 2010/11 Annual Report reflects on the performance of the Bitou Municipality for the period 1 July 2010 to 30 June 2011. The Annual Report is prepared in terms of Section 121(1) of the Municipal Finance Management Act (MFMA), in terms of which the Municipality must prepare an Annual Report for each financial year.

1.1.1 VISION AND MISSION

The Bitou Municipality committed itself to the vision and mission of:

Development Vision:

"To be the best together"

"Om saam die beste te wees"

"Sobalasele Sonke"

Spatial Vision:

"Bitou, a place for all"

Mission:

The political office bearers and staff of the Bitou Local Municipality commit to:

Effecting participative and accountable development local government and governance.

Fostering effective intergovernmental relations

Facilitating sustainable people-centred development and ensuring environmental integrity

Proactively identifying and securing suitable land for settlement

Providing effective basic services

Facilitating local economic development with a particular focus on reducing poverty, creating jobs and developing the tourism and eco-tourism sectors

Facilitating social upliftment and community integration

Adhering to the Batho Pele principles for its community

1.1.2 DEMOGRAPHIC INFORMATION

A) MUNICIPAL GEOGRAPHICAL INFORMATION

Bitou Municipality is situated in the Western Cape Province within the jurisdictional area of Eden District Municipality. The municipal area, in extent **991,84 km²**, is situated in the South Eastern corner of the province and the Bloukrans River is the boundary between the Western and Eastern Cape Provinces. The following map indicates the extent of the Bitou Municipality's area of jurisdiction:

Below is a map of the Western Cape that indicates the location of the Bitou Municipality in the Eden District area:

Figure 1: Western Cape Area map

Wards

The Municipality is currently structured into the following 6 Wards:

WARD	AREAS
1	Alternates between Green Valley Community Hall and Kurland Community Hall
2	Bossiesgif / Qolweni Community Hall
3	New Horizons Library
4	Kranshoek Chambers
5	Kwanokuthula Library (Simunye Centre)
6	Community Hall, Simunye Centre, Kwanokuthula

Table 1: Municipal Wards

The following table indicates the urban, peri-urban and rural areas situated within the boundaries of the municipality:

Urban areas	Peri-urban areas	Rural areas
Plettenberg Bay New Horizons Kwanokuthula Bossiesgif / Qolweni	Keurbooms Kranshoek Nature's Valley The Craggs / Kurland Wittedrift / Green Valley	Uplands De Vlucht Covie Harkerville Fisantehoek Redford Road

Table 2: Municipal Areas

The municipal area contains a variety of landscape types containing many areas of special beauty and historical significance that can be divided into the following landscape character types:

- Mountains and mountain valleys
- Foothills
- Plateau
- Incised river valleys
- Sheltered lowland
- Lowland valleys and wetlands
- Estuaries
- Beach shorelines and dunes
- Rocky shores and headlands
- Seascape

- Indigenous forest
- Plantation

B) POPULATION

The municipality is estimated to account for **8.1%** or **44 842** of the Eden District's population **553 081**.

a) Total Population

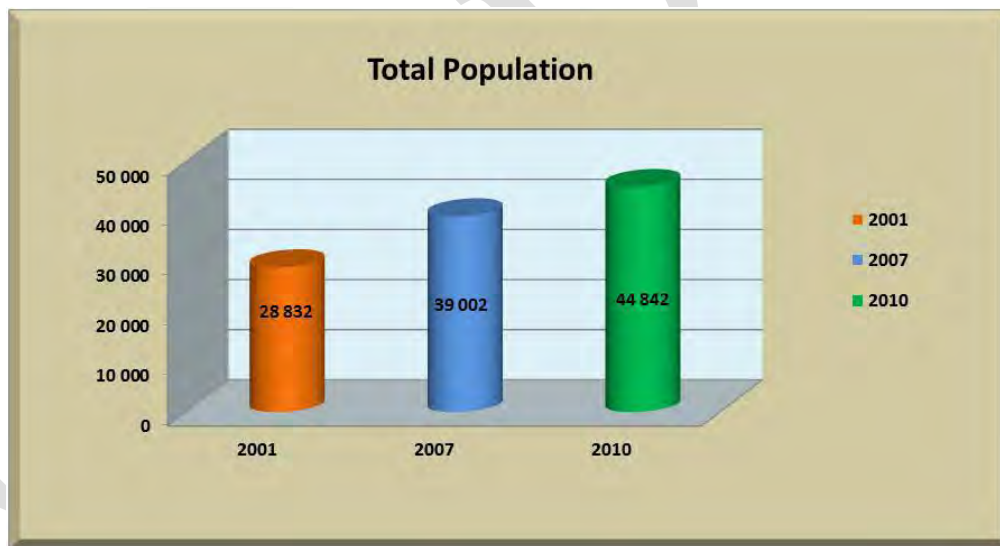
The table below indicates the total population within the municipal area:

Population	2001	2007	2010
	28 832	39 002	44 842

Table 3: Demographic information of the municipal area – Total population

Source: Global Insight 2010

The graph below illustrate the yearly population growth for the municipal area.



Graph 1: Total Population Growth

c) HOUSEHOLDS

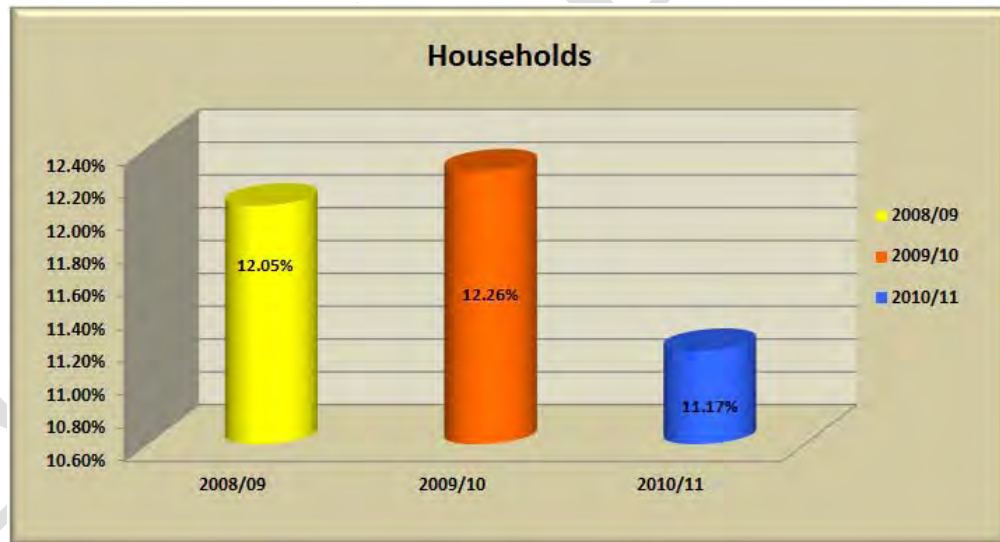
The total number of households within the municipal area increased from **15 029** households in 2009/10 financial year to a total of **15 087** households in 2010/11 financial year. This indicates an increase of **0.38%** in the total number of households within the municipal area over the two years. The average household size in the Bitou Municipal area is 4 which is in line with the national, provincial and district numbers.

Households	2008/09	2009/10	2010/11
Number of households in municipal area	14 518	15 029	15 087
Number of indigent households in municipal area	1 750	1 843	1 685

Table 4: Total number of households

Source: Global Insight 2010

The graph below shows that the total number of indigent households **decreased** from **1 843** in 2009/10 to **1 685** in the 2010/11 financial year. The indigent households show an annual **decrease** of **8.57%**. This does not necessarily mean that the number of poor households decreased but indicates that fewer households registered for indigent support. This is possibly because all households are not aware of the indigent support available.



Graph 2: Total % indigent households within the municipal area

D) KEY ECONOMIC ACTIVITIES

Tourism is currently the bedrock of Bitou’s economy and this industry in particular needs to be looked at as a potential source of opportunities for growth and job creation. However, although tourism is currently perceived as a primary driver of the Bitou economy, sectors such as Construction and Manufacturing are other promising sectors. Furthermore, it is important to view these three sectors as **potential drivers** of the economy **without disregarding the complex manner** in which it interacts with all the other sectors not mentioned here, such as agriculture, transport and the emerging markets for eco-efficient technologies focused on water, energy and waste.

The Municipality is dependent upon the following economic activities:

Key Economic Activities	Description - LED
Tourism	Bitou is a popular holiday destination. It has also become a sought after residential location for retired persons and foreigners. This has certainly been the main contributing factor to the growth that it has experienced over the recent past. Ironically, however, this is also the reason for constraining growth. The dramatic increase in prices for accommodation and houses, it appears, has discouraged a number of domestic tourists from choosing Bitou as a holiday resort. While the current flow of tourists is nevertheless a source of income for residents, the benefits flow to a small proportion of Bitou’s population. If tourism is to benefit an ever larger number of Bitou’s population this will have to change.
Manufacturing	In Bitou, this sector employs approximately 8% of all labour ¹¹ . Interviews with key companies in the manufacturing sector confirmed that there was great optimism about the prospects for future growth in the Bitou economy.
Trade and Construction	The trade and construction sectors of the economy are major contributors to employment and income generation in the area. As a percentage of total employment, construction and trade generate approximately 33% of total employment although this is down from 36,9% in 1996. Approximately 15% of this is generated by construction.

Table 5: Key Economic activities

1.1.3 SOCIO ECONOMIC INFORMATION

A) SOCIO ECONOMIC GROWTH

The socio-economic information for the municipal area is as follows:

Housing Backlog	Unemployment Rate	Households with No Income	People older than 14 years illiterate	HIV/AIDS Prevalence	Urban/rural household split
8 166	11%	36%	22%	31%	85/15

Table 6: Socio Economic information

B) POPULATION BY GENDER

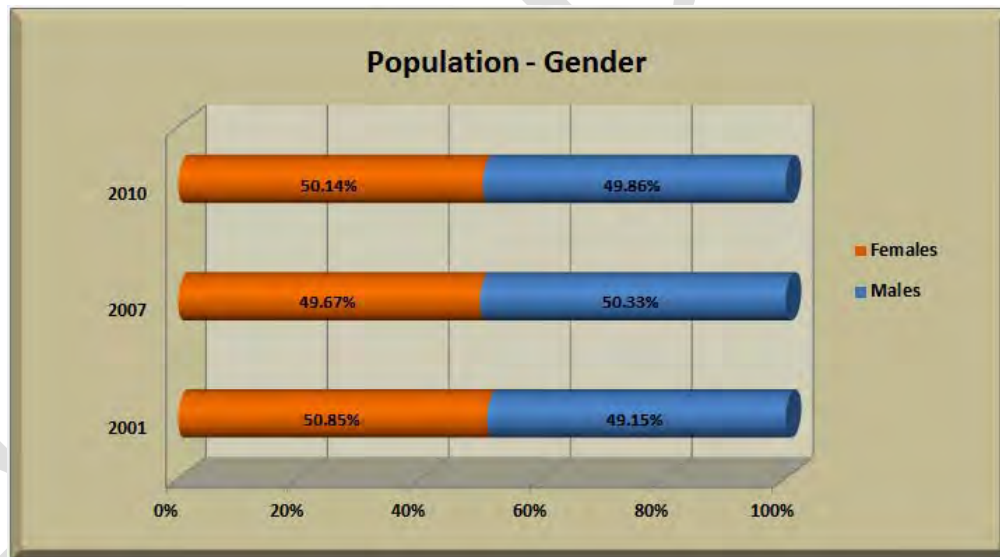
In 2001 the Bitou population showed that females represent **14 839 (51%)** and males represent **14 343 (49%)**. In 2007 the population is closely balanced with **19 371 (49.7%)** representation of females and **19 631 (50.3%)** of males whilst in 2011 the population increased to **22 482 (50%)** representation of females and **22 360 (50%)** of males. This indicates that females had a growth rate of **16%** whilst males had a growth rate of **14%**.

Population - Gender	2001	2007	2010	% growth rate
Females	14 839	19 371	22 482	16
Males	14 343	19 631	22 360	14
Total	28 832	39 002	44 842	15

Table 7: Demographic information of the municipal area – Gender

Source: Global Insight 2010

The following graph displays the female to male ratio.



Graph 3: Gender Population

c) POPULATION BY AGE

Population - Gender/Age	2001	2007	2010
Females aged 0 - 4	1 299	2 017	1 960
Males aged 0 - 4	1 282	2 034	3 993
Females aged 5 - 14	2 581	2 570	3 867
Males aged 5 - 14	2 435	2 503	7 596
Females aged 15 - 34	5 664	8 136	7 582
Males aged 15 - 34	5 564	8 278	15 087
Females aged 35 - 64	4 403	6 003	15 167
Males aged 35 - 64	4 268	5 853	15 326
Females aged 65 and older	890	647	1 489
Males aged 65 and older	791	963	2 841

Table 8: Population by age

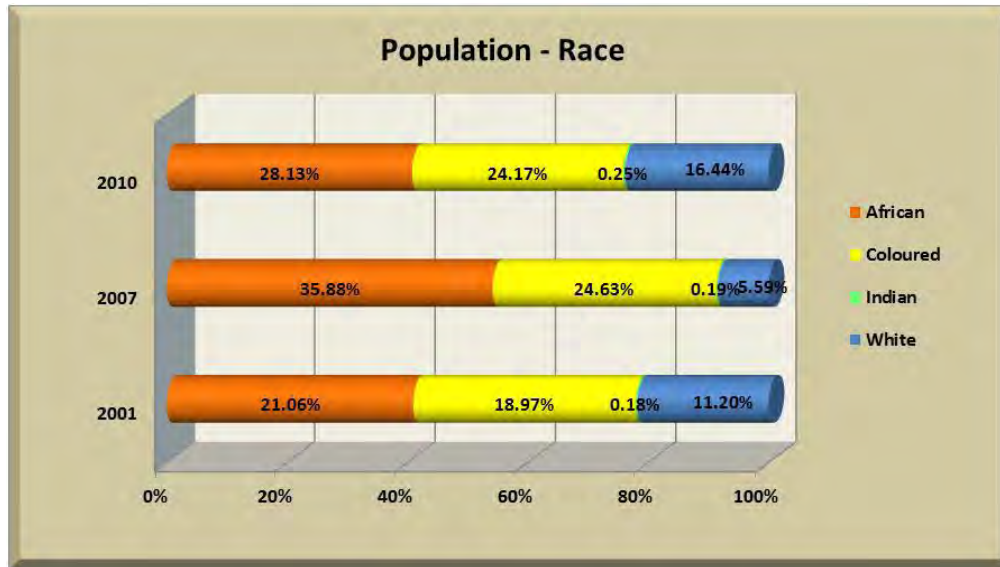
d) POPULATION BY RACE CATEGORIES

Population - Racial	2001	2007	2010	% Growth
African	11 810	21 111	18 284	-13.39
Coloured	10 639	14 491	15 711	7.77
Indian	99	109	160	31.88
White	6 284	3 290	10 687	324.83
TOTAL	28 832	39 002	44 842	351.09

Table 9: Demographic information of the municipal area – Race categories

Source: Global Insight 2010

The graph below shows the population by race.



Graph 4: Population by race

1.1.4 MUNICIPAL CHALLENGES

The following general challenges are experienced by the municipality:

CHALLENGES	ACTIONS TO ADDRESS
Land for housing	Land audit to be conducted in order to identify available land for housing
Housing	For professional & middle income earners
Unemployment and job creation	An expanded public works method to be implemented for infrastructure development.
Water augmentation	Development of a water demand management plan.
Revenue enhancement	Implementation of a revenue enhancement program
Debt Collection and Debt Control	Implementation of a debt collection & debt control policy.
Waste removal	Establishment of a waste transfer station.
Spatial Development Framework	Develop a spatial development framework

Table 10: Municipal Challenges

CHAPTER 2

GOVERNANCE



CHAPTER 2: GOVERNANCE

Good governance has 8 major characteristics. It is participatory, consensus oriented, accountable, transparent, responsive, effective and efficient, equitable and inclusive and follows the rule of law. It assures that corruption is minimized, the views of minorities are taken into account and that the voices of the most vulnerable in society are heard in decision-making. It is also responsive to the present and future needs of society.

During the financial year under review, the Municipal elections were conducted on 18 May 2011 and a new Council appointed. Scheduled underneath is a reflection of the Councillors in office during the 3rd term of office of Council, and reflected underneath is the new Councillors, appointed on 6 June 2011 at the Inaugural Meeting of the Municipal Council of Bitou Local Municipality for the 4th term of Council.

2.1 NATIONAL KEY PERFORMANCE INDICATORS - GOOD GOVERNANCE AND PUBLIC PARTICIPATION

The following table indicates the municipality's performance in terms of the National Key Performance Indicators required in terms of the Local Government: Municipal Planning and the Performance Management Regulations 7146 2001 and section 43 of the MSA. This key performance indicator is linked to the National Key Performance Area - Good Governance and Public Participation.

KPA & INDICATORS	MUNICIPAL ACHIEVEMENT	MUNICIPAL ACHIEVEMENT	MUNICIPAL ACHIEVEMENT
	2008/09	2009/10	2010/11
<u>Good governance and public participation</u>			
The percentage of a municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	103	83	72

Table 11: National KPIs - Good Governance and Public Participation Performance

2.2 PERFORMANCE HIGHLIGHTS - GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Highlight	Description
Effective Audit Committee	The Audit Committee met six times and perused the financial statement and made recommendations to the Municipal Council.
Effective Ward Committees	All six ward committees made recommendations on all items on the Mayoral Committee meetings and IDP & Budget.
Implementation of Customer Care Facility	A 24/7/365 customer care telephone line was successfully introduced.

Table 12: Good Governance and Public Participation Performance Highlights

2.3 CHALLENGES - GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Description	Actions to address
More representative Ward Committees	A revised Ward Committee Policy will be submitted to the newly elected Municipal Council in the 2011/2012 financial year.
Administrative Law Training	Training on Administrative Law will be arranged in the new financial year.

Table 13: Good Governance and Public Participation Challenges

2.4 GOVERNANCE STRUCTURE

2.4.1 POLITICAL GOVERNANCE STRUCTURE

The council performs both legislative and executive functions. They focus on legislative, oversight and participatory roles, and have delegated its executive function to the Executive Mayor and the Mayoral Committee. Their primary role is to debate issues publicly and to facilitate political debate and discussion. Apart from their functions as decision makers, Councilors are also actively involved in community work and the various social programmes in the municipal area.

A) COUNCIL

Before the May 2011 local government elections, the Bitou Local Municipal Council comprised of **11** councillors, including **6** Ward Councillors and **5** Proportional Representation councillors. Bitou Local Municipality has an Executive Mayoral Committee system and the Executive Mayoral Committee was made up of councillors drawn from the ruling party, namely the ANC.

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Below is a table that categorised the councilors within their specific political parties and wards before 18 May:

Name of councilor	Capacity	Political Party	Ward representing or proportional	Gender
Ald. L Mvimbi	Executive Mayor	ANC	PR	Male
Cllr. N Seyesi	Deputy Executive Mayor	ANC	Ward 2	Female
Cllr. L Luiters	Speaker	ANC	Ward 3	Male
Ald. E Wildeman	Member of Mayoral Committee	ANC	Ward 1	Male
Cllr. D Xego	Councillor	ANC	Ward 5	Female
Cllr. N Tanda	Councillor	ANC	PR	Female
Cllr. C Dreyer	Councillor	DA	Ward 4	Male
Cllr. E Pause	Councillor	DA	PR	Female
Cllr. J Brummer	Councillor	DA	PR	Male
Cllr. V Terblanche	Councillor	ID	PR	Female
Cllr. M Booysen	Councillor	Independent	Ward 6	Male

Table 14: Council until 18 May 2011

The newly elected Bitou Local Municipal Council comprises of **13** councillors, including **7** Ward Councillors and **6** Proportional Representation councillors. Bitou Local Municipality has an Executive Mayoral Committee system and the Executive Mayoral Committee was made up of councillors drawn from the DA and Cope.

Below is a table that categorised the councillors within their specific political parties and wards after 18 May:

Name of councilor	Capacity	Political Party	Ward representing or proportional	Gender
Cnllr. M Booysen	Executive Mayor	DA	PR	Male
Cnllr A B van Rhyner	Deputy Executive Mayor	COPE	PR	Male
Cnllr J W G Brümmer	Speaker	DA	PR	Male
Cnllr. C Dreyer	Member of Mayoral Committee & Ward Councillor	DA	Ward 2	Male
Cnllr. E E Pause	Member of the Mayoral Committee	DA	PR	Female
Cnllr N M de Waal	Ward Councillor	DA	Ward 1	Male
Cnllr S E Gcabayi	Ward Councillor	ANC	Ward 6	Male
Cnllr L R Jonas	Ward Councillor	ANC	Ward 4	Male
Cnllr M M Mbali	Ward Councillor	ANC	Ward 5	Male
Ald. L L Mvimbi	Councillor	ANC	PR	Male

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Name of councilor	Capacity	Political Party	Ward representing or proportional	Gender
Cnllr A R Olivier	Councillor	DA	PR	Female

Table 15: Council after 18 May 2011

Below is a table which indicates the Council meetings attendance for the 2010/11 financial year:

Meeting dates	Council Meetings Attendance	Apologies for non-attendance
29 September 2010	99%	1%
27 October 2010	100%	0%
8 December 2010	100%	0%
25 January 2011	100%	0%
25 February 2011	100%	0%
23 March 2011	100%	0%
30 March 2011	100%	0%
6 May 2011	100%	0%
29 June 2011	100%	0%

Table 16: Council meetings

B) EXECUTIVE MAYORAL COMMITTEE

The Executive Mayor of the Municipality, Councillor M. Booyesen, assisted by the Mayoral Committee, heads the executive arm of the Municipality. The Executive Mayor is at the centre of the system of governance, since executive powers are vested in him to manage the day-to-day affairs. This means that he has an overarching strategic and political responsibility. The key element of the executive model is that executive power is vested in the Executive Mayor, delegated by the Council, and as well as the powers assigned by legislation. Although accountable for the strategic direction and performance of the Municipality, the Executive Mayor operates in concert with the Mayoral Committee.

The name and portfolio of each Member of the Mayoral Committee is listed in the table below for the period 1 July to 18 May:

Name of member	Capacity
Ald. LL Mvimbi	Executive Mayor
Cllr. M Seyisi	Deputy Executive Mayor
Ald. E Wildeman	Member of the Mayoral Committee

Table 17: Executive Mayoral Committee until 18 May 2011

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The name and portfolio of each Member of the Mayoral Committee is listed in the table below for the period 18 May to 30 June 2011:

Name of member	Capacity
Cllr. M Booyesen	Executive Mayor
Cllr. A van Rhyner	Deputy Mayor
Cllr E Pause	Member of the Mayoral Committee
Cllr C Dreyer	Member of the Mayoral Committee

Table 18: Executive Mayoral Committee after 18 May 2011

The table below indicates the dates of the Committee meetings and the number of reports submitted to Council for the 2010/11 financial year:

Meeting date	Number of reports submitted to council
29 July 2010	21
25 August 2010	8
29 September 2010	23
27 October 2010	17
8 December 2010	37
25 January 2011	7
25 February 2011	13
23 March 2011	4
30 March 2011	26
6 April 2011	3
6 May 2011	16
29 June 2011	24

Table 19: Committee Meetings

(Please note that the name and functions of the committees have on numerous occasions been altered due to the change of council.)

2.4.2 ADMINISTRATIVE GOVERNANCE STRUCTURE

The Municipal Manager is the Chief Accounting Officer of the Municipality. He is the head of the administration, and primarily has to serve as chief custodian of service delivery and implementation of political priorities. He is assisted by his direct reports, which constitutes the Management Team, whose structure is outlined in the table below:

Name of Official	Department	Performance agreement signed
		(Yes/No)
L Ngoqo	Municipal Manager	Yes
D Lott	Financial Services	Yes
C Mattheus	Corporate Services	Yes
P Ngqumshe	Public Works	Yes
R Links	Strategic Services	Yes
M Stratu	Community Services	Yes

Table 20: Administrative Governance Structure

2.5 PUBLIC ACCOUNTABILITY

Section 16 of the Municipal Systems Act (MSA) refers specifically to the development of a culture of community participation within municipalities. It states that a municipality must develop a culture of municipal governance that complements formal representative government with a system of participatory governance. For this purpose it must encourage and create conditions for the local community to participate in the affairs of the community. Such participation is required in terms of:

- the preparation, implementation and review of the IDP;
- establishment, implementation and review of the performance management system;
- monitoring and review of the performance, including the outcomes and impact of such performance; and
- preparation of the municipal budget.

2.5.1 WARD COMMITTEES

The ward committees support the Ward Councillor who receives reports on development, participate in development planning processes, and facilitate wider community participation. To this end, the municipality constantly strives to ensure that all ward committees function optimally with community information provision; convening of meetings; ward planning; service delivery; IDP formulation and performance feedback to communities.

The municipality has taken the lead in establishing operational ward committees in all six wards.

Members were elected through a nomination process by community members residing in the Wards and appointment by Council. The Ward Councillors are the Chairpersons of the various Ward Committees.

Open communication channels and interaction exist between the Ward Committee members, the various municipal organisational structures and other interested non-governmental bodies in the Bitou Municipal area.

The tables furnished below indicate the respective ward committee membership and the dates on which ward committee meetings were scheduled during 2010/2011.

Ward 1: Alternates between Green Valley Community Hall and Kurland Community Hall

Name of representative	Capacity representing	Dates of monthly public ward meetings held during the year
Ald. E Wildeman	Ward Councillor	
Mr. P Zietsman	Ward Committee Member	22 July 2010
Ms. P Barnardo	Ward Committee Member	19 August 2010
Mr. B de Villiers Hayward	Ward Committee Member	22 September 2010
Mr. S Sam	Ward Committee Member	21 October 2010
Mr. N Gysman	Ward Committee Member	18 November 2009
Mr. D Andrews	Ward Committee Member	20 January 2011
Mr. P Scott Wilson	Ward Committee Member	21 February 2011
Ms. D Esau	Ward Committee Member	24 March 2011
Mrs. M Sinclair	Ward Committee Member	3 May 2011

Table 21: Ward 1 Committee Meetings

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Ward 2: Bossiesgif / Qolweni Community Hall

Name of representative	Capacity representing	Dates of monthly public ward meetings held during the year
Cllr. L Seyesi	Ward Councillor	22 July 2010 19 August 2010 22 September 2010 21 October 2010 18 November 2009 20 January 2011 21 February 2011 24 March 2011 3 May 2011
Mr. J Truter	Ward Committee Member	
Mr. M Scholtz	Ward Committee Member	
Mr. B Mbasa	Ward Committee Member	
Mr. T Toyi	Ward Committee Member	
Ms. N Luvuno	Ward Committee Member	
Mr. M Zumana	Ward Committee Member	
Mr. X Isaac	Ward Committee Member	
Mr. M Siphanga	Ward Committee Member	
Ms. P Glagliso	Ward Committee Member	
Mr. A du Plessis	Ward Committee Member	

Table 22: Ward 2 Committee Meetings

Ward 3: New Horizons Library

Name of representative	Capacity representing	Dates of monthly public ward meetings held during the year
Cllr. L Luiters	Ward Councillor	22 July 2010 19 August 2010 22 September 2010 21 October 2010 18 November 2009 20 January 2011 21 February 2011 24 March 2011 3 May 2011
Ms. M Solomons	Ward Committee Member	
Mr. D Kamfer	Ward Committee Member	
Mr. D Vass	Ward Committee Member	
Ms. E Cedras	Ward Committee Member	
Ms. N Krabie	Ward Committee Member	
Ms. M Zondage	Ward Committee Member	
Ms. N Fikeni	Ward Committee Member	
Ms. S Sam	Ward Committee Member	
Ms. M Monkhe	Ward Committee Member	

Table 23: Ward 3 Committee Meetings

Ward 4: Kranshoek Chambers

Name of representative	Capacity representing	Dates of monthly public ward meetings held during the year
Cllr. C Dreyer	Ward Councillor	22 July 2010 19 August 2010 22 September 2010 21 October 2010 18 November 2009 20 January 2011 21 February 2011 24 March 2011 3 May 2011
Mr. P Koep	Ward Committee Member	
Mr. C May	Ward Committee Member	
Ms. S Cloete	Ward Committee Member	
Ms. R Wiesie	Ward Committee Member	
Ms. F Majavie	Ward Committee Member	
Mr. W Abroue	Ward Committee Member	
Mr. T Jones	Ward Committee Member	
Mr M Mbutyu	Ward Committee Member	
Ms A Manuel	Ward Committee Member	
Mr S Xego	Ward Committee Member	

Table 24: Ward 4 Committee Meetings

Ward 5: Kwanokuthula Library (Simunye Centre)

Name of representative	Capacity representing	Dates of monthly public ward meetings held during the year
Cllr. D Xego	Ward Councillor	22 July 2010 19 August 2010 22 September 2010 21 October 2010 18 November 2009 20 January 2011 21 February 2011 24 March 2011 3 May 2011
Ms. Mazitshana	Ward Committee Member	
Ms. P Seti	Ward Committee Member	
Ms. M Taaibos	Ward Committee Member	
Mr F Ncedani	Ward Committee Member	
Mr W Tshikila	Ward Committee Member	
Ms B Qambata	Ward Committee Member	
Mr S Nokhangela	Ward Committee Member	
Mrs. D Matsolo	Ward Committee Member	
Mr M Speelman	Ward Committee Member	

Table 25: Ward 5 Committee Meetings

Ward 6: Community Hall, Simunye Centre, Kwanokuthula

Name of representative	Capacity representing	Date/s of monthly public ward meetings held during the year
Cllr. M Booysen	Ward Councillor	22 July 2010
Ms. N Jacob	Ward Committee Member	19 August 2010
Ms. N Adams	Ward Committee Member	22 September 2010
Ms. S Besana	Ward Committee Member	21 October 2010
Ms. N Kota	Ward Committee Member	18 November 2009
		20 January 2011
		21 February 2011
		24 March 2011
		3 May 2011

Table 26: Ward 6 Committee Meetings

2.5.2 FUNCTIONALITY OF WARD COMMITTEE

The purpose of a ward committee is:

- to get better participation from the community to inform council decisions;
- to make sure that there is more effective communication between the council and the community; and
- to assist the ward councillor with consultation and report-backs to the community.

Ward committees should be elected by the community they serve. A ward committee may not have more than 10 members and women should be well represented. The ward Councillor serves on the ward committee and act as the chairperson. Although ward committees have no formal powers, they advise the ward Councillor who makes specific submissions directly to the Council. These committees play a very important role in the development and annual revision of the integrated development plan of the area.

Vacancies which existed were advertised, calling for nominations, and although fourteen of the vacant positions were filled, a total of seven vacancies still exist. Council resolved that, in view of the vacancies that still exist, the period for submission of nominations be extended indefinitely to allow submissions to be accepted on an ongoing basis, and such submissions to be submitted to Council on a quarterly basis.

Transport is provided, where necessary, to ward committee members to attend Ward Committee meetings and functions where public participation, through the Ward Committee system is required.

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Venues have been established for the Ward meetings, and support personnel, through the Community Liaison Officers and Community Development Workers have been put at their disposal. Food and beverages are provided at the ward committee meetings.

A stipend of R1 000 per month has been approved for all ward committee members, provided that they attend at least one ward committee meeting per month as part of their participatory functions as ward committee members.

The table below provides information on the establishment of Ward Committees and their functionality:

Ward Number	Committee established (Yes / No)	Number of reports submitted to the Speakers Office	Number meetings held during the year	Committee functioning effectively (Yes / No)	Actions to address
1	Yes	0	9	Yes	New Ward Committees to be established for new term of office after elections
2	Yes	0	9	Yes	
3	Yes	0	9	Yes	
4	Yes	0	9	Yes	
5	Yes	0	9	Yes	
6	Yes	0	9	Yes	

Table 27: Functioning of Ward Committees

2.5.3 REPRESENTATIVE FORUMS

A) LABOUR FORUM

The table below specifies the members of the Labour forum for the 2010/11 financial year:

Name of representative	Capacity	Meeting dates
L Luiters	Speaker	30 November 2010 4 February 2011 20 April 2011 22 March 2011
M Seyisi	Councilor	
M Thanda	Councilor	
D Xego	Councilor	
M Stratu	Head: Community Services	
P Nqumshe	Head: Public Works	
C Mattheus	Head: Corporate Services	
T Nqolo	Director: Administration	
T Machelesi	Manager: Human Resources	

Name of representative	Capacity	Meeting dates
F Agiels	Human Resources	
A Reed	SAMWU	
L Nkentsa	SAMWU	
C Windvogel	SAMWU	
H Toyise	IMATU	

Table 28: Labour Forum

B) IDP FORUM

Name of representative	Capacity	Meeting dates
D Esau	Ward Committee Member	11 October 2011
N Gysman	Ward Committee Member	
R Kock	South Cape Land Committee	
F Arendse	Community Policing Forum	
M Le Fleur	Griekwa National Conference of SA	
M Mathebula	Department of Home Affairs	
L Roux	Department of Education	
F Matthee	Department of Agriculture	
C Prins	South African Police Service	
H Paulse	Department of Cultural Affairs and Sport	

Table 29: IDP Forum

2.6 CORPORATE GOVERNANCE

Corporate governance is the set of processes, practices, policies, laws and stakeholders affecting the way an institution is directed, administered or controlled. Corporate governance also includes the relationships among the many stakeholders involved and the goals for which the institution is governed.

2.6.1 ANTI-CORRUPTION AND ANTI-FRAUD

Section 83(c) of the MSA refers to the implementation of effective bidding structures to minimize the possibility of fraud and corruption and the Municipal Finance Management Act (MFMA), section 112(1) (m)(i) identify supply chain measures to be enforced to combat fraud and corruption, favoritism and unfair and irregular practices. Section 115(1) of the MFMA states that the accounting officer must take steps to ensure mechanisms and separation of duties in a supply chain management system to minimize the likelihood of corruption and fraud.

A) DEVELOPED STRATEGIES

Name of strategy	Developed Yes/No	Date Adopted/Reviewed
Anti-corruption strategy	Yes	Reviewed in the 2010/11 financial year
Fraud prevention strategy	Yes	Adopted in April 2008

Table 30: Strategies

2.6.2 AUDIT COMMITTEE/S

Section 166(2) of the MFMA states that an audit committee is an independent advisory body which must - (a) advise the municipal council, the political office-bearers, the accounting officer and the management staff of the municipality, on matters relating to –

- internal financial control;
- risk management;
- performance Management; and
- effective Governance.

A) FUNCTIONS OF THE AUDIT COMMITTEE

The Council decided that the Audit Committee will also act as the Performance Committee.

The Audit Committee have the following main functions as prescribed in section 166 (2) (a-e) of the Municipal Finance Management Act, 2003 and the Local Government Municipal and Performance Management Regulation:

- To advise the Council on all matters related to compliance and effective governance.
- To review the annual financial statements to provide Council with an authoritative and credible view of the financial position of the municipality, its efficiency and its overall level of compliance with the MFMA, the annual DoRA and other applicable legislation.
- Respond to the council on any issues raised by the Auditor-General in the audit report.
- Carry out such investigations into the financial affairs of the municipality as council may request.
- To review the quarterly reports submitted to it by the internal audit.
- To evaluate audit reports pertaining to financial, administrative and technical systems.
- To evaluate the compliance to existing policies and relevant legislation.

- To review the performance management system and make recommendations in this regard to Council.
- To assess whether the performance indicators are sufficient.
- To determine possible reasons for discrepancies between performance and targets.
- To identify major risks to which Council is exposed and determine the extent to which risks have been minimized.
- To review the annual report of the municipality.
- Investigating cases of fraud, misbehaviour and conflict of interest involving employees.
- Review the plans of the Internal Audit function and in so doing; ensure that the plan addresses the high-risk areas and ensure that adequate resources are available.
- Review audit results and action plans implemented by management.
- Provide support to the Internal Audit function.
- Ensure that no restrictions or limitations are placed on the Internal Audit section.

B) MEMBERS OF THE AUDIT COMMITTEE

Name of representative	Capacity	Meeting dates
Mr. B Molefe	Chairperson	31 August 2010 10 September 2010 8 November 2010 18 March 2011 20 May 2011
Dr. T J De Vos	Member	
Ms. O F Williams	Member	
Prof. D van Rooyen	Member	
Ms. N Zamuni	Member	

Table 31: Members of the Audit Committee

2.6.3 INTERNAL AUDITING

Section 165 (2) (a), (b)(iv) of the MFMA requires that:

The internal audit unit of a municipality must –

- (a) prepare a risk based audit plan and an internal audit program for each financial year; and

(b) advise the accounting officer and report to the audit committee on the implementation on the internal audit plan and matters relating to:

- (i) internal audit;
- (ii) internal controls;
- (iii) accounting procedures and practices;
- (iv) risk and risk management;
- (v) performance management;
- (vi) loss control; and
- (vii) compliance with this Act, the annual Division of Revenue Act and any other applicable legislation; and

(c) perform other duties as may be assigned to it by the accounting officer.

The Municipality has an In-house Internal Audit function consisting of two auditors.

Annual Audit Plan

The Risk Based Audit Plan for 2010/11 was implemented 75% with available resources. The table below provides detail on audits completed:

Description		No of days	Date completed	
Phase 1				
Revisiting current risk profile and priorities		30	11 February 2011	
Pro Audit Process Inputs		15	11 March 2011	
Phase 2				
Compiling Risk Based Audit Plan		5	04 March 2011	
Phase 3				
Audit Engagement	Departmental System	Detail	No of days	Date completed
Finance	Supply Chain management	Procurement Process	80	June 2011
		Emergency Procurement	70	June 2011
Corporate Services	Human Resource	Recruitment and Selection	100	April 2011
	Human Resource	Personnel Files	80	May 2011
Training CPD			10	25-27 May 2011 31 May – 03 June 2011 13-15 June 2011

Table 32: Internal Audit Coverage Plan

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Below are the functions of the Internal Audit Unit that was performed during the financial year under review:

Function	Date/Number
Risk analysis completed/reviewed	February 2011
Risk based audit plan approved for 2010/11 financial year	March 2011
Internal audit programme drafted and approved	March 2011
Number of audits conducted and reported on	3
Audit reports included the following key focus areas:	
Internal controls	
Accounting procedures and practices	
Risk and risk management	
Performance management	
Loss control	
Compliance with the MFMA and other legislation	

Table 33: Internal Audit Functions

2.6.4 AUDITOR GENERAL

Bitou Local Municipality was audited by the Auditor-General of South Africa in terms of section 188 of the Constitution and section 4 of the Public Audit Act and section 126 of the MFMA and the audit report for the financial year under review is in Annexure B of this report.

2.6.5 BY-LAWS AND POLICIES

Section 11 of the MSA gives municipal Councils the executive and legislative authority to pass and implement by-laws and policies.

Below is a list of all the by-laws developed and reviewed during the 2009/2010 financial year. No new by-laws were developed or reviewed during the 2010/2011 financial year:

By-laws developed/revised	Date adopted	Public Participation Conducted Prior to adoption of By-Laws (Yes/No)	Date of Publication
Aerodromes	7 October 2009	Yes	20 October 2009
Air Pollution	7 October 2009	Yes	20 October 2009
Advertising Signs	7 October 2009	Yes	20 October 2009
Cemeteries & Crematoria	7 October 2009	Yes	20 October 2009

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By-laws developed/revised	Date adopted	Public Participation Conducted Prior to adoption of By-Laws (Yes/No)	Date of Publication
Customer Care & Revenue Management	7 October 2009	Yes	20 October 2009
Electricity Supply	7 October 2009	Yes	20 October 2009
Fencing & Fences	7 October 2009	Yes	20 October 2009
Nuisance and Keeping of Animals	7 October 2009	Yes	20 October 2009
Public Amenities	7 October 2009	Yes	20 October 2009
Roads & Streets bylaws	7 October 2009	Yes	20 October 2009
Sporting Facilities	7 October 2009	Yes	20 October 2009
Solid Waste Disposal and Refuse Removal	7 October 2009	Yes	20 October 2009
Street Trading	7 October 2009	Yes	20 October 2009
Storm Water Management	7 October 2009	Yes	20 October 2009
Tariffs	7 October 2009	Yes	20 October 2009
Water Services	7 October 2009	Yes	20 October 2009

Table 34: By-laws

Below is a list of all the policies developed and reviewed during the financial year:

Policies developed/revised	Date adopted	Public Participation Conducted Prior to adoption of policy (Yes/No)	Date of Publication
Learners Incentive Initiative Policy	29 September 2010	No	n/a
Records Management Policy	11 October 2011	No	n/a
Registry procedure manual	11 October 2011	No	n/a
Overtime Work (Renewal)	31 December 2010	No	n/a
Promotion and Demotion of Staff	31 December 2010	No	n/a
Grant-in-Aid Policy	6 May 2011	No	n/a
Revised Cellular Phone Policy	6 May 2011	No	n/a

Table 35: Policies

2.6.6 COMMUNICATION

Local government has a legal obligation and a political responsibility to ensure regular and effective communication with the community. The Constitution of the Republic of South Africa Act 1996 and other statutory enactments all impose an obligation on local government communicators and require high levels of transparency, accountability, openness, participatory democracy and direct communication with the communities to improve the lives of all.

The communities, on the other hand, have a right and a responsibility to participate in local government affairs and decision-making and ample provision is made in the abovementioned legislation for them to exercise their right in this respect. Our democratic government is committed to the principle of *Batho Pele* and this, in simple terms, means that those we elect to represent us (councillors at the municipal level) and those who are employed to serve us (the municipal officials at municipal level) must always put people first in what they do.

Below is a communication checklist of the compliance to the communication requirements:

Communication activities	Yes/No
Communication unit	No
Communication strategy	No
Communication Policy	No
Customer satisfaction surveys	No
Functional complaint management systems	Yes
Newsletters distributed at least quarterly	No

Table 36: Communication Activities

2.6.7 WEBSITES

A municipal website should be an integral part of a municipality’s communication infrastructure and strategy. It serves as a tool for community participation, improves stakeholder involvement and facilitates stakeholder monitoring and evaluation of municipal performance. Section 75 of the MFMA requires that the municipalities place key documents and information on their website, including the IDP, the annual budget, adjustments budgets and budget related documents and policies.

Below is a website checklist to indicate the compliance to Section 75 of the MFMA:

Documents published on the Municipal website	Yes or No
Current annual and adjustments budgets and all budget-related documents	Yes
Budget implementation policy: Tariff policy	Yes
Budget implementation policy: Credit control policy	Yes
Budget implementation policy: Rates policy	Yes
Budget implementation policy: SCM policy	Yes
Annual report 2009/10	Yes
Performance agreements required in terms of section 57 (1) (b) of the Municipal Systems Act for 2010/11	Yes
All service delivery agreements for 2010/11	n/a
All long-term borrowing contracts for 2010/11	n/a
All supply chain management contracts above the prescribed value for 2010/11	Yes
Information statement containing a list of assets over a prescribed that have been disposed of in terms of section 14 (2) or (4) of the MFMA during 2010/11	Yes
Contracts agreed in 10/11 to which subsection (1) of section 33 of the MFMA apply, subject to subsection (3) of that section	No
Public-private partnership agreements referred to in section 120 of the MFMA made in 2010/11	n/a
All quarterly reports tabled in the council in terms of section 52 (d) of the MFMA during 2010/11	Yes

Table 37: Website Checklist

CHAPTER 3

ORGANISATIONAL DEVELOPMENT PERFORMANCE



CHAPTER 3: ORGANISATIONAL DEVELOPMENT PERFORMANCE

3.1 NATIONAL KEY PERFORMANCE INDICATORS – MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT

The following table indicates the municipality's performance in terms of the National Key Performance Indicators required in terms of the Local Government: Municipal Planning and the Performance Management Regulations of 2001 and section 43 of the MSA. These key performance indicators are linked to the National Key Performance Area – Municipal Transformation and Organisational Development.

KPA & INDICATORS	MUNICIPAL ACHIEVEMENT	MUNICIPAL ACHIEVEMENT	MUNICIPAL ACHIEVEMENT
	2008/09	2009/10	2010/11
<u>Municipal Transformation and Organisational Development</u>			
The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	23	24	24
The percentage of a municipality's budget actually spent on implementing its workplace skills plan	0.54	0.56	0.43

Table 38: National KPIs– Municipal Transformation and Organisational Development

3.2 PERFORMANCE HIGHLIGHTS – MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT

Highlight	Description
Workplace Skills Plan	Skills Development Programmes for staff to enhance their skills level.
Internship Programme	Interns were engaged to gain work experience to access job opportunities.

Table 39: Performance Highlights– Municipal Transformation and Organisational Development

3.3 CHALLENGES – MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT

Challenge	Actions to address
To recruit people with disabilities to address equity, and women in top management	To consider employment advertisement to focus on women and people with disabilities when vacancies prevail.

Table 40: Challenges – Municipal Transformation and Organisational Development

3.4 INTRODUCTION TO THE MUNICIPAL WORKFORCE

The Bitou Municipality currently employs **488** (excluding non-permanent positions) officials, who individually and collectively contribute to the achievement of Municipality’s objectives. The primary objective of Human Resource Management is to render an innovative HR service that addresses both skills development and an administrative function.

3.4.1 EMPLOYMENT EQUITY

The Employment Equity Act (1998) Chapter 3, Section 15 (1) states that affirmative action measures are measures designed to ensure that suitable qualified people from designated groups have equal employment opportunities and are equitably represented in all occupational categories and levels in the workforce of a designated employer. The national performance indicator also refers to: “Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality’s approved employment equity plan”

A) EMPLOYMENT EQUITY TARGETS/ACTUAL

African			Coloured			Indian			White		
Target June	Actual June	Target reach	Target June	Actual June	Target reach	Target June	Actual June	Target reach	Target June	Actual June	Target reach
27	13	48%	32	4	12%	0	0	-	9	0	0%

Table 41: 2010/11 EE targets/Actual by racial classification

Male			Female			Disability		
Target June	Actual June	Target reach	Target June	Actual June	Target reach	Target June	Actual June	Target reach
24	6	25%	44	11	25%	2	0	0%

Table 42: 2010/11 EE targets/actual by gender classification

B) EMPLOYMENT EQUITY VS. POPULATION

Description	African	Coloured	Indian	White	Total
Population numbers	18 284	15 711	160	10 687	44 842
% Population	40.77	35.04	0.36	23.83	100
Number for positions filled	284	173	1	30	488
% for Positions filled	58	35	0.2	6	100

Table 43: EE population 2010/11

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c) OCCUPATIONAL CATEGORIES - RACE

Below is a table that indicate the number of employees by race within the specific occupational categories (including councillors):

Occupational categories	Posts filled								Total
	Male				Female				
	A	C	I	W	A	C	I	W	
Legislators, senior officials and managers	18	8	0	7	3	5	0	2	43
Professionals	5	9	0	8	9	2	0	1	34
Technicians and associate professionals	9	8	1	3	0	0	0	0	21
Clerks	14	12	0	0	25	19	0	4	74
Service and sales workers	14	16	0	4	16	11	0	2	63
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	29	11	0	0	0	1	0	0	41
Elementary occupations	86	41	0	0	20	9	0	0	156
Total permanent	175	105	1	22	73	47	0	9	432
Non- permanent	22	19	0	0	19	6	0	1	67
Grand total	197	124	1	22	92	53	0	10	499

Table 44: Occupational Categories

d) OCCUPATIONAL LEVELS - RACE

The table below categories the number of employees by race within the occupational levels (excluding councillors):

Occupational Levels	Male				Female				Total
	A	C	I	W	A	C	I	W	
Top Management	2	2	0	1	1	0	0	0	6
Senior management	13	2	0	5	1	3	0	2	26
Professionally qualified and experienced specialists and mid- management	5	9	1	8	9	2	0	1	35
Skilled technical and academically qualified workers, junior management, supervisors, foremen and superintendents	31	22	0	4	18	15	0	4	94
Semi-skilled and discretionary decision	36	27	0	2	21	16	0	2	104

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Occupational Levels	Male				Female				Total
	A	C	I	W	A	C	I	W	
making									
Unskilled and defined decision making	86	41	0	0	20	9	0	0	156
Total permanent	173	103	1	20	70	45	0	9	421
Non- permanent employees	22	19	0	0	19	6	0	1	67
Grand total	195	122	1	20	89	51	0	10	488

Table 45: Occupational Levels

E) DEPARTMENTS - RACE

The following table categories the number of employees by race within the different departments:

Department	Male				Female				Total
	A	C	I	W	A	C	I	W	
Municipal Manager	12	3	0	0	11	4	0	0	30
Corporate Services	13	5	0	1	7	11	0	2	39
Financial Services	10	10	0	0	11	14	0	5	50
Strategic Services	2	4	0	1	12	11	0	1	31
Community Services	77	41	0	9	24	5	0	1	157
Municipal Services and Infrastructure Development	59	40	1	9	5	0	0	0	114
Total permanent	173	103	1	20	70	45	0	9	421
Non- permanent	22	19	0	0	19	6	0	1	67
Grand total	195	122	1	20	89	51	0	10	488

Table 46: Department - Race

3.4.2 VACANCY RATE

The approved organogram for the municipality had 556 posts for the 2010/11 financial year. The actual positions filled are indicated in the tables below by post level and by functional level. 70 Posts were vacant at the end of 2010/11, resulting in a vacancy rate of 12.6%.

Below is a table that indicates the vacancies within the municipality:

PER POST LEVEL		
Post level	Filled	Vacant
MM & MSA section 57 & 56	24	6

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PER POST LEVEL		
Post level	Filled	Vacant
Middle management	35	6
Admin Officers	212	26
General Workers	217	32
Total	488	70
PER FUNCTIONAL LEVEL		
Functional area	Filled	Vacant
Municipal Manager	8	1
Mayor's Office	22	3
Corporate Services	39	5
Financial Services	56	1
Strategic Services	35	8
Community Services	194	28
Municipal Services and Infrastructure Development	134	24
Total	488	70

Table 47: Vacancy rate per post and functional level

The table below indicates the number of staff per level expressed as total positions and current vacancies expressed as full time staff equivalents:

Salary Level	Number of current critical vacancies	Number total posts as per organogram	Vacancy job title	Vacancies (as a proportion of total posts per category)
Municipal Manager	0	1	-	0
Chief Financial Officer	0	1	-	0
Other Section 57 Managers	5	11	Deputy Heads Positions	45
Senior management	1	1	Manager: SDBIP/PMS	100
Highly skilled supervision	2	2	<ul style="list-style-type: none"> • Building Technician • Senior Building Inspector 	100
Total	6	16		38

Table 48: Vacancy rate per salary level

The following graph specify the vacancy rate as a percentage per salary level



Graph 5: Vacancy rate

3.4.3 TURNOVER RATE

A high turnover may be costly to a municipality and might negatively affect productivity, service delivery and institutional memory/organizational knowledge. Below is a table that shows the turnover rate within the municipality. The turnover rate shows an **increase** from 2.5% in 2009/10 to 4.1% in 2010/11.

The table below indicates the turn-over rate over the last three years:

Financial year	Total no of filled posts at the end of each financial year	New appointments	No Terminations during the year	Turn-over Rate
2008/09	543	48	16	2.9
2009/10	550	63	14	2.5
2010/11	486	33	20	4.1

Table 49: Turnover Rate

3.5 MANAGING THE MUNICIPAL WORKFORCE

Managing the municipal workforce refers to analyzing and coordinating employee behavior.

3.5.1 INJURIES

An occupational injury is a personal injury, disease or death resulting from an occupational accident. Compensation claims for such occupational injuries are calculated according to the seriousness of the injury/disease and can be costly to a municipality. Occupational injury will influence the loss of man hours and therefore financial and productivity performance.

The injury rate over the last two financial years remains at **16** employees respectively.

The table below indicates the total number of injuries within the different directorates:

Directorates	2008/09	2009/10	2010/11
Municipal manager's office	0	0	0
Corporate Services	1	0	0
Financial Services	2	2	2
Strategic Services	0	0	0
Municipal Services and Infrastructure Development	9	7	6
Community Services	7	7	8
Executive Mayor's office	0	0	0
Total	19	16	16

Table 50: Injuries

3.5.2 SICK LEAVE

The number of day's sick leave taken by employees has service delivery and cost implications. The monitoring of sick leave identifies certain patterns or trends. Once these patterns are identified, corrective action can be taken.

The total number of employees that have taken sick leave during the 2010/11 financial year shows a **decrease** when comparing it with the 2009/10 financial year.

The decrease was as a result of continuous monitoring and strict approval procedures for employees to produce medical certificates. With regard to service delivery, a number of personnel at Community Services – Cleansing Sections are the main contributor to take leave due to health and safety factors.

The table below indicates the total number sick leave days taken within the different directorates:

Department	2008/09	2009/10	2010/11
Municipal manager's office	237 Days	157 days	128 days
Corporate Services	681 Days	436 days	398 days

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Department	2008/09	2009/10	2010/11
Financial Services	552 Days	486 days	411 days
Strategic Services	183 Days	212 days	157 days
Municipal Services and Infrastructure Development	1 415 Days	752 days	696 days
Community Services	615 Days	788 days	762 days
Executive Mayor's Office	366 Days	168 days	116 days
Total	4 049 Days	2 999 Days	2 668 Days

Table 51: Sick Leave

3.5.3 HR POLICIES AND PLANS

Policies and plans provide guidance for fair and consistent staff treatment and a consistent approach to the managing of staff.

The table below shows the HR policies and plans that are approved and that still needs to be developed:

Approved policies	
Name of policy	Date approved/ revised
Recruitment and Selection Policy	26 March 2009
Employment Equity	26 March 2009
HIV/AIDS	26 March 2009
Sexual Harassment	26 March 2009
Substance Abuse	26 March 2009
Uniform Protective Policy	26 March 2009
Bursary Assistance for Staff	31 March 2010
Private Work by Staff	31 March 2010
Relocation of New Recruits	31 March 2010
Overtime Work (Renewal)	December 2010
Promotion and Demotion of Staff	31 December 2010
Policies still to be developed	
Name of policy	Proposed date of approval
Equity Plan/Policy	December 2011
Health and Safety Policy	December 2011
Recruitment & Selection Policy (Amendment)	December 2011

Table 52: HR policies and plans

3.5.4 EMPLOYEE PERFORMANCE REWARDS

In accordance with regulation 32, a performance bonus, based on affordability, may be paid to an employee, after -

- (1) the annual report for the financial year under review has been tabled and adopted by the municipal council;
- (2) an evaluation of performance in accordance with the provisions of regulation 23; and
- (3) approval of such evaluation by the municipal council as a reward for outstanding performance.

The evaluation of the performance of Section 57 managers forms the basis for rewarding outstanding performance.

The table below shows the total number of S57 that received performance rewards:

Race	Gender	Number of beneficiaries	Total number of employees received performance rewards	% Employees received performance rewards
African	Female	1	0	0
	Male	2	0	0
Asian	Female	0	0	0
	Male	0	0	0
Coloured	Female	0	0	0
	Male	2	0	0
White	Female	0	0	0
	Male	1	0	0
Disability	Female	0	0	0
	Male	0	0	0
Total		6	0	0

Table 53: Performance Rewards

3.6 CAPACITATING THE MUNICIPAL WORKFORCE

Section 68(1) of the MSA states that municipality must develop its human resource capacity to a level that enables it to perform its functions and exercise its powers in an economical, effective, efficient and accountable way. For this purpose the human resource capacity of a municipality must comply with the Skills Development Act (SDA), 1998 (Act No. 81 of 1998), and the Skills Development Levies Act, 20 1999 (Act No. 28 of 1999).

3.6.1 SKILLS MATRIX

The table below indicates the number of employees that received training in the year under review:

Management level	Gender	Number of employees identified for training at start of the year	Number of Employees that received training
MM and S57	Female	1	1
	Male	3	3
Legislators, senior officials and managers	Female	5	5
	Male	12	12
Associate professionals and Technicians	Female	0	0
	Male	9	9
Professionals	Female	8	8
	Male	5	5
Clerks	Female	21	21
	Male	7	7
Service and sales workers	Female	11	11
	Male	15	15
Craft and related trade workers	Female	0	0
	Male	0	0
Plant and machine operators and assemblers	Female	0	0
	Male	17	17
Elementary occupations	Female	9	9
	Male	18	18
Sub total	Female	55	55
	Male	86	86
Total		141	141

Table 54: Skills Matrix

3.6.2 SKILLS DEVELOPMENT – TRAINING PROVIDED

The Skills Development Act (1998) and the Municipal Systems Act, (2000), require employers to supply employees with the necessary training in order to develop its human resource capacity. Section 55(1)(f) states that as head of administration the Municipal Manager is responsible for the management, utilization and training of staff.

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Occupational categories	Gender	Number of employees as at the beginning of the financial year	Training provided within the reporting period						
			Learnerships		Skills programmes & other short courses		Total		
			Actual	Target	Actual	Target	Actual	Required	% Variance
MM and S57	Female	1	0	0	1	1	1	1	0
	Male	5	0	0	3	3	3	3	0
Legislators, senior officials and managers	Female	10	0	0	5	5	5	5	0
	Male	18	0	0	12	12	12	12	0
Professionals	Female	12	0	0	8	8	8	8	0
	Male	15	0	0	5	5	5	5	0
Technicians and associate professionals	Female	0	0	0	0	0	0	0	0
	Male	15	0	0	9	9	9	9	0
Clerks	Female	30	0	0	21	21	21	21	0
	Male	15	0	0	7	7	7	7	0
Service and sales workers	Female	20	0	0	11	11	11	11	0
	Male	20	0	0	15	15	15	15	0
Craft and related trade workers	Female	0	0	0	0	0	0	0	0
	Male	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0	0	0	0
	Male	20	0	0	17	17	17	17	0
Elementary occupations	Female	15	0	0	9	9	9	9	0
	Male	25	0	0	18	18	18	18	0
Sub total	Female	88	0	0	55	55	55	55	0
	Male	133	0	0	86	86	86	86	0
Total		221	0	0	141	141	141	141	0

Table 55: Skills Development

3.6.3 SKILLS DEVELOPMENT - BUDGET ALLOCATION

The table below indicates that a total amount of **R 1 500 000** was allocated to the workplace skills plan and that **88%** of the total amount was spent in the 2010/11 financial year:

Total personnel budget	Total Allocated	Total Spend	% Spend
95 337 692	1 500 000	1 320 708	88

Table 56: Budget allocated and spent for skills development

3.7 MANAGING THE MUNICIPAL WORKFORCE EXPENDITURE

Section 66 of the MSA states that the accounting officer of a municipality must report to the Council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits. This is in line with the requirements of the Public Service Regulations, (2002), as well as National Treasury Budget and Reporting Regulations SA22 and SA23.

3.7.1 PERSONNEL EXPENDITURE

The percentage personnel expenditure is essential in the budgeting process as it reflects on current and future efficiency. The table below indicates the percentage of the municipal budget that was spent on salaries and allowance for the past three financial years and that the municipality is well within the national norm of between 35 to 40%:

Financial year	Total Expenditure salary and allowances (R'000)	Total Operating Expenditure (R'000)	Percentage (%)
2008/09	77 065	225 888	34.1
2009/10	89 656	271 432	33.
2010/11	102 158	303 707	33.6

Table 57: Personnel Expenditure

Below is a summary of Councilor and staff benefits for the year under review:

Financial year	2008/09	2009/10	2010/11		
Description	Actual	Actual	Original Budget	Adjusted Budget	Actual
Councillors (Political Office Bearers plus Other)					
Salary	1 717	1 867	2 019	2 195	1 814
Pension Contributions	242	120	363	363	217

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Financial year	2008/09	2009/10	2010/11		
Description	Actual	Actual	Original Budget	Adjusted Budget	Actual
Medical Aid Contributions	103	148	160	160	113
Motor vehicle allowance	511	555	-	-	553
Cell phone allowance	41	160	253	253	153
Housing allowance	163	142	3	3	128
Other benefits or allowances	0	0	0	0	0
In-kind benefits	0	0	0	0	0
Sub Total	2 777	2 992	2 798	2 974	2 978
% increase	-	7.7	(6.5)	6.3	0.1
Senior Managers of the Municipality					
Basic Salaries and Wages	2 563	3 282	5 036	5 036	4 618
Motor vehicle allowance	1 124	1 054	990	990	973
Cell phone allowance	0	0	114	114	114
Performance Bonus	0	474	790	790	570
Contributions to UIF, Medical and Pension Fund	588	1 470	980	980	344
In-kind benefits	0	0	0	0	0
Sub Total	4 275	6 280	7 910	7 910	6 619
% increase	-	46.9	26.0	-	(16.3)
Other Municipal Staff					
Basic Salaries and Wages	39 944	47 487	53 917	54 193	55 254
Pension Contributions	6 596	9 315	9 286	10 778	9 034
Medical Aid Contributions	5 139	6 599	4 933	7 171	7 607
Motor vehicle allowance	3 732	4 723	8 022	5 096	5 585
Housing allowance	690	604	572	643	617
Overtime	3 640	4 207	2 314	3 891	4 031
Performance Bonus	3 455	3 380	5 109	4 413	4 493
Other benefits or allowances	6 818	7 061	1426	2 349	8 918
Sub Total	70 014	83 376	85 579	88 534	95 539
% increase/ (decrease)	-	19.1	2.6	3.5	7.9
Total Municipality	77 066	92 648	96 287	99 418	105 136
% increase/ (decrease)	-	20.2	3.9	3.3	5.8

Table 58: Personnel Expenditure

CHAPTER 4

STRATEGIC PERFORMANCE



CHAPTER 4: STRATEGIC PERFORMANCE

This chapter will provide information on the strategic performance of the municipality and will indicate how well the municipality is meeting its objectives and which policies and processes are working. All government institutions must report on strategic performance to ensure that service delivery is efficient, effective and economical. Municipalities must develop strategic plans and allocate resources for the implementation. The implementation must be monitored on an ongoing basis and the results must be reported on during the financial year to various role-players to enable them to timeously implement corrective measures where required.

This chapter speaks to the strategic performance highlights in terms of the Municipality's IDP, performance on basic service delivery and backlogs addressed the MIG projects as well as the spending priorities for the following year. It addresses the communication and public participation processes of the Municipality to give a holistic view of how the Municipality communicates performance to its stakeholders.

The Strategy map below specifies the strategic link of the focus areas of the Bitou municipality aligned with the National Key Performance Areas. The National Key Performance Areas is aligned with the Strategic Objectives that were identified in the 2010/11 reviewed IDP. The strategic objectives are linked to the outcomes for 2010/11. These alignments are directly linked to the Bitou municipality's vision and mission.

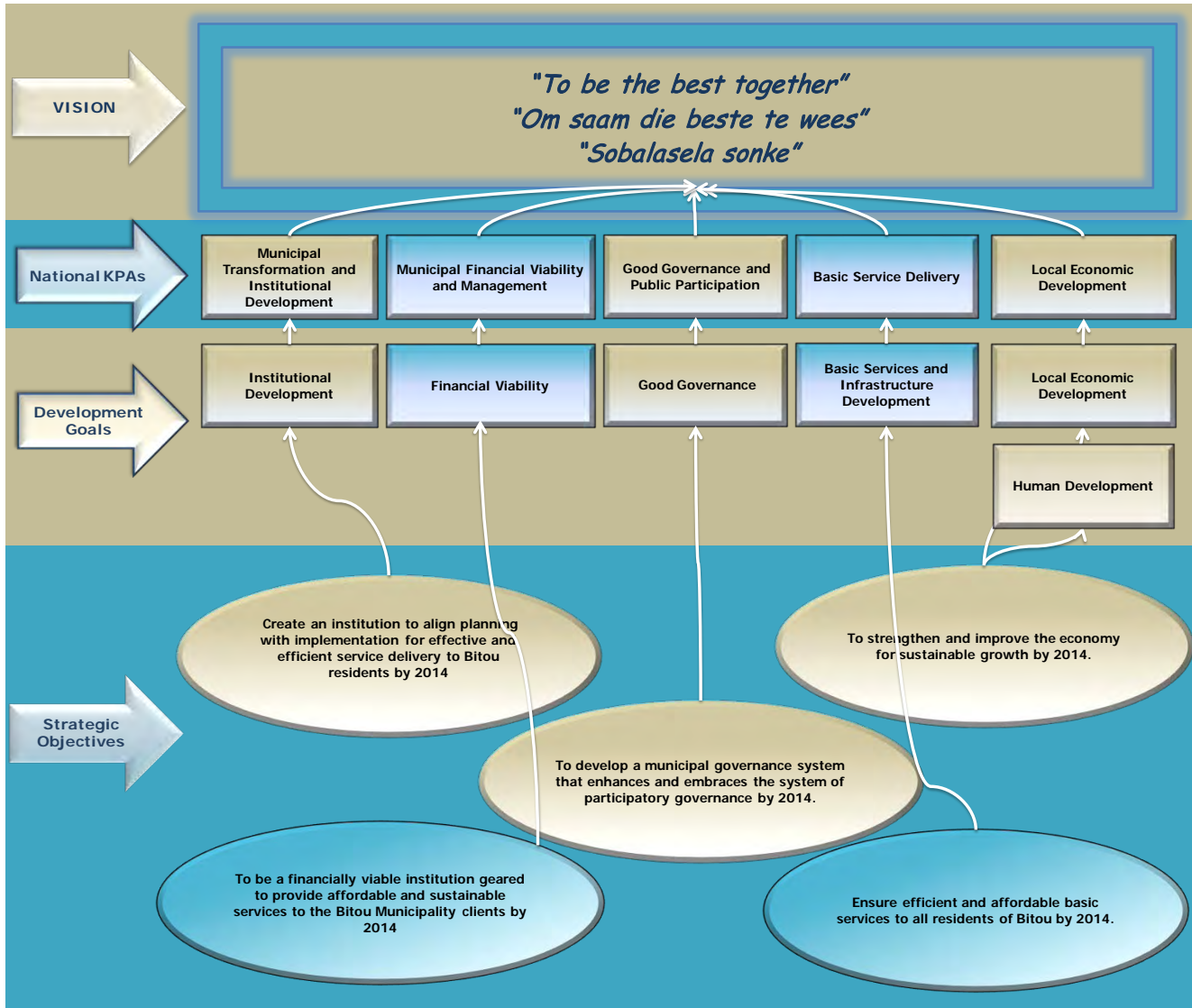


Figure 2: Strategy Map

The Municipal Systems Act, 2000 (Act 32 of 2000) and the Local Government: Municipal Planning and the Performance Management Regulations 2001 require municipalities to adopt a performance management system. Once the IDP and budget have been prepared and approved, the Municipality prepared their Service Delivery and Budget Implementation Plan (SDBIP) in accordance with the MFMA and MFMA Circular 13. The SDBIP indicates monthly performance targets, financial performance targets and assigns responsibility to execute the respective performance targets. The Municipality assessed its performance on a monthly basis and reported progress on performance against targets set to Council quarterly and ultimately presents the annual performance results in this annual report.

Through our supply chain management process the municipality embarked on a tender process for the Performance Management System in March 2010. As per contract SCM/SS22/2010 a service provider was appointed in July 2010 to assist the municipality in the development and implementation of an electronic performance management system (PMS) with the focus on the following:

- Provide necessary advice regarding performance management policy assessment, gap identification and recommendations of policy review areas for improved performance monitoring.
- Provide the necessary workshops on those areas of improvement on the adopted policy for purpose of buy-in and ultimate adoption of proposed amendments.
- Assist Bitou to develop a web-based performance management system applicable to all staff of the municipality.
- In-house training on the PMS software to all managers to manage performance and run the necessary reports. The software must fully integrate with existing software.
- Implement the PMS on all levels in a phased approach.
- Development of Performance Agreements and Personal Development Plans for 57 managers.
- Hands-on support for a two-year period where required.
- The PMS must comply with legislative requirements.
- Facilitating the compilation of Performance Highlights and Annual report.

The municipality is still experiencing challenges in the development and implementation of an electronic PMS system due to the following:

- A lack of dedicated capacity in the performance management function.
- A lack of internal auditing controls and assessments.

Monthly reporting

Our electronic Service Delivery and Budget Implementation Plan (SDBIP) currently have 44 registered users who are responsible for reporting on their progress on a monthly basis against key performance areas as set out in their performance contracts.

Quarterly reporting Council and audit committee

During the year under review quarterly reports were submitted to Council and the Audit Committee as a view of the ongoing performance of each department. It also functioned as a tool to measure and monitor performance progress against set targets.

4.1 NATIONAL KEY PERFORMANCE INDICATORS – BASIC SERVICE DELIVERY AND LOCAL ECONOMIC DEVELOPMENT

The following table indicates the municipality’s performance in terms of the National Key Performance Indicators required in terms of the Local Government: Municipal Planning and the Performance Management Regulations of 2001 and section 43 of the MSA. These key performance indicators are linked to the following two National Key Performance Areas: Basic Service Delivery and Local Economic Development.

KPA & INDICATORS	MUNICIPAL ACHIEVEMENT	MUNICIPAL ACHIEVEMENT	MUNICIPAL ACHIEVEMENT
	2008/09	2009/10	2010/11
Basic Service Delivery			
The percentage of households earning less than R 1 100 per month with access to free basic services	100	100	100
The percentage of households with access to basic level of water	100	100	100
The percentage of households with access to basic level of sanitation	99.62	99.78	100
The percentage of households with access to basic level of electricity	99.27	94.99	100
The percentage of households with access to basic level of solid waste removal	98.00	99.50	99.85
Local economic development			
The number of jobs created through municipality’s local economic development initiatives including capital projects	730	800	271

Table 59: National KPIs – Basic Service Delivery and Local Economic Development

4.2 GENERAL PRIORITY AREAS

The following table indicates the specific areas in which challenges are experienced by the municipality. They are categorised in general priority areas that are aligned with the National Key Performance areas.

National Key Performance Area	Priority Area	Challenges	Actions to address
Municipal Transformation and Institutional Development	Training of Employees	Provide training on new legislation	Arrange training sessions related to new legislation.
	Training of Councillors	Induction course for new councillors	Facilitate training in association with SALGA and Western Cape Province.

National Key Performance Area	Priority Area	Challenges	Actions to address
Municipal Financial Viability and Management	Improve cash flow	To reduce expenditure and increase debt collection rate	Introduce cost cutting measure Introduce a cash budget (expenditure to be kept within limits of cash collected)
Good Governance and Public Participation	Ward Committees	Establish new ward committees	New policy to be submitted to new council.

Table 60: General priority areas

4.3 STRATEGIC SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN (TOP LAYER)

The purpose of strategic performance reporting is to report specifically on the implementation and achievement of IDP outcomes. This section should provide an overview on the strategic achievement of a municipality in terms of the strategic intent and deliverables achieved as stated in the IDP. The top layer SDBIP is the municipality’s strategic scorecard and shows the strategic alignment between the different documents. (IDP, Budget and Performance Agreements)

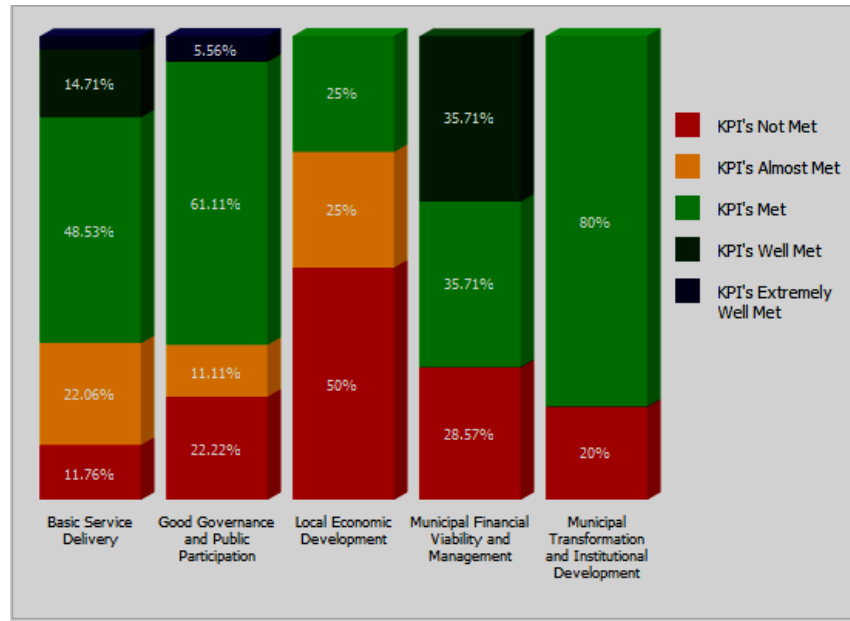
In the paragraphs below the performance achieved is illustrated against the top layer SDBIP according to the 5 National Key Performance Areas linked to the Municipal Key Performance Areas and IDP (strategic) Objectives.

The following figure illustrates the method in which the strategic service delivery budget implementation plan is measured:

Category	Color	Explanation
KPI's Not Yet Measured	Grey	KPIs with no targets or actuals in the selected period.
KPI's Not Met	Red	0% >= Actual/Target < 75%
KPI's Almost Met	Yellow	75% >= Actual/Target < 100%
KPI's Met	Green	Actual/Target = 100%
KPI's Well Met	Dark Green	100% > Actual/Target < 150%
KPI's Extremely Well Met	Dark Blue	Actual/Target >= 150%

Figure 3: SDBIP Measurement Categories

The graph below displays the performance per National Key Performance Areas:



Graph 6: Performance per National Key Performance Area

Below is the top level SDBIP according to the 5 National Key Performance Areas linked to the Municipal Key Performance Areas and IDP (strategic) Objectives.

4.3.1 TOP LAYER SDBIP - GOOD GOVERNANCE AND PUBLIC PARTICIPATION

The National Key Performance Area Good Governance and Public Participation are linked to the Municipal Key Performance Area namely *Good Governance*. The IDP Objective that is linked to Good Governance and Public Participation is: *"To develop a municipal governance system that enhances and embraces the system of participatory governance by 2014."*

KPI	Unit of Measurement	Wards	Baseline	Previous year actual	Performance 2010/11		Performance Comment	Corrective measures
					Target	Actual		
Effective functioning of council	No of council meetings	All	4 ordinary meetings	New KPI	4	2	Meetings are scheduled to be held quarterly.	In order for the correct actual to reflect against target in the SDBIP in future corrective measures will be put in place to ensure that officials responsible for updating the SDBIP do so on a regular basis
Effective functioning of ward committees	No of ward committee meetings per ward per	All	12 ordinary	New KPI	12	8	One Meeting per month. The Thursday before	In order for the correct actual to reflect against

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KPI	Unit of Measurement	Wards	Baseline	Previous year actual	Performance 2010/11		Performance Comment	Corrective measures
					Target	Actual		
	annum		meetings				Council meeting of the following.	target in the SDBIP in future corrective measures will be put in place to ensure that officials responsible for updating the SDBIP do so on a regular basis
Annual performance reporting	Annual report and oversight report of council submitted before legislative deadline	All	100%	New KPI	100%	100%	n/a	n/a
IDP endorsed by all wards	No of ward committees endorsing IDP	All	6	New KPI	6	6	n/a	n/a
IDP endorsed by community organisations and stakeholders as local social compacts	% of community organisations and stakeholders endorsing IDP	All	100%	New KPI	100%	100%	Public participation process took place in all wards to endorse the IDP.	n/a
Institutional Performance management system in place	Individual performance management system implemented up to the lowest level	All	100%	New KPI	100%	80%	n/a	n/a
Institutional Performance management system in place	No of performance agreements signed on time	All	100%	New KPI	100%	0%	Late submission of performance agreements was due to the delay from the Mayor's office who did not sign the performance agreements of the municipal manager due to numerous requests for changes to the agreements.	Make sure there is enough time in future to consult in order to allow time for changes within the required timeframes.
Reviewed IDP	IDP reviewed by 31 May Annually	All	100%	New KPI	100%	100%	IDP was reviewed and adopted by Council on 6 May 2011.	n/a
Strengthen role of communities	No of ward based development plans completed	All	6	New KPI	6	6	n/a	n/a
IDP to include all required sectoral plans	No of required sectoral plans included	All	5	New KPI	7	7	Ward based plans for all 7 wards included in the IDP.	n/a
Revision of the SDF (Spatial Development Framework)	Framework reviewed by May 2011	All	Existing SDF	New KPI	100%	0%	A GAP analysis was done but revision could not be completed as the municipality awaits the finalization of Provincial SDF Guidelines	Once guidelines are received revision of the SDF will be completed.
Creation of effective capacity	% Vacancy level as % of approved organogram	All	90%	New KPI	90%	90%	n/a	n/a
Effective communication with communities	Development or review of communication policy	All	95%	New KPI	95%	95%	n/a	n/a

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KPI	Unit of Measurement	Wards	Baseline	Previous year actual	Performance 2010/11		Performance Comment	Corrective measures
					Target	Actual		
Functional Internal Audit unit	Approved Risk based audit plan by 31 December 2010	All	100%	New KPI	100%	100%	n/a	n/a
Functional performance audit committee	No of meetings of the performance audit committee	All	no info	New KPI	4	4	No meeting held in June 2011. Meeting was held on 20 May 2011.	n/a
Improved good governance	% Implementation of anti-corruption policy	All	100%	New KPI	100%	95%	Policy developed by consultants appointed by Provincial government. Final draft needs to be workshopped once more and to be adopted by Council	n/a
Municipality complying with all relevant legislation	% compliance with legislation	All	100%	New KPI	100%	100%	n/a	n/a
Reaching of employment equity targets	% of targets reached	All	100%	New KPI	25%	40%	Employment Equity targets over-provided	n/a

Table 61: Top Layer SDBIP – Good Governance and Public Participation

4.3.2 TOP LAYER SDBIP - MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

The National Key Performance Area Municipal Transformation and Institutional Development are linked to the Municipal Key Performance Area namely *Institutional Development*. The IDP Objective that is linked to Municipal Transformation and Institutional Development is: "Create an institution to align planning with implementation for effective and efficient service delivery to Bitou residents by 2014."

KPI	Unit of Measurement	Ward	Baseline	Previous year actual	Performance 2010/11		Performance Comment	Corrective measures
					Target	Actual		
Effective and up to date HR policies	Revision of all HR policies annually by end June	All	100%	New KPI	100%	0%	All outstanding Policies are currently available in draft format and will be submitted to council. Various have already been submitted to the LLF.	Effective and up to date HR policies
Effective labour relations	No of meetings of the LLF	All	4	New KPI	4	4	Three LLF meeting were held during the first six months.	Effective labour relations
Targeted skills development	% Implementation of skills development plan	All	100%	New KPI	100%	100%	All training in terms of the skills development plan has taken place, as approved by the training committee.	Targeted skills development
Targeted skills development	The percentage of budget spent on implementing its workplace skills plan	All	100%	New KPI	100%	100%	I implementing of workplace skills plan is ongoing.	Targeted skills development
Effective and up to date By-	No of By-laws revised	All	80%	New KPI	80%	80%	By-laws only require to be	Effective and up to date

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KPI	Unit of Measurement	Ward	Baseline	Previous year actual	Performance 2010/11		Performance Comment	Corrective measures
					Target	Actual		
laws	annually						revised when there are changes/ amendments to the relevant legislation; hence there was no need for revision of any during the year in review.	By-laws

Table 62: Top Layer SDBIP – Municipal Transformation and Institutional Development

4.3.3 TOP LAYER SDBIP - MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

The National Key Performance Area Municipal Financial Viability and Management are linked to the Municipal Key Performance Area namely *Financial Viability*. The IDP Objective that is linked to Municipal Financial Viability is: *"To be a financially viable institution geared to provide affordable and sustainable services to the Bitou Municipality clients by 2014."*

KP	Unit of Measurement	Ward	Baseline	Previous year actual	Performance 2010/11		Performance Comment	Corrective measures
					Target	Actual		
Asset management	% Compliance with GRAP 16, 17 and 102	All	50%	New KPI	75%	75%	No exemptions from GRAP standards exist and therefore we strived towards 100% compliance at 30 June 2011	n/a
Clean audit	% of Root causes of issues raised by AG in AG report addressed	All	60%	New KPI	72.5%	0.00%	Audit for 2010/2011 only start 1 September 2011	No action needed
Effective bid cycle	Bids awarded within 8 weeks	All	90%	New KPI	93%	95%	Target achieved- only NDPG Consultants tenders not finalised within 8 weeks	n/a
Effective quotation cycle	Quotations awarded within 4 weeks	All	95%	New KPI	96.0%	97.75%	Achieved target	n/a
Effective SCM system	No of received appeals	All	100%	New KPI	0%	1%	Lookout Deck tender- Appeal upheld tender needs to be re-advertised	Provide training to Bid Committee members
Financial Viability	Cost coverage ((Available cash+ investments)/ Monthly fixed operating expenditure	All	73%	New KPI	75%	75%	Achieved target	n/a
Financial Viability	Debt coverage ((Total operating revenue- operating grants received)/debt service payments due within the year)	All	100%	New KPI	25.00 %	28.10%	Achieved target	n/a
Financial Viability	Service debtors to revenue – (Total outstanding service	All	21%	New KPI	26%	30%	Did not achieve target due to increase in sundry debtors(Dunes	Institute measure to ensure that sundry service can only be

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KP	Unit of Measurement	Ward	Baseline	Previous year actual	Performance 2010/11		Performance Comment	Corrective measures
					Target	Actual		
	debtors/ revenue received for services)						augmentation levy)	delivered if payment has been made upfront
Improved revenue collection	% Debt recovery rate	All	90.30%	New KPI	92.00 %	92.30%	Achieved target	n/a
Improvement in conditional grant spending - capital (non-infrastructure)	% of total conditional capital grants spent	All	100%	New KPI	100%	100%	Achieved target it.o MIG and drought grants. NPDG and Provincial grant for land not spent at year end	n/a
Improvement in conditional grant spending - operational	% of total conditional operational grants spent	All	95%	New KPI	95%	100%	Financial Management Grant spent in full at year end	n/a
Percentage of property valuations disputed	% Successful disputed	All	45	New KPI	45%	26%	Performed better than target in respect of 2010/2011 interim valuation	No action needed
Preparation of financial statements	Financial statements submitted on time	All	100%	New KPI	100%	100%	Target achieved	n/a
Updated indigent register for the provision of free basic services	Updated indigent register by 1st July	All	100%	New KPI	100%	100%	Target achieved	n/a

Table 63: Top Layer SDBIP – Municipal Financial Viability and Management

4.3.4 TOP LAYER SDBIP - LOCAL ECONOMIC DEVELOPMENT

The National Key Performance Area Local Economic Development is linked to the Municipal Key Performance Area namely *Local Economic Development* and *Human Development*. The IDP Objective that is linked to Local Economic Development is: *"To strengthen and improve the economy for sustainable growth by 2014."*

KPI Name	Unit of Measurement	Ward	Baseline	Previous year actual	Performance 2010/11		Performance Comment	Corrective measures
					Target	Actual		
Employment through job creation schemes	No of permanent jobs created	All	100%	New KPI	100	0	Due to the financial restraints no vacancies were filled in the department and the majority of projects stopped	Create a better working relationship with the private sector
Employment through job creation schemes	No of temporary jobs created	All	500	New KPI	500	262	The majority of projects had to be stopped due to financial restraints and the implementation of a cash budget.	Generate funds for job creation opportunities through grant funding
Enhancement of economic development	Value of contracts assigned to emerging contractors	All		New KPI	100%	100%	n/a	n/a
Reviewed and aligned LED strategy	LED strategy reviewed by 31 March 2011	All	LED strategy was last	New KPI	100%	60%	Had an Introductory and Briefing session with Urban - Econ the service providers	n/a

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KPI Name	Unit of Measurement	Ward	Baseline	Previous year actual	Performance 2010/11		Performance Comment	Corrective measures
					Target	Actual		
	Annually		reviewed in 2005				appointed to do the revision of the LED strategy.	

Table 64: Top Layer SDBIP – Local Economic Development

4.3.5 TOP LAYER SDBIP - BASIC SERVICE DELIVERY

The National Key Performance Area Basic Service Delivery is linked to the Municipal Key Performance Area namely *Basic Services and Infrastructure Development*. The IDP Objective that is linked to Basic Service Delivery is: *"Ensure efficient and affordable basic services to all residents of Bitou by 2014."*

KPI	Unit of Measurement	Ward	Baseline	Previous year actual	Performance 2010/11		Performance Comment	Corrective Measures
					Target	Actual		
Maintenance of recreational areas	Review of maintenance plan for sport grounds and open spaces	All	100%	New KPI	100%	100%	n/a	n/a
Maintenance of grave yards	% of maintenance budget of grave yards spent	All	95%	New KPI	95%	95%	n/a	n/a
Maintenance of grave yards	Review of maintenance plan for grave yards	All	100%	New KPI	100%	100%	n/a	n/a
Maintenance of recreational areas	% of maintenance budget of recreational areas spent	All	95%	New KPI	95%	95%	n/a	n/a
% of HH that meet agreed stds (all existing informal settlements to be formalised with land use plans for econ and social facilities and with the provision of permanent basic services)	% of HH without/ No of HH that meet standards	All	100%	New KPI	100%	75%	n/a	n/a
Implementation of Integrated Human Settlement Strategy	% implemented or % Adherence to policy or no of projects	All	100%	New KPI	100%	100%	n/a	n/a
Develop and implement a comprehensive law enforcement strategy	% Decrease in traffic violations	All	0	New KPI	50%	50%	n/a	n/a
Effective fire brigade service	% of Fire Brigade service that meets agreed standards	All		New KPI	100%	100%	n/a	n/a
Law enforcement	Implement By-laws on law enforcement in municipal area	All		New KPI	100%	100%	n/a	n/a
Reviewed Disaster Management Plan	Disaster Management Plan reviewed by end June	All	100%	New KPI	100%	100%	n/a	n/a
Effective functioning of	No of meetings per type of	All	4	New KPI	7	6	n/a	n/a

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KPI	Unit of Measurement	Ward	Baseline	Previous year actual	Performance 2010/11		Performance Comment	Corrective Measures
					Target	Actual		
sport forums	forum per annum							
Percentage of HH with no recreational areas	% of HH without	All	100%	New KPI	0%	0%	n/a	n/a
Provision of sport facilities	No of wards without sport facilities	All	0%	New KPI			n/a	n/a
Development and implementation of a public transport system	% implementation of the public transport system/ No of projects	All	100%	New KPI	100%	100%	n/a	n/a
Effective capital spending	% spent of approved waste management capital projects	All	95%	New KPI	95%	95%	n/a	n/a
Improvement of refuse sites' capacity	% improvement	All	100%	New KPI	100%	75%	n/a	n/a
Maintenance of refuse removal assets	% of approved maintenance plan executed	All	100%	New KPI	100%	100%	n/a	n/a
Maintenance of refuse removal assets	% of maintenance budget of refuse removal spent	All	90%	New KPI	95%	95%	n/a	n/a
Percentage/ No of HH that meet agreed sanitation service standards (at least once a week) -Formal areas	% of HH without/ No of HH that meet minimum standard sanitation	All	90%	New KPI	90%	90%	n/a	n/a
Percentage/ No of HH that meet agreed sanitation service standards (at least once a week) -Formal areas	% of HH without/ No of HH that meet minimum standard sanitation	All	90%	New KPI	90%	90%	n/a	n/a
Review of the Spatial Development Plan	Review and submitted to PGWC annually by June 2011	All	100%	New KPI	100%	0%	Revision of the Spatial Development Plan could not be completed as the municipality awaits the finalization of Provincial Guidelines	Once guidelines are received revision of the SDP will be completed
New street lighting	No of new street lights	All	50	New KPI	9	22	The target for street lighting was 9 street lights and we achieved 22. The 140 figure in not known	n/a
Project Management for other Departments	% spent of capital budget	All	95%	New KPI	95%	75%	Neighbourhood development project - Library precinct	n/a
Improvement in conditional grant spending -(spending on capital infrastructure)	% of total conditional capital grants spent	All	95%	New KPI	95%	95%	100% of MIG spent	n/a
Diversify water resources to sustain water availability - other sources of water	No of projects to diversify water resources to sustain water availability - other sources of water	All	A water augmentation programme has been adopted	New KPI	2	3	Keurbooms River, Desal Plant and boreholes abstraction for water for Plett.	n/a
Diversify water resources	Complete a study to build	All	A water	New KPI	100%	80%	76% of budget spent	n/a

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KPI	Unit of Measurement	Ward	Baseline	Previous year actual	Performance 2010/11		Performance Comment	Corrective Measures
					Target	Actual		
to sustain water availability - surface water	a dam (sustain resources)		augmentation programme has been adopted					
Effective capital spending	% spent of approved water capital projects	All	95%	New KPI	95%	106%	67% Of the capital budget spent	n/a
Km of arterial roads	No of kilometres	All	2km	New KPI	5	0	No arterial roads were constructed in the financial year. This is indicated on the SDBIP report.	No arterial roads were constructed in the financial year. This is indicated on the SDBIP report.
Maintenance of water assets	% of executed prioritised maintenance according to the maintenance plan	All	100%	New KPI	100%	77.5%	n/a	n/a
Maintenance of water assets	% of maintenance budget of water spent	All	90%	New KPI	100%	0%	99.7% of the maintenance budget was spent for Water. 81% of the maintenance budget was spent for Sewer. All the information on monthly expenditure is captured on the SDBIP report.	99.7% of the maintenance budget was spent for Water. 81% of the maintenance budget was spent for Sewer. All the information on monthly expenditure is captured on the SDBIP report.
New water connections	No of new water connections	All	100%	New KPI	100	100	n/a	n/a
No of HH that meet agreed service standards (cleaned piped water 200m from household) - Informal areas	No of HH achieving agreed service standards	All	100%	New KPI	100%	87%	n/a	n/a
No of HH that meet agreed service standards (cleaned piped water 200m from household) -Formal areas	No of HH achieving agreed service standards	All	100%	New KPI	100%	88%	n/a	n/a
Percentage unaccounted for water losses	Distribution versus production	All	100%	New KPI	15.00 %	7.5%	n/a	n/a
Percentage water losses	KL billed/ KL used by municipality	All	35%	New KPI	25%	25%	n/a	n/a
Water Quality Management	Achieve blue drop status	All	90%	New KPI	90.00 %	96.25%	Water treated to SANS standards monthly. Evaluations Completed for Blue Drop status, all relevant info submitted to DWA. First set of results out. DWA meeting with Bitou on best practise session as one of the best performing local municipalities.	n/a
Effective capital spending	% spent of approved municipal arterial roads	All	95%	New KPI	95%	95%	No capital budget on arterial roads	No arterial roads were done as indicated in the

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KPI	Unit of Measurement	Ward	Baseline	Previous year actual	Performance 2010/11		Performance Comment	Corrective Measures
					Target	Actual		
	capital projects							top level SDBIP
Effective capital spending	% spent of approved municipal streets capital projects	All	95%	New KPI	95%	72%	Appointed contractor for Mahlangu street	n/a
Km of new road for previously un-serviced areas	No of kilometres	All	no info	New KPI	17	3.53	Advertised Kota, Ngono, Sulani, Yokhwe Streets in Kwano.	17km is the overall target for the municipality to achieve on un-surfaced roads and not for a financial year.
Maintenance of municipal roads	% of maintenance budget of municipal roads spent	All	90%	New KPI	100%	0%	The maintenance work as per the maintenance plan was achieved even though it was difficult to quantify work patching done in term of kilometres.	It's difficult to indicate maintenance of roads in terms of km, especially because no resealing or upgrading was done on roads, only patching work on the roads was carried out.
Maintenance of municipal roads	Kms of roads resealed according to approved maintenance plan	All	80%	New KPI	80%	0%	n/a	It's difficult to indicate maintenance of roads in terms of km, especially because no resealing was done, only patching work on the roads
Capacity of the storm water system - Formal and informal areas	Review of a storm water master plan to determine the capacity of the storm water system for formal and informal areas by June 2011	All	Continuous function	New KPI	100%	100%	Budgeted funds for stormwater improvements in Kwano taken away during adjustment budget	n/a
Effective capital spending	% spent of approved storm water capital projects	All	95%	New KPI	95%	95%	Project was postponed to next financial year during the adjustment budget. The updating of stormwater on the GIS continuing	n/a
Maintenance of storm water assets	% of maintenance budget of storm water spent	All	90%	New KPI	100%	0%	The monthly expenditure on the operational maintenance budget is indicated on the SDBIP. 92% was spent on the roads maintenance budget	The monthly expenditure on the operational maintenance budget is indicated on the SDBIP. 92% was spent on the roads maintenance budget.
Maintenance of storm water assets	Develop a plan for the maintenance of storm water assets	All	90%	New KPI	100%	100%	Installed a stormwater pipeline in Kwano after heavy rains on 06/05/2011 with a catch pit under the operational budget. Cleaned storm water drains and manholes Constructed storm water channels at Kwano transit camp	n/a
Effective capital spending	% spent of approved waste water system management capital projects	All	95%	New KPI	95%	86%	45.5% sewer capital spending	n/a

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KPI	Unit of Measurement	Ward	Baseline	Previous year actual	Performance 2010/11		Performance Comment	Corrective Measures
					Target	Actual		
Improvement of sewerage system capacity	Improvement in capacity	All	90%	New KPI	90%	90%	There was no budget for any improvements on the sewerage system. Funds were taken away during the adjustment budget	n/a
Maintenance of waste water assets	% of executed prioritised maintenance according to the maintenance plan	All	100%	New KPI	100%	100%	n/a	n/a
Maintenance of waste water assets	% of maintenance budget of sanitation spent	All	90%	New KPI	100%	95%	n/a	n/a
No of HH that meet agreed sewerage service standards -Informal areas	No of HH without minimum standard sanitation	All	90%	New KPI	90%	93%	n/a	n/a
No of HH that meet agreed sewerage service standards -Formal areas	No of HH with minimum standard sanitation	All	90%	New KPI	90%	88%	9200 in formal areas that receive minimum standard of sanitation	n/a
Quality of waste water discharge	% water quality level of waste water discharge as per the SANS	All	80%	New KPI	80%	100%	100% - water treated up to SANS standards monthly	n/a
Effective capital spending	% spent of approved electricity capital projects	All	95%	New KPI	95%	83%	68.5% spending on the capital budget	n/a
Improvement of electricity distribution capacity	% improvement	All	80%	New KPI	80%	100%	Mounting of mini sub on to plinth Kwano project completed	Removal of overhead line and replacement with underground cable at Kwano. Installation of mini sub and ring feed at Wittedrift. Installation of overhead line between Robberg and Kwano sub station (SS7)
Maintenance of electricity assets	% of executed prioritised maintenance according to the maintenance plan	All	100%	New KPI	100%	65%	100% of maintenance was spent on both maintenance and repairs by the 30 th June 2011 and refurbishment. The 100% target on maintenance could not be achieved because the department wanted to reduce no. of outages which could have affected households more than once. Staff shortages are also another issue.	Proper maintenance plan to be adhered to. Over 100% of the maintenance budget was spent for electricity maintenance, including repairs and refurbishment.
Maintenance of electricity assets	% of maintenance budget of electricity spent	All	90%	New KPI	100%	105%	n/a	n/a
New electricity connections	No of new electricity connections	All	Done as per new housing projects	New KPI	370	509	Erf 5344 Kwano - 73 Erf 7153 Kwano - 115 Minaars land - 167 Qolweni - 110 Phase II Bossiesgif - 52 Erf 6265 Kwano - 92 Zawa Zawa Kurland - 42 TOTAL Target - 407 Actual - 509	n/a
No of HH that meet agreed service standards (connected to the national	No of HH achieving agreed service standards	All	90%	New KPI	90%	100%	188 new connections on formal houses	n/a

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KPI	Unit of Measurement	Ward	Baseline	Previous year actual	Performance 2010/11		Performance Comment	Corrective Measures
					Target	Actual		
grid) -Formal areas								
No of HH that meet agreed service standards (connected to the national grid) -Informal areas	No of HH achieving agreed service standards	All	90%	New KPI	90%	83%	About 300 out of 1800 shacks are not connected to the grid due to being on private land. 321 new connections on informal houses	About 300 out of 1800 shacks are not connected to the grid due to being on private land. 321 new connections on informal houses
Percentage electricity losses	Distribution versus production (non-technical)	All	100%	New KPI	15.00 %	11.25%	8.5% losses	n/a
Percentage electricity losses	KW billed/ KW used by municipality	All	100%	New KPI	15%	14%	8 146 413 purch 7 452 795 billed	n/a
% of Registered indigent House Holds receiving free basic water	% of Registered indigent House Holds	All	100%	New KPI	100%	100%	n/a	n/a
Quantum of free basic water received	Kl per month per household	All	6kl	New KPI	6	6	n/a	n/a
% of Registered indigent House Holds receiving free basic refuse removal	% of Registered indigent House Holds	All	100%	New KPI	100%	100%	n/a	n/a
Quantum of free basic refuse removal received	R value per month per household	All	49.5	New KPI	60.42	60.42	n/a	n/a
% of Registered indigent House Holds receiving free basic sanitation	% of Registered indigent House Holds receiving free basic sanitation	All	100%	New KPI	100%	100%	n/a	n/a
Quantum of free basic sanitation received	R value per month per household	All	58.52	New KPI	72.70	72.70	n/a	n/a
% of Registered indigent House Holds receiving free basic electricity	% of HH/ No of HH	All	100%	New KPI	100%	100%	n/a	n/a
Quantum of free basic electricity received	Kwh per month per household	All	50Kwh	New KPI	50	50	n/a	n/a

Table 65: Top Layer SDBIP – Basic Service Delivery

4.4 DEVELOPMENT AND SERVICE DELIVERY PRIORITIES FOR 2011/12

4.4.1 MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT PRIORITIES FOR 2011/12

The following objective is linked to the Priorities listed in the table below:

- Create an institution to align planning with implementation for effective and efficient service delivery to Bitou residents by 2014

Municipal KPA	KPI	Unit of Measurement	Annual Target
Institutional Development	Targeted skills development measured by the implementation of the workplace skills plan	R-value of budget spent	R 1 000 000
Institutional Development	Implementation of skills development plan with targeted skills development	No of personnel actually trained/ No of personnel identified for training (%)	100%
Institutional Development	Creation of an effective institution with sustainable capacity	% Vacancy level as % of approved organogram (National norm between 10-15%)	10

Table 66: Institutional Development Priorities for 2011/12

4.4.2 GOOD GOVERNANCE AND PUBLIC PARTICIPATION PRIORITIES FOR 2011/12

The following objective is link to the Priorities listed in the table below:

- To develop a municipal governance system that enhances and embraces the system of participatory governance by 2014

Municipal KPA	KPI	Unit of Measurement	Annual Target
Good Governance	Annual assessment of Councillor training needs and the development of a plan for implementation to build councillor capacity	Approved councillor training plan by end August	1
Good Governance	Customer care survey conducted by the end of December to determine service delivery satisfaction	Percentage completion of the survey by the end of December	100%
Good Governance	Develop communication strategy approved by end September 2012	Strategy approved by end September 2012	1
Good Governance	Develop an anti-corruption policy to ensure good governance	Reviewed anti-corruption policy approved by end June	100%
Good Governance	Development of the 3rd generation IDP and approved by the end of May	IDP approved by the end of May 2012	100%

Municipal KPA	KPI	Unit of Measurement	Annual Target
Good Governance	Spatial Development Framework reviewed and submitted to PGWC by the end of December 2011	Reviewed and submitted to PGWC by the end of December	100%

Table 67: Good Governance Priorities for 2011/12

4.4.3 MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT PRIORITIES FOR 2011/12

The following objective is link to the Priorities listed in the table below:

- To be a financially viable institution geared to provide affordable and sustainable services to the Bitou Municipality clients by 2014

Municipal KPA	KPI	Unit of Measurement	Annual Target
Financial Viability	Financial viability measured in terms of the available cash to cover fixed operating expenditure	Cost coverage ((Available cash+ investments)/ Monthly fixed operating expenditure	1
Financial Viability	Financial viability measured in terms of the municipality's ability to meet its service debt obligations	Debt coverage ((Total operating revenue-operating grants received)/debt service payments due within the year)	28
Financial Viability	Financial viability measured in terms of the outstanding service debtors	Service debtors to revenue – (Total outstanding service debtors/ revenue received for services)	27
Financial Viability	Action plan completed to ensure that the root causes of issues raised by AG in AG report of the previous financial year are addressed to promote a clean audit	Number of plans completed	1
Financial Viability	Improved revenue collection	% Debt recovery rate	93
Financial Viability	Improvement in capital conditional grant spending measured by the % spent	% of the grant spent	100%
Financial Viability	Improvement in operational conditional grant spending measured by the % spent	% of the grant spent	100%

Table 68: Financial Viability Priorities for 2011/12

4.4.4 BASIC SERVICE DELIVERY PRIORITIES FOR 2011/12

The following objective is link to the Priorities listed in the table below:

- Ensure efficient and affordable basic services to all residents of Bitou by 2014

Municipal KPA	KPI	Unit of Measurement	Annual Target
Basic Services and Infrastructure Development	Building of the New Horizons Library (Ward 4)- Construction of the Central Library including an e-library for the greater Plettenberg Bay.	% Established by end June	100%
Basic Services and Infrastructure Development	Identification for additional land for cemeteries through a land audit by end June	Land audit by end June	100%
Basic Services and Infrastructure Development	Housing Project - EHP Programme and building of new houses and basic services (Council's contribution)	% of budget spent	100%
Basic Services and Infrastructure Development	All existing informal settlements is formalised and have access to basic services	% of informal settlements that meet the standards	70%
Basic Services and Infrastructure Development	Implementation of Integrated Human Settlement Strategy measured by the number of houses completed by the end of June 2012	Number of houses completed by end June	145
Basic Services and Infrastructure Development	Establish a drop off facility (Waste transfer station) for domestic waste	% Established by end June	100%
Basic Services and Infrastructure Development	Establish a drop off facility in each ward for domestic waste - Rubble	% Established by end June	100%
Basic Services and Infrastructure Development	Refurbishment of Hall - Purchasing of kitchen equipment, curtains, blinds and polisher for all Community Halls in all wards.	% Of project completed by end June	100%
Basic Services and Infrastructure Development	Provision of refuse removal, refuse dumps and solid waste disposal to all formal areas	No of formal Households for which refuse is removed at least once a week	9 966
Basic Services and Infrastructure Development	Provision of refuse removal, refuse dumps and solid waste disposal to all informal areas	No of informal Households for which refuse is removed at least once a week	145
Basic Services and Infrastructure Development	Provision of electricity that are connected to the national grid to all formal areas	No of formal areas that meet agreed service standards	3 782
Basic Services and Infrastructure Development	Provision of electricity that are connected to the national grid to all informal areas	No of informal areas that meet agreed service standards	145
Basic Services and Infrastructure Development	Provision of sanitation systems limited to domestic waste water and sewerage disposal to formal Households	No of formal Households that have at least VIP on site	8 762
Basic Services and Infrastructure Development	Provision of sanitation systems limited to domestic waste water and sewerage disposal to informal Households	No of informal Households that have at least VIP on site	145

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Municipal KPA	KPI	Unit of Measurement	Annual Target
Basic Services and Infrastructure Development	Provision of cleaned piped water to all formal Households within 200m from the household	No of formal Households that meet agreed service standards for piped water	7 764
Basic Services and Infrastructure Development	Provision of cleaned piped water to all informal Households within 200m from the household	No of informal Households that meet agreed service standards for piped water	145
Basic Services and Infrastructure Development	Provision of stormwater management systems in built up areas to all formal Households	No of formal Households with access to stormwater management system	7 764
Basic Services and Infrastructure Development	Provision of stormwater management systems in built up areas to all informal Households	No of informal Households with access to stormwater management system	145
Basic Services and Infrastructure Development	Electricity connections to provide electricity reticulation to new developments	No of new electricity connections by end June	145
Basic Services and Infrastructure Development	Electrification: Housing programme - Supply and installation of power network and connection points for subsidised housing schemes	% Of project completed by end June	100%
Basic Services and Infrastructure Development	Improvement of electricity distribution capacity in Ward 2,5 and 6	Final phase of the 22Kw to a 60Kw electricity network extension project in Kwanangkatula, Ladywood and Roberg	100%
Basic Services and Infrastructure Development	Electricity saving awareness campaign	Execution of electricity saving awareness initiative by end June	2
Basic Services and Infrastructure Development	Construction of various streets, including activities such as kerb laying, layer works and surfacing both in bitumen and paving bricks	% Of project completed by end June	100%
Basic Services and Infrastructure Development	Landscaping and pedestrian NMT routes: New Horizons (Ward 4)- construction of new roadworks, including activities of layer works, stormwater installation, bitumen surfacing and brick paved sidewalks and non-motorizes pathways	% Of project completed by end June	100
Basic Services and Infrastructure Development	Municipal roads is maintained measured by the kms/square meters of roads patched and resealed according to approved maintenance schedule within available budget	Kms of roads patched and resealed by end June	1km
Basic Services and Infrastructure Development	Provision of tar roads for existing gravel roads in the municipal area measured by the km's of gravel roads tarred	No of kilometres tarred by end June	1km
Basic Services and Infrastructure Development	Augmentation Programme, Off-channel dam (Keurbooms scheme) process - Investigation into new supply of water in all water	% Of project completed by end June	100%
Basic Services and	New water connections to provide for	No of new water connections per	145

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Municipal KPA	KPI	Unit of Measurement	Annual Target
Infrastructure Development	potable water supply systems	quarter	
Basic Services and Infrastructure Development	Recharge ground water/boreholes - Drill and equip boreholes to augment water supply in all wards	% Of project completed by end June	100%
Basic Services and Infrastructure Development	Supply and installation of a new 500 Raw water mains and abstraction MIG to upgrade supply in all wards	% Of project completed by end June	100%

Table 69: Basic Services Delivery and Infrastructure Development Priorities for 2011/12

4.4.5 LOCAL ECONOMIC DEVELOPMENT PRIORITIES FOR 2011/12

The following objective is link to the Priorities listed in the table below:

- To strengthen and improve the economy for sustainable growth by 2014

Municipal KPA	KPI	Unit of Measurement	Annual Target
Local Economic Development	Development of a tourism strategy to create a basis for economic development end March	Approved tourism strategy by March 2011	1
Local Economic Development	The number of jobs created through municipality's local economic development initiatives including capital projects	Number of jobs created through EPWP projects	500
Local Economic Development	Development of the LED strategy implementation plan by end December	By end December	1
Local Economic Development	Local Economic Development is driven by a strategy by end September	Reviewed LED strategy approved by end September	1
Local Economic Development	To assign a percentage of the total allocated operational budget to SMME's to enhance economic development	Value of contracts assigned to SMME's	R 2 500 000
Human Development	Develop a Disability policy by end March	Develop by end March	100%
Human Development	Develop a gender policy by end March	By end March	100%
Human Development	Develop an Early Childhood Development Strategy by November	By end November	100%
Human Development	Number of events arranged for all the sectors (disabled, women, youth, elderly)	# Of events	22
Human Development	Report monthly on the Youth Advisory Centre	# Of monthly reports	78
Human Development	Review the youth development policy by end March	By end March	100%
Human Development	Youth development programmes implement from the Youth development strategy	# programmes	26
Human Development	Youth employment creation initiatives	# Of initiatives/learnerships	3

Table 70: Local Economic Development Priorities for 2011/12

4.5 BASIC SERVICE DELIVERY

4.5.1 BASIC SERVICES DELIVERY PERFORMANCE HIGHLIGHTS

Highlight	Description
Blue Drop Status	<ul style="list-style-type: none"> ➤ Bitou water purification works received Platinum Status, highest award in the Blue Drop ➤ Kurland water purification works received Silver Status Blue Drop award. ➤ Natures Valley Water purification works received Silver Status Blue Drop award. ➤ Top 10 in South Africa for the Blue Drop ➤ Best Provincial Performer ➤ Blue Drop score certificate 96 %
Green Drop Status	<ul style="list-style-type: none"> ➤ Green Drop score certificate 95 % ➤ 2nd in the Top 10 in South Africa for the Green Drop ➤ Gansevallei Sewer Works Green Drop excellence award. ➤ Kurland sewer Works Green Drop excellence award.
100% MIG Spending	100% Funds spent on water augmentation project
Desalination Plant completed and commissioned	To augment Bitou's water resources, received grant funding of R20m from disaster funds during the drought
Constructed 4km of new roads	Paved and tarred new roads in low cost housing areas, Kranshoek, Green Valley, Kwanokuthula
Electrified 509 formal and informal households	110 Bossiesgif/Qolweni, 188 Kwanokuthula, 42 Zawa Zawa & 129 Minnaar Land

Table 71: Basic Services Delivery Highlights

4.5.2 BASIC SERVICES DELIVERY CHALLENGES

Service Area	Challenge	Actions to address
Bossiesgif/Qolweni	Informal houses on privately owned land/property	Procure and develop the land for formal housing for proper services
Kranshoek and Kwanokuthula	Inadequate funding for new roads infrastructure	Source external funding
Bitou	Inadequate storm water infrastructure	Funding and Storm water Master Plan
Bitou	Inadequate funding for roads rehabilitation and maintenance	Source funding
Kranshoek and Kurland	Inadequate supply of electricity	ESKOM to increase electricity capacity to Bitou
Bitou	Unavailability of land for housing	-

Table 72: Basic Services Delivery Challenges

4.5.3 ACCESS TO FREE BASIC SERVICES

The following table indicates the percentage of indigent households that have access to free basic municipal services. In accordance with the approved indigent policy of the municipality, all households earning less than

R 2 800 per month will receive the free basic services as prescribed by national policy.

The table below indicates that **87.6%** of the total number of households received free basic services in 2008/09 financial year whilst it increased to **95.2%** in the 2010/11 financial year:

Financial year	Number of households								
	Total no of HH	Free Basic Electricity		Free Basic Water		Free Basic Sanitation		Free Basic Refuse Removal	
		No Access	%	No Access	%	No Access	%	No Access	%
2008/09	14 518	4 636	37	4 580	36.7	1 750	14	1 750	14
2009/10	15 029	4 990	40	4 677	37.5	1 843	15	1 843	15
2010/11	15 087	5 682	38	5 309	35	1 685	11	1 685	11

Table 73: Free basic services to indigent households

The access to free basic services is summarised into the different services as specified in the following table:

Electricity									
Financial year	Indigent Households			Non-indigent households			Households in Eskom areas		
	No of HH	Unit per HH (kwh)	Value	No of HH	Unit per HH (kwh)	Value	No of HH	Unit per HH (kwh)	Value
			R'000			R'000			R'000
2008/09	1 750	50	588	2 886	50	970	2 335	50	444
2009/10	1 843	50	708	3 147	50	1 208	2 335	50	510
2010/11	1 685	50	624	3 997	50	1 809	2 335	50	616

Table 74: Free basic Electricity services to indigent households

Water						
Financial year	Indigent Households			Non-indigent households		
	No of HH	Unit per HH (kl)	Value	No of HH	Unit per HH (kl)	Value
			R'000			R'000
2008/09	1 750	6	496	3 408	6	966
2009/10	1 843	6	580	2 834	6	892

Water						
Financial year	Indigent Households			Non-indigent households		
	No of HH	Unit per HH (kl)	Value	No of HH	Unit per HH (kl)	Value
			R'000			R'000
2010/11	1 685	6	593	3 624	6	1 233

Table 75: Free basic Water services to indigent households

Sanitation						
Financial year	Indigent Households			Non-indigent households		
	No of HH	R value per HH	Value	No of HH	Unit per HH per month	Value
			R'000			R'000
2008/09	1 750	54.18	1 138	0	0	0
2009/10	1 843	58.52	1 458	0	0	0
2010/11	1 685	70.16	1 419	0	0	0

Table 76: Free basic Sanitation services to indigent households

Refuse Removal						
Financial year	Indigent Households			Non-indigent households		
	No of HH	Service per HH per week	Value	No of HH	Unit per HH per month	Value
			R'000			R'000
2008/09	1 750	1	1 213	0	0	0
2009/10	1 843	1	1 202	0	0	0
2010/11	1 685	1	1 395	0	0	0

Table 77: Free basic Refuse Removal services to indigent households per type of service

4.5.4 ACCESS TO BASIC LEVEL OF SERVICES

The following table indicates the number of households that gained access for the first time to the different types of basic services during the 2010/11 financial year:

Type of service	2007/08	2008/09	2009/10	2010/11
Housing	700	313	338	171
Water	700	313	331	252
Sanitation	700	313	314	210
Refuse removal	0	0	581	52
Electricity	700	313	287	509
Streets & Storm Water	700	313	313	171

Table 78: Access to basic level of services

A) CAPITAL BUDGET SPENT ON MUNICIPAL SERVICES

The percentage (%) of the total approved capital budget spent on each municipal service respectively for the 2008/09, 2009/10 and 2010/11 financial years respectively are as follows:

Financial Year	Housing	Water	Sanitation	Refuse Removal	Electricity	Streets & Storm Water	Community facilities
	(%)	(%)	(%)	(%)	(%)	(%)	(%)
2008/09	100	97	108	106	112	113	59
2009/10	88	96	137	74	79	99	52
2010/11	35	106	86	0	83	72	46

Table 79: Capex

The following table indicates the total amount of capital expenditure on assets by asset class for the past three financial years:

Description	2007/08	2008/09	2009/10	2010/11		
	Actual	Actual	Actual Expenditure	Original Budget	Adjustment Budget	Actual Expenditure
Capital expenditure on new assets by Asset Class/Sub-class (R'000)						
Infrastructure	46 995	56 422	88 366	89 451	74 008	69 164

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Description	2007/08	2008/09	2009/10	2010/11		
	Actual	Actual	Actual Expenditure	Original Budget	Adjustment Budget	Actual Expenditure
Infrastructure - Road transport	14 615	15 580	36 181	21 794	14 368	10 306
<i>Roads, Pavements & Bridges</i>	14 615	15 580	36 181	21 794	14 368	10 306
<i>Storm water</i>	0	0	0	0	0	0
Infrastructure - Electricity	9 323	13 839	18 222	14 180	17 880	14 382
<i>Transmission & Reticulation</i>	9 283	13 839	18 222	13 860	17 560	14 180
<i>Street Lighting</i>	40	0	0	320	320	202
Infrastructure - Water	14 492	18 492	13 034	35 295	34 017	36 221
<i>Reticulation</i>	14 492	18 492	13 034	35 295	34 017	36 221
Infrastructure - Sanitation		8 217	20 851	7 300	1 600	1 138
<i>Reticulation</i>	8 090	8 217	20 851	7 300	1 600	1 138
Infrastructure - Other	475	294	78	10 882	6 143	7 117
<i>Waste Management</i>	475	294	78	5 300	0	0
<i>Other</i>	0	0	0	5 582	6 143	7 117
Community	432	290	3434	15 177	17 009	10 270
Parks & gardens	70	0	346	0	0	0
Sports fields & stadia	0	0	0	2 500	6 447	5 444
Community halls	0	0	0	300	164	0
Libraries	0	0	1 230	6 117	9 662	4 205
Recreational facilities	362	290	1 858	2 000	110	0
Other	0	0	0	4 260	626	621
Heritage assets	0	0	0	0	0	0
Investment properties	0	0	0	0	0	0
Other assets	5 211	13 430	15 976	8 773	45 653	24 787
General vehicles	0	0	0	2 040	2 040	1 203
Plant & equipment	0	0	0	1 541	960	561
Computers - hardware/equipment	0	445	403	65	235	161
Furniture and other office equipment	0	5 650	1 201	290	334	181
Civic Land and Buildings	0	0	0	0	0	0
Other Building	4 534	1 942	5 070	1 000	3 130	2 223
Other Land	677	5 016	9 106	3 000	35 898	16 079

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Description	2007/08	2008/09	2009/10	2010/11		
	Actual	Actual	Actual Expenditure	Original Budget	Adjustment Budget	Actual Expenditure
Surplus Assets - (Investment or Inventory)	0	0	0	0	0	0
Other	0	377	196	837	3 056	4 379
<u>Agricultural assets</u>	0	0	0	0	0	0
<u>Biological assets</u>	0	0	0	0	0	0
<u>Intangibles</u>	0	0	0	0	0	0
Total Capital Expenditure on new assets	52 638	70 142	107 776	113 401	136 670	104 221

Table 80: Total capital expenditure on assets

B) PERCENTAGE SPENDING ON TOTAL CAPITAL BUDGET

The total percentage (%) of the capital budget for the past three years is indicated in the table below:

Financial year	% of Capital budget spent	Reasons for under spending
2007/08	76	Actual expenditure in respect of low cost housing disclosed as operating expenditure whilst it was budgeted for under capital
2008/09	103	Infrastructure for housing projects budgeted for as operating and not capital expenditure
2009/10	83	A number of projects were not completed at year end e.g. Green Valley MPC, Green Valley Sport field, Kurland Services, Electricity Demand Management project and NDPG project. Funds will be rolled over to next financial year
2010/11	72	A land purchase agreement of R28 million (20% of capital budget) could not be finalised at year end. The construction of a new central library could not be completed at year end. Funds for these projects will roll over to the next financial year.

Table 81: Total capital expenditure

c) SUMMARY OF BACKLOGS THAT MUST STILL BE ADDRESSED

The following backlogs exist in the municipal area that must still be addressed:

Area	Total nr of households affected	Timeframe to be addressed	Cost to address
			R'000
Housing	7 950	As funds become available	816 275
Water (on site)	7 448	As funds become available	10 576
Sanitation	7 448	As funds become available	23 287
Refuse removal (at least once a week at site)	0	0	0
Electricity (in house)	740	2 013	4 884
Streets and storm water	7 950	2 014	9 748

Table 82: Backlogs

4.5.5 WATER AND SANITATION

Water is probably the most fundamental and indispensable of natural resources – fundamental to life, the environment, food production, hygiene and power generation. Poverty reduction and improved water management are inextricably linked. Section 4B of the Constitution lists water and sanitation services limited to potable water supply systems and domestic wastewater and sewerage disposal systems as a local government function. Basic water is defined as 25 liters of potable water per day supplied within 200 meters of a household.

a) REPORT ON THE WATER SERVICES DEVELOPMENT PLAN

Background

This report is a legislative requirement, evaluate performance of the Water Services Authority and service delivery during the financial year 2010/11 in line with the Water Services Development Plan.

The Water Services Development Plan, of which the main purpose is to ensure effective planning and communication by the Municipality as the Water Services Authority and to assist in effective monitoring and evaluation. The plan is thus a combined input by the Council and its officials as to how they will ensure efficient, affordable, economic and sustainable access to water services for all consumers and customers in its area of jurisdiction.

In the Water Services Act, in terms of Section 18 (1), it is stipulated that 'the municipality is required to report on the implementation of its development plan during each financial year. Section 18(2) requires that the Municipality must report within four months after the end of each financial year, and the report must be given to the Minister, the Minister for Provincial Affairs and Constitutional Development, the relevant Province and every organisation representing municipalities having jurisdiction in the area of the water services authority".

"A water services authority must include a water services audit in its annual report on the implementation of its water services development plan required in terms of Section 18 (1) of the Act. A water services audit must contain details for the previous financial year and, if available, comparative figures for the preceding two financial years of:

- (a) the quantity of water services provided
- (b) the level of services rendered
- (c) the numbers provided in compliance with paragraph b) expressed as a percentage of the total number of connections or households
- (d) cost recovery, including at least
 - (i) the tariff structure for each user sector
 - (ii) the income collected expressed as a percentage of total costs of water services provided, and
 - (iii) unrecovered charges expressed as a percentage of total costs of water services provided
- (e) meter installation and meter testing

Section 121 of the MFMA, outlines the preparation and adoption of annual reports and the content of such reports.

Report Contents

1. The Quantity of water services provided

Distribution Area	2008/09	2009/10	2010/11
Kwanokuthula	451 829	475 101	519 600
Kranshoek	162 801	192 272	248 328
Keurboom Strand	209 180	229 460	210 075
New Horizonse	738 956	535 339	444 251
Plettenberg Bay	1 434 442	1 086 900	901 966
Wittedrift	36 942	26 243	17 325

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Distribution Area	2008/09	2009/10	2010/11
Green Valley	35 348	29 401	19 413
Kurland	193 052	175 330	184 511
Natures Valley	76 352	71 422	69 601
Total kℓ	3 338 902	2 821 468	2 615 070

Table 83: Quantity of water services provided

2. The level of services rendered

All residential areas are supplied with treated water through household connections and communal standpipes within 200 meter from dwelling. The treated water quality satisfy the SANS 241 standards

3. The numbers provided in compliance with paragraph b) expresses as a percentage of the total number of connections or households

Description	2008/09	2009/10	2010/11	2010/11
	Actual	Actual	Actual	%
Household				
Water: (above minimum level)				
Piped water inside dwelling	10 439	12 716	12 968	78
Piped water inside yard (but not in dwelling)	108	89	2 589	15.6
Using public tap (within 200m from dwelling)	1 995	1 080	1 035	6.2
Other water supply (within 200m)	0	0	6	0.04
Minimum Service Level and Above sub-total	12 542	13 885	16 598	100
Minimum Service Level and Above Percentage	100	100	100	100

Table 84: % Of the total number of connections

4. Cost recovery, including at least

- a. the tariff structure for each user sector
- b. the income collected expressed as a percentage of total costs of water services provided, and
- c. unrecovered charges expressed as a percentage of total costs of water services provided

TARIFF STRUCTURE:WATER	2008/09	2009/10	2010/11
Shops/offices	196.30	211.90	237.33
Restaurants	392.60	423.80	474.66
Hotels/boarding houses	196.30	211.90	237.33
Caravan parks	196.30	211.90	237.33
Industrial	392.60	423.80	474.66
Schools	392.60	423.80	474.66
PDI areas	157.04	169.52	189.86
Rural areas	196.30	211.90	237.33
Income collected	166.05%	325.23%	315.79%
Unrecovered charges	31.99%	44.16%	57.36%

Table 85: Water tariff structure

5. Meter installation and meter testing

Description	2008/09	2009/10	2010/11
	Actual	Actual	Actual
New Water Connections	450	2 277	252
Water Meters Replace	9	15	28
Testing of Water Meters	20	25	28
Other water supply leaks repairs	54	92	184
Minimum Service Level and Above sub-total	533	2 409	492

Table 86: Meter installation and meter testing

6. Water and Sewer Treatment / Water Quality Monitoring

Incentive-based regulation was introduced by the Department of Water Affairs in 2008. Two programmes were introduced being the Blue Drop Certification (Drinking Water Quality Management) and Green Droop Certification (Waster Water Quality Management).

The Blue Drop and Green Drop processes measures and compares the results of the performance of Water Service Authorities and their Providers, and subsequently rewards (or penalizes) the municipality upon evidence of their excellence (or failures) according to the minimum standards or requirements that has been defined.

The performance area of the regulatory management system covers a wide range, i.e.

- Safety planning and incident responses
- Process control, maintenance and management skills
- Monitoring programmes and sample analysis
- Water Quality and treatment and development; and
- Various other operational indicators

The 2010/11 assessments have put Bitou Local Municipality amongst the top performers in the country and are summarised as follows:

1. Plettenberg Bay water purification works achieved Platinum Status (the highest award in the Blue Drop)
2. Kurland water purification works Silver Status Blue Drop award.
3. Natures Valley Water purification works Silver Status Blue Drop award.
4. Gansevallei Sewer Works Green Drop excellence award.
5. Kurland sewer Works Green Drop excellence award.
6. Top 10 in South Africa for the Blue Drop
7. 2nd in the Top 10 in South Africa for the Green Drop
8. Best Provincial Performer
9. Blue Drop score certificate 96.12 %
10. Green Drop score certificate 96.4 %

Regulatory Impression (Quote out of the Green Drop report)

"The Department's Green Drop assessment team was left highly impressed by the performance of Bitou Local Municipality. The municipal team's enthusiasm, dedication, record-keeping and eagerness to learn counted amongst the commendable attributes of this successful outfit. The municipal score of 96.43% is outstanding and makes the authority worthy of its place in the Top 10 Green Drop Municipalities in the country.

The improvement since the 2009 assessment could have only been possible due to praiseworthy commitment from a small team responsible for the operations and management of wastewater services within a small municipality. Bitou Local Municipality now serves as benchmark to all of the country's smaller municipalities that are endeavouring towards the same feat.

The risk determination for the two systems also found of the lowest cumulative risk ratings nationally, mostly due to excellent recordkeeping of operational verification and other monitoring results. The Department took note (with appreciation) of the WIN-SA efforts to take the story of Bitou to other municipalities, to learn from their hard work and to implement similar processes elsewhere. It would be beneficial nationally should this innovation proceed; to serve as inspiration to other water service authorities to target similar performances in the future.”

Regulatory Impression (Quote out of the Blue Drop Report)

“In spite of Blue Drop criteria becoming increasingly implementation-focused, Bitou Local Municipality once again impressed with a phenomenal performance, justifying the allocation of the prestigious certification for the 3 systems. The inspectors conducted an on-site verification audit at the Plettenberg Bay water treatment plant and found it in an impeccable state.

The Blue Drop inspectors were rather impressed with the operations of the Plettenberg Bay: “WTW is well managed and still operating under the design capacity. The process Controllers from this plant are well skilled, enthusiastic and passionate about their work”

The capacity challenges in Nature’s Valley are noted. The plans to increase the capacity to balance the peak (holiday) season demand will be monitored to ensure that the risk of compromised treatment is mitigated.

Never the less an exceptional performance once again, leaving the Department with complete confidence in the manner drinking water quality is being managed within the Bitou Local Municipality”.

7. Water Demand Management

As opposed to supply management, where the primary strategy to meet the demand is by increasing the supply, the primary objectives of demand management is to rationalise and control water use, reduce waste and increase use efficiency and equity in view of limited supplies. .

The water demand management contest of three broad categories, namely economic instruments, legislative and institutional instruments, and awareness raising and capacity building.

A Demand Management Strategy was developed and the following activities undertaken to try and curb water losses:

- 1) Replacing old infrastructure with regular leakages (pipes),
- 2) Installation of the telemetry system to manage overflows,
- 3) Reduction in downtime for repairs

4) Fixing and replacing faulty meters on bulk consumers and low cost areas, bulk consumer meter fixing and/or replacement and those not previously on the database to be included.

5) Faulty meters reported by meter readers are fixed/replaced.

6) All new connections are metered and registered in billing system

Active leakage control:

1) Regular inspection and sounding of all water main fittings.

2) Metering of individual pressure zones

3) District metered area metering

4) Night flow measurements

5) Temporary placing of loggers and noise detectors.

6) Pressure Management

8. Apparent Loss Control

A strategy needs to be developed with the Finance department to ensure all consumers are billed, as most of the financial losses are due to unbilled consumers and incorrectly read meters.

B) WATER SERVICE DELIVERY LEVELS

Water losses improved from **35.77%** in the 2009/10 financial year to **17%** in the 2010/11 financial year. This shows an improvement of **18.77%** on water losses.

A Demand Management Strategy was developed and the following activities undertaken to try and curb water losses:

Replacing old infrastructure with regular leakages (pipes), Installation of the telemetry system to manage overflows, Reduction in downtime for repairs and blockages, Fixing and replacing faulty meters on bulk consumers and low cost areas, bulk consumer meter fixing and/or replacement and those not previously on the database to be included. Faulty meters reported by meter readers are fixed/replaced. A strategy needs to be developed with the Finance department to ensure all consumers are billed, as most of the financial losses are due to unbilled consumers and incorrectly read meters.

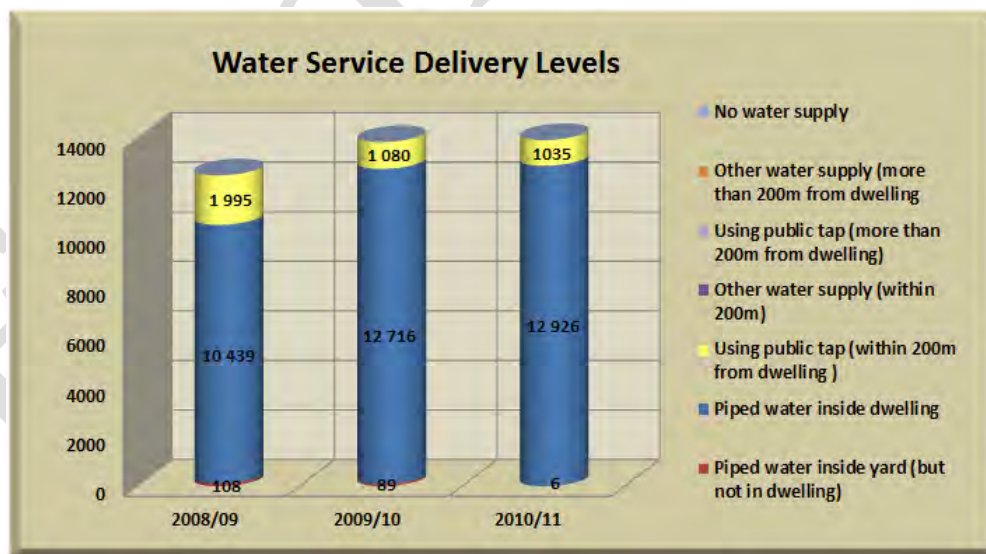
Below are a table that specifies the different water service delivery levels per households for the financial years 2008/09, 2009/10 and 2010/11:

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Description	2008/09	2009/10	2010/11
	Actual	Actual	Actual
Household			
<u>Water:</u> (above minimum level)			
Piped water inside dwelling	10 439	12 716	12 926
Piped water inside yard (but not in dwelling)	108	89	6
Using public tap (within 200m from dwelling)	1 995	1 080	1 035
Other water supply (within 200m)	0	0	0
Minimum Service Level and Above sub-total	12 542	13 885	13 967
Minimum Service Level and Above Percentage	100	100	100
<u>Water:</u> (below minimum level)			
Using public tap (more than 200m from dwelling)	0	0	0
Other water supply (more than 200m from dwelling)	0	0	0
No water supply	0	0	0
Below Minimum Service Level sub-total	0	0	0
Below Minimum Service Level Percentage	0	0	0
Total number of households (formal and informal)	12 542	13 885	13 967

Table 87: Water service delivery levels

The graph below shows the different water service delivery levels per total households and the progress per year



Graph 7: Water service delivery levels

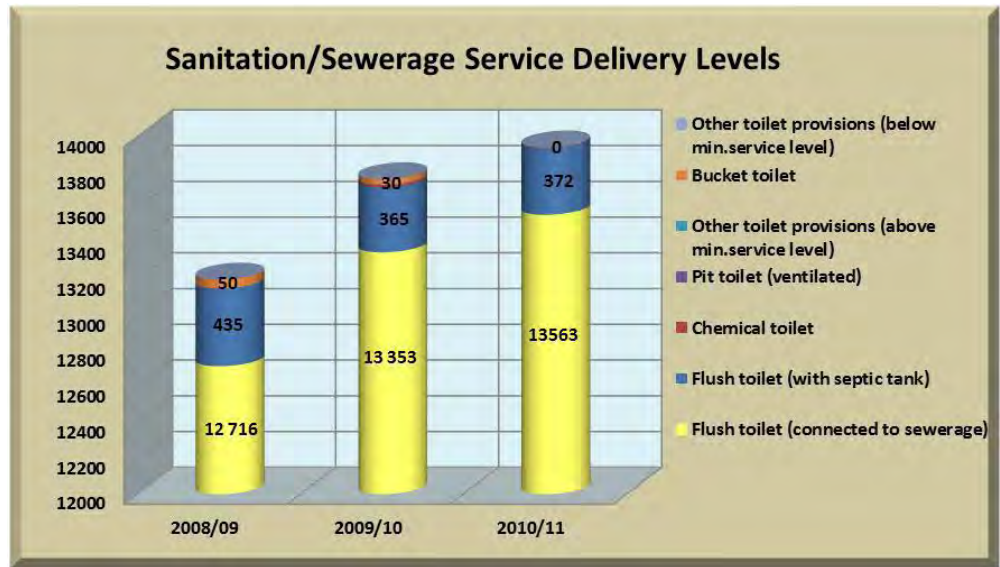
C) SANITATION SERVICE DELIVERY LEVELS

Below are a table that specifies the different sanitation service delivery levels per households for the financial years 2008/09, 2009/10 and 2010/11:

Description	2008/09	2009/10	2010/11
	Actual	Actual	Actual
Household			
<i>Sanitation/sewerage: (above minimum level)</i>			
Flush toilet (connected to sewerage)	12 716	13 353	13 563
Flush toilet (with septic tank)	435	365	372
Chemical toilet	0	13	4
Pit toilet (ventilated)	0	0	0
Other toilet provisions (above minimum service level)	0	2	2
<i>Minimum Service Level and Above sub-total</i>	13 151	13 733	13 941
<i>Minimum Service Level and Above Percentage</i>	99.62	99.78	100.00
<i>Sanitation/sewerage: (below minimum level)</i>			
Bucket toilet	50	30	0
Other toilet provisions (below minimum service level)	0	0	0
No toilet provisions	0	0	0
<i>Below Minimum Service Level sub-total</i>	0	0	0
<i>Below Minimum Service Level Percentage</i>	0.38	0.22	0
Total number of households	13 201	13 763	13 941

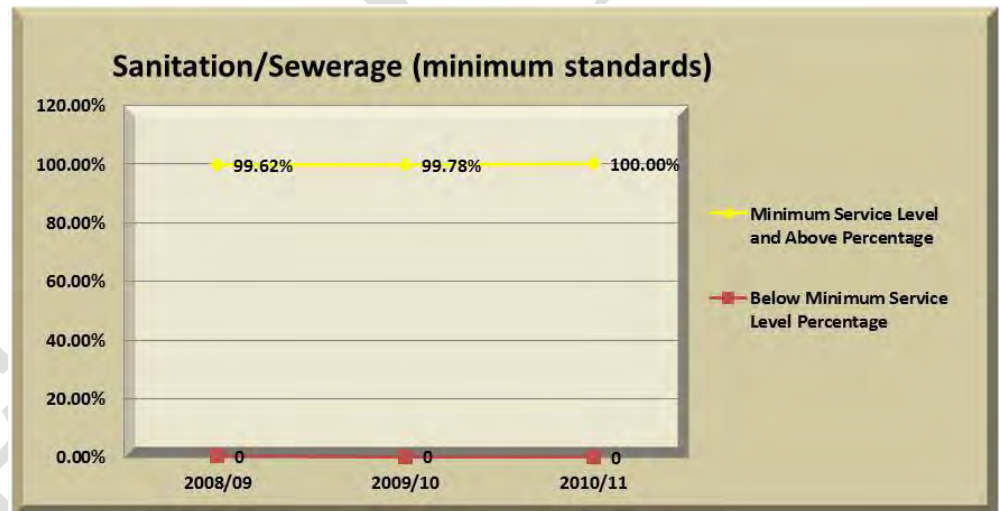
Table 88: Sanitation service delivery levels

The graph below shows the different sanitation/sewerage service delivery levels per total households and the progress per year.



Graph 8: Sanitation/Sewerage Service Delivery Levels

The graph below shows the total number of households which that are below and above minimum sanitation standards.



Graph 9: Sanitation/Sewerage minimum standards

4.5.6 ELECTRICITY

Local Government plays a very important role in the provision of electricity. Section 153 of the Constitution places the responsibility on municipalities to ensure the provision of services to communities in a sustainable manner for economic and social support. The table below indicates the different service delivery level standards for electricity in all formal areas within the municipality:

The Energy Losses for the 2009/10 financial year was 9% whilst the losses in the 2010/2011 financial year went up to 14.1%. This outcome was due to electricity theft, street lights that are not metered and which account for 4.7% of the total losses and technical losses due to transmission and distribution of electricity.

An Electrical Demand Management Strategy was developed. Electrical Section used the services of Power Measurement for an audit on all bulk meters as these meters constitute 55% of electricity revenue.

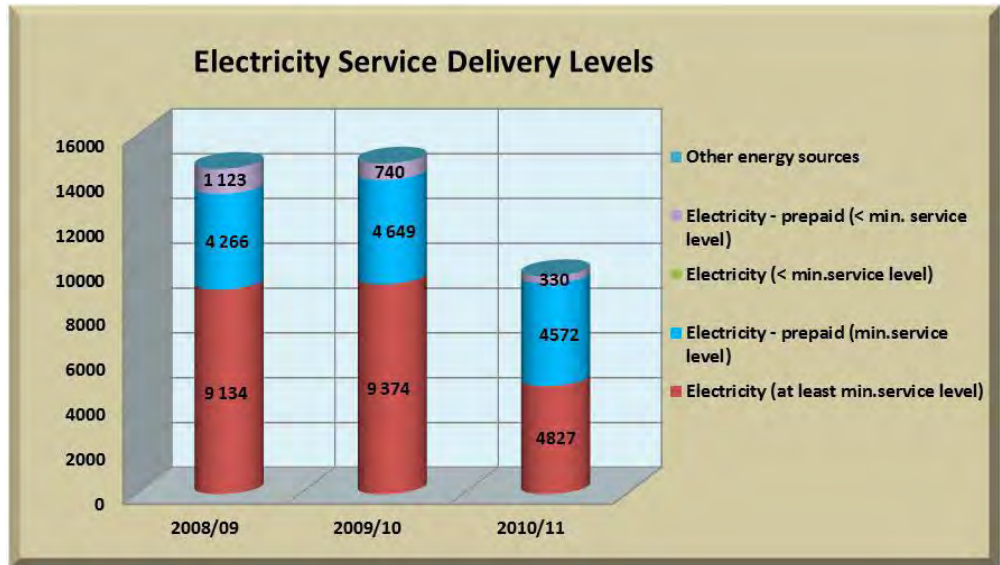
Power Measurement gave a report to the municipality with issues that needed rectifications. Currently a Loss Control Officer has been appointed in the interim for implementation of corrective actions to curb electricity losses, including working with the electricity department to ensure all households are billed.

The table below indicates the different service delivery level standards for electricity within the municipality:

Description	2008/09	2009/10	2010/11
	Actual	Actual	Actual
Household			
<i>Electricity: (above minimum level)</i>			
Electricity (at least minimum service level)	9 134	9 374	4 827
Electricity - prepaid (minimum service level)	4 266	4 649	4 572
<i>Minimum Service Level and Above sub-total</i>	13 400	14 023	9 399
<i>Minimum Service Level and Above Percentage</i>	92.27	94.99	96.61
<i>Energy: (below minimum level)</i>			
Electricity (< minimum service level)	0	0	0
Electricity - prepaid (< min. service level)	1 123	740	330
Other energy sources	0	0	0
<i>Below Minimum Service Level sub-total</i>	1 123	740	330
<i>Below Minimum Service Level Percentage</i>	7.73	5.01	3.39
Total number of households	14 523	14 763	9 729

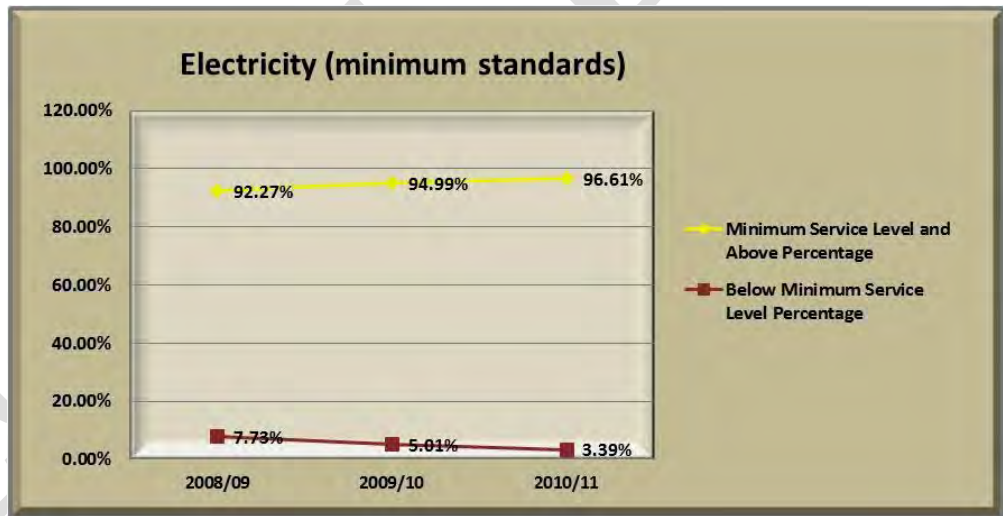
Table 89: Electricity service delivery levels

The graph shows the number of households categorised into the different service levels.



Graph 10: Electricity Service Delivery Levels

The graph below shows the amount of households that receive electricity above minimum electricity standards.



Graph 11: Electricity levels above minimum standards

4.5.7 HOUSING

The following table shows the increase in the number of people on the housing waiting list. There are currently approximately **8 166** housing units on the waiting list.

Financial year	Nr of housing units on waiting list	% Housing waiting list increase
2008/09	7 925	-
2009/10	7 950	0.31
2010/11	8 166	2.65

Table 90: Housing waiting list

A total amount of **R 56.1 million** was allocated to build houses and to purchase land during the financial year under review. A summary of houses built, includes:

Financial year	Allocation	Amount spent	% spent	Number of houses built	Number of sites serviced
	(R'000)	(R'000)	(%)	(#)	(#)
2007/08	7 009	12 812	128	144	598
2008/09	30 570	31 367	102	1 141	541
2009/10	51 854	44 592	86	313	1 330
2010/11	56 094	33 988	61	171	353

Table 91: Housing

4.5.8 REFUSE REMOVAL

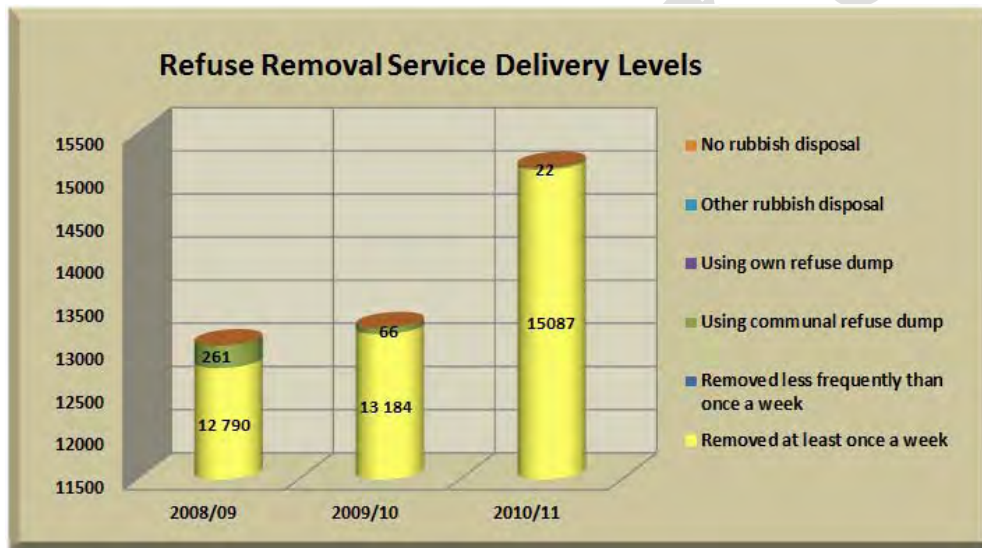
The table below indicates the different refuse removal service delivery level standards within the municipality:

Description	2008/09	2009/10	2010/11
	Actual	Actual	Actual
Household			
<i>Refuse Removal: (Minimum level)</i>			
Removed at least once a week	12 790	13 184	15 087
<i>Minimum Service Level and Above sub-total</i>	12 790	13 184	15 087
<i>Minimum Service Level and Above percentage</i>	98.00	99.50	99.85
<i>Refuse Removal: (Below minimum level)</i>			
Removed less frequently than once a week	0	0	0

Description	2008/09	2009/10	2010/11
	Actual	Actual	Actual
Using communal refuse dump	261	66	22
Using own refuse dump	0	0	0
Other rubbish disposal	0	0	0
No rubbish disposal	0	0	0
<i>Below Minimum Service Level sub-total</i>	261	66	22
<i>Below Minimum Service Level percentage</i>	2.00	0.50	0.15
Total number of households	13 051	13 250	15 112

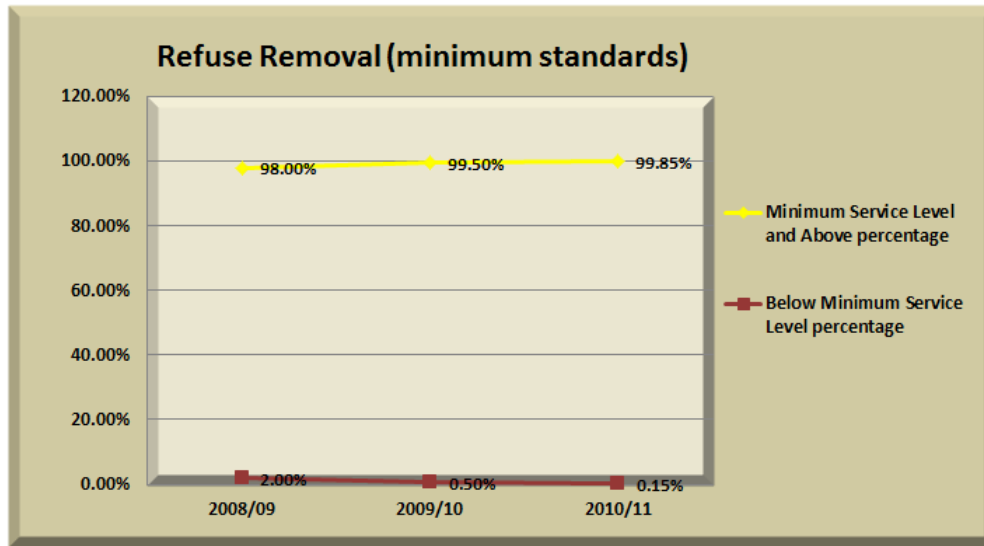
Table 92: Refuse removal service delivery levels

The graph indicates the different refuse removal standards which the households are receiving



Graph 12: Refuse removal service delivery levels

The graph below shows that all households within Bitou municipal area receive the minimum refuse removal standards



Graph 13: Refuse removal levels above standards

4.5.9 ROADS

The following tables give an overview of the total kilometers of roads maintained and new roads tarred:

A) TARRED ROADS

Financial year	Total km tarred roads	Km of new tar roads	Km existing tar roads re-tarred	Km of existing tar roads re-sheeted	Km tar roads maintained
2008/09	119	3,5	0	1.5	119
2009/10	121	4	0	0	121
2010/11	138.5	4	0	0	135

Table 93 Tarred roads

B) GRAVELED ROADS

Financial year	Total km gravel roads	Km new gravel roads constructed	Km gravel roads upgraded to tar	Km gravel roads graded/maintained
2008/09	19.6	0	3.5	19.6
2009/10	16	0	4	16
2010/11	17.5	1.5	4	17.5

Table 94: Gravelled roads

c) COST OF CONSTRUCTION/MAINTENANCE

The table below shows the costs involved for the maintenance and construction of roads within the municipal area:

Financial year	Gravel			Tar		
	New	Gravel – Tar	Maintained	New	Re-worked	Maintained
	(R'000)	(R'000)	(R'000)	(R'000)	(R'000)	(R'000)
2007/08	-	2 600	327	12 015	-	275
2008/09	-	3 280	117	12 300	-	247
2009/10	-	4 781	759	31 400	-	841
2010/11	-	4 500	-	4 500	-	800

Table 95: Cost of construction/maintenance of roads

4.5.10 STORMWATER

A) STORM WATER INFRASTRUCTURE

The table below shows the total kilometers of stormwater maintained and upgraded as well as the kilometers of new stormwater pipes installed:

Financial year	Total km Stormwater measures	Km new stormwater measures	Km stormwater measures upgraded	Km stormwater measures maintained
2008/09	65	0	0	65
2009/10	73	0	0	73
2010/11	79	5	0	79

Table 96: Stormwater infrastructure

B) COST OF CONSTRUCTION/MAINTENANCE

The table below indicates the amount of money spend on stormwater projects:

Financial year	Stormwater Measures		
	New	Upgraded	Maintained
	(R'000)	(R'000)	(R'000)
2008/09	-	-	250
2009/10	-	-	553
2010/11	-	-	300

Table 97: Cost of construction/maintenance of stormwater systems

4.6 MUNICIPAL INFRASTRUCTURE AND OTHER GRANTS

The Municipality had a total amount of R 54 803 000 for infrastructure and other capital projects available that was received in the form of grants from the National and Provincial Governments during the 2010/11 financial year. The performance in the spending of these grants is summarised as follows:

Description	2008/09		2009/10		2009/10		2010/11		
	Amount Received	Amount Spent	Amount Received	Amount Spent	Amount Received	Amount Spent	Amount Received	Amount Spent	% Spent
	(R'000)	(R'000)	(R'000)	(R'000)	(R'000)	(R'000)	(R'000)	(R'000)	(%)
National Government:									
MIG	5 809	5 809	8 751	8 751	10 045	10 045	9 094	9 094	100
MIG-Floods	29 089	1 380	0	18 149	0	9 560	0	0	0
NDPG	0	0	0	0	5 000	1 468	14 709	10 709	73
Electricity Demand Management & Electrification	2 092	1 963	800	929	5 688	3 729	10 000	9 758	98
Drought Relief Grant	0	0	0	0	0	0	20 000	20 000	100
District Municipality:									
Ground water exploration	0	0	0	0	0	0	1 000	1 000	100

Table 98: Spending of grants

4.7 ADDITIONAL PERFORMANCE

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The table below enclose all additional performance of the municipality:

Type of service	2008/09	2009/10	2010/11
General Law enforcement			
Animals impounded	No records	No records	23
Motor vehicle licenses processed	No records	No records	31877
Learner driver licenses processed	No records	No records	R 6 655 905
R-value of fines collected	No records	No records	R 5 830 205
Operational call-outs	No records	No records	120
Roadblocks held	No records	No records	48
Complaints attended to by Traffic Officers	No records	No records	256
Special Functions – Escorts	No records	No records	45
Awareness initiatives on public safety	No records	No records	48
Fire Services			
Operational call-outs	No records	No records	216
Reservists and volunteers trained	No records	No records	8
Awareness initiatives on fire safety	No records	No records	3
Town Planning and Building Control			
Building plans application processed	318	323	465
Total surface (m ²)	103 273.45m ²	51 614.4m ²	57 187.066m ²
Approximate value	R 213 547 501.00	R 181 438 013.00	R 49 934 551.00
New residential dwellings	132	157	266
Residential extensions	196	170	232
New Business buildings	0	3	2
Business extensions	0	6	0
Land use applications processed	112	96	74
Libraries			
Library members	17 587	18 123	17 351
Books circulated	128 578	152 471	168 270
Exhibitions held	-	102	264
Internet users	No services	No services	3 Libraries with facilities
Children programmes	No records	Included in figure below	Included in figure below
Visits by school groups	No records	186	432
Book group meetings for adults	No records	No records	6

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Type of service	2008/09	2009/10	2010/11
Primary and Secondary Book Education sessions	Monthly library promotion – new membership & user orientation – 10 Bitou Ten Schools, Private Schools & Tertiary Education Centres	Monthly library promotion – new membership & user orientation – 10 Bitou Ten Schools, Private Schools & Tertiary Education Centres	Monthly library promotion – new membership & user orientation – 10 Bitou Ten Schools, Private Schools & Tertiary Education Centres
Social Services			
Trees planted	250	380	150
Veggie gardens established	0	1	0
Soup kitchens established or supported	Yes	Yes	Yes
Initiatives to increase awareness on child abuse	No records	No records	2
Youngsters educated and empowered	No records	No records	59
Initiatives to increase awareness on women	No records	No records	2
Women empowered	Yes	Yes	Yes
Initiatives to increase awareness on HIV/AIDS	No records	No records	10
Initiatives to increase awareness on substance abuse and high drug and alcohol related crimes	No records	No records	1
Special events hosted (World's Aids Day, World Arbour day, World Disability Day, Youth Day, 16 Days of activism against women abuse)	No records	7	5
Local economic development initiatives			
Small businesses assisted	No records	81	301
SMME's trained	No records	No records	189
Community members trained for tourism	No records	25	40
Local artisans and crafters assisted	No records	25	39

Table 99: Additional Performance

4.8 LED

4.8.1 HIGHLIGHTS: LED

The following performance highlights with regard to the implementation of the LED strategy are:

Highlights	Description
Human Resource Development	Create or facilitate access to a bursary fund to capacitate HDIs in general management and administrative skills Provide support to schools to improve the quality of primary and secondary education in Bitou through the Bitou 10 Foundation

Highlights	Description
Entrepreneur Development	Finance and provide business development services and market linkages to businesses through an Integrated Entrepreneurship Support Programme
Job Creation	Provide business development support services to existing businesses wanting to expand in order to create jobs Facilitate temporary employment in the public sector through the Extended Public Works Programme
Capital Availability	Facilitate access to funding
Nodal Development	Invest in areas specifically identified as future economic centres (with specific reference to the Coming Together Urban Integration Initiative)
Enabling Environment	Ensure the on-going provision of basic infrastructure

Table 100: LED Highlights

4.8.2 CHALLENGES: LED

The following challenges with regard to the implementation of the LED strategy are:

Description	Actions to address
Capacity and shortage of skilled staff	LED Learnership programme has been initiated in collaboration with the Eden District Municipality to address the skills need
Funding of Programmes	Application for grant funding made to various government institutions

Table 101: LED Challenges

4.8.3 STRATEGIC OBJECTIVES

Local Economic Development (LED) includes all activities associated with economic development initiatives. The municipality has a mandate to provide strategic guidance to the municipality's integrated development planning and economic development matters and working in partnership with the relevant stakeholders on strategic economic issues.

The LED strategy identifies various issues and strategic areas for intervention such as:

Objectives	Strategies
<ul style="list-style-type: none"> ➤ The importance underlying the ownership of property and assets ➤ Investment in natural resources ➤ Development of skills in management and administration ➤ Investment in the development of women and youth ➤ Provision of support and business development services 	Retention, growth and development of local resources and attraction of external resources for investment

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Objectives	Strategies
<p>to SMEs in Bitou:</p> <ul style="list-style-type: none"> ➤ Integrated Entrepreneurship Support Programme and the <i>Red Door Programme</i> ➤ Provision of mentorship and “on-the-job” training to SMMEs in Bitou ➤ Stimulation of job creation by means of learnerships in existing businesses within various sectors ➤ Stimulation of opportunities for entrepreneurs by means of “In sourcing” ➤ Creation of business incubators to provide a conducive environment for ➤ SMEs to become established ➤ Provision of support for informal businesses to become strengthened and prepare for “graduating” into the first economy ➤ Creation of micro-lending schemes for informal businesses as a means of financing business ventures ➤ Creation of opportunities for vendor sales in order to stimulate the informal business sector ➤ The use of place/destination marketing as a means to promote tourism and build the overall brand of Bitou ➤ Development of facilities to cater for Middle-Market tourists ➤ Create of employment opportunities by utilising existing, unused accommodation space available in Bitou ➤ Exploring the feasibility of expansion and revival of the fishing industry ➤ Promoting the creation of small farm holdings to promote entrepreneurship in agriculture and contribute to land reform ➤ Creation of employment opportunities by linking to national Expanded Public Works Programme 	
<ul style="list-style-type: none"> ➤ Promoting the procurement of local of goods and services ➤ Promoting the use of local employment ➤ Establishing community markets in order to promote trade and exchange in local communities ➤ Creating local currencies and/or community exchange systems to encourage economic activity in (poor) communities ➤ Exploring how franchising can contribute to Black Economic Empowerment and job creation 	<p>Plugging the Leaks: Resource circulation in local region;</p>
<ul style="list-style-type: none"> ➤ Creation of a Core Stakeholder Group to drive the LED process ➤ Creation of a communication plan to promote effective communication and informed decision making ➤ Creation of a Development Agency responsible for implementation of key LED programmes and projects ➤ Promotion of the formulation of Policies and Regulations that create and environment conducive for LED ➤ Creation of an LED Rapid Response/Task Team with a mandate to deal with high-level and immediate matters 	<p>Institutional systems to facilitate LED</p>

Objectives	Strategies
<p>pertaining to LED</p> <ul style="list-style-type: none"> ➤ The building of capacity for key decision makers in the practices of sustainable development management 	

Table 102: LED Objectives and Strategies

4.8.4 ECONOMIC ACTIVITY

The table below identifies the economic activity within the different sectors:

Sector	2008/09	2009/10
Agric, forestry and fishing	73 392	76 045
Mining and quarrying	0	0
Manufacturing	234 808	231 823
Wholesale and retail trade	493 495	521 310
Finance, property, etc.	343 320	347 874
Community and social services	122 088	137 841
Infrastructure services	98 327	105 503
Total	1 365 430	1 420 396

Table 103: Economic activity by sector

4.8.5 LED INITIATIVES

With a limited budget for LED Projects and one official assist with LED implementation the following initiative has been initiated as set out in the table below identifies the detail of the various LED initiatives in the municipal area:

Project name	Ward	Man days worked	Period	No of jobs created	Project cost (R)
Bossiesgif Cleaning Project	Ward 3	15	16 August 2010 - 03 September 2010	10	13 050
Kranshoek Drain Cleaning Project	Ward 4	20	16 August 2010 - 10 September	20	34 800
Kurland Cleaning Project	Ward 1	15	16 August 2010 - 03 September 2010	15	20 020
Kurland Graveyard Cleaning Project	Ward 1	5	07 September 2010 - 13 September	10	4 350

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Project name	Ward	Man days worked	Period	No of jobs created	Project cost (R)
New Horizon Storm water / Manhole Cleaning Project	Ward 3	15	04 October 2010- 22 October 2010	20	26 100
Green valley Stormwater Cleaning Project	Ward 1	15	11 October 2010 - 29 October 2010	10	14 100
Kurland Paving Project	Ward 1	15	20 October 2010 - 03 November 2010	20	32 400
Green valley Bush Clearing Project	Ward 1	35	22 November 2010 - 07 January 2011	10	40 100
Green valley Bush Clearing Project	Ward 1	30	29 November 2010 - 07 January 2011	10	18 300
Bossiesgif Cleaning Project	Ward 2	100	22 November 2010 - 14 march 2011	20	56 000
Kranshoek Fencing Project	Ward 4	10	10 December 2010 - 17 December 2010	11	6 940
Green valley Sportfield Bush Clearing Project	WARD 1	20	01 February 2011- 28 February 2011	20	40 220
Harkerville Bush clearing project	Ward 4	10	07 February 2011 - 18 February 2011	10	8 700
Total		305		186	315 080

Table 104: LED initiatives

4.9 SERVICE PROVIDERS STRATEGIC PERFORMANCE

Section 76(b) of the MSA states that KPIs should inform the indicators set for every municipal entity and service provider with whom the municipality has entered into a service delivery agreement. According to AG's office:

- a) Service provider means a person or institution or any combination of persons and institutions which provide a municipal service
- b) External service provider means an external mechanism referred to in section 76(b) which provides a municipal service for a municipality

- c) Service delivery agreement means an agreement between a municipality and an institution or person mentioned in section 76(b) in terms of which a municipal service is provided by that institution or person, either for its own account or on behalf of the municipality

Section 121(b) of the MFMA and Section 46 of the MSA further state that a municipality should include the following related to service providers in its annual report:

- The performance of each service provider;
- a Comparison of the performance with targets set for and performances in the previous financial year; and
- Measures taken to improve performance.

The purpose of this section is to provide information related to the performance of external service providers. Only services rendered for an amount more than R200 000 are listed.

The table below indicate service providers utilised according to functional areas:

- a) Office of Municipal Manager

Description of services rendered	Term of contract	Performance areas	Performance rating	Performance comment	Corrective measures
None-					

Table 105: Service Providers Performance – Office of the Municipal Manager

- b) Corporate Services

Description of services rendered	Term of contract	Performance areas	Performance rating	Performance comment	Corrective measures
None-					

Table 106: Service Providers Performance – Corporate Services

- c) Financial Services

Description of services rendered	Term of contract	Performance areas	Performance rating	Performance comment	Corrective measures
Debt collection services	3 years	Increase percentage of debt collected	Fair	Percentage improve marginally from 89,1 to 92,3%	Contract will be reviewed in terms of value for money principal

Description of services rendered	Term of contract	Performance areas	Performance rating	Performance comment	Corrective measures
IT Support	3 years	Effective electronic IT systems and networks	Good	Performed according to contract	-
Revenue Enhancement	3 years	Broaden tax base	Good	Progressed in terms of milestones set	-
Wireless IT network	3 years	Provide wireless IT network to satellite offices	Fair	Response to queries not always up to standard	Contract will be reviewed in terms of value for money principal

Table 107: Service Providers Performance – Financial Services

d) Community Services

Description of services rendered	Term of contract	Performance areas	Performance rating	Performance comment	Corrective measures
The supply and delivery of speed measuring equipment and back office administration (processing ext)	3 Years	Speed measuring equipment	Good	Services rendered of good standard	-
Provisions of security guards for the safe guarding of municipal assets	Month to Month	Safe guarding of Municipal buildings & assets	Good	Services rendered of good standard	-
Monitoring and response to alarms within municipal buildings	On-going	Armed response & monitoring of alarms	Good	Services rendered of good standard	-
Safe guarding and transportation of monies collected by municipality	On-going	Collection & transport of money	Good	Timeous responses on collection & delivery	-
Grass cutting within jurisdiction of municipality	3 Years	Cutting of grass in PDI Communities	Good	Services rendered of good quality	-

Table 108: Service Providers Performance – Community Services

e) Municipal Services and Infrastructure Development

Description of services rendered	Term of contract	Performance areas	Performance rating	Performance comment	Corrective measures
Supply and delivery of motor control panels for sewerage pump stations	1 year	Supply and deliver	Good	-	-
Upgrading mv & lv network	1 year	New Installations	Fair	Project didn't finish on time	-
Electrification of 331 erven at kwanokuthula erf 7153 bossiesgif phase2	1 year	Infrastructure and metering	Good	-	-
Upgrading of long street and storm water drainage in kranhoek residential township	1 year	Construction of new road, including storm water	Poor	Project didn't finish on time. Contractor had cash flow problems	Cessions and surety
Supply and delivery of water purification chemicals for bitou municipality	1 year	Supply and deliver of 500kva, 22kv, 420/240v mini subs	Good	Delivered on time	-
New Horizons Precinct NDPG Construction of New Horizon Community Library	Multi Year project	Construction	Good	Project 50% completed	-
New horizon precinct ndpg development 11kv electrical installation for plettenberg bay	1 Year	Construction	Good	Project completed	-
New Horizons Precinct NDPG Construction of ROADS, CYCLE PATH AND WALKWAY	Multi Year project	Construction	Good	Project 80% completed	-
Emergency bulk water supply: 2ml/day r.o desalination plant and associated works	1 year	Construction	Good	-	-

Table 109: Service Providers Performance – Engineering Services

f) Strategic Services

Description of services rendered	Term of contract	Performance areas	Performance rating	Performance comment	Corrective measures
Web-based Service Delivery & Budget Implementation Plan (SDBIP)	3 Years	Implementation, Hosting, Training for effective use of system; legislative compliance; annual report assistance	Very Good	Professional services rendered are timeous and of high quality	-
Electronic Performance System (PMS)	1 Year	Development & implementation of an electronic PMS; PMS Policies, System Installation & Training	Poor	-	New service provider to be appointed

Table 110: Service Providers Performance – Electro-Technical Services

Note: For more detail please refer to financial statements

Final Draft

CHAPTER 5

FUNCTIONAL PERFORMANCE



CHAPTER 5: FUNCTIONAL PERFORMANCE

This chapter provides information on the functional performance of the municipality on the implementation of the Top Layer and Departmental SDBIP for 2010/11.

The municipal functional areas are as indicated below:

Municipal Function	Municipal Function Yes / No
Constitution Schedule 4, Part B functions:	
Air pollution	Yes – with Eden District
Building regulations	Yes
Child care facilities	No
Electricity and gas reticulation	Yes - electricity
Fire fighting services	Yes – with Eden District
Local tourism	Yes
Municipal airports	No
Municipal planning	Yes
Municipal health services	Yes
Municipal public transport	Yes – with Eden District Municipality
Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law	Yes
Pontoons, ferries, jetties, piers and harbours, excluding the regulation of international and national shipping and matters related thereto	Yes
Stormwater management systems in built-up areas	Yes
Trading regulations	Yes
Water and sanitation services limited to potable water supply systems and domestic waste-water and sewage disposal systems	Yes
Constitution Schedule 5, Part B functions:	
Beaches and amusement facilities	Yes
Billboards and the display of advertisements in public places	Yes
Cemeteries, funeral parlours and crematoria	Yes
Cleansing	Yes
Control of public nuisances	Yes – Law Enforcement
Control of undertakings that sell liquor to the public	No
Facilities for the accommodation, care and burial of animals	No
Fencing and fences	Yes

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Municipal Function	Municipal Function Yes / No
Licensing of dogs	No
Licensing and control of undertakings that sell food to the public	Yes – with Eden District Municipality
Local amenities	Yes
Local sport facilities	Yes
Markets	No
Municipal abattoirs	No
Municipal parks and recreation	Yes
Municipal roads	Yes
Noise pollution	Yes
Pounds	Yes
Public places	Yes
Refuse removal, refuse dumps and solid waste disposal	Yes
Street trading	Yes
Street lighting	Yes
Traffic and parking	Yes

Table 111: Functional Areas

5.1 PERFORMANCE HIGHLIGHTS PER FUNCTIONAL AREAS

Directorate/ Functional area	Sub Directorate	Highlights
Council and Executive	Internal Audit	The unit has introduced a risk management culture within the institution and conducted four operational and on strategic risk assessment workshops. Developed Risk registers for each department of the municipality. Five Audit committee meetings were held during the year.
Corporate Services	Secretariat & Facility Management	All Mayoral Committee, Council and Audit Committee meetings were conducted and Agendas and minutes distributed within the prescribed timeframes.
		Ward Committees established and operational in all wards. All wards are fully functional and meet regularly once a month on the same date, at venues provided by the Secretariat.
		All minutes approved by all committees and municipal council.
	Human Resource	Approval of various HR Policies
WSP Budget Increase: Skills Development programmes for staff to enhance their Skills levels.		
		Internship Program: Interns were engaged to gain structured work experience to expose them to job opportunities.

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Directorate/ Functional area	Sub Directorate	Highlights
	Records & Customer Care	Implementing a customer care service line on a 24/7/365 basis.
	Aerodrome	Long term lease of aerodrome site advertised. Aerodrome successfully consolidated into one leasable property.
Financial Services	Income	Increased debt collection percentage from 89,1 % to 92,3 %
	Budget and Treasury	Budgets compiled and approved within timeframes
		Full GRAP compliance
Information Technology	No major breakdown in IT related systems and networks	
Community Services	Housing & Beaches	Lifeguard tower Natures Valley, rehabilitation of slip way Hobie and Central beach, procurement of life saving equipment, life saver program, training and employment with local candidates. Blue flag status Robberg Beach.
		Kranshoek 241 units completed, links civil services Kwanokuthula, 165 ervin Qolweni, Bossies Gif, Pine tree and Gaaijtjie, top structures (265) 89 units, top high density (52) 45 units. Emergency housing program Green Valley 11 houses rebuild 44 repairs and 88 aprons, emergency housing program New Horizon 4 aprons, Kurland civil services 188 units.
	Library Services	Opening of Kurland library, Wittedrif depot incorporated, upgrade of services with IT support of free internet/e-mail Kranshoek, Central and Kwanokuthula.
	Public Safety: Fire	Opening of Kurland Fire substation, the new Toyota 4x4 skid unit, Mercedes 4x4 medium pumper and partial refurbishment of FPA buffels.
	Public Safety: Disaster Management	Eden district Disaster co-ordinator working from Bitou Fire station Marine Way.
	Public Safety: Law Enforcement	Dog fighting syndicate exposed
		Minimized public drinking in public areas such as parks and beaches.
		Impoundment of stray animals on N2.
	Public Safety: Traffic Control	Procurement of 2x new Mazda sedans & procurement of firearms
		Appointment of manager Public Safety
		Branding of patrol vehicles
	Social Services	Worlds AIDS day 1 December, international Candle light Day.
		Food for waste programme
House hold profiling in all areas (Bitou)		
Parks and Recreation	Fenced courtyard Simunye, paving at Simunye, replaced fertilizer machine, fenced of cemeteries, fencing boundary wall Kwanokuthula sports field, braai facilities for Bitou, Kurland netball courts, underground sprinkler system kwanokuthula sports field, underground sprinkler system New Horizon sponsored by SWD, fertilization of sports fields, new clock room and sports field developed Green Valley	
Waste Management	Rehabilitation of landfill site, transfer station, participation of cleanest town, introduction of wheelie into Bitou	

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Directorate/ Functional area	Sub Directorate	Highlights
Municipal Services & Infrastructure Development	Civil Works	100% MIG Spending
		Construction and commissioning of desalination plant
		Upgrading of various water pump stations and Natures Valley Water treatment works
	Electrical & Mechanical Service	Electrification of 509 formal households and informal areas
		Street lighting and high mast light
	Roads Infrastructure	Upgraded existing gravel roads to paved surfaces. Created job opportunities in the targeted areas where roads have been paved.
		Assessed the entire road network based on methodical visual rating of each road/link/section.
		Adoption and Implementation of Fleet Management Policy
	Water Quality Control	Green Drop Status
		Blue Drop Status
		Recognition and selection by the Water Research Commission and WIN-SA as an example of Bitou's good practice in wastewater treatment and requested to host a workshop for lesson sharing on best practise for other municipalities.
Ms Mbassa, the Deputy Director-General for the Department of Water Affairs' Branch: Regions extended an invitation to the Bitou LM to attend and present our Technical Services' implementation plans in improving compliance of water and wastewater quality standards (Blue and Green Drop). Such invitation emanated from the fact that the Bitou LM performed very well in the 2011 Department of Water Affairs' Blue and Green Certification Programme.		
Strategic Services	Building Control & Infrastructure Maintenance	Construction of new sportfield and dressing rooms in Green Valley
		Construction of new Community Hall in Wittedrift
		% of building plans approved in 2010/2011.
	IDP	The IDP Process Plan was approved on time
		The 2010/2011 IDP was adopted in record time & for the first time Bitou based its IDP on ward based planning.
		Public Participation processes were extremely well attended in all wards.
	LED	Funding was sourced from outside the municipality to finance the review of the LED Strategy
		186 Temporary jobs were created through the EPWP programme.
	Performance Management	Performance contracts drawn up for the municipal manager and S57 managers
	Tourism	Plettenberg Bay was nominated as the leading beach destination in Africa for 2011 by the World Travel Awards for the 2 nd consecutive year. Plettenberg Bay Tourism coordinated tourism industry related training for local smme's

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Directorate/ Functional area	Sub Directorate	Highlights
		in partnership with South African Tourism, Tourism Enterprise Partnership, Reddoor and Eden District Municipality. The training was aimed at successful placement of participants and further development of smme's and individuals planning on starting a small business.
		The 2 nd print run of our Plettenberg Bay Information Map allowed Plett Tourism to distribute information on our town to 10 regional tourism offices for display, to attract more visitors to our shores.
		The implementation of the nationally implemented accreditation program for accommodation establishments allowed Plettenberg Bay Tourism to ensure that its members' offerings are of an excellent quality. Implementation of an online booking system onto the tourism website www.plettenbergbay.co.za , increased the user-friendliness of our website and increased the benefits to the tourism office members.
		Plettenberg Bay Tourism brought the 2 nd Eco Festival to all Primary Schools in Bitou bringing the message "Save Water" through a stage production played out by local arts and theatre group, Lunchbox Theatre. Plettenberg bay was the venue of the first South African Land Arts Event held in May 2011 which featured art from world renowned artists

Table 112: Performance highlights per functional area

5.2 OVERVIEW OF PERFORMANCE

The performance statistics in the table below and all the graphs in the following sub paragraphs include performance in terms of the Departmental SDBIP, which measures operational performance, as well as, the performance in terms of the Top Layer SDBIP. The graph for each directorate is an overview of the overall results of all the KPI's measured in terms of the municipal SDBIP performance management system.

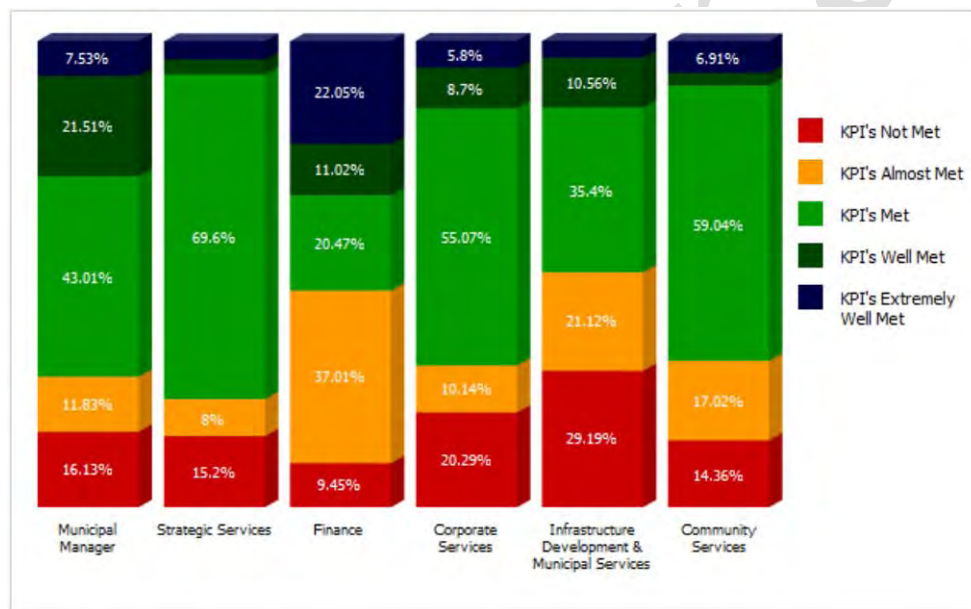
Directorates	Financial Year	Total KPIs	KPIs Extremely Well Met	KPIs Well Met	KPIs Met	KPIs almost Met	KPIs not Met
Municipal manager	2009/10	48	n/a	n/a	38	9	1
	2010/11	93	7	20	40	11	15
Financial Services	2009/10	86	n/a	n/a	68	13	5
	2010/11	127	28	14	26	47	12
Infrastructure Development & Municipal Services	2009/10	132	n/a	n/a	95	26	11
	2010/11	161	6	17	57	34	47
Strategic Services	2009/10	84	n/a	n/a	68	10	6
	2010/11	125	5	4	87	10	19

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Directorates	Financial Year	Total KPIs	KPIs Extremely Well Met	KPIs Well Met	KPIs Met	KPIs almost Met	KPIs not Met
Corporate Services	2009/10	75	n/a	n/a	64	2	9
	2010/11	69	4	6	38	7	14
Community Services	2009/10	154	n/a	n/a	125	17	12
	2010/11	188	13	5	111	32	27
Bitou Municipality	2009/10	596	n/a	n/a	473	77	46
	2010/11	763	63	66	359	141	134

Table 113: Summary of total performance

The following graph indicates the overall results of all the KPI's measured of the various directorates in terms of the municipal SDBIP performance management system



Graph 14: Overall performance of directorates

5.3 PERFORMANCE PER FUNCTIONAL AREA (DEPARTMENTAL/OPERATIONAL SDBIP)

5.3.1 OFFICE OF THE MUNICIPAL MANAGER

The Office of the Municipal Manager consists of the following divisions:

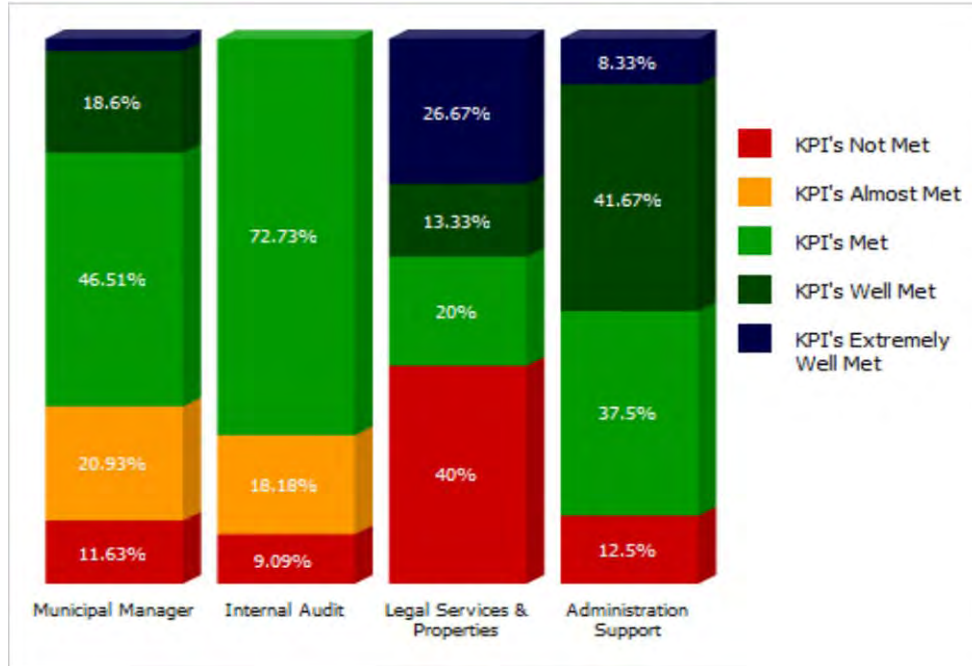
- Municipal Manager
- Legal Services & Properties
- Administration Support
- Internal Audit

The Operational Key Performance Indicators for Office of the Municipal Manager are aligned to the following National Key Performance Areas, Municipal Key Performance Areas and the IDP Strategic Objectives:

National Key Performance Area	Municipal Key Performance Area	IDP Strategic Objectives
Good Governance and Public Participation	Good Governance	To develop a municipal governance system that enhance and embraces the system of participatory governance by 2014
Municipal Transformation and Organisational Development	Institutional Development	Create an institution to align planning with implementation for effective and efficient service delivery to Bitou residents by 2014
Municipal Financial Viability and Management	Financial Viability	To be a financially viable institution geared to provide affordable and sustainable services to the Bitou municipality clients by 2014
Basic Service Delivery	Basic Service Delivery and Infrastructure Development	Ensure efficient and affordable basic services to all residents of Bitou by 2014
Local Economic Development	Local Economic Development	To strengthen and improve the economy for sustainable growth by 2014
	Human Development	

Table 114: Functional alignment – Office of the Municipal Manager

The following graph indicates the overall results of all the KPI's measured of the various sub-directorates within the Office of the Municipal Manager directorate in terms of the municipal SDBIP performance management system



Graph 15: Office of the Municipal Manager performance per sub-directorate

5.3.2 CORPORATE SERVICES

Corporate Services consists of the following divisions:

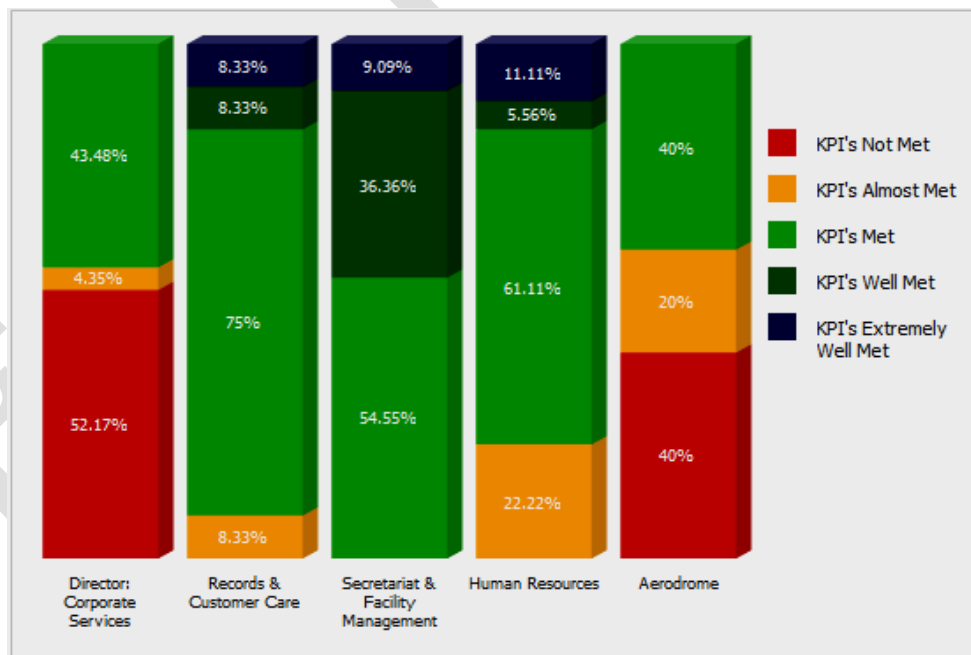
- Head: Corporate Services
- Aerodrome
- Human Resources
- Records & Customer Care
- Secretariat & Facility Management

The Operational Key Performance Indicators for Corporate Services are aligned to the following National Key Performance Areas, Municipal Key Performance Areas and the IDP Strategic Objectives:

National Key Performance Area	Municipal Key Performance Area	IDP Strategic Objectives
Good Governance and Public Participation	Good Governance	To develop a municipal governance system that enhance and embraces the system of participatory governance by 2014
Municipal Transformation and Organisational Development	Institutional Development	Create an institution to align planning with implementation for effective and efficient service delivery to Bitou residents by 2014
Municipal Financial Viability and Management	Financial Viability	To be a financially viable institution geared to provide affordable and sustainable services to the Bitou municipality clients by 2014
Local Economic Development	Local Economic Development	To strengthen and improve the economy for sustainable growth by 2014
	Human Development	

Table 115: Functional alignment – Corporate Services

The following graph indicates the overall results of all the KPI's measured of the various sub-directorates within the Corporate Services directorate in terms of the municipal SDBIP performance management system



Graph 16: Corporate Services performance per sub-directorate

5.3.3 FINANCIAL SERVICES

Financial Services consists of the following divisions:

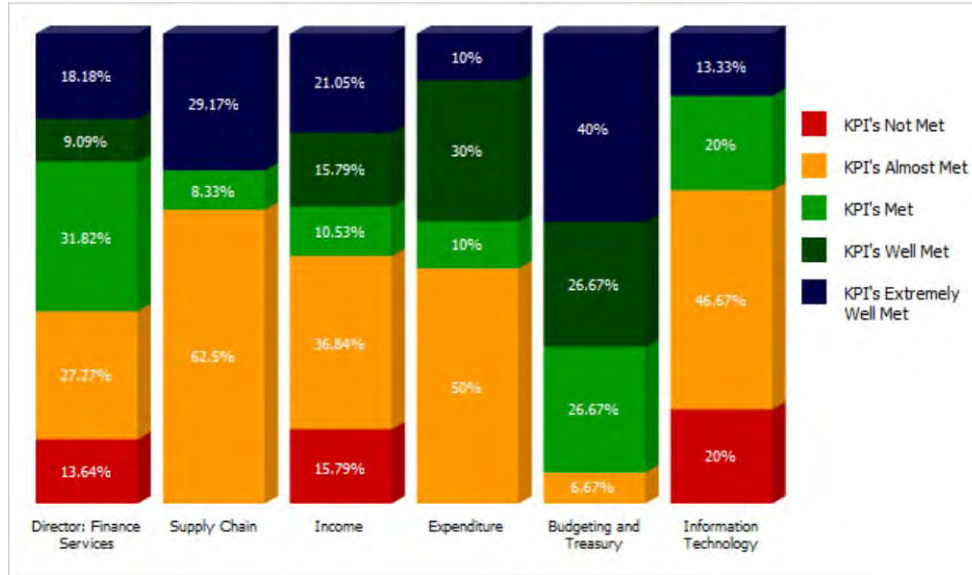
- Director: Financial Services
- Budget and Treasury
- Information Technology
- Expenditure
- Income
- Supply Chain

The Operational Key Performance Indicators for Financial Services are aligned to the following National Key Performance Areas, Municipal Key Performance Areas and the IDP Strategic Objectives:

National Key Performance Area	Municipal Key Performance Area	IDP Strategic Objectives
Good Governance and Public Participation	Good Governance	To develop a municipal governance system that enhance and embraces the system of participatory governance by 2014
Municipal Transformation and Organisational Development	Institutional Development	Create an institution to align planning with implementation for effective and efficient service delivery to Bitou residents by 2014
Municipal Financial Viability and Management	Financial Viability	To be a financially viable institution geared to provide affordable and sustainable services to the Bitou municipality clients by 2014
Basic Service Delivery	Basic Service Delivery and Infrastructure Development	Ensure efficient and affordable basic services to all residents of Bitou by 2014
Local Economic Development	Local Economic Development	To strengthen and improve the economy for sustainable growth by 2014
	Human Development	

Table 116: Functional alignment – Financial Services

The following graph indicates the overall results of all the KPI's measured of the various sub-directorates within the Financial Services directorate in terms of the municipal SDBIP performance management system



Graph 17: Financial Services performance per sub-directorate

5.3.4 COMMUNITY SERVICES

Community Services consists of the following divisions:

- Head: Community Services
- Library Services
- Housing & Beaches
- Parks & Recreation
- Public Safety: Fire
- Public Safety: Law Enforcement
- Public Safety: Traffic Control
- Public Safety: Disaster Management
- Social Services
- Waste Management

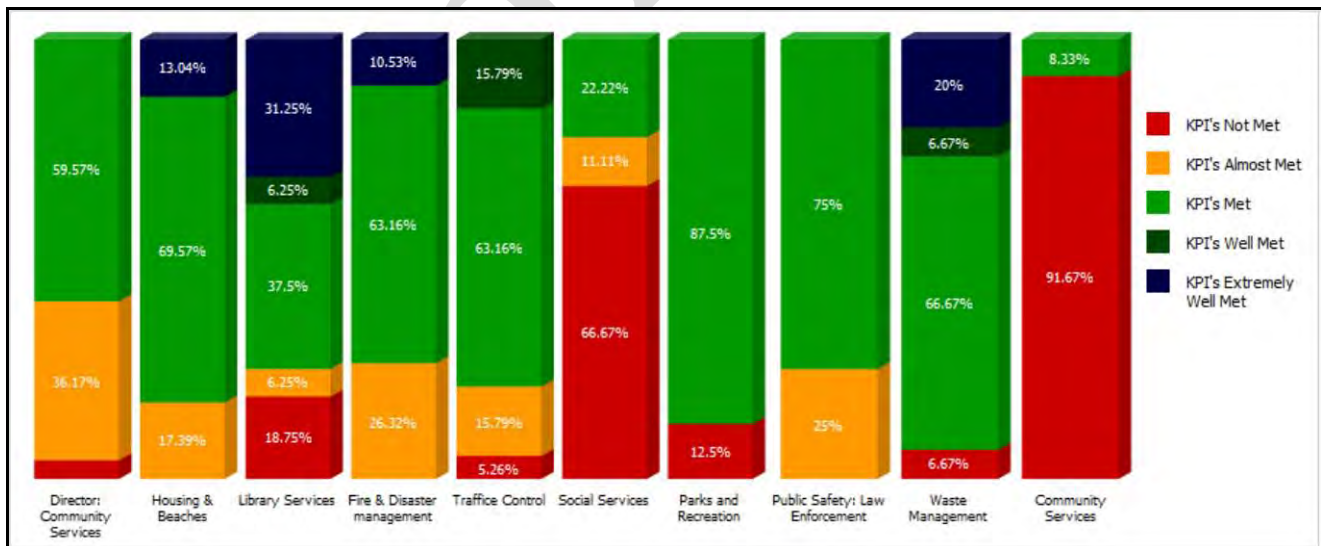
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The Operational Key Performance Indicators for Community Services are aligned to the following National Key Performance Areas, Municipal Key Performance Areas and the IDP Strategic Objectives:

National Key Performance Area	Municipal Key Performance Area	IDP Strategic Objectives
Good Governance and Public Participation	Good Governance	To develop a municipal governance system that enhance and embraces the system of participatory governance by 2014
Municipal Transformation and Organisational Development	Institutional Development	Create an institution to align planning with implementation for effective and efficient service delivery to Bitou residents by 2014
Municipal Financial Viability and Management	Financial Viability	To be a financially viable institution geared to provide affordable and sustainable services to the Bitou municipality clients by 2014
Basic Service Delivery	Basic Service Delivery and Infrastructure Development	Ensure efficient and affordable basic services to all residents of Bitou by 2014
Local Economic Development	Local Economic Development	To strengthen and improve the economy for sustainable growth by 2014
	Human Development	

Table 117: Functional alignment – Community Services

The following graph indicates the overall results of all the KPI's measured of the various sub-directorates within the Community Services directorate in terms of the municipal SDBIP performance management system



Graph 18: Community Services sub-directorate performance

5.3.5 MUNICIPAL SERVICES AND INFRASTRUCTURE DEVELOPMENT

Engineering Services consists of the following divisions:

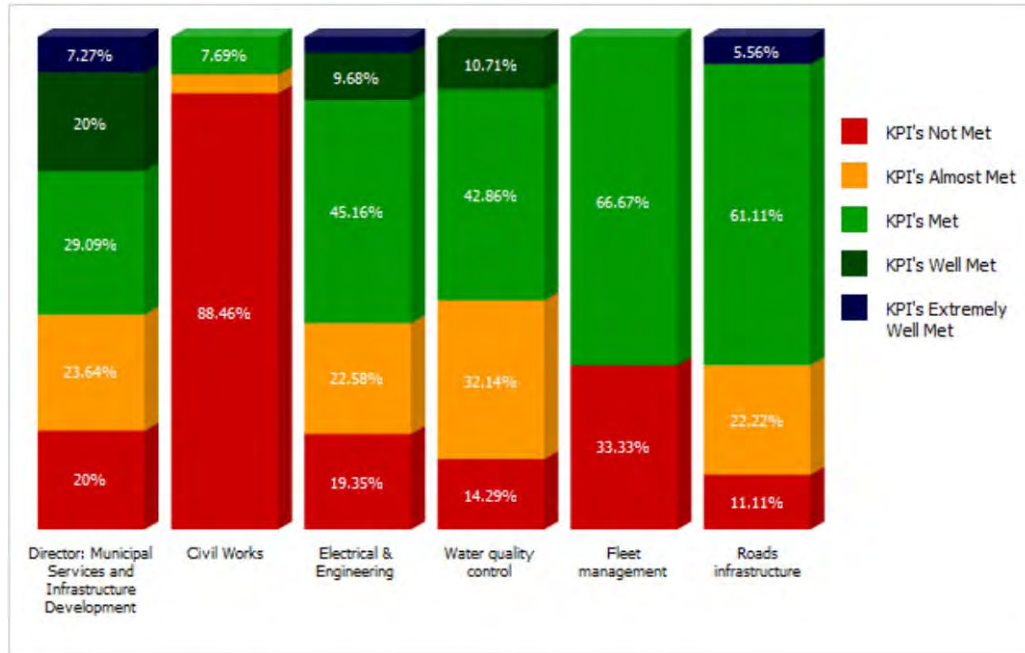
- Head: Municipal Services & Infrastructure Development
- Civil Works
- Electrical & Mechanical Service
- Roads Infrastructure
- Water Quality Control
- Fleet Management

The Operational Key Performance Indicators for Municipal Services & Infrastructure Development are aligned to the following National Key Performance Areas, Municipal Key Performance Areas and the IDP Strategic Objectives:

National Key Performance Area	Municipal Key Performance Area	IDP Strategic Objectives
Good Governance and Public Participation	Good Governance	To develop a municipal governance system that enhance and embraces the system of participatory governance by 2014
Municipal Transformation and Organisational Development	Institutional Development	Create an institution to align planning with implementation for effective and efficient service delivery to Bitou residents by 2014
Municipal Financial Viability and Management	Financial Viability	To be a financially viable institution geared to provide affordable and sustainable services to the Bitou municipality clients by 2014
Basic Service Delivery	Basic Service Delivery and Infrastructure Development	Ensure efficient and affordable basic services to all residents of Bitou by 2014
Local Economic Development	Local Economic Development	To strengthen and improve the economy for sustainable growth by 2014
	Human Development	

Table 118: Functional alignment – Municipal Services & Infrastructure Development

The following graph indicates the overall results of all the KPI's measured of the various sub-directorates within the Municipal Services and Infrastructure Development directorate in terms of the municipal SDBIP performance management system



Graph 19: Municipal Services & Infrastructure Development performance per sub-directorate

5.3.6 STRATEGIC SERVICES

Engineering Services consists of the following divisions:

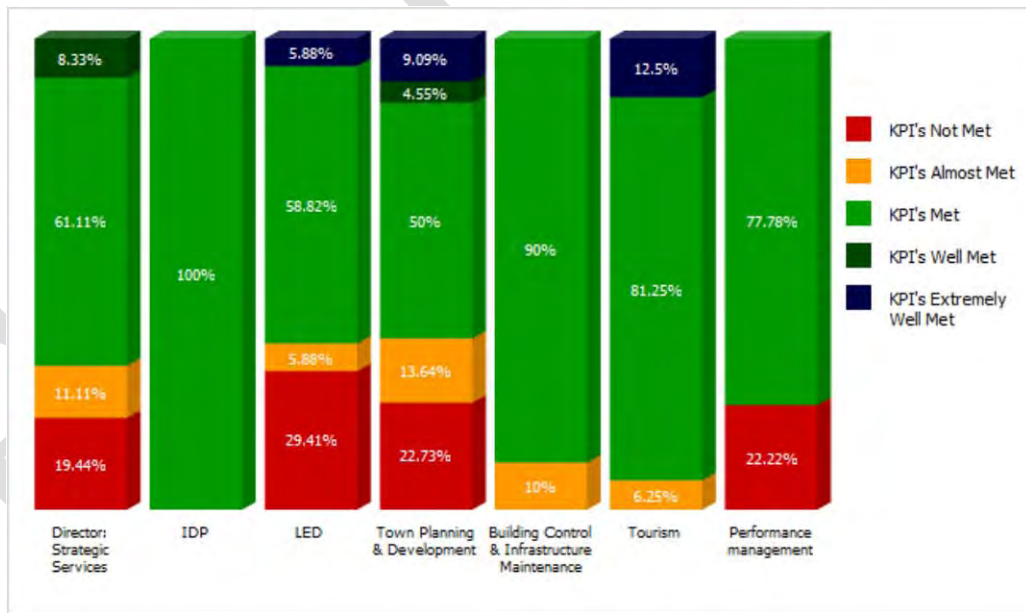
- Head: Strategic Services
- Building Control & Infrastructure Maintenance
- IDP
- LED
- Performance Management
- Tourism
- Town Planning & Development

The Operational Key Performance Indicators for Strategic Services are aligned to the following National Key Performance Areas, Municipal Key Performance Areas and the IDP Strategic Objectives:

National Key Performance Area	Municipal Key Performance Area	IDP Strategic Objectives
Good Governance and Public Participation	Good Governance	To develop a municipal governance system that enhance and embraces the system of participatory governance by 2014
Municipal Transformation and Organisational Development	Institutional Development	Create an institution to align planning with implementation for effective and efficient service delivery to Bitou residents by 2014
Municipal Financial Viability and Management	Financial Viability	To be a financially viable institution geared to provide affordable and sustainable services to the Bitou municipality clients by 2014
Basic Service Delivery	Basic Service Delivery and Infrastructure Development	Ensure efficient and affordable basic services to all residents of Bitou by 2014
Local Economic Development	Local Economic Development	To strengthen and improve the economy for sustainable growth by 2014
	Human Development	

Table 119: Functional alignment – Strategic Services

The following graph indicates the overall results of all the KPI's measured of the various sub-directorates within the Strategic Services directorate in terms of the municipal SDBIP performance management system



Graph 20: Strategic Services performance per sub-directorate

CHAPTER 6

FINANCIAL PERFORMANCE



CHAPTER 6: FINANCIAL PERFORMANCE

6.1 NATIONAL KEY PERFORMANCE INDICATORS - MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

The following table indicates the municipality's performance in terms of the National Key Performance Indicators required in terms of the Local Government: Municipal Planning and the Performance Management Regulations of 2001 and section 43 of the MSA. These key performance indicators are linked to the National Key Performance Area namely Municipal Financial Viability and Management.

KPA & INDICATOR	2007/08	2008/09	2009/10	2010/11
Debt coverage ((Total operating revenue-operating grants received)/debt service payments due within the year)	1633%	1 302%	1 117%	1 557%
Service debtors to revenue – (Total outstanding service debtors/ revenue received for services)	11%	14%	15%	15%
Cost coverage ((Available cash+ investments)/ Monthly fixed operating expenditure)	414%	325%	90%	82%

Table 120: National KPI's for financial viability and management

6.2 FINANCIAL VIABILITY HIGHLIGHTS

Highlight	Description
Improve cash flow	Increased debt collection percentage from 89.1% in 2009/2010 to 92.3 % in 2010/2011
Full compliance with GRAP	An asset register that fully complies with GRAP 17

Table 121: Financial Viability Highlights

6.3 FINANCIAL VIABILITY CHALLENGES

Challenge	Action to address
Negative cash flow	Implemented cash budget
Re-finance of capital projects	Negotiate finance facility to re-finance capital projects funded from own reserves.

Table 122: Financial Viability Challenges

6.4 FINANCIAL SUSTAINABILITY

6.4.1 OPERATING RESULTS

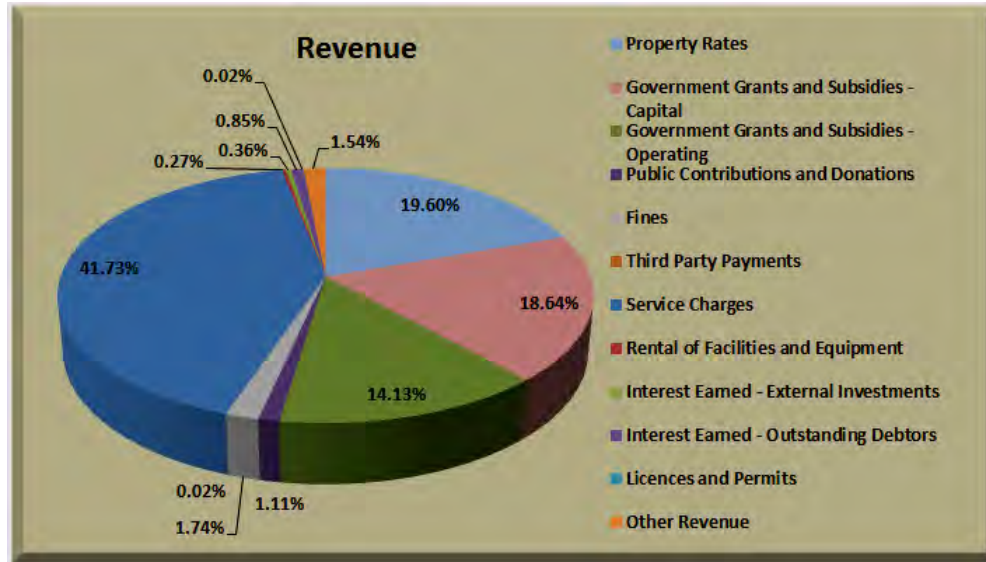
The table below shows a summary of performance against budgets

Financial Year	Revenue				Operating expenditure			
	Budget	Actual	Diff.	%	Budget	Actual	Diff.	%
	(R'000)	(R'000)	(R'000)		(R'000)	(R'000)	(R'000)	
2007/08	180 873	204 470	23 597	13.1	168 666	178 116	(9 450)	(5.6)
2008/09	241 934	238 786	(3 148)	(1.3)	226 578	228 840	(2 262)	(0.99)
2009/10	320 116	291 390	(28 726)	(8.9)	259 629	266 006	(6 377)	(2.5)
2010/11	375 732	328 731	(47 001)	12.5	282 355	305 488	(23 133)	(8.2)

Table 123: Performance against budgets

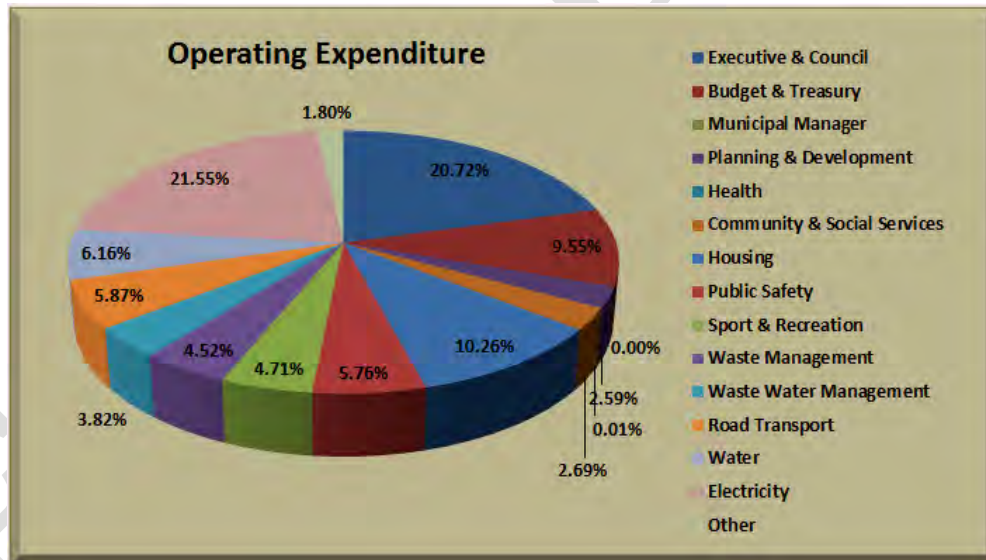
The municipality received **R 328,7 million** revenue for the year of which **R305,4 million** was utilized for operating expenditure. Under collection of revenue is mainly due to R39,4 million of government grants that did not realized .Over expenditure of R18 million occurred on non-cash items ,namely depreciation ,provision for bad debt and actuarial losses. Salaries and Councillor allowances were **34.4 %** of the operating expenditure for the year under review and the percentage is within the national norm of between 35-40%. Bulk purchases of water and electricity and expenditure with regards to grants and subsidies that were received from other spheres of government along with salaries and allowances makes up most of the total operating expenditure of the municipality. Grant and subsidies received, property tax and service charges, account for most of the revenue for the year under review.

The following graph indicates the various types of revenue items in the municipal budget for 2010/11



Graph 21: Revenue

The following graph indicates the various types of expenditure items in the municipal budget for 2010/11



Graph 22: Operating expenditure

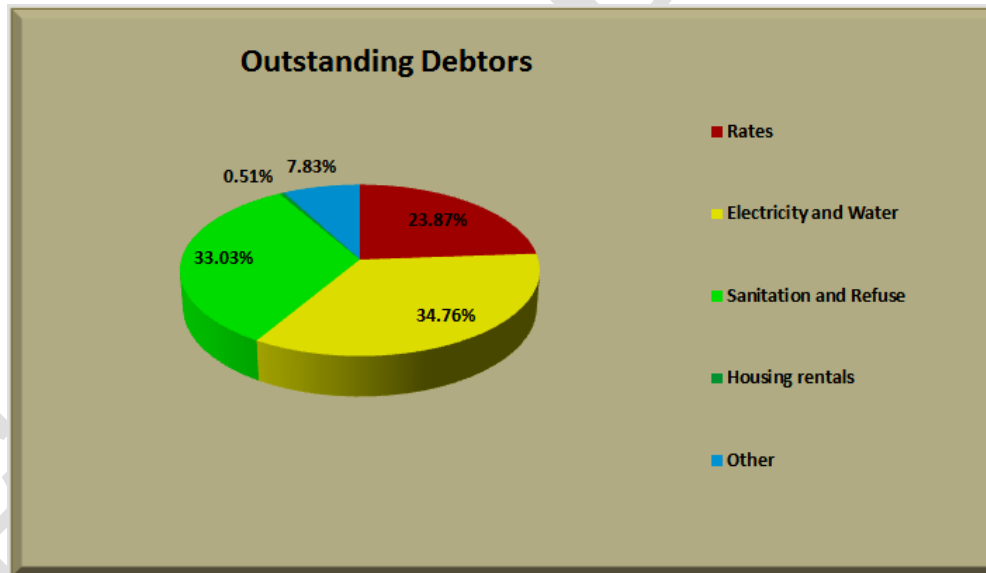
6.4.2 OUTSTANDING DEBTORS

A) GROSS OUTSTANDING DEBTORS PER SERVICE

Financial year	Rates	Trading services	Economic services	Housing rentals	Other	Total
		(Electricity and Water)	(Sanitation and Refuse)			
	(R'000)	(R'000)	(R'000)	(R'000)	(R'000)	(R'000)
2008/09	8 778	12 620	13 466	806	5 709	41 379
2009/10	12 746	16 228	15 245	1 416	5 102	50 737
2010/11	14 609	21 272	20 215	310	4 794	61 200
Difference	1 863	5044	4970	-1106	-308	10463
% growth year on year	23.87%	34.76%	33.03%	0.51%	7.83%	100.00%

Table 124: Gross outstanding debtors per service

The following graph indicates the total outstanding debt per type of service for 2010/11



Graph 23: Debt per type of service

B) TOTAL DEBTORS AGE ANALYSIS

Financial year	Less than 30 days	Between 30-60 days	Between 60-90 days	More than 90 days	Total
	(R'000)	(R'000)	(R'000)	(R'000)	(R'000)
2008/09	11 794	1 440	1 397	26 748	41 379
2009/10	15 889	3 370	1 923	29 555	50 737
2010/11	20 038	2 732	1 929	36 501	61 200
Difference	4 149	(638)	6	6 946	10 463
% growth year on year	26.11	(18.93)	0.31	23.5	20.60

Table 125: Service debtor age analysis

Note: Figures exclude provision for bad debt

6.4.3 VIABILITY INDICATORS

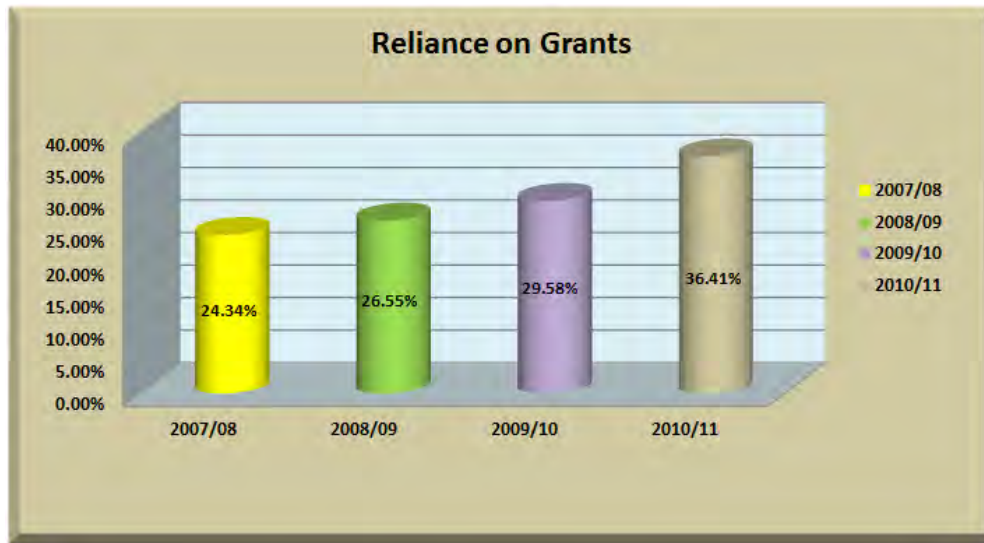
A) LEVEL OF RELIANCE ON GRANTS AND SUBSIDIES

Financial year	Total grants and subsidies received	Total Operating Revenue	Percentage
	(R'000)	(R'000)	(%)
2007/08	56 313	231 364	24.3
2008/09	63 394	238 786	26.5
2009/10	86 716	293 201	29.6
2010/11	119 576	328 382	36.4

Table 126: Reliance on grants

The high percentage of grants versus own revenue may seem that the municipality heavily rely on grants. This is not the case as R20 million off the grants was once off to build a desalination plant during the drought. Included in operating grant revenue is an amount of R33.7 million for low cost housing which is not a local government function.

The following graph indicates the municipality's reliance on grants as percentage for the last three financial years



Graph 24: Reliance on grants as %

B) LIQUIDITY RATIO

Financial year	Net current assets	Net current liabilities	Ratio
	(R'000)	(R'000)	
2007/08	81 922	43 494	1.9:1
2008/09	86 674	72 080	1.2:1
2009/10	59,432	80 411	0.74:1
2010/11	59,861	120,049	0.50:1

Table 127: Liquidity ratio

The ratio indicates that the municipality is not in a position to meet its short term liabilities. This resulted in the current cash flow problems that the municipality experience. Measures will have to be put in place to improve this ratio in the 2011/2012 financial year.

6.4.4 AUDITED OUTCOMES

Year	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/11
Status	Qualified	Qualified	Unqualified	Unqualified	Unqualified	Unqualified

Table 128: Audit outcomes

The following table provides the details on the audit outcomes for the past two financial years with the correctives steps implemented:

2008/09	
Issue raised	Corrective step implemented
Emphasis of matter:	
Restatement of corresponding figures	This will occur annually as new standards of GRAP are implemented
Material losses The municipality incurred water distribution losses of 2 139 932 kilolitres (36%) and electricity distribution losses of 13 999 570 Kwh (13.24%) for the year under review.	Fill the position of Loss Control Officer Clean water meters in Kranshoek Public Works and Housing must inform finance of all new connections timeously Meter Readers must ensure that all meters are read Water and electricity losses must be calculated, monitored and corrective steps be implemented monthly
Other Matters	
Non-compliance with applicable legislation	
Local Government: Municipal Finance Management Act, No. 56 of 2003 (MFMA)	
Payment of Creditors The municipality has not paid all money owing within 30 days of receiving the relevant invoice or statement as required in terms of section 65(2)(e).	Ensure that all creditors' payments are made within 30 days. Make departments aware about their role in ensuring that payments are made within 30 days.
SCM Reporting The municipality did not report non-compliance to the supply chain management regulation to the relevant authority, as required by section 114.	Submit monthly, quarterly and annual SCM report as required in the SCM regulations
Local Government: Municipal Systems Act, Act No. 32 of 2000 (MSA)	
Declaration of Interest Councillors did not declare their financial interest as required by schedule 1, section 7 of the MSA.	Ensure that all Councillors complete their declaration of interest for 2009/2010
Reported performance information not reliable	Ensure that the reported information is materially consistent with evidence obtained during the audit.

Table 129: 2008/09 Detail on audit outcomes

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2009/2010	
Issue raised	Corrective step implemented
Emphasis of matter:	
Restatement of corresponding figures	This will occur annually as new standards of GRAP are implemented
Material losses Material losses to the amount of R1 477 628 (36%) were incurred as a result of unmetered connections, ageing pipeline infrastructure, burst pipes, old reticulation networks and other leakages as well as unmetered consumers in the municipality, like fire and parks services.	Implement findings of water audit. Ensure that all meters are read correctly.
Material under spending of the budget The municipality has materially underspent its capital budget.	Do proper project planning before request for funding is submitted Develop reliable project implementation plans as contained in SDBIP. Budget correctly especially when items are approved at adjustment budget stage.
Other Matters	
Non-compliance with applicable legislation	
Local Government: Municipal Finance Management Act, No. 56 of 2003 (MFMA)	
Predetermined objectives Lack of adoption or implementation of a performance management system	Develop and adopt a framework that describes and represents how the cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the roles of the different role players.
Local Government: Municipal Systems Act, Act No. 32 of 2000 (MSA)	
Internal auditing of performance measurements	Add capacity to Internal Audit unit. Include the audit of the performance measurements in the annual audit plan and submit quarterly reports on audits to the municipal manager and the performance audit committee
Usefulness of reported information Planned and reported performance targets not specific, measurable or time bound	Develop objectives that are specific, measurable and time bound (specifying the time period or deadline). Clearly identify the nature and the required level of performance
Reasons for major variances between planned and actual reported targets were not explained	Ensure that explanations for variances from targets are captured on SDBIP reports
Incomplete reporting on all predetermined objectives, indicators and targets	Make proper reporting on the implementation of the SDBIP a KPI for Municipal Manager, Heads and Managers
COMPLIANCE WITH LAWS AND REGULATIONS	
MUNICIPAL FINANCE MANAGEMENT ACT	
The internal audit unit was not properly established or functioning properly	Appoint Chief Audit Executive to capacitate Internal audit Unit. Develop audit plan for 2010/2011 and ensure that audits are performed in terms of such plan.

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2009/2010	
Issue raised	Corrective step implemented
<p>The financial statements were not prepared in accordance with applicable legislation</p>	<p>Advice Audit Committee on the matters prescribe in section 165(2)(b) of the MFMA</p> <p>Ensure that staff receives the necessary training on new GRAP standards to ensure that there is no need to do material corrections to the AFS submitted to the Auditors.</p>
<p>Expenditure was incurred otherwise than in accordance with sections 15 and 11(3) of the MFMA resulting in unauthorised expenditure</p> <p>Expenditure was incurred in contravention of or not in accordance with applicable legislation resulting in irregular expenditure</p>	<p>Budget properly for non-cash items e.g. provision for bad debt, actuarial losses and depreciation.</p> <p>Implement Virement policy vigorously. Report unauthorized expenditure timeously</p> <p>Put process in place to detect and prevent deviations from the SCM policy. Ensure that all deviations are approved by the Accounting Officer.</p> <p>Ensure that all supply chain documentation are filed and kept in a safe room in order to be readily available for inspection.</p>
<p>Leadership</p> <p>The municipality did not adopt a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the roles of the different role players, resulting in non-compliance with laws and regulations relating to predetermined objectives.</p> <p>Performance management</p> <p>Pertinent information relating to planned and reported targets is not identified and captured in a form and time frame to support performance reporting. Adequate processes have not been implemented to ensure that sufficient appropriate evidence is maintained to support actual performance included in the report on predetermined objectives and to ensure variances are explained and targets are specific and measurable.</p> <p>Governance</p> <p>The internal auditor of the municipality did not audit the performance measurements on a continuous basis and did not submit quarterly reports on their audits to the municipal manager and the performance audit committee. The risk of incomplete and inaccurate performance reporting was not specifically identified by management to inform the internal audit plan in this regard.</p>	<p>Develop and implement a performance management framework.</p> <p>Develop and implement an action plan (indicating roles and responsibilities) for the implementation of the performance management framework.</p> <p>Identify planned and reported targets and capture it with due dates/timeframes.</p> <p>Implement adequate processes for the maintenance of evidence that support actual performance and explain variances.</p> <p>Audit performance measurements on continuous basis and submit quarterly reports to the Municipal Manager.</p> <p>Identify risks of incomplete and inaccurate performance reporting in order to inform the internal audit plan</p>
<p>I considered internal control relevant to my audit of the financial statements and the report on predetermined objectives as well as compliance with the relevant laws and regulations, but not for the purpose of expressing an opinion on the effectiveness of internal control.</p> <p>The matters reported below are limited to the significant deficiencies regarding the basis for the opinion paragraph, the findings on the report on predetermined objectives and</p>	<p>Noted</p>

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2009/2010	
Issue raised	Corrective step implemented
<p>the findings on compliance with laws and regulations.</p> <p>Leadership</p> <p>The municipality did not adopt a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the roles of the different role players, resulting in non-compliance with laws and regulations relating to predetermined objectives.</p> <p>Performance management</p> <p>Pertinent information relating to planned and reported targets is not identified and captured in a form and time frame to support performance reporting. Adequate processes have not been implemented to ensure that sufficient appropriate evidence is maintained to support actual performance included in the report on predetermined objectives and to ensure variances are explained and targets are specific and measurable.</p> <p>Governance</p> <p>The internal auditor of the municipality did not audit the performance measurements on a continuous basis and did not submit quarterly reports on their audits to the municipal manager and the performance audit committee. The risk of incomplete and inaccurate performance reporting was not specifically identified by management to inform the internal audit plan in this regard.</p>	<p>Noted</p> <p>Develop and implement a performance management framework.</p> <p>Develop and implement an action plan (indicating roles and responsibilities) for the implementation of the performance management framework.</p> <p>Identify planned and reported targets and capture it with due dates/timeframes.</p> <p>Implement adequate processes for the maintenance of evidence that support actual performance and explain variances.</p> <p>Audit performance measurements on continuous basis and submit quarterly reports to the Municipal Manager.</p> <p>Identify risks of incomplete and inaccurate performance reporting in order to inform the internal audit plan</p>

Table 130: 2009/10 Detail on audit outcomes

2010/11	
Issue raised	Corrective step implemented
Emphasis of matter:	
Restatement of corresponding figures	
<p>As disclosed in note 36 to the financial statements, the corresponding figures for 30 June 2010 and 30 June 2009 have been restated as a result of correction of errors in terms of GRAP 3. The municipality utilised Transitional Provisions of Directive 4, issued by the Accounting Standards Board, during the year ended 30 June 2010 in the financial statements of the Bitou Municipality</p>	<p>This will occur annually as per the GRAP standard where corrections are to be made.</p>
Material Losses	
<p>As disclosed in note 42.4 to the financial statements, material water losses of 36.40% or 951 894 kilolitres with a value of R1 854 757 were incurred, as well as material electricity losses of 13.22% or 13 660 881 Kwh with a value of R1 751 740.</p>	<p>The council has appointed a firm to implement a revenue enhancement project. This project will also determine whether all users that receive services are measured and billed accordingly. The council is in the process of advertising</p>

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2010/11	
Issue raised	Corrective step implemented
As disclosed in note 31 to the financial statements, material impairments to the value of R12 124 452 have been incurred in respect of trade receivables.	for handheld metering devices for meter reading, to minimise incorrect reading of meters.
<u>Material under spending of the budget</u>	
As disclosed in note 41.1 to the financial statements, the municipality has materially underspent its capital budget by R37 765 261 (28%). The majority of the under spending relates to service delivery in terms of housing as the purchase transaction for additional land was not yet concluded at year-end although the amount has already been committed to this project.	The council is to improve its oversight role by establishing a finance and governance oversight committee, to monitor the performance of the administration.
<u>Other Matters</u>	
Non-compliance with applicable legislation	
Local Government: Municipal Finance Management Act, No. 56 of 2003 (MFMA)	
Financial Statements The accounting officer did not submit the annual financial statements of the municipality for auditing, within two months after the end of the financial year as required by section 126(1)(a) of the Municipal Finance Management Act.	This council will ensure that the financial statement will be presented as legally determined.
Expenditure Management The accounting officer did not take reasonable steps to prevent unauthorised expenditure, irregular expenditure and/or fruitless and wasteful expenditure, as required by section 62(1)(d) of the Municipal Finance Management Act.	The financial delegations of council together internal controls are to be review of
Transfers and conditional grants The allocations for various projects were utilised for purposes other than those stipulated in their respective schedules or Gazetted Division of Revenue Act framework in contravention of the requirements of section 15(1) of the Division of Revenue Act.	This council is to ensure that Grant fund is to be expensed as per the set conditions.
Internal audit The internal audit processes and procedures did not include assessments of the extent to which the municipality's performance measurements were reliable in measuring the performance of the municipality on key as well as general performance indicators as required by Municipal Planning and Performance Management Regulation 14.	With the implementation of a performance management system at this authority as is legally prescribed, this council will ensure that necessary institutional capacity is in place to measure and monitor organizational performance.
Procurement and contract management Sufficient appropriate audit evidence could not be obtained that invitations for competitive bidding were advertised for a	The functioning of the SCM unit is to be reviewed together

2010/11	
Issue raised	Corrective step implemented
<p>required minimum period of days as per the requirements of SCM regulation 22(1) & 22(2).</p> <p>Goods and services with a transaction value of between R10 000 and R200 000 were procured without obtaining written price quotations from at least three different prospective providers as per the requirements of SCM regulation 17(a) & (c).</p> <p>Awards were made to providers who are persons in service of the municipality in contravention of SCM regulations 44. Furthermore the providers failed to declare that he/she was in the service of the municipality as required by SCM regulation 13(c).</p> <p>Awards were made to suppliers who did not submit a declaration on their employment by the state or their relationship to a person employed by the state as per the requirements of Municipal SCM regulation 13(c).</p>	<p>with the financial delegations for the procurement of goods and services to ensure legal compliance.</p> <p>This will include the review of the organizational structure where specific attention will be given to the segregation of duties to ensure the proper functioning of the unit so that effective internal control is in place.</p>

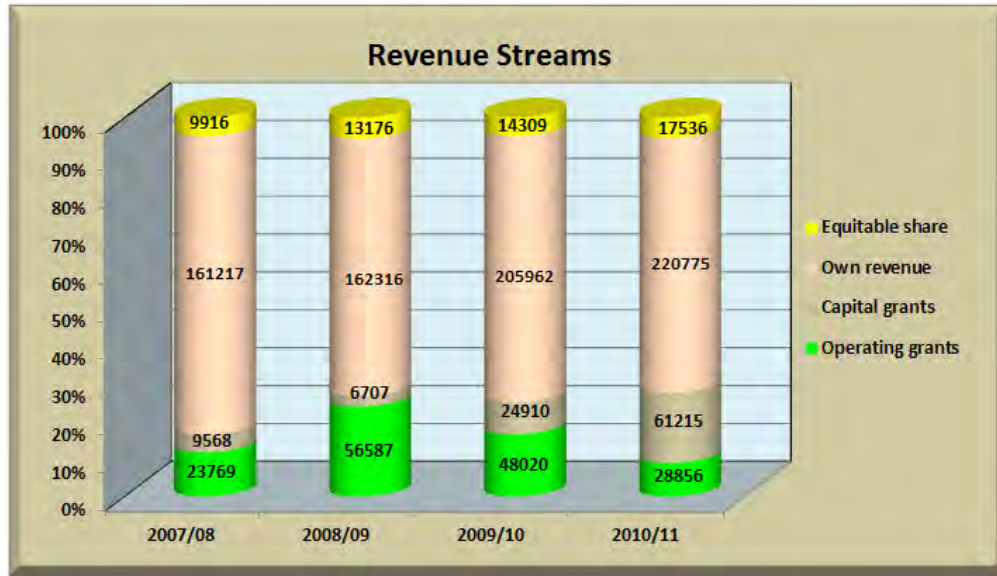
Table 131: 2010/11 Detail on audit outcomes

6.4.5 EQUITABLE SHARE VS TOTAL REVENUE

Description of revenue	Amount received 2007/08	Amount received 2008/09	Amount received 2009/10	Amount received 2010/11
	(R'000)	(R'000)	(R'000)	(R'000)
Equitable share	9 916	13 176	14 309	17 536
Capital grants	9 568	6 707	24 910	61 215
Operating grants	23 769	56 587	48 020	28 856
Own revenue	161 217	162 316	205 962	220 775
Total revenue	204 470	238 786	293 201	328 382

Table 132: Equitable share vs. total revenue

The following graph indicates the various revenue streams of the municipality for the past three financial years



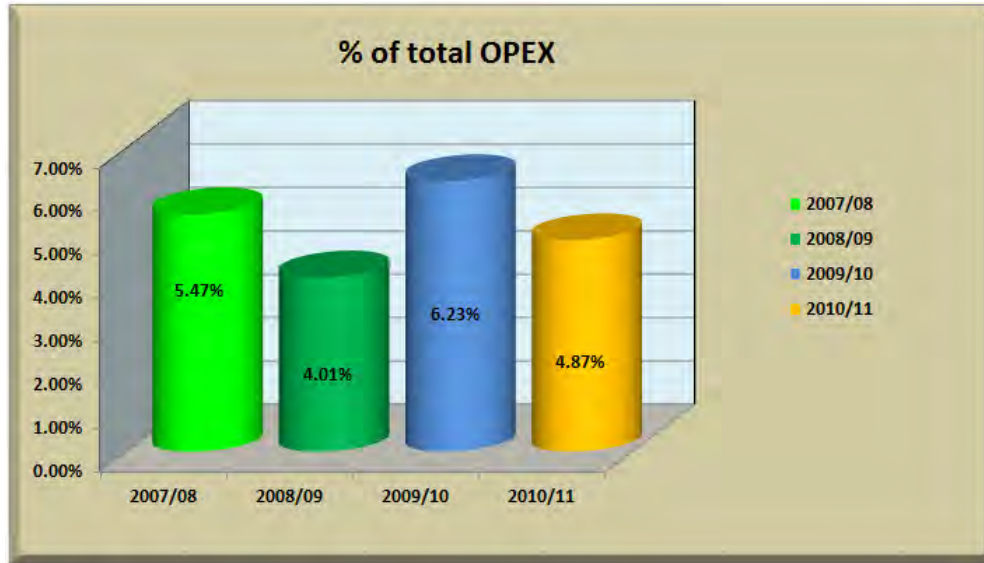
Graph 25: Revenue streams

6.4.6 REPAIRS AND MAINTENANCE

Description	2007/2008	2008/2009	2009/2010	2010/11
	(R'000)	(R'000)	(R'000)	(R'000)
Total Operating Expenditure	140 886	228 840	271 432	303 707
Repairs and Maintenance	7 703	9 182	16 915	14 793
% of total OPEX	5.5	4.0	6.2	4.9

Table 133: Repairs & maintenance as % of total OPEX

The following graph indicates the percentage of the budget that was spent on repairs & maintenance in relation to the operational budget



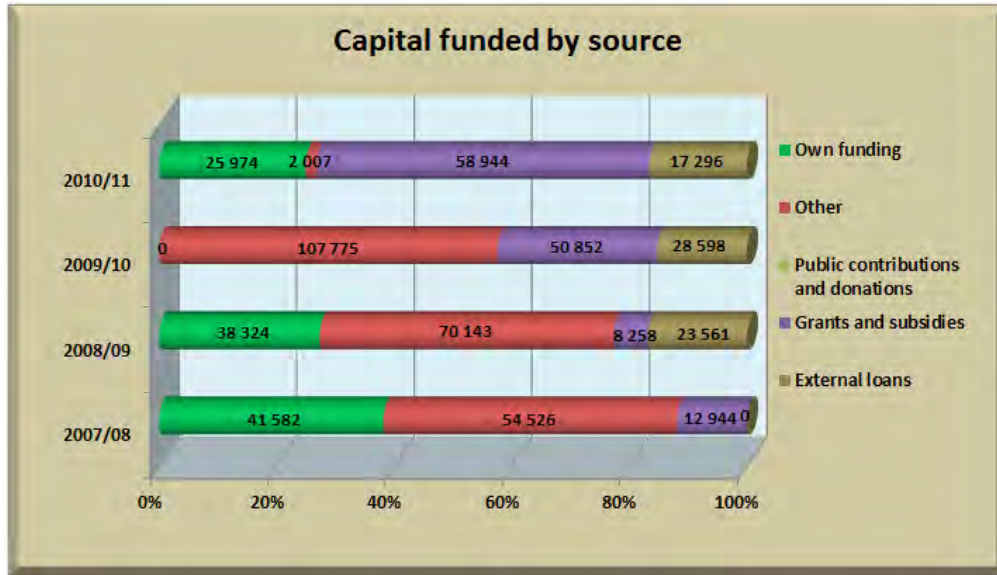
Graph 26: Repairs and maintenance as percentage of OPEX

6.4.7 CAPITAL FUNDED BY SOURCE

Description Source	2007/08	2008/09	2009/10	2010/11
	(R'000)	(R'000)	(R'000)	(R'000)
External loans	0	23 561	28 598	17 296
Grants and subsidies	12 944	8 258	50 852	58 944
Public contributions and donations	0	0	0	0
Own funding	41 582	38 324	28,325	25 974
Other	54 526	70 143	107 775	2 007
Total capital expenditure	54 526	70 143	107 775	104 221

Table 134: Capital funded by source

The following graph indicates capital expenditure funded by the various sources



Graph 27: Capital funded by source

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LIST OF ABBREVIATIONS

AG	Auditor-General
CAPEX	Capital Expenditure
CBP	Community Based Planning
CFO	Chief Financial Officer
DPLG	Department of Provincial and Local Government
DWAF	Department of Water Affairs and Forestry
EE	Employment Equity
GAMAP	Generally Accepted Municipal Accounting Practice
GRAP	Generally Recognised Accounting Practice
HR	Human Resources
IDP	Integrated Development Plan
IFRS	International Financial Reporting Standards
IMFO	Institute for Municipal finance officers
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local Economic Development
MAYCOM	Executive Mayoral Committee
MFMA	Municipal Finance Management Act (Act No. 56 of 2003)
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MMC	Member of Mayoral Committee
MSA	Municipal Systems Act No. 32 of 2000
MTECH	Medium Term Expenditure Committee
NGO	Non governmental organisation

NT	National Treasury
OPEX	Operating expenditure
PMS	Performance Management System
PT	Provincial Treasury
SALGA	South African Local Government Organisation
SAMDI	South African Management Development Institute
SCM	Supply Chain Management
SDBIP	Service Delivery and Budget Implementation Plan
SDF	Spatial Development Framework
CPD	Continues Professional Development

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ANNEXURE A: FINANCIAL STATEMENTS

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Statement	Note	GRAP Item	Current year	Out by	Prior year	Out by
Statement of Financial Position		Statement of Financial Position	Statement of Financial Position balance		Statement of Financial Position Balance	
Cash Flow Statement		Cash Flow Statement	Cashflow Statement balance		Cashflow Statement balance	uspend grants - Flood monies
Financial Position	2	Capital Replacement Reserve	Note balance with BS		Note balance with BS	
Financial Position	2	Housing Development fund	Note balance with BS		Note balance with BS	
Financial Position		Accumulated Surplus/(Deficit)	SOCNA balance with BS		SOCNA balance with BS	
Financial Position	3	Long-term Liabilities	Note balance with BS		Note balance with BS	
Financial Position	3	Hire Purchase Reconciliation	Recon balance		Recon balance	
Financial Position	3	Capitalised Lease Liability Reconciliation	Recon balance		Recon balance	
Financial Position	4	Employee benefits	Note balance with BS		Note balance with BS	
Financial Position	4	Post Retirement Benefits Reconciliation	Recon balance		Recon balance	
Financial Position	4	Long Service Awards Reconciliation	Recon balance		Recon balance	
Financial Position	4	Total Non-current Employee Benefit Reconciliation	Recon balance		Recon balance	
Financial Position	4	Benefit	Recon balance		Recon balance	
Financial Position	4	Reconciliation of present value of Long Service Bonus	Recon balance		Recon balance	
Financial Position	5	Non-current Provisions	Note balance with BS		Note balance with BS	
Financial Position	5	Rehabilitation of Landfill-sites Reconciliation	Recon balance		Recon balance	
Financial Position	5	Clearing of Alien Vegetation Reconciliation	Recon balance		Recon balance	
Financial Position	6	Consumer Deposits	Note balance with BS		Note balance with BS	
Financial Position	7	Current Employee benefits	Note balance with BS		Note balance with BS	
Financial Position	7	Performance Bonuses Reconciliation	Recon balance		Recon balance	
Financial Position	7	Bonuses Reconciliation	Recon balance		Recon balance	
Financial Position	7	Staff Leave Reconciliation	Recon balance		Recon balance	
Financial Position	8	Trade and other payables	Note balance with BS		Note balance with BS	
Financial Position		Unspent Conditional Government Grants and Receipts	Note balance with BS		Note balance with BS	
Financial Position	9	Receipts	Note balance with BS		Note balance with BS	
Financial Position		Unspent Public Contributions	Note balance with BS		Note balance with BS	
Financial Position	21.1	Operating Lease Liability	Note balance with BS		Note balance with BS	
Financial Position	22	Cash and Cash Equivalents	Note balance with BS		Note balance with BS	
Financial Position	3	Current Portion of Long-term Liabilities	Note balance with BS		Note balance with BS	
Financial Position	12	Property, Plant and Equipment	Note balance with BS		Note balance with BS	
Financial Position	13	Investment Property	Note balance with BS		Note balance with BS	
Financial Position	14	Intangible Assets	Note balance with BS		Note balance with BS	
Financial Position	16	Non-Current Investments	Note balance with BS		Note balance with BS	
Financial Position	17	Long-Term Receivables	Note balance with BS		Note balance with BS	
Financial Position	18	Inventory	Note balance with BS		Note balance with BS	
Financial Position	19	Trade Receivables from exchange transactions	Note balance with BS		Note balance with BS	
Financial Position	19	Electricity Reconciliation	Recon balance		Recon balance	
Financial Position	19	Water Reconciliation	Recon balance		Recon balance	
Financial Position	19	Refuse Reconciliation	Recon balance		Recon balance	
Financial Position	19	Sewerage Reconciliation	Recon balance		Recon balance	
Financial Position	9	Housing Reconciliation	Recon balance		Recon balance	
Financial Position	9	Sundry Reconciliation	Recon balance		Recon balance	
Financial Position	20	Other Receivables from non-exchange transactions	Note balance with BS		Note balance with BS	
Financial Position	20	Rates Reconciliation	Recon balance		Recon balance	
Financial Position	20	Allowance for Doubtful Debts Reconciliation	Recon balance		Recon balance	
Financial Position	21.2	Operating Lease Asset	Note balance with BS		Note balance with BS	
Financial Position	11	Taxes (Receivable)	Note balance with BS		Note balance with BS	
Financial Position	17	Current Portion of Long-term Receivables	Note balance with BS		Note balance with BS	
Financial Position	22	Cash and Cash Equivalents	Note balance with BS		Note balance with BS	
Financial Position	22	Current Account Recons	Recon balance		Recon balance	
Financial Performance	23	Property taxes	Note balance with IS		Note balance with IS	
Financial Performance	24	Government Grants and Subsidies - Capital	Note balance with IS		Note balance with IS	
Financial Performance	24	Government Grants and Subsidies - Operating	Note balance with IS		Note balance with IS	
Financial Performance	24	Total Government Grants and Subsidies	Note balance with IS		Note balance with IS	
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Bitou

MUNICIPALITY



[These financial statements have not been audited]

FINANCIAL STATEMENTS

30 JUNE 2011

BITOU LOCAL MUNICIPALITY

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BITOU LOCAL MUNICIPALITY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

GENERAL INFORMATION

NATURE OF BUSINESS

Bitou Municipality is a local municipality performing the functions as set out in the Constitution. (Act no 105 of 1996)
This in effect means that the municipality provide services like water, electricity, sewerage and sanitation to the community. Bitou Municipality also serves as an agent to Provincial Government in providing Housing to the community

COUNTRY OF ORIGIN AND LEGAL FORM

South African Category B Municipality (Local Municipality) as defined by the Municipal Structures Act. (Act no 117 of 1998)

JURISDICTION

The Bitou Municipality includes the following areas:

Plettenbergbay

MEMBERS OF THE MAYORAL COMMITTEE

Executive Mayor	<i>Councillor M Booysen</i>
Deputy Executive Mayor	<i>Councillor A. B. van Rhyner</i>
Speaker	<i>Councillor J Brummer</i>
Mayoral Committee Member	<i>Councillor C L Dreyer</i>
Mayoral Committee Member	<i>Councillor E.E Paulse</i>

ORDINARY COUNCILLORS

Councillor	<i>Councilor N M De Waal</i>
Councillor	<i>Councillor S E Gcabayi</i>
Councillor	<i>Councillor L Jonas</i>
Councillor	<i>Councillor M M Mbali</i>
Councillor	<i>Alderman LL Mvimbi</i>
Councillor	<i>Councillor A R Olivier</i>
Councillor	<i>Councillor L M Seyisi</i>
Councillor	<i>Councillor JJN Stuurman</i>

ACTING MUNICIPAL MANAGER

Mr MP Du Plessis

CHIEF FINANCIAL OFFICER

Mr DD Lott

REGISTERED OFFICE

Sewell Street, Plettenbergbay, 6600

Private Bag X 1002. Plettenbergbay, 6600

AUDITORS

Office of the Auditor General

PRINCIPLE BANKERS

Standard Bank, Plettenbergbay

RELEVANT LEGISLATION

Municipal Finance Management Act (Act no 56 of 2003)
Division of Revenue Act
The Income Tax Act
Value Added Tax Act
Municipal Structures Act (Act no 117 of 1998)
Municipal Systems Act (Act no 32 of 2000)
Municipal Planning and Performance Management Regulations
Water Services Act (Act no 108 of 1997)
Housing Act (Act no 107 of 1997)
Municipal Property Rates Act (Act no 6 of 2004)
Electricity Act (Act no 41 of 1987)
Skills Development Levies Act (Act no 9 of 1999)
Employment Equity Act (Act no 55 of 1998)
Unemployment Insurance Act (Act no 30 of 1966)
Basic Conditions of Employment Act (Act no 75 of 1997)
Supply Chain Management Regulations, 2005
Collective Agreements
Infrastructure Grants
SALBC Leave Regulations

ATTORNEYS

Mosdall, Pama & Cox
Nandi Bulabula
Hutchinson

BITOU LOCAL MUNICIPALITY

MEMBERS OF THE BITOU LOCAL MUNICIPALITY

WARD		COUNCILLOR
	Wittedrif/Kurland/Natures	
1	Valley/Keurbooms/Cowie/Uplands	<i>Councillor N M de Waal</i>
2	Plett South & North	<i>Councillor C L Dreyer</i>
3	Qolweni/Bossiesgif/Pinetree/Portion of New Horizons	<i>Councillor L M Seyisi</i>
4	Portion of New Horizons/Portion of KwaNokuthula	<i>Councillor L Jonas</i>
5	Kwanokuthula	<i>Councillor M M Mbali</i>
6	Kwanokuthula	<i>Councillor S E Gcabayi</i>
7	Kranshoek/Harkerville/portion of KwaNokuthula	<i>Councillor J J N Stuurman</i>

APPROVAL OF FINANCIAL STATEMENTS

I am responsible for the preparation of these annual financial statements, which are set out on pages 1 to 79 in terms of Section 126 (1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

Mr MP Du Plessis
Municipal Manager

Date

BITOU LOCAL MUNICIPALITY

STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2011

	Notes	2011 R	2010 R
NET ASSETS AND LIABILITIES			
Net Assets		432 814 766	408 139 205
Capital Replacement Reserve	2	300 001	1 060 218
Housing Development fund	2	1 041 622	1 041 622
Accumulated Surplus		431 473 143	406 037 365
Non-Current Liabilities		142 161 983	121 910 507
Long-term Liabilities	3	94 659 606	85 372 146
Non - Current Employee benefits	4	40 667 623	30 279 794
Non-Current Provisions	5	6 834 755	6 258 568
Current Liabilities		120 049 547	80 411 466
Consumer Deposits	6	4 281 691	3 947 880
Current Employee benefits	7	14 516 810	11 434 893
Payables from exchange transactions	8	55 883 836	37 814 544
Unspent Conditional Government Grants and Receipts	9	33 980 814	22 011 999
Unspent Public Contributions	10	2 982 630	-
Operating Lease Liability	21,1	552 476	565 623
Current Portion of Long-term Liabilities	3	7 851 290	4 636 526
Total Net Assets and Liabilities		695 026 296	610 461 178
ASSETS			
Non-Current Assets		635 165 228	551 028 592
Property, Plant and Equipment	12	524 192 857	441 016 968
Investment Property	13	97 422 384	97 590 491
Intangible Assets	14	9 287 460	8 378 707
Non-Current Investments	16	3 971 733	3 669 257
Long-Term Receivables	17	290 794	373 170
Current Assets		59 861 069	59 432 586
Inventory	18	2 180 046	2 792 898
Non Current Assets Held for sale	15	37 500	-
Receivables from exchange transactions	19	20 373 116	17 391 437
Receivables from non-exchange transactions	20	10 069 163	9 439 452
Unpaid Conditional Government Grants and Receipts	9	-	-
Operating Lease Asset	21,2	4 117	5 083
Taxes	11	10 438 207	13 118 995
Current Portion of Long-term Receivables	17	75 307	80 651
Cash and Cash Equivalents	22	16 683 613	16 604 070
Total Assets		695 026 296	610 461 178

BITOU LOCAL MUNICIPALITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2011

	Notes	2011 R	2010 R
REVENUE			
Revenue from Non-exchange Transactions		181 390 129	162 883 947
Taxation Revenue		64 366 830	57 569 307
Property taxes	23	64 366 830	57 569 307
Transfer Revenue		111 243 179	98 892 783
Government Grants and Subsidies - Capital	24	61 215 142	24 910 101
Government Grants and Subsidies - Operating	24	46 391 679	62 328 614
Public Contributions and Donations	26	3 636 357	11 654 068
Other Revenue		5 780 121	6 421 858
Third Party Payments		54 988	45 402
Fines		5 725 133	5 411 813
Actuarial Gains		-	964 643
Revenue from Exchange Transactions		146 991 990	130 316 594
Property Rates - penalties imposed and collection charges		2 779 932	2 332 064
Service Charges	27	137 025 785	115 549 561
Rental of Facilities and Equipment		900 588	1 416 760
Interest Earned - external investments		1 183 619	3 916 796
Licences and Permits		61 235	27 376
Other Income	28	5 040 831	6 753 504
Gain on disposal of Property, Plant & Equipment		-	320 534
Total Revenue		328 382 119	293 200 541
EXPENDITURE			
Employee related costs	29	102 158 196	89 656 059
Remuneration of Councillors	30	2 992 823	2 992 474
Debt Impairment	31	12 124 452	7 570 413
Collection Cost		1 226 434	892 465
Depreciation and Amortisation		16 541 420	12 480 452
Inventory Impairment	32	89 072	286 232
Impairments		176 992	-
Repairs and Maintenance		14 792 999	16 915 154
Actuarial losses	4	5 967 722	-
Finance Charges	33	10 495 871	7 604 350
Bulk Purchases	34	50 581 992	40 643 872
Contracted services		8 472 288	10 128 054
Other Operating Grant Expenditure	24	27 927 076	24 612 902
General Expenses	35	49 424 855	57 649 739
Loss on Disposal of PPE		734 365	-
Total Expenditure		303 706 558	271 432 166
NET SURPLUS FOR THE YEAR		24 675 562	21 768 375

BITOU LOCAL MUNICIPALITY

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2011

	Housing Development Fund	Capital Replacement Reserve	Accumulated Surplus	Total
	R	R	R	R
Balance at 1 JULY 2009	1 041 622	1 046 719	163 796 498	165 884 839
Correction of error - See Note 36.09	-	-	220 485 991	220 485 991
Restated Balance at 1 JULY 2009	1 041 622	1 046 719	384 282 489	386 370 830
Net Surplus for the year	-	-	21 768 375	21 768 375
Transfer to CRR	-	27 500 000	(27 500 000)	-
Property, Plant and Equipment purchased	-	(27 486 501)	27 486 501	-
Balance at 30 JUNE 2010	1 041 622	1 060 218	406 037 365	408 139 205
Net Surplus for the year	-	-	24 675 562	24 675 562
Property, Plant and Equipment purchased	-	(21 294 022)	21 294 022	-
Transfer to CRR	-	20 533 805	(20 533 805)	-
Balance at 30 JUNE 2011	1 041 622	300 001	431 473 143	432 814 767

BITOU LOCAL MUNICIPALITY

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2011

	Notes	2011 R	2010 R
CASH FLOW FROM OPERATING ACTIVITIES			
Ratepayers and other		223 855 880	181 006 098
Government - operating		46 391 679	62 328 614
Government - capital		61 215 142	24 910 101
Interest		1 183 619	3 916 796
Payments			
Suppliers and employees		(233 285 384)	(220 796 967)
Finance charges		(10 495 871)	(7 604 350)
Cash from Operating Activities	37	88 865 066	43 760 293
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		(102 749 556)	(103 851 964)
Proceeds on Disposal of Fixed Assets		2 814 639	320 534
Purchase of Intangible Assets		(1 471 883)	(4 755 706)
Decrease in Non-current receivables		87 720	269 498
(Increase) in Non-current Investments		(302 476)	(303 305)
Net Cash from Investing Activities		(101 621 557)	(108 320 943)
CASH FLOW FROM FINANCING ACTIVITIES			
New loans raised		19 084 299	27 193 340
Loans repaid		(6 582 075)	(4 157 491)
Increase in Consumer Deposits		333 811	295 579
Net Cash from Financing Activities		12 836 034	23 331 428
NET (DECREASE) IN CASH AND CASH EQUIVALENTS		79 543	(41 229 222)
Cash and Cash Equivalents at the beginning of the year		16 604 070	57 833 292
Cash and Cash Equivalents at the end of the year	38	16 683 613	16 604 070
NET (DECREASE) IN CASH AND CASH EQUIVALENTS		79 543	(41 229 222)

INSERT ACCOUNTING POLICY

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 R	2010 R
2 NET ASSET RESERVES		
RESERVES	1 341 623	2 101 840
Capital Replacement Reserve	300 001	1 060 218
Housing Development fund	1 041 622	1 041 622
Total Net Asset Reserve and Liabilities	1 341 623	2 101 840
3 LONG-TERM LIABILITIES		
Annuity Loans - At amortised cost	100 578 688,69	89 385 090,46
Hire Purchase	-	91 418
Capitalised Lease Liability - At amortised cost	1 932 207	532 164
	102 510 896	90 008 672
Less: Current Portion transferred to Current Liabilities	7 851 290	4 636 526
Annuity Loans - At amortised cost	6 722 942	4 316 034
Hire Purchase	-	91 417
Capitalised Lease Liability - At amortised cost	1 128 347	229 075
Total Long-term Liabilities - At amortised cost using the effective interest rate method	94 659 606	85 372 146

Development Bank Loans

Various structured loans have been taken up with DBSA, with an original value totalling R79.5m. One of the DBSA loans has a repayment period of 10 years maturing on 30/06/2017 paid with equal installments. All other loans are paid 6 monthly on a "Fixed capital plus interest" basis over a 20 year period each with a maturity date ranging from 31/12/2019 - 31/12/2029 respectively. Interest rates applicable on all loans vary from 9% to 12%

First National Bank

A new loan amounting to R3,400,000 has been taken up from First National Bank in the previous financial year. This loan will be paid 6 monthly on a "fixed capital plus interest" basis over a five year period with maturity date of 30/06/2015. Interest rates applicable to this loans amounts to 10.56%

Standard Bank

A new loan amounting to R 16,580,000 has been taken up from Standard bank in the current financial year. This loan will be paid 6 monthly on a "fixed capital plus interest" basis over a 10 year period with maturity date of 30/06/2021. Interest rates applicable to this loans amounts to 11.26%.

Fixed Deposits of R3 971 733 (2010: R3 669 256) have been ring-fenced for the purposes of repaying Long-term Liabilities as set out in Notes 16

The fair value of Long- Term Liabilities was determined after considering the standard terms and conditions of agreements entered into between the municipality and the relevant financing institutions.

The obligations under annuity loans are scheduled below:

Amounts payable under annuity loans:

	Minimum lease payments	
Payable within one year	17 011 908	14 338 731
Payable within two to five years	64 155 379	55 404 439
Payable after five years	103 727 597	102 237 630
	184 894 885	171 980 800
Less: Future finance obligations	(84 316 196)	(82 595 710)
Present value of lease obligations	100 578 689	89 385 090

The obligations under finance leases are scheduled below:

Amounts payable under finance leases:

	Minimum lease payments	
Payable within one year	1 273 397	280 905
Payable within two to five years	837 833	337 858
Payable after five years	-	-
	2 111 231	618 763
Less: Future finance obligations	(179 024)	(86 599)
Present value of lease obligations	1 932 207	532 164

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	R	R
The obligations under hire purchase agreements are scheduled below:	Minimum	
	hire purchase payments	
Amounts payable under hire purchase agreements:		
Payable within one year	-	95 986
Payable within two to five years	-	-
Payable after five years	-	-
	<hr/>	<hr/>
	-	95 986
Less: Future finance obligations	-	(4 569)
Present value of hire purchase obligations	<hr/> - <hr/>	<hr/> 91 417 <hr/>

Leases are secured by property, plant and equipment - Note 12

The municipality has entered into a lease agreement with Rentworks Africa Pty (LTD) whereby it leases Telecommunication and Smartrouters from them. The rental period is between 30 and 33 months, starting 1 July 2010. Rental instalments is payable quarterly, amounting to R 271,603.68, excluding VAT per quarter. No escalation is applicable.

4 NON CURRENT EMPLOYEE BENEFITS

Post Retirement Benefits - Refer to Note 4.1	37 524 321	27 902 965
Long Service Awards - Refer to Note 4.2	3 143 301	2 376 829
	<hr/>	<hr/>
Total Non-current Employee Benefit Liabilities	40 667 623	30 279 794

Post Retirement Benefits

Balance 1 July	28 482 013	25 843 315
Contribution for the year	4 828 423	4 165 277
Expenditure for the year	(579 048)	(733 656)
Actuarial gain/loss	5 542 118	(792 923)

Balance previously reported	-	(3 826 468)
Correction of actuarial gain/loss due to recalculation of benefits	-	3 033 545

Total post retirement benefits 30 June	38 273 505	28 482 013
Less: Transfer of Current Portion - Note 7	(749 184)	(579 048)
Balance 30 June	<hr/> 37 524 321 <hr/>	<hr/> 27 902 965 <hr/>

Long Service Awards

Balance 1 July	2 570 523	2 432 297
Contribution for the year	572 215	529 263
Expenditure for the year	(193 694)	(219 317)
Actuarial gain	425 604	(171 720)

Total long service 30 June	3 374 648	2 570 523
Less: Transfer of Current Portion - Note 7	(231 347)	(193 694)
Balance 30 June	<hr/> 3 143 301 <hr/>	<hr/> 2 376 829 <hr/>

TOTAL NON-CURRENT EMPLOYEE BENEFITS

Balance 1 July	31 052 536	28 275 612
Contribution for the year	5 400 638	4 694 540
Expenditure for the year	(772 742)	(952 973)
Actuarial gain	5 967 722	(964 643)

Total employee benefits 30 June	41 648 154	31 052 536
Less: Transfer of Current Portion - Note 7	(980 531)	(772 742)
Balance 30 June	<hr/> 40 667 623 <hr/>	<hr/> 30 279 794 <hr/>

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

4 EMPLOYEE BENEFITS (CONTINUED)

4,1 Post Retirement Benefits

The Post Retirement Benefit Plan is a defined benefit plan, of which the members are made up as follows:

In-service (employee) members	376	373
Continuation members (e.g. Retirees, widows, orphans)	30	26
Total Members	406	399

The liability in respect of past service has been estimated to be as follows:

In-service members	28 578 326	21 234 895
Continuation members	9 695 176	7 247 119
Total Liability	38 273 502	28 482 014

The liability in respect of periods commencing prior to the comparative year has been estimated as follows:

Total Liability	2009 R	2008 R
	25 843 316	23 244 965

The municipality makes monthly contributions for health care arrangements to the following medical aid schemes:

Bonitas;
LA Health
Hosmed
Samwumed; and
Keyhealth.

The Current-service Cost for the ensuing year is estimated to be R 2,231,944 whereas the Interest Cost for the next year is estimated to be R 2,596,474

Key actuarial assumptions used:

i) Rate of interest

Discount rate	8,79%	9,21%
Health Care Cost Inflation Rate	7,36%	7,26%
Net Effective Discount Rate	1,34%	1,81%

ii) Mortality rates

The PA 90 ultimate table, rated down by 1 year of age was used by the actuaries.

iii) Normal retirement age

It has been assumed that in-service members will retire at age 63 (male) and 58 (female), which then implicitly allows for expected rates of early and ill-health retirement.

The amounts recognised in the Statement of Financial Position are as follows:

Present value of fund obligations	38 273 502	28 482 014
Net liability	38 273 502	28 482 014

The municipality has elected to recognise the full increase in this defined benefit liability immediately as per IAS 19, Employee Benefits, paragraph 155 (a).

Reconciliation of present value of fund obligation:

Present value of fund obligation at the beginning of the year	28 482 014	25 843 316
Total expenses	4 249 370	3 431 621
Current service cost	2 231 944	1 869 321
Interest Cost	2 596 474	2 295 956
Benefits Paid	(579 048)	(733 656)
Actuarial gain	5 542 118	(792 923)
Balance 30 June	38 273 502	28 482 014

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

4 EMPLOYEE BENEFITS (CONTINUED)

Sensitivity Analysis on changes to the Unfunded Accrued Liability

The effect of movements in the assumptions are as follows:

Assumption 2011	Change	Current Service Cost	Interest Cost	Total	% change
Central assumptions		2 231 900	2 596 500	4 828 400	
Health care inflation	+ 1%	2 777 900	3 115 300	5 893 200	22%
Health care inflation	- 1%	1 812 300	2 186 500	3 998 800	-17%
Post-retirement mortality	- 1 yr	2 295 800	2 679 400	4 975 200	3%
Average retirement age	- 1 yr	2 446 600	2 760 000	5 206 600	8%
Withdrawal Rate	-50%	2 611 700	2 819 200	5 430 900	12%

Assumption 2010	Change	Current Service Cost	Interest Cost	Total	% change
Central assumptions		1 869 300	2 296 000	4 165 300	
Health care inflation	+ 1%	2 338 500	2 744 700	5 083 200	22%
Health care inflation	- 1%	1 511 400	1 942 400	3 453 800	-17%
Post-retirement mortality	- 1 yr	1 927 000	2 376 500	4 303 500	3%
Average retirement age	- 1 yr	1 893 000	2 417 400	4 310 400	3%
Withdrawal Rate	-50%	2 208 000	2 486 100	4 694 100	13%

RETIREMENT FUNDS

The Municipality requested detailed employee and pensioner information as well as information on the Municipality's share of the Pension and Retirement Funds' assets from the fund administrator. The fund administrator confirmed that assets of the Pension and Retirement Funds are not split per participating employer. Therefore, the Municipality is unable to determine the value of the plan assets as defined in GRAP 25.

As part of the Municipality's process to value the defined benefit liabilities, the Municipality requested pensioner data from the fund administrator. The fund administrator claim that the pensioner data to be confidential and were not willing to share the information with the Municipality. Without detailed pensioner data the Municipality was unable to calculate a reliable estimate of the accrued liability in respect of pensioners who qualify for a defined benefit pension.

Therefore, although both the Cape Joint Pension Fund and Cape Joint Retirement Fund are defined as defined benefit plans, it will be accounted for as defined contribution plans.

CAPE JOINT PENSION FUND

The contribution rate payable is 9% by members and 18% by Council. The last actuarial valuation performed for the year ended 30 June 2010 revealed that the fund is in an sound financial position with a funding level of 100% (30 June 2009 - 100%). Actuarial valuations also determined that there were a shortfall in the investment return for the 30 June 2010 financial year.

Contributions paid recognised in the Statement of Financial Performance

	2011 R	2010 R
Contributions paid recognised in the Statement of Financial Performance	38 273 502	28 482 014

DEFINED CONTRIBUTION FUNDS

Council contribute to the Government Employees Pension Fund, Municipal Council Pension Fund, IMATU Retirement Fund and SAMWU National Provident Fund which are defined contribution funds. The retirement benefit fund is subject to the Pension Fund Act, 1956, with pension being calculated on the pensionable remuneration paid. Current contributions by Council are charged against expenditure on the basis of current service costs.

4,2 Long Service Bonuses

The Long Service Bonus plans are defined benefit plans. As at year end, 387 employees were eligible for Long Service Bonuses.

The Future-service Cost for the ensuing year is estimated to be R 375 164 whereas the Interest cost for the next year is estimated to be R 254 775

Key actuarial assumptions used:

	2011 %	2010 %
i) Rate of interest		
Discount rate	7,81%	9,10%
General Salary Inflation (long-term)	6,27%	6,42%
Net Effective Discount Rate applied to salary-related Long Service Bonuses	1,45%	2,52%

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

4 EMPLOYEE BENEFITS (CONTINUED)

The amounts recognised in the Statement of Financial Position are as follows:

	2011 R	2010 R
Present value of fund obligations	3 374 648	2 570 523
Net liability	3 374 648	2 570 523

The liability in respect of periods commencing prior to the comparative year has been estimated as follows:

	2009	2008
Total liability	2 432 297	3 012 888

Reconciliation of present value of fund obligation:

	2011 R	2010 R
Present value of fund obligation at the beginning of the year	2 570 523	2 432 297
Total expenses	378 521	309 946
Current service cost	346 890	315 811
Interest Cost	225 325	213 452
Benefits Paid	(193 694)	(219 317)
Actuarial gain	425 604	(171 720)
Balance 30 June	3 374 648	2 570 523

Sensitivity Analysis on changes to the Unfunded Accrued Liability

The effect of movements in the assumptions are as follows:

Assumption 2011	Change	Current Service Cost	Interest Cost	Total	% change
Central assumptions		346 890	225 325	572 215	
General salary inflation	+ 1%	368 688	241 603	610 291	7%
General salary inflation	- 1%	327 725	210 669	538 394	-6%
Average retirement age	- 2 yrs	320 476	186 083	506 559	-11%
Average retirement age	+ 2 yrs	365 755	246 066	611 821	7%
Withdrawal rates	-50%	436 035	269 357	705 392	23%

Assumption 2010	Change	Current Service Cost	Interest Cost	Total	% change
Central assumptions		315 811	213 452	529 263	
General salary inflation	+ 1%	338 332	229 751	568 083	7%
General salary inflation	- 1%	296 055	198 825	494 880	-6%
Average retirement age	- 2 yrs	292 541	181 977	474 518	-10%
Average retirement age	+ 2 yrs	350 309	239 929	590 238	12%
Withdrawal rates	-50%	392 490	249 970	642 460	21%

5 NON-CURRENT PROVISIONS

	2011 R	2010 R
Provision for Rehabilitation of Landfill-sites	6 274 010	5 929 120
Provision for Clearing of Alien Vegetation	560 745	329 447
Total Non-current provisions	6 834 755	6 258 568

Landfill Sites

Balance 1 July	5 929 120	5 390 110
Balance previously reported	-	7 115 702
Correction of cost previously recognised and adjustment to interest recognised - prior 2009	-	(1 725 592)
Interest accrual	355 133	539 011
Balance previously reported	-	711 570
Correction of interest previously reported - 2010	-	(172 559)
Expenditure for the year	(10 243)	-
Balance 30 June	6 274 010	5 929 120

Clearing of Alien Vegetation

Balance 1 July	329 447	296 503
Contribution for the year	619 058	337 293
Expenditure for the year	(387 760)	(304 349)
Balance 30 June	560 745	329 447

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

		2011 R	2010 R
6	CONSUMER DEPOSITS		
	Water & Electricity	4 281 691	3 947 880
	Total Consumer Deposits	4 281 691	3 947 880
	Guarantees held in lieu of Electricity and Water Deposits	205 125	205 125

Consumer deposits are paid by consumers on application for new water and electricity connections. The deposits are repaid when the water and electricity connections are terminated. In cases where consumers default on their accounts, Council utilizes the deposit as payment for the outstanding account.

No interest is paid on consumer deposits held.

Management of the municipality is of the opinion that the carrying value of Consumer Deposits approximate their fair values.

The fair value of Consumer Deposits was determined after considering the standard terms and conditions of agreements entered into between the municipality and its consumers.

7	CURRENT EMPLOYEE BENEFITS		
	Current Portion of Post Retirement Benefits - Note 4	749 184	579 048
	Current Portion of Long-Service Provisions - Note 4	231 347	193 694
	Performance Bonuses	1 612 905	1 329 431
	Staff Bonuses	1 956 777	1 771 910
	Provision for TASK	1 683 603	938 805
	Provision for Shortfall in Annual Earning of Cape Joint Pension Fund	1 602 977	1 322 230
	Staff Leave	6 680 017	5 299 775
	Total Current Employee Benefits	14 516 810	11 434 893

The movement in current employee benefits are reconciled as follows:

Performance Bonuses

Balance at beginning of year	1 329 431	1 309 684
Contribution to current portion	1 655 545	1 036 878
Expenditure incurred	(1 372 072)	(1 017 131)
Balance at end of year	1 612 905	1 329 431

Performance bonuses are being paid to Municipal Manager, Directors and Employees on Fixed Term Contracts after an evaluation of performance by the council. There is no possibility of reimbursement.

Staff Bonuses

Balance at beginning of year	1 771 910	1 501 289
Contribution to current portion	3 454 685	2 924 507
Expenditure incurred	(3 269 818)	(2 653 887)
Balance at end of year	1 956 777	1 771 910

Bonuses are being paid to all municipal staff, excluding section 57 Managers. The balance at year end represent to portion of the bonus that have already vested for the current salary cycle. There is no possibility of reimbursement.

Provision for TASK

Balance 1 July	938 805	-
Contribution for the year	744 798	938 805
Balance 30 June	1 683 603	938 805

Provision for Shortfall in Annual Earning of Cape Joint Pension Fund

Balance 1 July	1 322 230	-
Contribution for the year	280 747	1 322 230
Balance previously reported	-	1 410 166
Correction of Capital portion 2009	-	(87 936)
Balance 30 June	1 602 977	1 322 230

The municipality received notice from the Cape Joint Pension Fund regarding a shortfall in the annual earnings of the fund. The actual investment return that was reported amounted to -0.94%. The provision amounts to the amount that the Fund requested the municipality to pay. Interest on the outstanding portion was added since February 2010.

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 R	2010 R
<u>Staff Leave</u>		
Balance at beginning of year	5 299 775	3 481 523
Contribution for the year	1 954 924	2 083 514
Expenditure incurred	(574 682)	(265 263)
Balance at end of year	6 680 017	5 299 775

Staff leave accrued to employees according to collective agreement. Provision is made for the full cost of accrued leave at reporting date. This provision will be realised as employees take leave. There is no possibility of reimbursement.

8 PAYABLES FROM EXCHANGE TRANSACTIONS

Payables from exchange transactions	44 302 390	26 869 986
Pre-paid electricity	63 725	63 824
Other Creditors	1 297 715	2 620 550
Payments received in advance	4 878 552	6 256 596
Retentions	322 052	2 003 588
Deposit Minnaar Land	5 019 402	-
Balance Previously reported	-	411 774
Retention fees previously not recognised - Note 36.01	-	1 591 814
Total Payables from exchange transactions	55 883 836	37 814 544

The average credit period on purchases is 30 days from the receipt of the invoice (as determined by the MFMA). No interest is charged for the first 30 days from the date of receipt of the invoice. Thereafter interest is charged in accordance with the credit policies of the various individual creditors that the municipality deals with. The municipality has financial risk policies in place to ensure that all payables are paid within the credit timeframe.

Other creditors mainly comprise deposits received towards services to be rendered to the municipality and unallocated banking deposits made on the municipality's banking accounts. No interest is raised and the credits held by the municipality are refunded once the services have been rendered or applied to the service account once the origin of the credit has been established.

Management of the municipality is of the opinion that the carrying value of Creditors approximate their fair values.

The fair value of Creditors were determined after considering the standard terms and conditions of agreements entered into between the municipality and other parties.

9 UNSPENT CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS

Unspent Grants

National Government Grants
National Electrification Programme

Balance previously reported
Correction of Unspent grant 2009/10 - Note 36.05

Recharge Groundwater / Boreholes MIG
Neighbourhood Development Partnership Grant

Provincial Government Grants

Revitalise Urban Areas
Socio Economic Upgrade
Inc: LED MMC Kurland
Traffic Disaster Fund
Spatial Planning Grant
Provincial Management Support Grant
Provincial Housing Grant

Less: Unpaid Grants

Total Conditional Grants and Receipts

	33 980 814	22 011 999
	7 774 446	14 062 477
	242 550	1 436 516
	-	1 959 533
	-	(523 017)
	-	9 094 153
	7 531 897	3 531 808
	26 206 368	7 949 523
	50 000	50 000
	50 000	50 000
	16 818	16 818
	782	782
	84 200	84 200
	164 205	324 600
	25 840 364	7 423 123
	-	-
	33 980 814	22 011 999

The municipality complied with the conditions attached to all grants received to the extent of revenue recognised. No grants were withheld.

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 R	2010 R
10 UNSPENT PUBLIC CONTRIBUTIONS		
Social Responsibility	136 294	-
LED Strategy (IDC)	400 000	-
Upgrade Kwano Sportfield	1 000 000	-
Alien Vegetation (Std Bank)	1 446 335	-
Total Unspent Public Contributions	2 982 630	-

Unspent public contributions relates to contributions received from developers, The National Lottery fund, Standard Bank

	2011 R	2010 R
11 TAXES		
VAT Receivable	10 438 207	13 118 995
Balance Previously reported	-	16 217 722
Correction of Error - Note 36.07	-	(3 098 727)
	10 438 207	13 118 995

VAT is payable on the receipts basis. Only once payment has been received from debtors is VAT paid over to SARS.

No interest is payable to SARS if the VAT is paid over timeously, but interest for late payments is charged according to SARS policies. The municipality has financial risk policies in place to ensure that payments are effected before the due date.

12 PROPERTY, PLANT AND EQUIPMENT

See attached sheet

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 R	2010 R
12 PROPERTY, PLANT AND EQUIPMENT (CONTINUED)		
Assets pledged as security:		
The following assets have been pledged as security for a finance lease liability as disclosed in Note 3		
Telecommunications	709 575	-
Smart Routers	919 543	-
	1 629 118	-
Impairment of property plant and equipment for the year		
Impairment charges on Property, plant and equipment recognised in statement of financial performance		
Other	176 992	-
	176 992	-
Effect of changes in accounting estimates		
Change in estimates in terms of GRAP 3		
The useful life of the landfill site rehabilitation was adjusted for a further period until closure by October 2011. In addition the interest rate of rehabilitation costs was also adjusted from 10% to 6%. The effect of the adjustments is as follows:		
Decrease in cost due to adjustments	(10 243)	
Depreciation after adjustments	154 246	
Depreciation before adjustments	215 904	
Decrease in depreciation	(61 659)	
13 INVESTMENT PROPERTY	2011 R	2010 R
Net Carrying amount at 1 July	97 590 491	97 758 597
Cost	98 787 966	98 787 966
Balance previously reported	-	2 154 980
First time recognition of Investment Property - Refer to note 36.02	-	96 649 986
Reversal of Properties previously transferred but still reflecting on FAR - Note 36.02	-	(17 000)
Accumulated Depreciation	(1 197 476)	(1 029 369)
Balance previously reported	-	(954 984)
Depreciation on first time recognised investment property prior 2009 - Note 36.02	-	(74 385)
Depreciation for the year	(168 107)	(168 107)
Balance previously reported	-	(38 199)
Depreciation on first time recognised investment property - Note 36.02	-	(129 907)
Net Carrying amount at 30 June	97 422 384	97 590 491
Cost	98 787 966	98 787 966
Accumulated Depreciation	(1 365 582)	(1 197 476)

Investment properties was carried at provisional amounts as the measurement exemptions was taken according to Directive 4, issued by the Accounting Standards Board. Since the previous reporting, the municipality recognised all investment property in terms of GRAP 16.

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

14	INTANGIBLE ASSETS	2011 R	2010 R
	Computer Software		
	Net Carrying amount at 1 July	8 378 707	3 656 696
	Cost	8 466 371	3 176 357
	Balance previously reported- Completed Assets	-	851 404
	Balance previously reported- WIP included in opening balance	-	3 508 172
	Laptops incorrectly classified as Intangible Assets - Note 12	-	(31 283)
	Intangible Assets previously incorrectly classified - Note 36.11	-	(617 627)
	WIP capitalised, transferred to Acquisitions	-	(534 308)
	Accumulated Amortisation	(87 664)	(53 969)
	Balance previously reported	-	(711 283)
	Amortisation on Laptops incorrectly classified as Intangible Assets prior 2009 - Note 12	-	21 898
	Amortisation on items incorrectly classified as Intangible Assets prior 2009 - Note 36.11	-	602 978
	Amortisation due to review of useful life - Note 36.11	-	32 438
	Acquisitions	26 187	5 290 014
	Acquisitions- WIP capitalised, previously included in opening balance- prior 2009	-	534 308
	Acquisitions- current year	26 187	4 755 706
	Work in Progress	1 445 717	-
	Balance previously reported	-	5 543 133
	CIPAL Training costs incorrectly classified as Intangible Assets - Note 36.11	-	(787 427)
	Completede assets previously reported as Work in Progress	-	(4 755 706)
	Amortisation	(563 150)	(33 695)
	Balance previously reported	-	(46 492)
	Amortisation movement on Laptops incorrectly classified as Intangible Assets - Note 12	-	6 257
	Amortisation movement due to review of usefull life - Note 36.11	-	(8 109)
	Amortisation movement on items incorrectly classified as Intangible Assets - Note 36.11	-	14 650
	Net Carrying amount at 30 June	9 287 460	8 378 707
	Cost	9 938 275	8 466 371
	Accumulated Amortisation	(650 815)	(87 664)

GRAP 102 - Intangible Assets

Intangible assets was carried at provisional amounts as the measurement exemptions was taken according to Directive 4, issued by the Accounting Standards Board. Since the previous reporting date, the municipality recognised all intangible assets in terms of GRAP 102

15	NON-CURRENT ASSETS HELD FOR SALE		
	Non-current assets held for sale at beginning of year - at book value	-	-
	Additions for the year	37 500	-
	Non-current assets held for sale at end of year - at book value	37 500	-

16	NON-CURRENT INVESTMENTS		
	Financial Instruments	3 971 733	3 669 257
	Fixed Deposits	3 971 733	3 669 257
	Total Non-Current Investments	3 971 733	3 669 257

Fixed Deposits are investments with a maturity period of more than 12 months and earn interest at an average rate of 8,24 % per annum.

Fixed Deposits of R3,971,733 (2010: R3 669 256) are ring-fenced for the purposes of repaying Long-term Liabilities as set out in Note 3.

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 R	2010 R
17 LONG-TERM RECEIVABLES		
Car loans	-	4 090
Balance previously reported	-	6 095
Correction of car loans opening balance - Note 36.06	-	(2 005)
Housing selling scheme loans	366 101	449 731
	366 101	453 821
Less: Current portion transferred to current receivables	75 307	80 651
Car loans	-	6 095
Housing selling scheme loans	75 307	74 556
Total Long Term Receivables	290 794	373 170

HOUSING LOANS TO STAFF

Prior to the coming into effect of the provisions of section 164(1)(c) of the MFMA (Act 56 of 2003) on 1 July 2004, loans were granted to qualifying senior staff members to enable them to acquire a house. The house should be occupied by the staff member and should be the primary home of the staff member. The repayment period of these loans and the applicable interest rate is a maximum of 20 years and eight percent per annum, respectively.

CAR LOANS

Prior to the coming into effect of the provisions of section 164(1)(c) of the MFMA (Act 56 of 2003) on 1 July 2004, loans were granted to qualifying senior staff members to enable them to acquire a motor vehicle. The vehicle must be made available daily by the staff member for his use in the carrying out of his official duties. The repayment period of these loans and the applicable interest rate is a maximum of six years and eight percent per annum, respectively.

18 INVENTORY		
Consumable stores - at cost	2 068 055	2 689 777
Water – at provisional amounts	111 991	103 121
Balance previously reported	-	-
First time recognition of water inventory - Note 36.08	-	103 121
Total Inventory at lower of cost or net realisable value	2 180 046	2 792 898

Inventory amounting to the value of R 3,111,813.80 (2010: R 4,601,201) has been recognised as an expense during the period under review. The amount of write-down of inventories recognised as an expense is R 56,117.36 (2010: R 286,232).

The municipality did not measure the water inventory in the past in terms of Directive 4, issued by the Accounting Standards Board. Since the previous reporting period, the municipality recognised water inventory.

Raw water (kl)	2 006 043	134 613
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	Gross Balances	Provision for Impairment	Nett Balances
19 RECEIVABLES FROM EXCHANGE TRANSACTIONS			
As at 30 June 2011			
Service Receivables	46 280 938	26 044 901	20 236 037
Electricity	10 329 217	3 126 229	7 202 988
Water	10 942 692	6 945 195	3 997 497
Sewerage	12 656 964	8 272 227	4 384 737
Sundries	4 794 474	1 990 652	2 803 822
Refuse Removal	7 557 591	5 710 598	1 846 993
Housing Rentals	310 387	173 308	137 080
Total	46 591 325	26 218 209	20 373 116
As at 30 June 2010			
Service Receivables	36 574 254	19 867 896	16 706 358
Electricity - Restated	8 097 081	2 358 615	5 738 466
Water - Restated	8 130 526	4 659 390	3 471 136
Sewerage	9 697 310	6 964 615	2 732 695
Sundries	5 101 597,68	1 754 489	3 347 109
Refuse Removal	5 547 739	4 130 787	1 416 952
Housing Rentals	1 416 490	731 413	685 077
Total	37 990 744	20 599 309	17 391 437

Included in the outstanding balances are consumer debtors to the value of R 2,531,173.64, who have made arrangements to repay their outstanding debt over a re-negotiated period.

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 R	2010 R
Ageing of Receivables from Exchange Transactions		
<u>(Electricity): Ageing</u>		
Current (0 - 30 days)	6 857 079	5 425 155
31 - 60 Days	967 247	918 256
61 - 90 Days	461 315	348 856
+ 90 Days	2 043 577	1 404 815
Total	10 329 217	8 097 081
<u>(Water): Ageing</u>		
Current (0 - 30 days)	2 207 036	2 505 758
31 - 60 Days	644 674	626 549
61 - 90 Days	702 595	392 336
+ 90 Days	7 388 387	4 605 883
Total	10 942 692	8 130 526
<u>(Refuse): Ageing</u>		
Current (0 - 30 days)	1 030 496	792 658
31 - 60 Days	340 888	217 550
61 - 90 Days	285 193	186 404
+ 90 Days	5 901 014	4 351 128
Total	7 557 591	5 547 739
<u>(Sewerage): Ageing</u>		
Current (0 - 30 days)	1 931 400	1 619 850
31 - 60 Days	558 494	439 777
61 - 90 Days	502 252	380 879
+ 90 Days	9 664 818	7 256 804
Total	12 656 964	9 697 310
<u>(Housing): Ageing</u>		
Current (0 - 30 days)	84 404	358 211
31 - 60 Days	26 623	25 374
61 - 90 Days	26 447	25 123
+ 90 Days	172 913	1 007 782
Total	310 387	1 416 490
<u>(Sundry): Ageing</u>		
Current (0 - 30 days)	385 251	126 474
31 - 60 Days	30 010	82 299
61 - 90 Days	1 481 304	86 470
+ 90 Days	2 897 909	4 806 354
Total	4 794 474	5 101 598

20 RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

Service Receivables		
Rates	14 260 123	12 746 613,59
Other Receivables	584 405	326 248
Insurance claims	341 430	326 248
Sundry debtors	242 975	-
Total Service Receivables	14 844 528	13 072 862
Less: Allowance for Doubtful Debts	4 775 365	3 633 410
Net Service Receivables	10 069 163	9 439 452

Ageing of Receivables from Non-Exchange Transactions

<u>(Rates): Ageing</u>		
Current (0 - 30 days)	4 146 335	5 060 958
31 - 60 Days	827 932	1 060 455
61 - 90 Days	660 474	502 943
+ 90 Days	8 625 381	6 122 258
Total	14 260 123	12 746 614

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	Exchange Transactions R's	Non-Exchange Transactions R's	Total R's
The ageing of amounts past due but not impaired is as follows:			
2011			
<i>Neither past due nor impaired</i>			
Current (0-30 days)	-	15 560 341	15 560 341
<i>Past due and not impaired</i>			
1 month past due	2 518 932	827 932	3 346 865
2+ months past due	2 699 712	4 860 305	7 560 017
Total	5 218 644	21 248 579	26 467 223
2010			
<i>Neither past due nor impaired</i>			
Current (0-30 days)	-	14 925 694	14 925 694
<i>Past due and not impaired</i>			
1 month past due	2 251 783	1 060 455	3 312 238
2+ months past due	1 129 372	2 991 791	4 121 163
Total	3 381 155	18 977 940	22 359 094

Trade and other receivables impaired

	Exchange Transactions R's	Non-Exchange Transactions R's	Total R's
2011			
Total	26 218 209	4 775 365	30 993 573
2010			
Total	20 599 309	3 633 410	24 232 719

Debts are required to be settled after 30 days, interest is charged after this date at prime +1%.
The fair value of trade and other receivables approximates their carrying amounts.

Reconciliation of the Total doubtful debt provision

	2011 R	2010 R
Balance at beginning of the year	24 232 719	23 902 921
Contributions to provision	12 124 452	7 570 413
Doubtful debts written off against provision	(5 363 598)	(7 240 615)
Balance at end of year	30 993 573	24 232 719

In determining the recoverability of a trade receivable, the Municipality considers any change in the credit quality of the trade receivable from the date the credit was initially granted, up to the reporting date. The concentration of credit risk is limited due to the customer base being large and unrelated. Accordingly, management believes no further credit provisions are required in excess of the present allowance for doubtful debts.

21 OPERATING LEASE ARRANGEMENTS

21,1 The Municipality as Lessee

Balance on 1 July	565 623	579 178
Operating Lease Liability previously not recognised up to 1 July 2009 - Note 36.03	-	(55 017)
Restated Balance on 1 July	565 623	524 161
Movement during the year	(13 147)	41 462
Balance previously reported	-	64 332
Operating Lease Liability movement previously not recognised - Note 36.03	-	(22 870)
Balance on 30 June	552 476	565 623

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 R	2010 R
At the Statement of Financial Position date, where the municipality acts as a lessee under operating leases, it will pay operating lease expenditure as follows:		
Buildings, Vehicles and other equipment		
Up to 1 Year	2 509 176	2 003 040
1 to 5 Years	2 205 877	2 241 488
More than 5 Years	780 310	955 232
Total Operating Lease Arrangements	5 495 362	5 199 760
21,2 The Municipality as Lessor		
Balance on 1 July	5 083	15 908
Operating lease asset previously not recognised 1 July 2009 - Note 36.04	-	(11 266)
Restated balance 1 July	5 083	4 643
Movement for the year ended 30 June 2011	(966)	440
Balance previously reported	-	(1 115)
Operating lease asset movement previously not recognised - Note 36.04	-	1 555
Balance on 30 June	4 117	5 083
At the Statement of Financial Position date, where the municipality acts as a lessor under operating leases, it will receive operating lease income as follows:		
Up to 1 Year	18 262	22 152
1 to 5 Years	26 612	26 886
More than 5 Years	81	116
Total Operating Lease Arrangements	44 955	49 154
No restrictions have been imposed on the Municipality in terms of the operating lease agreements.		
22 CASH AND CASH EQUIVALENTS		
Assets		
Bank balances and cash	6 481 294	11 484 922
Call Investment Deposits	10 191 098	5 108 728
Petty Cash Advances	11 220	10 420
Total Cash and Cash Equivalents - Assets	16 683 613	16 604 070
Liabilities		
Bank overdraft facility of R 5,000,000 exists at Standard Bank.		
Security amounting to R 200,000 are held at Absa Bank for E- Fuel.		
Cash and cash equivalents comprise cash held and short term deposits. The carrying amount of these assets approximates their fair value.		
The municipality has the following bank accounts:		
Current Accounts		
Current Account (FNB No.2 - 62023804413)	-	-
Current Account (TMT FNB 62060979964)	-	106 841
Current Account (Main :Standard bank 082599343)	4 912 590	17 465 800
Current Account (Direct Deposits Standard bank : 282032371)	1 211 342	929 054
Current Account (ACB Standard bank : 082608288)	42 047	430
Current Account (TMT Standard Bank 082592535)	370 199	453 867
	6 536 178	18 955 991
Current Account (FNB No.2 - 62023804413)		
Bank statement balance at beginning of year	-	399 343
Bank statement balance at end of year	-	-
Current Account (TMT FNB 62060979964)		
Bank statement balance at beginning of year	106 841	437 286
Bank statement balance at end of year	-	106 841
Current Account (Main :Standard bank 082599343)		
Bank statement balance at beginning of year	17 465 800	35 846 426
Bank statement balance at end of year	4 912 590	17 465 800

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 R	2010 R
Current Account (Direct Deposits Standard bank : 282032371)		
Bank statement balance at beginning of year	929 054	447 791
Bank statement balance at end of year	1 211 342	929 054
Current Account (ACB Standard bank : 082608288)		
Bank statement balance at beginning of year	430	30 340
Bank statement balance at end of year	42 047	430
Current Account (TMT Standard Bank 082592535)		
Bank statement balance at beginning of year	453 867	-
Bank statement balance at end of year	370 199	453 867
Summary		
Cash book balance at beginning of year	11 484 922	21 051 550
Cash book balance at end of year	6 481 294	11 484 922
Bank statement balance at beginning of year	18 955 991	37 161 186
Bank statement balance at end of year	6 536 177	18 955 991
Call Investment Deposits		
Call investment deposits consist out of the following accounts:		
ABSA BANK - Acc.no.20 4897 5233	36 243	34 066
ABSA BANK - Acc no: 20-5009-0176	20 689	19 446
NEDBANK- Acc no: 788-105-2406-000029	-	5 027 158
STD BANK - Acc no: 48-860-7000-013	5 886	28 057
STD BANK - Acc no: 488-860-7000-015	10 128 281	-
	10 191 098	5 108 728

For the purposes of the Cash Flow Statement, Bank, Cash and Cash Equivalents include Cash-on-Hand, Cash in Banks and Investments in Money Market Instruments, net of outstanding Bank Overdrafts.

Call investment deposits are investments with a maturity period of less than 3 months and earn interest rates varying from 9 % to 12,45 % per annum.

ABSA investment account number 2048975233 has been ceded as collateral for bond number 8043787245 to the amount of R 24 000.

ABSA investment account number 2050090176 has been ceded as collateral for bond number 8044250229 to the amount of R13 700.

Interest on overdrawn current accounts are charged at prime plus one per annum and earn interest at different rates per annum on favorable balances

Management of the municipality has determined that the carrying value of Bank Balance and Cash recorded at amortised cost in the financial statements approximate their fair values.

The fair value of Bank Balance and Cash were determined after considering the standard terms and conditions of agreements entered into between the municipality and financial institutions.

23 **PROPERTY RATES**

Actual

Rateable Land and Buildings

Residential, Industrial, Rural and Other
Commercial
State

	74 630 045	66 946 304
	66 896 655	60 041 491
	7 039 605	6 285 361
	693 785	619 451
Less: Rebates	(10 263 215)	(9 376 997)
Total Assessment Rates	64 366 830	57 569 307

Valuations - 1 JULY 2010

Rateable Land and Buildings

Residential, Industrial, Rural and Other
Commercial
State

	20 281 416 369	20 185 202 028
	18 946 107 897	18 886 825 978
	1 212 732 150	1 155 809 950
	122 576 322	142 566 100
Total Assessment Rates	20 281 416 369	20 185 202 028

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NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

Assessment Rates are levied on the value of land and improvements, which valuation must be performed every 5 years. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations, consolidations and subdivisions.

The tariff for residential properties are used as the basis for the calculation of property rates for all other categories. Business will pay 20% more than a household and farms or rural properties will pay 25% less than residential households.

Rates are levied annually on property and are payable by 30 September. Owners are allowed to pay the annual assessment in 12 monthly installments. Monthly rates are payable by the 15th of the following month. Interest is levied at the prime rate plus 1% on outstanding rates amounts.

24

GOVERNMENT GRANTS AND SUBSIDIES

Unconditional Grants

Equitable Share - Refer to Note 24.01

Conditional Grants

National:FMG
Municipal Infrastructure Grant
Flood Monies
Drought Relief Grant
Eden District Municipality Water Grant
Provincial: Housing Grant
Umsobomvu Youth Fund
Municipal Systems Improvement Grant
National Electrification Programme
Community Development Workers
Library Grant
Neighbourhood Development Grant

Total Government Grants and Subsidies

Government Grants and Subsidies - Capital
Government Grants and Subsidies - Operating

The municipality does not expect any significant changes to the level of grants.

24,01 Equitable share

The Equitable Share is the unconditional share of the revenue raised nationally and is being allocated in terms of Section 214 of the Constitution (Act 108 of 1996) to the municipality by the National Treasury

24,02 National FMG

Balance unspent at beginning of year
Current year receipts
Conditions met - transferred to revenue
Balance transferred to current assets/liabilities

The Financial Management Grant is paid by National Treasury to medium capacity municipalities to help implement the financial reforms required by the Municipal Finance Management Act (MFMA), 2003. The FMG Grant also pays for the cost of the Financial Management Internship Programme (e.g. salary costs of the Financial Management Interns).

24,03 Municipal Infrastructure Grant

Balance unspent at beginning of year
Current year receipts
Conditions met - transferred to revenue
Balance transferred to current assets/liabilities

The MIG grants are aimed at supplementing municipal budgets to eradicate backlogs in municipal infrastructure utilised in providing basic services for the benefit of poor households and for the provision, rehabilitation and renewal of municipal infrastructure. No funds were withheld.

	2011 R	2010 R
Unconditional Grants	17 536 395	14 308 727
Equitable Share - Refer to Note 24.01	17 536 395	14 308 727
Conditional Grants	90 070 426	72 929 988
National:FMG	2 750 000	2 750 000
Municipal Infrastructure Grant	9 094 153	9 630 847
Flood Monies	-	9 559 578
Drought Relief Grant	20 000 000	-
Eden District Municipality Water Grant	1 000 000	-
Provincial: Housing Grant	33 987 853	44 591 591
Umsobomvu Youth Fund	-	22 296
Municipal Systems Improvement Grant	750 000	400 000
National Electrification Programme	11 193 967	4 251 484
Community Development Workers	75 000	72 000
Library Grant	350 000	184 000
Neighbourhood Development Grant	10 709 059	1 468 192
Total Government Grants and Subsidies	107 606 821	87 238 715
Government Grants and Subsidies - Capital	61 215 142	24 910 101
Government Grants and Subsidies - Operating	46 391 679	62 328 614
	107 606 821	87 238 715
24,01 Equitable share	17 536 395	14 308 727
24,02 National FMG		
Balance unspent at beginning of year	-	-
Current year receipts	2 750 000	2 750 000
Conditions met - transferred to revenue	(2 750 000)	(2 750 000)
Balance transferred to current assets/liabilities	-	-
24,03 Municipal Infrastructure Grant		
Balance unspent at beginning of year	9 094 153	8 680 000
Current year receipts	-	10 045 000
Conditions met - transferred to revenue	(9 094 153)	(9 630 847)
Balance transferred to current assets/liabilities	-	9 094 153

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NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 R	2010 R
24,04 MIG Flood		
Balance unspent at beginning of year	-	9 559 578
Conditions met - transferred to revenue	-	(9 559 578)
	<u>-</u>	<u>-</u>
Balance transferred to current assets/liabilities	<u>-</u>	<u>-</u>
The grant was received from the Provincial Department of Local Government and Housing for the repair of houses and Infrastructure damaged during the 2007 floods. No funds were withheld.		
24,05 Drought Relief Grant		
Balance unspent at beginning of year	-	-
Current year receipts	20 000 000	-
Conditions met - transferred to revenue	(20 000 000)	-
	<u>-</u>	<u>-</u>
Balance transferred to current assets/liabilities	<u>-</u>	<u>-</u>
The grant was received from the National Treasury for the construction of a Desalination Plant to assist us in drought situations .		
24,06 Umsobomvu Youth Fund		
Balance unspent at beginning of year	-	22 296
Conditions met - transferred to revenue	-	(22 296)
	<u>-</u>	<u>-</u>
Balance transferred to current assets/liabilities	<u>-</u>	<u>-</u>
The grant was received from the Umsobomvu Youth Fund for the establishment of a youth advisory centre.		
24,07 Municipal Systems Improvement Grant		
Balance unspent at beginning of year	-	-
Current year receipts	750 000	400 000
Conditions met - transferred to revenue	(750 000)	(400 000)
	<u>-</u>	<u>-</u>
Balance transferred to current assets/liabilities	<u>-</u>	<u>-</u>
The grant was received from the National Department of Provincial and Local Government for the improvement of Municipal Systems. No funds were withheld.		
24,08 National Electrification Programme		
Balance unspent at beginning of year	1 436 516	-
Current year receipts	10 000 000	5 688 000
Conditions met - transferred to revenue	(11 193 967)	(4 251 484)
	<u>-</u>	<u>(3 728 466)</u>
Balance Previously reported	-	(523 017)
Correction of opening balance - Note 36.05	-	(523 017)
	<u>-</u>	<u>(523 017)</u>
Balance transferred to current assets/liabilities	<u>242 550</u>	<u>1 436 516</u>
The grant was received from the National Department of Minerals and Energy for the electrification of houses. No funds were withheld.		
24,09 Community Development Workers		
Balance unspent at beginning of year	-	-
Current year receipts	75 000	72 000
Conditions met - transferred to revenue	(75 000)	(72 000)
	<u>-</u>	<u>-</u>
Balance transferred to current assets/liabilities	<u>-</u>	<u>-</u>
The grant was received from the Provincial Department of Local Government and Housing to assist with the operating cost of the CDW program.		
24,1 Library Grant		
Balance unspent at beginning of year	-	-
Current year receipts	350 000	184 000
Conditions met - transferred to revenue	(350 000)	(184 000)
	<u>-</u>	<u>-</u>
Balance transferred to current assets/liabilities	<u>-</u>	<u>-</u>
The grant was received from the Provincial Department of Local Government to assist with the operating cost of libraries. The funds should be used to assist with the appointment of temporary staff and literacy projects. No funds were withheld.		

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NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 R	2010 R
24,11 Spatial Planning		
Balance unspent at beginning of year	84 200	84 200
Balance transferred to current assets/liabilities	<u>84 200</u>	<u>84 200</u>
<p>The grant was received from the Provincial Department of Environmental Affairs and Planning for the review of the spatial development framework. No funds were withheld. Projects that relates to Spatial Planning are still incomplete.</p>		
24,12 Revitalise urban areas		
Balance unspent at beginning of year	50 000	50 000
Balance transferred to current assets/liabilities	<u>50 000</u>	<u>50 000</u>
<p>The grant was received from the Provincial Department of Environmental Affairs and Planning for a study in respect of the revitalisation of urban areas. No funds were withheld. Projects that relate to the above are still incomplete.</p>		
24,13 Socio Economic upgrading informal settlement		
Balance unspent at beginning of year	50 000	50 000
Balance transferred to current assets/liabilities	<u>50 000</u>	<u>50 000</u>
<p>The grant was received from the Provincial Department of Environmental Affairs and Planning for a study in respect of the socio-economic upgrading of informal settlements. No funds were withheld. Projects that relates to socio economic upgrade of informal settlements are still incomplete.</p>		
24,14 Traffic Disaster		
Balance unspent at beginning of year	782	782
Balance transferred to current assets/liabilities	<u>782</u>	<u>782</u>
<p>The grant was received from Provincial Department to assist with Traffic Disasters</p>		
24,15 Provincial Management Support Grant		
Balance unspent at beginning of year	324 600	324 600
Conditions met - transferred to revenue	(160 395)	-
Balance transferred to current assets/liabilities	<u>164 205</u>	<u>324 600</u>
<p>The Grant was received from Provincial Government to assist with the implementation of Performance Management in the Municipality.</p>		
24,16 MPC Kurland		
Balance unspent at beginning of year	16 818	16 818
Balance transferred to current assets/liabilities	<u>16 818</u>	<u>16 818</u>
<p>The grant was received from the National Department of Agriculture for an Local Economic Development project. The monies were to be used for a job creation project, specifically for woman. The project is still incomplete</p>		
24,17 Neighbourhood Development Grant		
Balance unspent at beginning of year	3 531 807	-
Current year receipts	14 709 148	5 000 000
Conditions met - transferred to revenue	(10 709 059)	(1 468 193)
Balance transferred to current assets/liabilities	<u>7 531 896</u>	<u>3 531 807</u>
<p>The grant was received from National Treasury for the Coming Together Project. The project is still incomplete.</p>		

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NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 R	2010 R
24,18 Provincial Housing Grant		
Balance unspent/(unpaid) at beginning of year	7 423 123	(3 602 856)
Current year receipts	52 405 094	55 617 570
Conditions met - transferred to revenue	(33 987 853)	(44 591 591)
Balance transferred to current assets/liabilities	25 840 364	7 423 123
The grant was received from the Provincial Department of Local Government and Housing for the provision of houses . No funds were withheld.		
24,19 Eden District Municipality Water Grant		
Balance unspent at beginning of year	-	-
Current year receipts	1 000 000	-
Conditions met - transferred to revenue	(1 000 000)	-
Balance transferred to current assets/liabilities	-	-
The grant was received from the Eden District Municipality for water infrastructure . No funds were withheld.		
25 OTHER OPERATING GRANT EXPENDITURE	27 927 076	24 612 902
Other operating Grant expenditure relates to Grant Expenditure on Provincial Housing, Financial Management grant,Community Development workers grant, Municipal Systems Improvement Grant , Library Grant and Umsobumvo Youth Fund Grant. These grants are of an operating nature as the expenditure relates to Top structures of Houses, appointment of Financial Interns,temporary staff at the libraries, assistance with the expenditure of CDW's and improvements on the Municipal financial system.		
26 PUBLIC CONTRIBUTIONS AND DONATIONS		
Augmentation Fees : Electricity	802 666	366 172
Augmentation Fees : Sewerage	1 381 661	367 596
Augmentation Fees : Water	1 452 031	1 696 203
Donated Land	-	9 061 745
Social Responsibility	-	162 352
Total	3 636 357	11 654 068
27 SERVICE CHARGES	140 024 387	118 871 287
Electricity	74 924 583	62 776 679
Water	27 639 063	23 333 724
Refuse removal	13 228 949	10 927 007
Sewerage and Sanitation Charges	24 231 791	21 833 877
Less: Rebates	2 998 602	3 321 726
Total Service Charges	137 025 785	115 549 561
Rebates can be defined as any income that the Municipality is entitled by law to levy, but which has subsequently been forgone by way of rebate or remission.		
28 OTHER INCOME		
Fuel Sales	2 871	781 184
Landing Fees	31 442	39 343
Building Plan fees	1 394 459	1 389 518
Boat Launching Fees	166 456	368 303
List of building plans	5 273	8 129
Sale of wheelie bins	16 257	28 384
Fire fighting fees	90 350	68 941
Cemetery fees	34 168	40 762
Conservancy charges	774 503	705 015
Connection fees	229 254	399 015
Service connections	96 316	69 847
Re- / disconnection	185 256	200 235
Sundry Income	2 014 225	2 654 828
Total Other Income	5 040 831	6 753 504

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NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

29		2011 R	2010 R
	EMPLOYEE RELATED COSTS		
	Employee related costs - Salaries and Wages	59 312 075	50 173 127
	Employee related costs - Contributions for UIF and pensions	9 082 752	9 227 000
	Bonuses: 13th Cheque	5 063 647	3 927 874
	Overtime Payments	4 030 644	4 207 101
	Standby Allowance	843 673	800 048
	Travel, motor car, accommodation, subsistence and other allowances	6 557 867	5 777 030
	Housing benefits and allowances	617 532	603 796
	Medical Aid Contribution	7 606 795	6 599 156
	Group Life Insurance	1 715 598	1 573 103
	Contribution to Leave Gratuity	1 954 924	2 083 514
	Contribution to provision for post- retirement medical aid benefits	4 249 370	3 431 621
	Contribution to long-service provision	378 521	313 883
	Contribution to provision - Task - Note 7	744 798	938 805
	Total Employee Related Costs	102 158 196	89 656 059
	KEY MANAGEMENT PERSONNEL		
	The Municipal Manager , Chief Financial Officer, Director Corporate Services, Director Strategic Services, Director Municipal Services and Infrastructure Development and Director: Community Services is appointed on a 5-year fixed contract. There are no post-employment or termination benefits payable to them at the end of the contract period.		
	REMUNERATION OF KEY MANAGEMENT PERSONNEL		
	Remuneration of the Municipal Manager		
	Annual Remuneration	944 379	899 243
	Performance Bonuses	107 467	100 530
	Travelling Allowance	144 000	144 000
	Telephone Allowance	18 000	18 000
	Contributions to UIF, Medical and Pension Funds	31 422	31 422
	Total	1 245 268	1 193 195
	Remuneration of the Director Municipal Services and Infrastructure Development		
	Annual Remuneration	513 600	628 048
	Performance Bonuses	91 347	28 484
	Travelling Allowance	323 789	285 420
	Telephone Allowance	18 000	18 000
	Contributions to UIF, Medical and Pension Funds	114 443	-
	Total	1 061 178	959 952
	Remuneration of the Director Corporate Services		
	Annual Remuneration	813 174	777 713
	Performance Bonuses	91 347	85 451
	Travelling Allowance	100 000	100 000
	Telephone Allowance	18 000	18 000
	Contributions to UIF, Medical and Pension Funds	38 657	35 755
	Total	1 061 178	1 016 918
	Remuneration of the Chief Financial Officer		
	Annual Remuneration	874 275	833 652
	Performance Bonuses	96 720	90 477
	Travelling Allowance	132 000	132 000
	Telephone Allowance	18 000	18 000
	Contributions to UIF, Medical and Pension Funds	1 547	1 547
	Total	1 122 541	1 075 676
	Remuneration of the Director: Strategic Services		
	Annual Remuneration	695 805	561 600
	Performance Bonuses	91 347	85 451
	Travelling Allowance	129 235	249 235
	Telephone Allowance	18 000	18 000
	Contributions to UIF, Medical and Pension Funds	126 791	102 632
	Total	1 061 178	1 016 918
	Remuneration of the Director: Community Services		
	Annual Remuneration	776 405	738 045
	Performance Bonuses	91 347	85 451
	Travelling Allowance	144 000	144 000
	Telephone Allowance	18 000	18 000
	Contributions to UIF, Medical and Pension Funds	31 427	31 422
	Total	1 061 178	1 016 918

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 R	2010 R
30 REMUNERATION OF COUNCILLORS		
Executive Mayor	531 865	519 681
Deputy Executive Mayor	427 846	415 744
Speaker	422 162	415 744
Mayoral Committee Members	431 975	389 760
Councillors	1 027 282	1 091 321
Councillors- other allowances	151 693	160 224
Total Councillors' Remuneration	2 992 823	2 992 474
<i>In-kind Benefits</i>		
<p>The Councillors occupying the positions of Executive Mayor, Deputy Executive Mayor, Speaker and Executive Mayoral Committee Members of the Municipality serve in a full-time capacity. They are provided with office accommodation and secretarial support at the expense of the Municipality in order to enable them to perform their official duties. The Executive Mayor is also provided with official transport for public duties.</p>		
<p>Certification by the Acting Municipal Manager</p> <p>I certify that the remuneration of Councillors and in - kind benefits are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Office Bearers Acts and the Minister of Cooperative Governance and Traditional Affairs, determination in accordance with this Act.</p>		
<hr/>		
31 DEBT IMPAIRMENT		
Trade Receivables from exchange transactions - Note 19	10 920 985	5 616 051
Trade Receivables from non-exchange transactions - Note 19	1 203 467	1 954 363
Total Contribution to Impairment Provision	12 124 452	7 570 413
32 INVENTORY IMPAIRMENT		
Inventory	89 072	286 232
	89 072	286 232
33 FINANCE CHARGES		
Long-term Liabilities	9 869 930	6 986 746
Finance leases	263 064	65 411
Hire Purchase	7 744	13 182
Landfill Site -restated	355 133	539 011
Total finance charges	10 495 871	7 604 350
34 BULK PURCHASES		
Electricity	50 581 992	40 643 872
Total Bulk Purchases	50 581 992	40 643 872

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NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 R	2010 R
35 GENERAL EXPENSES		
Advertising	541 205	632 912
Hire & Maintenance	1 488 623	2 509 499
Hire of Vehicles	2 304 641	2 280 287
Local Economic Development	3 688	695 774
I T Support	3 136 130	2 640 794
Insurance	718 747	1 272 047
Materials and Stores	816 425	937 367
Printing and Stationary	650 502	700 074
Audit Fees	2 221 915	1 553 325
Rent: Other	952 389	463 296
Events & Festivals	1 139 690	474 197
Disaster Relief	1 831 759	3 074 243
Congresses and Seminars	960 430	1 578 337
Third Party Payments	22 749	116 691
Security	2 713 978	1 955 968
Emergency VIP Protection	695	486 370
Telecommunication	1 512 678	1 463 165
Training	621 139	840 507
Valuation Expense	-	1 600 499
Legal Expenses	4 182 518	6 077 262
Fuel Purchases	-	617 671
Electricity Supply	1 856 307	1 668 571
General Cleanup	1 293 438	1 490 666
World Cup 2010	-	1 909 788
Vehicle Operating Cost	3 488 808	3 245 272
Chemicals	1 125 944	1 004 937
Other	15 840 456	16 360 223
General Expenses	49 424 855	57 649 739

General expenses contains administrative and technical expenses otherwise not provided for in the line-items of the Statement of Financial performance. This include items such as telecommunications, travelling, legal fees, auditing fees and consulting fees.

36 CORRECTION OF ERROR IN TERMS OF GRAP 3

The municipality utilised the Transitional Provisions in Directive 4, issued by the Accounting Standards Board, in prior years. Information for the measurement of the applicable items for which the Transitional Provisions were utilised was since obtained and now restated retrospectively. In addition certain errors were detected which relates to prior years and were also restated retrospectively. The effects of these restatements are listed below.

36,01 Property, Plant and Equipment

Balance previously reported

	2010 R
Balance previously reported	319 083 312
First time recognition of Land - Note 12	112 391 539
First time recognition of Buildings- Note 12	2 360 068
Depreciation on Buildings first time recognised- Note 12	(1 691 598)
Reversal of Land previously transferred but still reflecting on FAR - Note 12	(1 477 701)
Reversal of Buildings previously transferred but still reflecting on FAR - Note 12	(2 501 263)
Reversal of Depreciation charged on buildings incorrectly classified as municipal property - Note 12	1 681 227
Sliding gate incorrectly classified as Land and Buildings - Note 12	(12 500)
Land and Building reclassified as Community Assets due to unbundling - Note 12	(17 133)
Transferred from Land and Building reclassified to Community Assets due to unbundling - Note 12	17 133
Laptops previously classified under intangible Assets - Note 14	31 283
Depreciation on Laptops previously classified under intangible Assets - Note 14	(28 155)
Operating expenditure (Parks) incorrectly capitalised as PPE - Note 12	(152 675)
Transfer from Infrastructure assets- reclassified due to unbundling - Note 12	784 450
Transferred to community assets due to unbundling - Note 12	(784 450)
Depreciation adjustment of community assets due to unbundling - Note 12	21 962
Depreciation adjustment of community assets due to review of useful lives - Note 12	327 675
Adjustment of Infrastructure Opening Balance due to unbundling - Note 12	(9 710 928)
Transfer opening balance to Work In Progress due to unbundling - Note 12	2 588 902
Transfer to additions due to unbundling - Note 12	7 122 027
Adjustment of Infrastructure 2009/10 movement due to capitalisation of retention fees - Note 12	1 591 814
Adjustment of depreciation of Infrastructure due to Review of Useful lives - Note 12	282 048
Adjustment of 2009 /10 depreciation movement of Infrastructure due to unbundling - Note 12	(101 148)
Fair Value adjustment of Other assets - Note 12	9 283 246
Depreciation adjustment due to Fair value of Other assets - Note 12	(1 152 700)
Depreciation adjustment on Community Assets due to unbundling - Note 12	57 137
Depreciation adjustment on Buildings due to review of useful life - Note 12	989 023
Additional adjustment of 2009 /10 depreciation movement of Infrastructure due to unbundling - Note 12	34 375
Total	441 016 970,40

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NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2010 R
36,02 Investment Property	
Balance previously reported	1 161 797
First time recognition of Investment Property - Note 13	96 649 986
Accumulated Depreciation charged on Investment Property first time recognised- Note 13	(204 292)
Reversal of Properties previously transferred but still reflecting on FAR - Note 13	(17 000)
Total	97 590 491
36,03 Payables from exchange transactions	
Balance previously reported	36 222 730
Retention fees previously not recognised - Note 36.01	1 591 814
Total	37 814 544
36,03 Operating Lease Liability	
Balance previously reported	643 510
Operating Lease Liability previously not recognised up to 1 July 2009 - Note 21.1	(55 017)
Operating Lease Liability movement previously not recognised - Note 21.1	(22 870)
Total	565 623
36,04 Operating Lease Asset	
Balance previously reported	14 793
Operating Lease asset previously not recognised up to 1 July 2009 - Note 21.2	(11 266)
Operating Lease asset movement previously not recognised - Note 21.2	1 555
Total	5 083
36,05 Unspent conditional grants and receipts	
Balance previously reported	22 535 016
Correction of opening balance - Note 9	(523 017)
Total	22 011 999
<p>The unspent grant for NEP was reflected incorrect in the prior financial year, as the VAT portion of the grant was not disclosed as expenditure.</p>	
36,06 Long Term Receivables	
Balance previously reported	375 175
Correction of Long Term Receivable Opening Balance - Note 17 and Note 36.09	(1 843)
Correction of 2009/10 movement of Long Term Receivables - Note 17	(163)
Total	373 169
<p>An error occurred in the calculation on the outstanding balance of R Browns long term loan. The prior year figures were corrected to reflect the correct amounts outstanding.</p>	
36,07 Taxes	
Balance previously reported	16 217 722
Correction of opening balance previously reported - Note 11	(3 098 727)
Total	13 118 995
<p>The Vat receivable as reported in the 2009/10 financial year was provided for incorrectly. A correction is needed to correctly reflect the balance in the prior year.</p>	
36,08 Inventory	
Balance previously reported	-
First time recognition of water inventory - Note 18	103 121
Total	103 121
<p>The municipality did not measure water Inventory in the past in terms of Directive 4, issued by the Accounting Standards Board. Since the previous reporting date the water inventory was measured and restated retrospectively:</p>	

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2010
	R
36,09 Current Employee Benefits	
Balance previously reported	1 410 166
Correction of Capital Portion of Fund - Note 7	(87 936)
Total	1 322 230
<p>The Capital portion on the invoice provided by the Cape Joint Retirement Fund this year, differed when compared to the amount indicated by the Fund in the previous financial year. The amount for 2010 was therefore restated.</p>	
36,10 Non - Current Employee Benefits	
Balance previously reported	27 246 252
Correction of Post employment Medical Benefits due to recalculation - Note 4	3 033 545
Total	30 279 797
<p>The comparative year's valuation was done on the basis that a person retiring will receive a 60% subsidy for medical aid, whereas the correct percentage should have been 70%. This has been corrected.</p>	
36,11 Intangible Assets	
Balance previously reported	9 144 934
Laptops previously classified as intangible assets Note - 36.01	(31 283)
Reversal of amortisation previously charged on Laptops Note - 36.01	28 155
Intangible assets previously incorrectly classified - Note 14	(617 627)
Reversal of amortisation charged on previously incorrectly classified Intangible assets, prior 2009 - Note 14	602 978
Reversal of 2009/10 amortisation movement on previously incorrectly classified intangible assets- Note 14	14 650
Amortisation adjustment due to Review of useful lives - Note 14	24 328
CIPAL Training costs incorrectly classified as Intangible Assets - Note 36.13	(787 427)
Total	8 378 707
<p>Items of PPE was previously erroneously classified as intangible assets. Those items with the amortisation was written out of the intangible asset class.</p>	
36,12 Non - Current Provisions	
Balance previously reported	8 156 719
Correction of cost previously recognised and adjustment to interest cost on Landfill Site Provision prior 2009 - Note 5	(1 725 592)
Correction landfill Site provision Interest previously reported 2010 - Note 5	(172 559)
Total	6 258 567
36,13 Accumulated Surplus/(Deficit)	
Balance previously reported	163 796 498
	220 485 991
Operating Lease Liability previously not recognised up to 1 July 2009 - Note 36.03	55 017
Operating Lease asset previously not recognised up to 1 July 2009 - Note 36.04	(11 266)
Long Term Receivables Correction of error: Opening balance - Note 36.06 and Note 17	(1 843)
First time recognition of water inventory - Note 18	72 172
First time recognition of Investment Property - Note 36.02	96 649 986
Depreciation charged on Investment Property first time recognised up to 1 July 2009- Note 36.02	(74 385)
Investment Property previously incorrectly recognised - Note 36.02	(17 000)
First time recognition of Land - Note 36.01	112 391 539
First time recognition of Buildings - Note 36.01	2 360 068
Depreciation charged on buildings first time recognised - Note 36.01	(1 718 181)
Reversal of Land previously transferred but still reflecting on FAR - Note 36.01	(1 477 701)
Reversal of Buildings previously transferred but still reflecting on FAR - Note 36.01	(2 501 263)
Reversal of Depreciation charged on buildings incorrectly classified as municipal property - Note 12	1 674 279
Intangible assets previously incorrectly classified - Note 14	(617 627)
Reversal of amortisation charged on previously incorrectly classified intangible assets, prior 2009 - Note 14	602 978
Amortisation adjustment due to Review of useful lives - Note 14	32 438
Depreciation adjustment of community assets due to review of useful lives - Note 12	304 231
Adjustment of Infrastructure Opening Balance due to unbundling - Note 12	(9 710 928)
Transfer opening balance to Work In Progress due to unbundling - Note 12	2 588 902
Transfer to additions due to unbundling - Note 12	7 122 027
Adjustment of depreciation of Infrastructure due to change in useful lives - Note 12	269 636
Fair value adjustment of Other Assets - Note 12	9 283 246
Depreciation adjustment due to Fair value of Other assets - Note 12	337 508
Depreciation adjustment on Community Assets due to unbundling - Note 12	80 257
Depreciation adjustment on Buildings due to review of useful life - Note 12	1 066 309
Correction of cost previously recognised and adjustment to interest cost on Landfill Site Provision prior 2009 - Note 36.12	1 725 592
Total	384 282 489

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

36,14 Statement of financial performance	2010 R
Balance previously reported	29 703 929,00
Correction of Unspent flood Grant Income - Note 9	523 017
Long Term Receivables Correction of error: Opening balance - Note 36.06 and Note 17	(163)
Correction of 2009/10 VAT - Note 36.07	(3 098 727)
Operating Lease Liability movement previously not recognised - Note 36.03	22 870
Operating Lease asset movement previously not recognised - Note 36.04	1 555
Movement of water inventory previously not recognised - Note 18	30 949
Movement of depreciation on Investment property previously not recognised- Note 36.02	(129 907)
Movement of depreciation charged on buildings first time recognised - Note 36.01	26 582
Reversal of Depreciation charged on buildings incorrectly classified as municipal property - Note 12	6 948
Sliding gate incorrectly classified as PPE - Note 12	(12 500)
Reversal of amortisation charged on previously incorrectly classified intangible assets, - Note 14	14 650
Amortisation adjustment due to Review of useful lives - Note 14	(8 109)
Depreciation adjustment of community assets due to review of useful lives - Note 12	23 444
Operating expenditure (Parks) incorrectly capitalised as PPE - Note 12	(152 675)
Depreciation adjustment of community assets due to unbundling - Note 12	21 962
Adjustment of depreciation of Infrastructure due to change in useful lives - Note 12	12 412
Adjustment of depreciation of Infrastructure due to change in useful lives - Note 12	(101 148)
Depreciation adjustment due to Fair value of Other assets - Note 12	(1 490 208)
Depreciation adjustment on Community Assets due to unbundling - Note 12	(23 120)
Depreciation adjustment on Buildings due to review of useful live - Note 12	(77 285)
Correction of capital portion of Cape Joint Retirement fund shortfall - Note 36.09	87 936
Correction landfill Site provision Interest previously reported 2010 - Note 36.12	172 559
Correction actuarial gain on post retirement medical aid benefits previously reported 2010 - Note 36.1	(3 033 545)
CIPAL Training costs incorrectly classified as Intangible Assets - Note 36.11	(787 427)
Additional adjustment of 2009 /10 depreciation movement of Infrastructure due to unbundling - Note 36.01	34 375
Total	21 768 375

37 RECONCILIATION BETWEEN NET SURPLUS FOR THE YEAR AND CASH GENERATED BY OPERATIONS	2011 R	2010 R
Surplus for the year	24 675 562	21 768 375
Adjustments for:		
Depreciation	15 978 269	12 446 757
Amortisation of Intangible Assets	563 150	33 695
Gain on disposal of property, plant and equipment	-	(320 534)
Impairments	176 992	-
Loss on disposal of property, plant and equipment	734 365	-
Contribution from/to employee benefits - non-current	5 400 638	4 694 540
Contribution from/to employee benefits - non-current - expenditure incurred	(772 742)	(952 973)
Contribution from/to employee benefits - non-current - actuarial losses	5 967 722	(964 643)
Contribution to employee benefits – current	8 090 701	8 305 935
Contribution to employee benefits – current - expenditure incurred	(5 216 572)	(3 936 280)
Contribution to provisions – non -current	963 947	876 304
Contribution to provisions – non -current - expenditure incurred	(387 760)	(304 349)
Contribution to provisions – bad debt	12 124 452	7 570 413
Land donation	-	(9 061 745)
Debt Impairment written off	(5 363 598)	(7 240 615)
Operating lease income accrued	966	(440)
Operating lease expenses accrued	(13 147)	41 460
Operating Surplus before changes in working capital	62 922 945	32 955 900
Changes in working capital	25 942 122	10 804 395
Increase/(Decrease) in Trade and Other Payables	18 069 291	17 984 530
Increase/(Decrease) in Unspent Conditional Government Grants and Receipts	11 968 815	3 548 325
Increase/(Decrease) in Unspent Public Contributions, Grants and Receipts	2 982 630	(162 352)
Increase/(Decrease) in Unpaid Conditional Government Grants and Receipts	-	3 602 856
Increase/(Decrease) in Taxes	2 680 789	(5 958 823)
(Increase)/Decrease in Inventory	612 852	1 077 473
(Increase)/Decrease in Trade Receivables from exchange transactions	(8 600 590)	(5 389 917)
(Increase)/Decrease in Other Receivables from non-exchange transactions	(1 771 666)	(3 897 698)
Cash generated by operations	88 865 067	43 760 293

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NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

38	CASH AND CASH EQUIVALENTS	2011 R	2010 R
	Cash and cash equivalents included in the cash flow statement comprise the following:		
	Call Investments Deposits - Note 22	6 481 294	11 484 922
	Cash Floats - Note 22	11 220	10 420
	Bank - Note 22	10 191 098	5 108 728
	Total cash and cash equivalents	16 683 613	16 604 070
39	RECONCILIATION OF AVAILABLE CASH AND INVESTMENT RESOURCES		
	Cash and Cash Equivalents - Note 38	16 683 613	16 604 070
	Investments - Note 16	3 971 733	3 669 257
	Less:	20 655 346	20 273 326
	Unspent Committed Conditional Grants - Note 9	33 980 814	22 011 999
	Unspent Public Contribution - Note 10	2 982 630	-
	Secured Investments	3 971 733	3 669 257
	Net cash resources available for internal distribution	(20 279 831)	(5 407 930)
	Allocated to:		
	Capital Replacement Reserve	300 001	1 060 218
	Resources available for working capital requirements	(20 579 833)	(6 468 148)
40	UTILISATION OF LONG-TERM LIABILITIES RECONCILIATION		
	Long-term Liabilities - Note 3	102 510 896	90 008 672
	Used to finance property, plant and equipment - at cost	(102 510 896)	(90 008 672)
	Cash set aside for the repayment of long-term liabilities	(3 971 733)	(3 669 257)
	Cash invested for repayment of long-term liabilities	(3 971 733)	(3 669 257)

Long-term liabilities have been utilized in accordance with the Municipal Finance Management Act. The Annuity Loans carry interest of between 9.14 % and 16 % and will be repaid by 2029.

41	BUDGET COMPARISONS	2011 R	2011 R	2011 R	2011 (%)
41,1	Operational	(Actual)	(Budget)	(Variance)	(%)
	Revenue by source				
	Property Rates	64 366 830	65 500 000	(1 133 170)	-2%
	Government Grants and Subsidies - Capital	61 215 142	89 534 341	(28 319 199)	-32%
	Government Grants and Subsidies - Operating	46 391 679	57 515 523	(11 123 844)	-19%
	Public Contributions and Donations	3 636 357	2 212 000	1 424 357	64%
	Fines	5 725 133	5 504 000	221 133	4%
	Third Party Payments	54 988	-	54 988	100%
	Property Rates - penalties imposed and collection charges	2 779 932	2 500 000	279 932	11%
	Service Charges	137 025 785	142 068 026	(5 042 241)	-4%
	Rental of Facilities and Equipment	900 588	1 028 522	(127 934)	-12%
	Interest Earned - external investments	1 183 620	1 400 000	(216 380)	-15%
	Licences and Permits	61 236	35 000	26 236	75%
	Gains on Disposal of PPE	-	1 500 000	(1 500 000)	-100%
	Other Revenue	5 040 831	6 985 753	(1 944 922)	-28%
		328 382 121	375 783 165	(47 401 042)	-12,6%
	Expenditure by nature				
	Employee Related Costs	(102 158 196)	(95 337 692)	(6 820 504)	7%
	Remuneration of Councillors	(2 992 823)	(2 973 861)	(18 962)	1%
	Collection Cost	(1 226 435)	(1 150 000)	(76 435)	7%
	Debt Impairment	(12 124 452)	(5 500 000)	(6 624 452)	120%
	Depreciation and Amortisation	(16 541 420)	(13 328 299)	(3 213 121)	24%
	Inventory Impairment	(89 072)	-	(89 072)	100%
	Impairments	(176 992)	-	(176 992)	-
	Repairs and Maintenance	(14 792 999)	(14 863 610)	70 611	0%
	Actuarial losses	(5 967 722)	(1 350 000)	(4 617 722)	342%
	Finance Charges	(10 495 871)	(9 677 716)	(818 155)	8%
	Bulk Purchases	(50 581 992)	(51 611 300)	1 029 308	-2%
	Contracted services	(8 472 288)	(8 404 500)	(67 788)	1%
	Operating Grant Expenditure	(27 927 077)	(24 873 000)	(3 054 077)	12%
	Loss on Disposal of PPE	(734 365)	-	(734 365)	100%
	General Expenses	(49 424 855)	(53 284 896)	3 860 041	-7%
		(303 706 559)	(282 354 874)	(21 351 685)	7,6%
	Net Surplus for the year	24 675 562	93 428 291	(68 752 727)	-73,6%

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

Details of Material Variances

Government Grants and Subsidies - Capital	-32%	All projects not completed yet, forms part of unspent grants
Government Grants and Subsidies - Operating	-19%	Housing classified as Operating grant, project not yet finished
Public Contributions and Donations	64%	More property developments approved than expected
Third Party Payments	100%	Difficult to budget for this type of expenditure
Property Rates - penalties imposed and collection charges	11%	Growth in outstanding debtors due to economic climate
Rental of Facilities and Equipment	-12%	Decrease in rental income, smoothing of leases from rental votes to asset and liability
Interest Earned - external investments	-15%	Decrease in interest rates and decrease cash available for investment purposes
Licences and Permits	75%	Increased number of vehicles registered
Gains on Disposal of PPE	-100%	Revenue from sale of immovable property did not realise
Other Revenue	-28%	Less income received on cemetery fees, building plans, connection fees etc.
Debt Impairment	120%	Contribution to provision more than budgeted for
Depreciation and Amortisation	24%	Implementation of Directive 4
Operating Grant Expenditure	12%	Accounting for unspent housing grant recognised

	2011 R (Actual)	2011 R (Budget)	2011 R (Variance)	2011 (%)
Capital Expenditure				
Executive & Council	125 881	470 007	(344 126)	-73%
Budget & Treasury	10 402 705	10 692 500	(289 795)	-3%
Planning & Development	26 325	101 538	(75 213)	-74%
Community & Social Services	4 639 683	10 144 269	(5 504 586)	-54%
Housing	13 072 432	37 031 000	(23 958 568)	-65%
Public Safety	1 411 313	2 227 082	(815 769)	-37%
Sport & Recreation	6 185 179	7 638 497	(1 453 318)	-19%
Waste Management	-	80 000	(80 000)	-100%
Waste Water Management	1 982 753	2 304 613	(321 860)	-14%
Road Transport	10 329 628	14 404 629	(4 075 001)	-28%
Water	36 291 242	34 145 933	2 145 309	6%
Electricity	14 437 391	17 429 724	(2 992 333)	-17%
Total	98 904 532	136 669 792	(37 765 261)	-28%

Details of material variances

Executive & Council	-73%	Certain projects not proceeded with
Planning & Development	-74%	Certain projects not proceeded with
Community & Social Services	-54%	Central library project did not progressed as planned
Housing	-65%	Purchase transaction for additional land not concluded at year end
Public Safety	-37%	Fire pumper not fully manufactured and delivered
Sport & Recreation	-19%	Upgrade of Kwanokuthula sportsfield not started at year end
Waste Management	-100%	Did not proceed with projects because of insufficient budget
Waste Water Management	-14%	One instead of two floating aerators installed
Road Transport	-28%	Main Street case not finalised and NDPG project not completed at year end
Electricity	-17%	Demand site management project not completed at year end

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NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

		2011	2010
42	UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED	R	R
42,1	<u>Unauthorised expenditure</u>		
	Reconciliation of unauthorised expenditure:		
	Opening balance	-	-
	Unauthorised expenditure current year - capital	-	887 229
	Unauthorised expenditure current year - operating	43 363 835	14 330 531
	Approved by Council or condoned	-	(9 809 830)
	Unauthorised expenditure awaiting authorisation	43 363 835	5 407 930

Incident	Details
<i>The approved Operating and Capital budget was exceeded in the following instances</i>	
<i>Executive and Council</i> 12 588 458	<i>Increased expenditure i.r.o Employee Benefits ,(TASK implementation, subsidies, and skills development levy.</i>
<i>Community and Social Services</i> 491 911	<i>Recalculation of depreciation due to unbundling</i>
<i>Housing</i> 3 391 253	<i>Operating grant expenditure increased due to recognition of unspent grant</i>
<i>Public Safety</i> 2 090 091	<i>Increased cost to implement speed law enforcement and depreciation allocation</i>
<i>Sport and Recreation</i> 1 766 789	<i>Increased personnel expenditure due to seasonal workers and increased Parks Maintenance as well as depreciation allocation</i>
<i>Waste Management</i> 1 877 792	<i>Increased cost that relates to the closure of the landfill site and refuse removal</i>
<i>Waste Water Management</i> 1 116 626	<i>Depreciation allocation and bad debt provision</i>
<i>Water Service</i> 1 827 361	<i>Increase in provision for bad debt and recalculation of</i>
<i>Unspent grants not cash backed</i> 17 297 201	<i>Part of the unspent grants was not cash backed at year end and is shown as unauthorised expenditure</i>

42,2	<u>Fruitless and wasteful expenditure</u>		
	Reconciliation of fruitless and wasteful expenditure:		
	Opening balance	-	-
	Fruitless and wasteful expenditure current year	3 619 682	1 490 971
	Condoned or written off by Council	-	(1 490 971)
	Fruitless and wasteful expenditure awaiting condonement	3 619 682	-

Incident	Disciplinary steps/criminal proceedings
<i>Interest paid on late payment (Eskom) R 12,397</i>	<i>None</i>
<i>Interest paid on late payment (AVIS) R 787.81</i>	<i>None</i>
<i>Electricity losses R 1,751,740</i>	<i>None</i>
<i>Water losses R 1,854,757</i>	<i>None</i>

42,3	<u>Irregular expenditure</u>		
	Reconciliation of irregular expenditure:		
	Opening balance	-	18 973 556
	Irregular expenditure current year	4 626 366	(18 973 556)
	Irregular expenditure awaiting condonement	4 626 366	-

42,4	<u>Material Losses</u>		
	Electricity distribution losses		
	Kwh Purchased	103 307 029	101 547 925
	Kwh Sold	89 646 149	91 808 781
	Kwh Losses	13 660 881	9 739 144
	Kwh cost	0,53	0,49
	% Losses	13,22%	9,59%
	Amount of loss considered fruitless expenditure above a norm of average 10%	1 751 740	-
	Water distribution losses		
	Units Purified	2 615 070	2 835 490
	Kl Sold	1 663 176	1 821 105
	Kl Lost	951 894	1 014 385
	Kl cost	2,69	2,02
	% Losses	36,40%	35,77%
	Amount of loss considered fruitless expenditure above a norm of average 10%	1 854 757	1 477 628

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NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

	2011 R	2010 R
43	ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT	
43,1	<u>Contributions to organised local government - [MFMA 125 (1)(b)] - SALGA CONTRIBUTIONS</u>	
	417 265	398 598
Council subscriptions	(417 265)	(398 598)
Amount paid - current year	-	-
Balance unpaid (included in creditors)	-	-
43,2	<u>Audit fees - [MFMA 125 (1)(b)]</u>	
Opening balance	-	-
Current year audit fee	2 221 915	1 553 325
External Audit - Auditor-General	2 221 915	1 553 325
Amount paid - current year	(2 221 915)	(1 553 325)
Balance unpaid (included in creditors)	-	-
43,3	<u>VAT - [MFMA 125 (1)(b)]</u>	
VAT	(10 438 207)	(13 118 995)
VAT is payable on the receipt basis. Only once payment is received from the debtors is VAT paid over to SARS. All VAT returns have been submitted by the due date throughout the year.		
43,4	<u>PAYE, SDL and UIF - [MFMA 125 (1)(b)]</u>	
Opening balance	-	4 600
Current year payroll deductions and Council Contributions	12 372 055	8 963 951
Amount paid - current year	(12 372 055)	(8 968 551)
Balance unpaid (included in creditors)	-	-
43,5	<u>Pension and Medical Aid Deductions - [MFMA 125 (1)(b)]</u>	
Opening balance	-	-
Current year payroll deductions and Council Contributions	16 053 558	14 000 500
Amount paid - current year	(16 053 558)	(14 000 500)
Balance unpaid (included in creditors)	-	-
43,6	<u>Councillor's arrear consumer accounts - [MFMA 125 (1)(b)]</u>	
No Councillors had arrear consumer accounts for more than 90 days during the financial year		

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

43,7 Quotations awarded - Supply Chain Management

Non-compliance with the Supply Chain Management Regulations were identified on the following categories:

	Between R2,000 and R30,000	Between R30,001 and R200,000	Between R200,001 and R2,000,000
Northfield Engineers (PTY) LTD	4 503	75 056	-
Seaview plant hire and civil contractors	-	443 677	-
Mazars	17 100	-	-
Cool Technology	-	30 713	-
Excelcom	5 404	-	-
Excelcom	-	44 310	-
Jeremy Opperman & Associates	21 500	-	-
Steyns Drilling Trust	-	41 086	-
Kaapstad Com CC	6 840	-	-
Bright Ideas project 2278	-	145 000	-
Teloc(pty) ltd enviro-friendly	-	113 430	-
2 Heads advertising & professional	7 370	-	-
Much-asphalt	-	58 098	-
Tricom Africa	-	40 533	-
Maveric stretch tents	-	31 341	-
Much - Asphalt	-	48 530	-
Barnies Engine Re - builders CC	-	52 797	-
Gym and Pool Health and Fitness	10 400	-	-
Beacon Surveys CC	29 640	60 000	-
Majola & BOYD (PTY) LTD	-	95 880	-
Plett Building Supplies	5 363	-	-
Pennypinchers Plettenberg Bay	24 523	39 318	-
SA GOLF Trader CC	5 586	-	-
Syntell Networks(PTY) LTD	-	48 320	-
EXCELCOM	-	35 478	-
Norht Field Engineering (PTY)LTD	-	50 369	-
Huber Technology	-	92 340	-
HILL & Assosicates	-	84 730	-
JOHN Heeger Associates	-	70 680	-
C N Business Furniture	-	44 966	-
Marais Taxi Services	-	32 000	-
EDEN District Municipality	5 000	-	-
Combined Systems (PTY)LTD	-	-	389 897
AURECON George	-	233 130	-
S. Haddan Agriculture	4 799	113 430	-
TELOC (PTY)LTD Enviro-Friendly	-	-	-
Ballyhoo Trading CC	20 452	-	-
Dreamlink Technologies CC	8 400	-	-
Uncedo Taxi Association	-	32 000	-
Bright Idea Projects	-	145 000	-
Impact Gear	9 221	-	-
Tricom Africa	-	66 177	-
Hidrostal S.A (PTY) LIMITED	29 911	-	-
Events & Tents	34 340	-	-
Kraaibosch Nurseries	18 427	-	-
Bright Ideas Project 2278	-	145 000	-
Melvilles Spar	13 218	-	-
Heat Engineering CC	22 313	-	-
Avusa Media	27 640	-	-
Notefull	-	40 000	-
Xylophone NO 10 CC	-	49 139	-
Spring Forest 630 CC	14 622	-	-
SKosonke Trading	14 500	-	-
Welltek Services	-	-	479 321
TELOC(PTY)LTD Enviro	-	32 231	-
Young Africa Publishing	7 980	-	-
Educon CCT	22 000	-	-
Highbury Safika Media	28 500	-	-
Ocean Rock Media CC	-	32 000	-
Ignite Advisory Services	-	32 832	-
SAKATI X.	8 500	-	-
Zig Zag	26 505	-	-
Coastal Armature Winders and Son	-	31 772	-
Find IT SA	18 240	-	-
Spring Forest Trading\ 684	11 100	-	-
Garden Route Jetting and Plat	16 530	-	-
Future Enterprise	-	48 750	-
MARTIQ	-	30 928	-
Mazars Moores Rowland	6 270	-	-
Bayanzeal Trading	-	75 000	-
EXCELCOM	-	48 307	-
VOLTEX George	-	31 651	-
Tricom Africa	19 245	-	-
VICTORY Ticket 887 CC	23 700	213 350	-
IMPI WIRE	21 651	-	-

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NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

Lifesaving SA	-	30 050	-
Professional Aviation	7 182	-	-
Gallic G	34 644	-	-
Jermey Opperman & Assoc	21 500	-	-
Serious Moonlight	-	41 040	-
C.R.FRASER Aquatic	16 717	-	-
Teloc (PTY) LTD	-	113 430	-
Plett Electrical Supply	-	130 587	-
Premier Attraction 1072	-	81 000	-
Van Aswegen Fencil	-	45 626	-
Ballyhoo Trading CC	11 400	-	-
Litter - Man	12 200	-	-
MDL Electrical	-	70 180	-
Western Cape Transformer Services	9 800	-	-
A.L. Abbot & Associates (Pty) Ltd	9 216	-	-
Onduka	25 980	-	-
Knysna Nissan	21 049	-	-
Bitou Small Farmers Association	-	53 350	-
CSKD Trading Enterprise CC	-	150 000	-
RK Sauer Construction	-	90 056	-
Sphethezona Trading Investment	-	37 500	-
Power Measurement & Distrubution	-	86 250	-
	740 983	4 108 415	869 218

The Accounting Officer approved the above deviations in terms of Section 36 of the Municipal Supply Chain Management regulations.

43,8 **Awards above R2000 to spouses, child, parent of a person in service of the state (Section 45 of the Supply Management Policy).**

<u>Councillor/Staff Member</u>	<u>Entity</u>	<u>Capacity</u>	2011
Mrs. V Cunningham	A.G Cunningham T/A Cunningham Construction	Human Resources Assistant	11 040
Mr. M Mbali	Amba & Associates	Councillor	29 000
MS. E Marais	E & P Enterprises	PA to the Chief Financial Officer	45 418
Mrs. P Pambaniso	Inyameko Trading 1002	Administration Assistant: Housing	27 308
Ms. E Tshembese	Inyameko Trading 1005	LED Official	91 340
Mr. M Msizi	Lihlumile Projects	General Worker	9 330
Mr. S Lose	Phelo Construction	Youth Advisory Officer	10 084
Mr. J Pika	Pika Tours	Sport Development Officer	118 147
Mr. A. Gova	Sizila Construction	Handyman	160 293
Mr.T.Nqolo	Victory Ticket 887 CC	Director Administration	1 265 229
Miss L Fikeni	World Focus 1343 CC T/A	Radio Control Room Operator	12 405
			1 779 595

* Miss L Fikeni has 26% interest in World Focus 1343 cc/T A

44 **CAPITAL COMMITMENTS**

Commitments in respect of capital expenditure:

Approved and contracted for:

Infrastructure
Community

Total

This expenditure will be financed from:

External Loans
Capital Replacement Reserve
Government Grants

	2011 R	2010 R
Approved and contracted for:	10 716 995	9 096 517
Infrastructure	9 891 995	5 186 737
Community	825 000	3 909 780
Total	10 716 995	9 096 517
This expenditure will be financed from:		
External Loans	2 084 671	-
Capital Replacement Reserve	1 100 428	9 096 517
Government Grants	7 531 896	-
	10 716 995	9 096 517

45 **FINANCIAL RISK MANAGEMENT**

The activities of the municipality expose it to a variety of financial risks, including market risk (comprising fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk. The municipality's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the municipality's financial performance.

(a) Foreign Exchange Currency Risk

The municipality does not engage in foreign currency transactions.

(b) Price risk

The municipality is not exposed to price risk.

(c) Interest Rate Risk

As the municipality has significant interest-bearing liabilities, the entity's income and operating cash flows are substantially dependent on changes in market interest rates.

The municipality analyses its potential exposure to interest rate changes on a continuous basis. Different scenarios are simulated which include refinancing, renewal of current positions, alternative financing and hedging. Based on these scenarios, the entity calculates the impact that a change in interest rates will have on the surplus/deficit for the year. These scenarios are only simulated for liabilities which constitute the majority of interest bearing liabilities.

The municipality did not hedge against any interest rate risks during the current year.

The potential impact on the entity's surplus/deficit for the year due to changes in interest rates were as follow:

	Assets	Liabilities
2011		
Amount subject to interest rate risk	20 655 346	109 345 651
0.5% Increase in interest rates	103 277	(546 728)
0.5% Decrease in interest rates	(103 277)	546 728
2010		
Amount subject to interest rate risk	20 262 907	98 165 391
0.5% Increase in interest rates	101 315	(490 827)
0.5% Decrease in interest rates	(101 315)	490 827

(d) Credit Risk

Credit risk is the risk that a counter party to a financial or non-financial asset will fail to discharge an obligation and cause the municipality to incur a financial loss.

Credit risk consist mainly of cash deposits, cash equivalents, trade and other receivables and unpaid conditional grants and subsidies.

Trade and other debtors are disclosed net after provisions are made for impairment and bad debts. Trade debtors comprise of a large number of ratepayers, dispersed across different sectors and geographical areas. Ongoing credit evaluations are performed on the financial condition of these debtors. Credit risk pertaining to trade and other debtors is considered to be moderate due the diversified nature of debtors and immaterial nature of individual balances. In the case of consumer debtors the municipality effectively has the right to terminate services to customers but in practice this is difficult to apply. In the case of debtors whose accounts become in arrears, Council endeavors to collect such accounts by "levying of penalty charges", "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.

All rates and services are payable within 30 days from invoice date. Refer to note 19 for all balances outstanding longer than 30 days. These balances represent all debtors at year end which defaulted on their credit terms. Also refer to note 19 for balances included in receivables that were re-negotiated for the period under review.

No trade and other receivables are pledged as security for financial liabilities.

Due to the short term nature of trade and other receivables the carrying value disclosed in note 19 of the financial statements is an approximation of its fair value. Interest on overdue balances are included at prime lending rate plus 1% where applicable.

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

The provision for bad debts could be allocated between the different classes of debtors as follows:

	2011 %	2011 R	2010 %	2010 R
Electricity	10,09%	3 126 229	7,61%	2 358 615
Water	22,41%	6 945 195	15,62%	4 840 099
Housing Rentals	0,56%	173 308	2,37%	733 031
Refuse	18,43%	5 710 598	13,33%	4 130 787
Sewerage	26,69%	8 272 227	21,89%	6 783 906
Other Consumer Arrears	6,42%	1 990 652	5,66%	1 752 870
Rates	15,41%	4 775 365	11,72%	3 633 410
	100,00%	30 993 573	78,19%	24 232 719

The entity only deposits cash with major banks with high quality credit standing. No cash and cash equivalents were pledged as security for financial liabilities and no restrictions were placed on the use of any cash and cash equivalents for the period under review. Although the credit risk pertaining to cash and cash equivalents are considered to be low, the maximum exposure are disclosed below.

The risk pertaining to unpaid conditional grants and subsidies are considered to be very low. Amounts are receivable from national and provincial government and there are no expectation of counter party default.

Long-term Receivables and Other Debtors are individually evaluated annually at Balance Sheet date for impairment or discounting. A report on the various categories of debtors is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicable.

Financial assets exposed to credit risk at year end are as follows:

	2011 R	2010 R
Long term receivables	366 101	453 821
Non-Current Investments	3 971 733	3 669 257
Trade receivables and other receivables	30 442 279	26 830 889
Cash and Cash Equivalents	16 683 613	16 604 070
	51 463 726	47 558 036

(e) Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities. Due to the dynamic nature of the underlying business, the treasury maintains flexibility in funding by maintaining availability under credit lines.

The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an ongoing review of future commitments and credit facilities.

The table below analyses the entity's financial liabilities into relevant maturity groupings based on the remaining period at the financial year end to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

	Less than 1 year	Between 1 and 5 years	Between 5 and 10 years	Over 10 Years
2011				
Long Term liabilities	18 285 305	64 993 213	60 690 940	43 036 658
Capital repayments	7 443 040	29 492 607	35 360 891	30 214 358
Interest	10 842 265	35 500 606	25 330 049	12 822 299
Trade and Other Payables	45 922 157	-	-	-
Unspent conditional government grants and receipts	33 980 814	-	-	-
	98 188 277	64 993 213	60 690 940	43 036 658
2010				
Long Term liabilities	14 715 621	55 742 297	51 252 256	50 985 374
Capital repayments	5 228 742	23 689 039	26 576 528	34 514 362
Interest	9 486 879	32 053 258	24 675 728	16 471 012
Trade and Other Payables	31 494 124	-	-	-
Unspent conditional government grants and receipts	22 011 999	-	-	-
	68 221 744	55 742 297	51 252 256	50 985 374

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

46	FINANCIAL INSTRUMENTS	2011 R	2010 R
	In accordance with GRAP 104, the financial instruments of the municipality are classified as follows:		
	The fair value of financial instruments approximates the amortised costs as reflected bellow.		
46,1	<u>Financial Assets</u>		
	<u>Classification</u>		
	Long-term Receivables		
	Car Loans	290 794	373 170
	Consumer Debtors		
	Receivables from exchange transactions	20 373 116	17 391 437
	Receivables from non-exchange transactions	10 069 163	9 439 452
	Current Portion of Long-term Receivables		
	Car Loans	-	(6 095)
	Housing Loans	75 307	80 651
	Short-term Investment Deposits		
	Call Deposits	10 191 098	5 108 728
	Bank Balances and Cash		
	Bank Balances	6 481 294	11 484 922
	Cash Floats and Advances	11 220	10 420
	Non-Current Investments		
	Fixed Deposits	3 971 733	3 669 257
		51 463 725	47 551 941
	SUMMARY OF FINANCIAL ASSETS		
	Financial Instruments at amortised cost	51 463 725	47 551 941
46,2	<u>Financial Liability</u>		
	<u>Classification</u>		
	Long-term Liabilities		
	Annuity Loans	93 855 747	85 069 056
	Capitalised Lease Liability	803 859	303 089
	Payables from exchange transactions		
	Trade creditors	44 302 390	26 869 986
	Retentions	322 052	2 003 588
	Unspent Conditional Grants and Receipts		
	Other Spheres of Government	33 980 814	22 011 999
	Current Portion of Long-term Liabilities		
	Annuity Loans	6 722 942	4 316 034
	Capitalised Lease Liability	1 128 347	229 075
		181 116 154	140 802 828
	SUMMARY OF FINANCIAL LIABILITY		
	Financial Instruments at amortised cost	181 116 154	140 802 828
47	EVENTS AFTER THE REPORTING DATE		
	Civils 2000		
	The claim is in connection with a dispute regarding additional work done on the upgrade of Main Street. The amount was settled on R1,545,631 m in August 2011.		
48	IN-KIND DONATIONS AND ASSISTANCE		
	The municipality did not receive any in-kind donations or assistance during the year under review.		
49	PRIVATE PUBLIC PARTNERSHIPS		
	Council has not entered into any private public partnerships during the financial year.		

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

50 CONTINGENT LIABILITY

Council determined the following contingent liabilities at the end of the financial year 2010/2011:

50,1 Vaughn Barry Arenold

The claim is for an order that Vaughn Barry Arenold and the Municipality entered into a no compensation agreement that within one month thereafter the municipality would approve the building plans. This is a High Court matter. We have filed a plea and are in the process of discovery. It seems that Plaintiff is intent on proceeding. The potential cash outflow could not be determined at this stage.

50,2 Wavelengths

The claim is for specific performance in terms of an agreement to purchase land to a value of R28m for housing purposes. The potential cash outflow can be around R 28m.

50,3 Divine Inspiration Trading

The matter was between the municipality and the retail store for the sale of motor vehicle spares and accessories named Torque. Torque disregarded the municipal regulations and after all attempts by the Planning Department to resolve this issue, the municipality applied for an interdict. This matter has to a great extent been finalised. The only issue that remains outstanding pertains to who shall be held responsible for payment of the legal costs. Should the court find against the municipality in the application for legal costs, it shall be liable for payment of the cost of the Applicant. The estimated part and party cost in this matter can amount to approximately R 250,000 and R 300,000.

50,4 Civils 2000

Civils claimed escalation fees in respect of extension of time from Bitou. Bitou opposed these claims and submitted a counterclaim based on penalties. The matter was referred to arbitration and was settled between the parties by virtue of an agreement signed by the Executive Mayor on 5 August 2011. The settlement included the claimants capital claim, interest and a contribution towards its legal fees amounting to R 1,545,631.

51 CONTINGENT ASSET

51,1 Cape Joint Pension Fund Shortfall in Annual Earnings

The Cape joint Pension Fund rendered an account for a shortfall in the fund's returns to the municipality for the amount of R 1 410 166.25. The municipality recognised the amount as Employee Benefits (See Note 7) but the municipality, together with several other municipalities, objected to the account and awaits a decision by the Trustees of the fund. If successful, the surplus for the year will increase by the amount and Employee Benefits decrease.

51,2 Bowtie Properties CC

The claim is between the municipality and Bowtie Properties whereby Bowtie is liable for payment of rates and taxes as well as interest on outstanding account to the municipality in terms of the Municipal Structures Acts. If the court rules in favour of the municipality, the amount that is due to the municipality from 1 July 2006 to 30 June 2009 will amount to R 429,440.93

51,3 Dataforce 63

The claim is between the municipality and Dataforce Trading 63 whereby Dataforce Trading 63 is liable for payment of rates and taxes as well as interest on outstanding account to the municipality in terms of the Municipal Structures Acts. If the court rules in favour of the municipality, the amount that is due to the municipality from 1 July 2007 to March 2010 will amount to R 127,143.26

51,4 BM/Evans

The claim is between the municipality and BM/Evans whereby the municipality sued for rates and taxes and the Defendant entered and appearance to defend. Judgement was granted against the Defendant for capital, plus interest and cost.

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

52 RELATED PARTIES

Key Management and Councillors receive and pay for services on the same terms and conditions as other ratepayers / residents.

52,1 Related Party Transactions

	Rates - Levied 1 Jul 10 - 30 Jun 11	Service Charges - Levied 1 Jul 10 - 30 Jun 11	Other - Levied 1 Jul 10 - 30 Jun 11	Outstanding Balances 30 June 2011
Year ended 30 JUNE 2011				
Councillors	26 208	115 127	6 187	35 952
Mvimbi L.L	-	22 551	-	-
Luiters L	-	2 850	5 959	-
Xego D	-	1 686	-	-
Sishuba M	-	2 147	-	-
Terblanche VC	2 726	13 321	-	-
Dreyer C L	23 482	69 280	-	-
Paulse E E	-	1 962	-	-
Van Rhyner A	-	459	-	-
De Waal N	-	318	-	2 469
Olivier A R	-	287	-	7 511
Stuurman J N	-	266	-	12 285
Gcabayi S E	-	-	228	13 687
Municipal Manager and Section 57 Employees	9 920	56 933	-	-
Ngoqo LMR	5 119	20 457	-	-
Mattheus CMB	4 801	27 479	-	-
Ngqumshe P	-	8 997	-	-
Year ended 30 JUNE 2010				
Councillors	-	94 090	8 159	10 823
Mvimbi L.L	-	19 207	-	-
Luiters L	-	2 979	8 159	7 059
Xego D	-	1 629	-	-
Sishuba M	-	1 676	-	-
Terblanche VC	-	21 574	-	3 764
Municipal Manager and Section 57 Employees	10 436	47 878	-	-
Ngoqo LMR	4 742	17 302	-	-
Mattheus CMB	5 694	22 417	-	-
Ngqumshe P	-	8 159	-	-

The rates, service charges and other charges are in accordance with approved tariffs that were advertised to the public. No bad debt expenses have been recognised in respect of amounts owed by related parties.

Related party transactions includes Councillors whose term ended on 18 May 2011 and Councillors whose term started on 18 May 2011.

52,2 Related Party Loans

Since 1 July 2004 loans to councillors and senior management employees are not permitted. Loans granted prior to this date, together with the conditions, are disclosed in note 17 to the Annual Financial Statements.

52,3 Compensation of key management personnel

The compensation of key management personnel is set out in note 29 to the Annual Financial Statements.

52,4 Other related party transactions

Refer to note 43.8 for other related party transactions.

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

53	TRANSITIONAL PROVISION FOR MEDIUM AND LOW CAPACITY MUNICIPALITIES	2010
		R
53,1	GRAP 12 - Inventories	
	The municipality did not measure the water inventory in the past in terms of Directive 4, issued by the Accounting Standards Board. Since the previous reporting period the municipality recognised water inventory:	
	Water inventory	<u>103 121</u>
53,2	GRAP 16 - Investment Properties	
	The municipality did not measure all Investment Properties in the past in terms of Directive 4, issued by the Accounting Standards Board. Since the previous reporting date the following Investment Properties were measured in accordance with GRAP 16 and restated retrospectively:	
	Investment Property: Cost	96 632 986
	Investment Property: Accumulated Depreciation	<u>(204 292)</u>
		<u>96 428 694</u>
	GRAP 17 - Property Plant and Equipment	
	The municipality did not measure all Property Plant and Equipment in the past in terms of Directive 4, issued by the Accounting Standards Board. Since the previous reporting date the following Property Plant and equipment were measured in accordance with GRAP 17 and restated retrospectively:	
	PPE Cost	110 376 244
	PPE Accumulated Depreciation	<u>(1 992 141)</u>
		<u>108 384 103</u>
	GRAP 102 - Intangible Assets	
	intangible assets was carried at provisional amounts as the measurement exemptions was taken according to Directive 4, issued by the Accounting Standards Board. Since the previous reporting date, all intangible assets were measured in terms of GRAP 102 and restated retrospectively.	
	Intangible Assets Cost	(648 911)
	Intangible Assets Accumulated Amortisation	<u>12 797</u>
		<u>(636 114)</u>

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

12 PROPERTY, PLANT AND EQUIPMENT

30 JUNE 2011

Reconciliation of Carrying Value

	Cost							Accumulated Depreciation							Carrying Value	
	Opening Balance R	B/F Restatements	Restated Opening Balance	Additions R	Under Construction	Disposals R	Impairments	Closing Balance R	Opening Balance R	B/F Restatements	Restated Opening Balance	Additions R	Disposals R	Impairments	Closing Balance R	R
Land and Buildings	166 995 293	-	166 995 293	13 649 786	3 999 501	-	233 080	184 411 500	21 654 128	-	21 654 128	1 411 585	-	161 765	22 903 948	161 507 551
Land	129 885 884	-	129 885 884	11 031 668	3 947 368	-	-	144 864 920	-	-	-	-	-	-	-	144 864 920
Buildings	37 109 408	-	37 109 408	2 618 118	52 133	-	233 080	39 546 580	21 654 128	-	21 654 128	1 411 585	-	161 765	22 903 948	16 642 631
Infrastructure	374 804 714	-	374 804 714	56 079 371	17 931 909	8 289	10 243	448 797 461	107 896 843	-	107 896 843	9 334 662	1 051	-	117 230 454	331 567 007
Roads	110 460 385	-	110 460 385	6 412 614	12 373 284	8 289	-	129 237 994	34 892 352	-	34 892 352	2 724 635	1 051	-	37 615 936	91 622 058
Sewerage Mains and Purification	81 652 092	-	81 652 092	6 765 117	-	-	-	88 417 210	23 429 353	-	23 429 353	1 997 959	-	-	25 427 312	62 989 897
Electricity Mains	32 535 013	-	32 535 013	10 282 731	470 517	-	-	43 288 261	6 774 225	-	6 774 225	746 063	-	-	7 520 288	35 767 973
Electricity Peak Load Equipment	23 825 672	-	23 825 672	3 185 846	240 930	-	-	27 252 449	2 477 145	-	2 477 145	599 447	-	-	3 076 591	24 175 857
Water Mains and Purification	14 854 872	-	14 854 872	16 309 833	-	-	-	31 164 705	7 164 654	-	7 164 654	501 987	-	-	7 666 641	23 498 064
Reservoirs - Water	20 621 587	-	20 621 587	2 164 199	1 083 478	-	-	23 869 264	6 573 712	-	6 573 712	437 259	-	-	7 010 971	16 858 294
Water Mains	87 538 079	-	87 538 079	10 959 030	3 763 700	-	-	102 260 809	23 563 326	-	23 563 326	2 173 067	-	-	25 736 393	76 524 416
Landfill Sites	3 317 013	-	3 317 013	-	-	-	10 243	3 306 769	3 022 076	-	3 022 076	154 245	-	-	3 176 321	130 448
Community Assets	20 330 413	-	20 330 413	5 645 526	778 806	-	129 811	26 624 934	9 229 546	-	9 229 546	825 747	-	50 675	10 004 617	16 620 317
Parks and Gardens	5 262 107	-	5 262 107	980 555	-	-	-	6 242 662	2 148 102	-	2 148 102	305 516	-	-	2 453 618	3 789 045
Libraries	1 857 279	-	1 857 279	-	-	-	129 811	1 727 469	109 610	-	109 610	60 466	-	50 675	119 401	1 608 067
Recreation Grounds	10 569 791	-	10 569 791	4 664 971	778 806	-	-	16 013 568	4 985 969	-	4 985 969	372 858	-	-	5 358 827	10 654 741
Civic Buildings	2 641 235	-	2 641 235	-	-	-	-	2 641 235	1 985 864	-	1 985 864	86 907	-	-	2 072 771	568 464
Lease Assets	917 154	-	917 154	2 504 299	-	-	-	3 421 453	359 081	-	359 081	1 108 435	-	-	1 467 516	1 953 937
Office Equipment	917 154	-	917 154	2 504 299	-	-	-	3 421 453	359 081	-	359 081	1 108 435	-	-	1 467 516	1 953 937
Other Assets	29 969 402	-	29 969 402	1 265 621	894 737	5 274 295	76 700	26 778 766	12 860 409	-	12 860 409	3 129 734	1 695 029	60 401	14 234 713	12 544 053
Office Equipment	7 632 778	-	7 632 778	910 910	-	3 876 582	-	4 667 105	1 211 991	-	1 211 991	802 146	376 229	-	1 637 908	3 029 198
Furniture and Fittings	3 320 961	-	3 320 961	121 097	-	38 622	-	3 403 436	1 021 298	-	1 021 298	499 191	12 067	-	1 508 422	1 895 014
Bins and Containers	15 636	-	15 636	-	-	15 636	-	-	15 636	-	15 636	-	15 636	-	-	-
Emergency Equipment	187 521	-	187 521	68 336	-	2 383	-	253 474	58 255	-	58 255	43 060	581	-	100 734	152 740
Motor Vehicles	12 186 396	-	12 186 396	-	-	946 494	76 700	11 163 203	7 337 925	-	7 337 925	1 097 956	946 494	60 401	7 428 985	3 734 217
Fire Engines	2 789 878	-	2 789 878	-	894 737	375 000	-	3 309 615	1 262 528	-	1 262 528	149 279	337 500	-	1 074 307	2 235 308
Refuse Tankers	1 240 488	-	1 240 488	-	-	-	-	1 240 488	942 826	-	942 826	57 871	-	-	1 000 697	239 791
Computer Equipment	2 595 744	-	2 595 744	165 279	-	19 578	-	2 741 445	1 009 950	-	1 009 950	480 232	6 522	-	1 483 659	1 257 786
	593 016 975	-	593 016 975	79 144 603	23 604 953	5 282 584	449 834	690 034 114	152 000 007	-	152 000 007	15 810 163	1 696 080	272 842	165 841 248	524 192 857

BITOU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

30 JUNE 2010

Reconciliation of Carrying Value

	Cost								Accumulated Depreciation					Carrying Value		
	Opening Balance R	B/F Restatements Note - 36.01	Restated Opening Balance	Additions -Restated R	Under Construction - Restated	Disposals- Restated R	Impairments	Closing Balance R	Opening Balance R	B/F Restatements Note - 36.01	Restated Opening Balance	Additions- Restated R	Disposals- Restated R	Impairments	Closing Balance R	R
Land and Buildings	42 077 001	110 772 643	152 849 644	13 514 247	631 401	-	-	166 995 293	21 426 015	(1 022 406)	20 403 609	1 250 519	-	-	21 654 128	145 341 165
Land	9 866 521	110 913 839	120 780 360	9 105 524	-	-	-	129 885 884	-	-	-	-	-	-	-	129 885 884
Buildings	32 210 481	(141 196)	32 069 285	4 408 723	631 401	-	-	37 109 408	21 426 015	(1 022 406)	20 403 609	1 250 519	-	-	21 654 128	15 455 280
Infrastructure	285 631 013	(9 710 929)	275 920 084	72 674 434	26 210 196	-	-	374 804 714	101 025 746	(269 636)	100 756 110	7 140 733	-	-	107 896 843	266 907 871
Roads	81 410 449	109 582	81 520 031	22 989 254	5 951 099	-	-	110 460 385	33 162 436	(179 241)	32 983 196	1 909 156	-	-	34 892 352	75 568 033
Sewerage Mains and Purification	62 352 601	(4 334 677)	58 017 924	10 439 181	13 194 987	-	-	81 652 092	21 912 479	(15 385)	21 897 094	1 532 259	-	-	23 429 353	58 222 739
Electricity Mains	24 490 064	(0)	24 490 064	7 504 749	540 200	-	-	32 535 013	6 219 651	-	6 219 651	554 574	-	-	6 774 225	25 760 789
Electricity Peak Load Equipment	14 307 880	(2 907 747)	11 400 134	12 425 539	-	-	-	23 825 672	2 225 259	(11 140)	2 214 119	263 025	-	-	2 477 145	21 348 528
Water Mains and Purification	13 255 791	(184 160)	13 071 631	-	1 783 241	-	-	14 854 872	6 670 200	(7 698)	6 662 502	502 152	-	-	7 164 654	7 690 218
Reservoirs - Water	20 869 646	(1 684 480)	19 185 165	-	1 436 422	-	-	20 621 587	6 181 793	(45 340)	6 136 453	437 259	-	-	6 573 712	14 047 875
Water Mains	65 706 018	(709 448)	64 996 570	19 315 711	3 225 798	-	-	87 538 079	21 955 709	(10 833)	21 944 876	1 618 450	-	-	23 563 326	63 974 753
Landfill Sites	3 238 564	-	3 238 564	-	78 449	-	-	3 317 013	2 698 219	-	2 698 219	323 857	-	-	3 022 076	294 937
Community Assets	16 247 642	-	16 247 642	3 553 392	529 379	-	-	20 330 413	8 892 127	(384 488)	8 507 639	721 907	-	-	9 229 546	11 100 867
Parks and Gardens	4 146 498	-	4 146 498	1 115 609	-	-	-	5 262 107	2 012 913	(140 018)	1 872 895	275 206	-	-	2 148 102	3 114 006
Libraries	627 030	-	627 030	1 230 249	-	-	-	1 857 279	88 709	-	88 709	20 901	-	-	109 610	1 747 669
Recreation Grounds	8 832 878	-	8 832 878	1 207 533	529 379	-	-	10 569 791	4 811 211	(164 214)	4 646 998	338 972	-	-	4 985 969	5 583 821
Civic Buildings	2 641 235	-	2 641 235	-	-	-	-	2 641 235	1 979 294	(80 257)	1 899 037	86 828	-	-	1 985 864	655 371
Lease Assets	723 814	-	723 814	193 340	-	-	-	917 154	212 719	-	212 719	146 363	-	-	359 081	558 073
Office Equipment	723 814	-	723 814	193 340	-	-	-	917 154	212 719	-	212 719	146 363	-	-	359 081	558 073
Other Assets	15 336 616	9 314 530	24 651 146	5 318 257	-	-	-	29 969 402	10 156 890	(315 610)	9 841 280	3 019 129	-	-	12 860 409	17 108 993
Office Equipment	2 739 569	503 182	3 242 751	4 390 026	-	-	-	7 632 778	289 628	90 825	380 453	831 538	-	-	1 211 991	6 420 787
Furniture and Fittings	598 849	2 198 970	2 797 819	523 143	-	-	-	3 320 961	53 515	534 417	587 932	433 367	-	-	1 021 298	2 299 663
Bins and Containers	15 636	-	15 636	-	-	-	-	15 636	15 636	-	15 636	-	-	-	15 636	-
Emergency Equipment	139 068	46 070	185 138	2 383	-	-	-	187 521	16 591	8 631	25 222	33 033	-	-	58 255	129 266
Motor Vehicles	8 307 862	3 878 534	12 186 396	-	-	-	-	12 186 396	7 377 578	(1 120 801)	6 256 777	1 081 147	-	-	7 337 925	4 848 472
Fire Engines	1 491 156	1 298 722	2 789 878	-	-	-	-	2 789 878	1 050 024	63 225	1 113 250	149 279	-	-	1 262 528	1 527 350
Refuse Tankers	1 240 488	-	1 240 488	-	-	-	-	1 240 488	1 240 489	(355 534)	884 955	57 871	-	-	942 826	297 662
Computer Equipment	803 987	1 389 052	2 193 039	402 705	-	-	-	2 595 744	113 429	463 626	577 055	432 894	-	-	1 009 950	1 585 794
	360 016 086	110 376 244	470 392 330	95 253 669	27 370 976	-	-	593 016 975	141 713 498	(1 992 141)	139 721 357	12 278 650	-	-	152 000 007	441 016 968

12 PROPERTY, PLANT AND EQUIPMENT

GRAP 17 - Property, Plant and Equipment

The municipality did not measure or recognised all Property Plant and Equipment in the past in terms of the transitional provisions as contained in Directive 4 of the Accounting Standards Board, issued in February 2008.

Since the previous reporting date PPE was measured and recognised in accordance with GRAP 17 and restated retrospectively. All infrastructure and community assets was itemized and accumulated depreciation have been recalculated.

Since the previous reporting date, the following Property, Plant and Equipment were measured in accordance with GRAP 17 and restated retrospectively:

Property Plant and Equipment
Accumulated Depreciation

2010

110 376 244
(1 992 141)

Total

108 384 103

Since the previous reporting date, useful lives of the following Property, Plant and Equipment were reviewed in accordance with GRAP 17 and restated retrospectively. The effect on depreciation was as follow:

Infrastructure Assets
Intangible Assets
Community Assets
Other Assets

(247 673)
(32 438)
(327 675)
(191 609)

(799 395)

The effect of depreciation on items of PPE with residual value adjustments were as follow:

Other Assets

(2 181 239)

**APPENDIX A - Unaudited
BITOU LOCAL MUNICIPALITY
SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2011**

EXTERNAL LOANS	Original Loan Amount	Rate	Loan Number	Redeemable	Balance at 30 JUNE 2010	Received during the period	Redeemed written off during the period	Balance at 30 JUNE 2011
LONG-TERM LOANS								
Development Bank	7 400 000	10,95%	11200	31/12/2019	3 514 357	-	370 000	3 144 357
Development Bank	7 480 000	11,24%	13655	31/12/2020	4 129 168	-	393 684	3 735 483
Development Bank	15 656 000	16,00%	100225	31/12/2022	10 300 000	-	824 000	9 476 000
Development Bank	15 000 000	9,14%	102541	30/06/2017	11 807 787	-	1 270 418	10 537 369
Development Bank		10,64%		30/06/2029	26 552 814	-	445 517	26 107 296
Development Bank		10,72%		30/06/2024	2 721 956	-	87 061	2 634 894
Development Bank		10,42%		30/06/2014	3 359 010	-	712 288	2 646 722
Standard Bank	2 900 000	10,56%		30/06/2020	2 900 000	-	138 802	2 761 199
Standard Bank	20 200 000	11,45%		30/06/2025	20 200 000	-	566 604	19 633 396
Standard Bank	500 000	11,45%		30/06/2020	500 000	-	28 829	471 172
First National Bank	3 400 000	10,45%		30/06/2015	3 400 000	-	549 198	2 850 802
Standard Bank	16 580 000	11,26%		30/06/2021	-	16 580 000	-	16 580 000
Total Long-term Loans					89 385 090	16 580 000	5 386 402	100 578 688
HIRE PURCHASE								
Wesbank	461 825	PRIME LESS 1.75%		30/03/2011	91 418	-	91 418	-
Total Hire Purchase					91 418	-	91 418	-
LEASE LIABILITY								
Finance Leases					532 164	2 504 299	1 104 256	1 932 207
Total Lease Liabilities					532 164	2 504 299	1 104 256	1 932 207
TOTAL EXTERNAL LOANS					90 008 671	19 084 299	6 582 075	102 510 895

**APPENDIX B
BITOU LOCAL MUNICIPALITY**

**SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT, INTANGIBLE ASSETS AND INVESTMENT PROPERTY AS AT 30 JUNE 2011
GENERAL FINANCE STATISTICS CLASSIFICATION**

	Cost/Revaluation					Accumulated Depreciation				Carrying Value
	Opening Balance	Additions	Under Construction	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
Executive & Council	3 967 199	165 421	-	93 148	4 039 471	1 516 084	607 530	38 011	2 085 604	1 953 867
Budget & Treasury	276 545 593	15 234 232	2 060 675	3 807 717	290 032 784	24 883 170	3 208 029	510 485	27 580 714	262 452 070
Planning & Development	576 871	16 325	-	132	593 064	199 813	103 028	42	302 800	290 264
Community & Social Services	3 653 183	65 910	-	179 442	3 539 651	681 676	332 520	60 036	954 160	2 585 491
Housing	3 468 699	381 931	3 947 368	1 237	7 796 762	388 598	184 284	503	572 380	7 224 382
Public Safety	5 996 955	522 584	894 737	965 914	6 448 363	2 865 018	462 955	898 333	2 429 640	4 018 723
Sport & Recreation	18 571 759	5 736 226	830 939	130 644	25 008 280	8 060 623	960 510	68 581	8 952 552	16 055 728
Waste Management	5 080 162	-10 243	-	99 311	4 970 608	4 245 250	247 578	32 534	4 460 294	510 314
Waste Water Management	83 077 158	6 999 457	-	35 900	90 040 716	24 127 505	2 194 418	16 580	26 305 343	63 735 372
Road Transport	114 478 355	6 415 009	12 373 284	19 278	133 247 370	36 750 018	3 190 525	7 923	39 932 620	93 314 750
Water	124 673 599	29 503 363	4 847 177	122 520	158 901 620	38 483 910	3 229 807	108 673	41 605 044	117 296 575
Electricity	58 135 594	13 515 374	711 447	250 693	72 111 721	10 343 180	1 527 773	222 340	11 648 613	60 463 108
Other	2 046 185	-	-	16 240	2 029 945	740 309	292 463	4 883	1 027 888	1 002 057
	700 271 312	78 545 588	25 665 628	5 722 175	798 760 355	153 285 155	16 541 420	1 968 922	167 857 653	630 902 702

**APPENDIX C - Unaudited
BITOU LOCAL MUNICIPALITY
SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2011
GENERAL FINANCE STATISTIC CLASSIFICATIONS**

2010 Actual Income R	2010 Actual Expenditure R	2010 Surplus/ (Deficit) R		2011 Actual Income R	2011 Actual Expenditure R	2011 Surplus/ (Deficit) R
21 103 965	(45 856 665)	(24 752 699)	Executive & Council	20 778 281	(54 059 197)	(33 280 916)
61 123 925	(27 338 148)	33 785 777	Budget & Treasury	67 714 487	(29 001 429)	38 713 058
-	(10 274 060)	(10 274 060)	Municipal Manager	-	(8 878 491)	(8 878 491)
3 148 153	(10 559 242)	(7 411 090)	Planning & Development	12 362 052	(7 851 770)	4 510 282
-	-	-	Health	-	(30 472)	(30 472)
241 760	(5 319 251)	(5 077 491)	Community & Social Services	398 543	(8 161 979)	(7 763 436)
44 853 718	(31 184 045)	13 669 672	Housing	34 625 352	(31 146 932)	3 478 420
6 159 052	(12 503 082)	(6 344 030)	Public Safety	6 533 057	(17 482 365)	(10 949 308)
823 771	(11 925 994)	(11 102 223)	Sport & Recreation	237 409	(14 302 232)	(14 064 823)
10 955 391	(11 437 083)	(481 692)	Waste Management	13 245 206	(13 726 737)	(481 530)
22 936 289	(10 027 928)	12 908 361	Waste Water Management	26 373 615	(11 594 388)	14 779 226
-	(17 633 995)	(17 633 995)	Road Transport	-	(17 830 150)	(17 830 150)
53 329 000	(16 455 203)	36 873 796	Water	59 101 268	(18 715 609)	40 385 659
67 512 503	(53 465 441)	14 047 062	Electricity	86 823 693	(65 454 651)	21 369 043
1 013 015	(7 452 028)	(6 439 013)	Other	189 157	(5 470 157)	(5 281 000)
						-
293 200 541	(271 432 166)	21 768 376	Sub Total	328 382 119	(303 706 558)	24 675 562
-	-	-	Less Inter-Departmental Charges	-	-	-
293 200 541	(271 432 166)	21 768 376	Total	328 382 119	(303 706 558)	24 675 562

**APPENDIX D (1) - Unaudited
BITOU LOCAL MUNICIPALITY
REVENUE AND EXPENDITURE
ACTUAL VERSUS BUDGET FOR THE YEAR ENDED 30 JUNE 2011
GENERAL FINANCE STATISTIC CLASSIFICATIONS**

	2011 Actual (R)	2011 Budget (R)	2011 Variance (R)	2011 Variance (%)	Explanation of Significant Variances greater than 10% versus Budget
REVENUE					
Property Rates	64 366 830	65 500 000	(1 133 170)	-1,73%	
Government Grants and Subsidies - Capital	61 215 142	89 534 341	(28 319 199)	-31,63%	All projects not completed yet, forms part of unspent grants
Government Grants and Subsidies - Operating	46 391 679	57 515 523	(11 123 844)	-19,34%	Housing classified as Operating grant, project not yet finished
Public Contributions and Donations	3 636 357	2 212 000	1 424 357	64,39%	More property developments approved than expected
Fines	5 725 133	5 504 000	221 133	4,02%	
Third Party Payments	54 988	-	54 988	0,00%	
Service Charges	137 025 785	142 068 026	(5 042 241)	-3,55%	
Rental of Facilities and Equipment	900 588	1 028 522	(127 934)	-12,44%	Decrease in rental income, smoothing of leases from rental votes to asset and liability
Interest Earned - External Investments	1 183 619	1 400 000	(216 381)	-15,46%	Decrease in interest rates and decrease cash available for investment purposes
Interest Earned - Outstanding Debtors	2 779 932	2 500 000	279 932	11,20%	Growth in outstanding debtors due to economic climate
Licences and Permits	61 235	35 000	26 235	74,96%	Increased number of vehicles registered
Other Revenue	5 040 831	6 985 753	(1 944 922)	-27,84%	Less income received on cemetery fees, building plans, connection fees etc.
Gains on Disposal of PPE	-	1 500 000	(1 500 000)	-100,00%	Revenue from sale of immovable property did not realised
Total Revenue	328 382 119	375 783 165	(47 401 046)		
EXPENDITURE					
Executive & Council	(62 937 688)	(50 349 230)	(12 588 458)	25,00%	Increased expenditure i.r.o Employee Benefits , (TASK implementation, subsidies, and skills development levy.
Budget & Treasury	(29 001 429)	(28 115 546)	(885 883)	3,15%	
Planning & Development	(7 851 770)	(10 216 006)	2 364 236	-23,14%	Saving on vacancies not filled and other cost savings.
Health	(30 472)	-	(30 472)	0,00%	
Community & Social Services	(8 161 979)	(7 670 068)	(491 911)	6,41%	
Housing	(31 146 932)	(27 755 679)	(3 391 253)	12,22%	Operating grant expenditure increased due to recognition of unspent grant
Public Safety	(17 482 365)	(15 392 274)	(2 090 091)	13,58%	Increased cost to implement speed law
Sport & Recreation	(14 302 232)	(12 535 443)	(1 766 789)	14,09%	Increased personnell expenditure due to seasonal workers and increased Parks Maintenance
Waste Management	(13 726 737)	(11 848 945)	(1 877 792)	15,85%	Increased cost that relates to the closure of the landfill site and refuse removal
Waste Water Management	(11 594 388)	(10 477 762)	(1 116 626)	10,66%	Increase in depreciation due to fully GRAP implementation
Road Transport	(17 830 150)	(18 426 594)	596 444	-3,24%	
Water	(18 715 609)	(16 888 248)	(1 827 361)	10,82%	Increase in depreciation due to fully GRAP implementation
Electricity	(65 454 651)	(66 444 048)	989 397	-1,49%	
Other	(5 470 157)	(6 235 031)	764 874	-12,27%	Cost savings on certain votes
Total Expenditure	(303 706 558)	(282 354 874)	(21 351 684)		
SURPLUS / (DEFICIT) FOR THE YEAR	24 675 562	93 428 291	(68 752 729)		

**APPENDIX D (2) - Unaudited
BITOU LOCAL MUNICIPALITY
ACTUAL VERSUS BUDGET FOR THE YEAR ENDED 30 JUNE 2011
ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT & INTANGIBLE ASSETS
GENERAL FINANCE STATISTIC CLASSIFICATIONS**

	2011 Actual	2011 Under Construction	2011 Total Additions	2011 Budget	2011 Variance	2011 Variance	Explanation of Significant Variances greater than 5% versus Budget
	R	R	R	R	R	%	
Executive & Council	132 421	-	132 421	470 007	(337 586)	-71,83%	Certain projects not proceeded with
Budget & Treasury	7 720 531	2 060 675	9 781 207	10 692 500	(911 293)	-8,52%	
Municipal Manager			-	-	-	0,00%	
Planning & Development	26 325	-	26 325	101 538	(75 213)	-74,07%	Certain projects not proceeded with
Community & Social Services	447 896	-	447 896	10 144 269	(9 696 373)	-95,58%	Central library project did not progressed as planned
Housing	14 144 465	3 947 368	18 091 834	37 031 000	(23 958 568)	-64,70%	Purchase transaction for additional land not concluded at year end
Public Safety	1 411 313	894 737	2 306 050	2 227 082	78 968	3,55%	Fire pumper not fully manufactured and delivered
Sport & Recreation	5 354 240	830 939	6 185 179	7 638 497	(1 453 318)	-19,03%	Upgrade of Kwanokuthula sportsfield not Did not proceed with projects because of
Waste Management	(10 243)	-	(10 243)	80 000	(90 243)	-112,80%	insufficient budget
Waste Water Management	1 982 753	-	1 982 753	2 304 613	(321 860)	-13,97%	Main Street case not finalised and NDPG project not completed at year end
Road Transport	2 148 131	12 373 284	14 521 415	14 404 629	116 786	0,81%	
Water	31 444 064	4 847 177	36 291 241	34 145 933	2 145 308	6,28%	
Electricity	13 725 944	711 447	14 437 391	17 429 724	(2 992 333)	-17,17%	Demand site management project not completed at year end
Other	-	-	-	-	-	0,00%	
Total	78 527 840	25 665 628	104 193 469	136 669 792	(32 476 324)	-23,76%	

APPENDIX E - Unaudited
BITOU LOCAL MUNICIPALITY
DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003

Grant Description	Balance 1 JULY 2010	Correction of error	Restated balance 01-Jul-10	Contributions during the year	Operating Expenditure during the year Transferred to Revenue	Capital Expenditure during the year Transferred to Revenue	Balance 30 JUNE 2011
	R	R	R	R	R	R	R
UNSPENT CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS							
<u>National Government Grants</u>							
Equitable Share	-	-	-	17 536 395	17 536 395	-	-
MIG Grant	9 094 153	-	9 094 153	-	53 824	9 040 329	-
National Electrification Programme	1 959 534	(523 017)	1 436 516	10 000 000	-	11 193 967	242 550
Neighbourhood Development Partnership Grant	3 531 807	-	3 531 807	14 709 148	-	10 709 059	7 531 896
Drought Relief Grant	-	-	-	20 000 000	-	20 000 000	-
Financial Management Grant	-	-	-	2 750 000	2 750 000	-	-
Municipal Systems Improvement Grant	-	-	-	750 000	750 000	-	-
Total National Government Grants	14 585 494	(523 017)	14 062 476	65 745 543	21 090 219	50 943 355	7 774 446
<u>Provincial Government Grants</u>							
Provincial Management Support Grant	324 600	-	324 600	-	160 395	-	164 205
Community Development Workers	-	-	-	75 000	75 000	-	-
Libraries	-	-	-	350 000	350 000	-	-
MMC Kurland	16 818	-	16 818	-	-	-	16 818
Spatial Planning	84 200	-	84 200	-	-	-	84 200
Revitalise Urban Areas	50 000	-	50 000	-	-	-	50 000
Socio Economic Upgrade Informal Settlements	50 000	-	50 000	-	-	-	50 000
Traffic Disaster	782	-	782	-	-	-	782
Provincial Housing Grant	7 423 123	-	7 423 123	52 405 094	24 716 065	9 271 788	25 840 364
Total Provincial Government Grants	7 949 523	-	7 949 523	52 830 094	25 301 460	9 271 788	26 206 369
<u>District Municipality Grants</u>							
Eden Water Assistance Grant	-	-	-	1 000 000	-	1 000 000	-
Total District Municipality Grants	-	-	-	1 000 000	-	1 000 000	-
Total	22 535 016	(523 017)	22 011 999	119 575 637	46 391 678	61 215 143	33 980 814

New Vote	Description New	I&E or GL	Municipal Vote	GFS Vote	2010 Grap Classification	2010 Notes Detail	2011 Grap Classification	2011 Notes Detail	2010 Final	RESTATEMENTS	2010 Restated	Opening Balance
10110001	SALARIES & WAGES	I&E	Office of the	Executive & C	Employee Related Costs	Employee related co	Employee R	Employee related costs - Salar	3 410 804,78		3 410 804,78	-
10110005	BONUSES	I&E	Office of the	Executive & C	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	322 256,00		322 256,00	-
10110013	RENTAL SUBSIDY	I&E	Office of the	Executive & C	Employee Related Costs	Housing benefits and	Employee Relate	Housing benefits and allowance	3 500,00		3 500,00	-
10110023	TELEPHONE ALLOWANCE/	I&E	Office of the	Executive & C	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	109 712,55		109 712,55	-
10110025	TRANSPORT ALLOWANCE	I&E	Office of the	Executive & C	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	387 742,81		387 742,81	-
10110041	CONTR TO GROUP LIFE	I&E	Office of the	Executive & C	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	130 615,69		130 615,69	-
10110043	CONTR TO MEDICAL AID	I&E	Office of the	Executive & C	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	385 448,29		385 448,29	-
10110045	CONTR TO PENSION/RET	I&E	Office of the	Executive & C	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	606 065,00		606 065,00	-
10110061	COUNCILLORS: SALARIE	I&E	Office of the	Executive & C	Remuneration of Councillors			Remuneration of Councillors	340 746,40		340 746,40	-
10110065	COUNCILLORS: CELLPHO	I&E	Office of the	Executive & C	Remuneration of Councillors			Remuneration of Councillors	34 248,00		34 248,00	-
10110069	COUNCILLORS: VEHICLE	I&E	Office of the	Executive & C	Remuneration of Councillors			Remuneration of Councillors	128 422,68		128 422,68	-
10110077	COUNCILLORS: MEDICAL	I&E	Office of the	Executive & C	Remuneration of Councillors			Remuneration of Councillors	26 220,00		26 220,00	-
10110079	COUNCILLORS: PENSION	I&E	Office of the	Executive & C	Remuneration of Councillors			Remuneration of Councillors	24 292,32		24 292,32	-
10110085	DEPRECIATION & AMORT	I&E	Office of the	Executive & C	Depreciation and Amortisation			Depreciation and Amortisation	128 753,98		128 753,98	-
10110183	INTEREST PAID: EXTER	I&E	Office of the	Executive & C	Finance Charges	Long-term liabilities	Finance Charges	Long-term liabilities	13 181,68		13 181,68	-
10110201	CONSULTANT FEES	I&E	Office of the	Executive & C	Contracted services			Contracted services	152 574,52		152 574,52	-
10110225	#N/A	I&E	Office of the	Executive & C	General Expenses	Other	General Expense	Other	-		-	-
10110227	DEVELOPMENT: YOUTH	I&E	Office of the	Executive & C	General Expenses	Other	General Expense	Other	100,02		100,02	-
10110229	#N/A	I&E	Office of the	Executive & C	General Expenses	Other	General Expense	Other	-		-	-
10110297	#N/A	I&E	Office of the	Executive & C	Operating Grant Expenditure			Operating Grant Expenditure	-		-	-
10110309	CONGRESSES, SEMINARS	I&E	Office of the	Executive & C	General Expenses	Congresses and Sem	General Expense	Congresses and Seminars	213 940,18		213 940,18	-
10110347	ENTERTAINMENT BY COU	I&E	Office of the	Executive & C	General Expenses	Other	General Expense	Other	77,26		77,26	-
10110374	HIRE AND EQUIPMENT-A	I&E	Office of the	Executive & C	General Expenses	Other	General Expense	Hire & Maintenance	-		-	-
10110379	HIRE OF VEHICLES	I&E	Office of the	Executive & C	General Expenses	Hire of Vehicles	General Expense	Hire of Vehicles	274 054,20		274 054,20	-
10110389	INSURANCE: UIF	I&E	Office of the	Executive & C	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	34 574,21		34 574,21	-
10110393	INTERGOVERNMENTAL RE	I&E	Office of the	Executive & C	General Expenses	Other	General Expense	Other	92 121,82		92 121,82	-
10110423	MATERIALS & STORES	I&E	Office of the	Executive & C	General Expenses	Other	General Expense	Materials and Stores	-		-	-
10110425	#N/A	I&E	Office of the	Executive & C	General Expenses	Other	General Expense	Other	-		-	-
10110437	OVERSEAS TRIPS	I&E	Office of the	Executive & C	General Expenses	Other	General Expense	Other	83 734,23		83 734,23	-
10110447	PRINTING & STATIONER	I&E	Office of the	Executive & C	General Expenses	Printing and Stationa	General Expense	Printing and Stationary	44 982,35		44 982,35	-
10110493	SUBSCRIPTION & MEMBE	I&E	Office of the	Executive & C	General Expenses	Other	General Expense	Other	3 792,00		3 792,00	-
10110521	VEHICLE OPERATING EX	I&E	Office of the	Executive & C	General Expenses	Vehicle Operating Co	General Expense	Vehicle Operating Cost	320 038,68		320 038,68	-
10110702	VIP SECURITY	I&E	Office of the	Executive & C	General Expenses	Emergency VIP Prot	General Expense	Emergency VIP Protection	486 370,49		486 370,49	-
10112098	MAYORAL GOLF DAY	I&E	Special Pro	Executive & C	General Expenses	Other	General Expense	Other	160 918,66		160 918,66	-
10112186	COUNCILLOR ENTERTAIN	I&E	Special Pro	Executive & C	General Expenses	Other	General Expense	Other	171 252,67		171 252,67	-
10112221	BITOU 10 EDUCATE & D	I&E	Special Pro	Executive & C	General Expenses	Other	General Expense	Other	87 719,30		87 719,30	-
10112223	BURSARIES	I&E	Special Pro	Executive & C	General Expenses	Other	General Expense	Other	426 534,90		426 534,90	-
10112225	DEVELOPMENT: GENDER	I&E	Special Pro	Executive & C	General Expenses	Other	General Expense	Other	276 773,91		276 773,91	-
10112227	DEVELOPMENT: YOUTH	I&E	Special Pro	Executive & C	General Expenses	Other	General Expense	Other	301 022,61		301 022,61	-
10112229	DISABLED GENDER	I&E	Special Pro	Executive & C	General Expenses	Other	General Expense	Other	62 467,88		62 467,88	-
10112233	DONATIONS	I&E	Special Pro	Executive & C	General Expenses	Other	General Expense	Other	268 612,61		268 612,61	-
10112235	EARLY CHILDHOOD FACI	I&E	Special Pro	Executive & C	General Expenses	Other	General Expense	Other	1 000 000,00		1 000 000,00	-
10112297	CDW'S	I&E	Special Pro	Executive & C	Operating Grant Expenditure			Operating Grant Expenditure	76 491,90		76 491,90	-
10112425	MAYORAL GIFTS	I&E	Special Pro	Executive & C	General Expenses	Other	General Expense	Other	3 584,62		3 584,62	-
10112704	MAYORAL EVENTS	I&E	Special Pro	Executive & C	General Expenses	Other	General Expense	Other	486 194,44		486 194,44	-
10112705	MAYORAL INTERVENTION	I&E	Special Pro	Executive & C	General Expenses	Other	General Expense	Other	422 373,40		422 373,40	-
10112747	MAYORAL GOLF DAY	I&E	Special Pro	Executive & C	Other Income	SUNDRY INCOME	Other Income	SUNDRY INCOME	-189 959,98		-189 959,98	-
10112764	UMSOBOMVU YOUTH FUND	I&E	Special Pro	Executive & C	Government Grants and Subsidies - Operating	UMSOBOMVU YOU	Government Grar	UMSOBOMVU YOUTH FUND	-22 296,10		-22 296,10	-
10112799	GRANT: CDW	I&E	Special Pro	Executive & C	Government Grants and Subsidies - Operating	COMMUNITY DEVE	Government Grar	COMMUNITY DEVELOPMENT	-72 000,00		-72 000,00	-
10120001	SALARIES & WAGES	I&E	Council Ger	Executive & C	Employee Related Costs	Employee related co	Employee R	Employee related costs - Salar	28 069,64		28 069,64	-
10120003	#N/A	I&E	Council Ger	Executive & C	General Expenses	Other	General Expense	Other	-		-	-
10120005	BONUSES	I&E	Council Ger	Executive & C	Employee Related Costs		Employee R	Bonuses: 13th Cheque	-		-	-
10120011	#N/A	I&E	Council Ger	Executive & C	Employee Related Costs	Housing benefits and	Employee Relate	Housing benefits and allowance	-		-	-
10120023	TELEPHONE ALLOWANCE/	I&E	Council Ger	Executive & C	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	19 626,00		19 626,00	-
10120025	TRANSPORT ALLOWANCE	I&E	Council Ger	Executive & C	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	61 201,60		61 201,60	-
10120035	LEAVE PROVISION	I&E	Council Ger	Executive & C	Employee Related Costs	Contribution to Leav	Employee R	Contribution to Leave Gratuity	2 083 514,45		2 083 514,45	-
10120041	CONTR TO GROUP LIFE	I&E	Council Ger	Executive & C	Council		Employee R	Group Life Insurance	-		-	-
10120043	CONTR TO MEDICAL AID	I&E	Council Ger	Executive & C	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	16 589,60		16 589,60	-
10120045	CONTR TO PENSION/RET	I&E	Council Ger	Executive & C	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	100 162,54		100 162,54	-
10120049	PENSIONERS MEDICAL A	I&E	Council Ger	Executive & C	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	578 906,25		578 906,25	-
10120061	COUNCILLORS: SALARIE	I&E	Council Ger	Executive & C	Remuneration of Councillors			Remuneration of Councillors	1 526 540,52		1 526 540,52	-
10120065	COUNCILLORS: CELLPHO	I&E	Council Ger	Executive & C	Remuneration of Councillors			Remuneration of Councillors	125 976,00		125 976,00	-
10120067	COUNCILLORS: HOUSING	I&E	Council Ger	Executive & C	Remuneration of Councillors			Remuneration of Councillors	141 564,00		141 564,00	-
10120069	COUNCILLORS: VEHICLE	I&E	Council Ger	Executive & C	Remuneration of Councillors			Remuneration of Councillors	426 406,68		426 406,68	-
10120076	POST RETIREMENT BENE	I&E	Council Ger	Executive & C	Employee Related Costs	Contribution to provis	Employee R	Contribution to provision for pos	-		-	-
10120077	COUNCILLORS: MEDICAL	I&E	Council Ger	Executive & C	Remuneration of Councillors			Remuneration of Councillors	121 362,50		121 362,50	-
10120079	COUNCILLORS: PENSION	I&E	Council Ger	Executive & C	Remuneration of Councillors			Remuneration of Councillors	96 694,80		96 694,80	-
10120081	COLLECTORS' FEES	I&E	Council Ger	Executive & C	Collection costs			Collection costs	892 464,95		892 464,95	-
10120085	DEPRECIATION & AMORT	I&E	Council Ger	Executive & C	Depreciation and Amortisation			Depreciation and Amortisation	91 596,75		91 596,75	-
10120091	BAD DEBTS PROVISION	I&E	Council Ger	Executive & C	Debt Impairment	BAD DEBT	Debt Impairment	BAD DEBT	1 427 191,87		1 427 191,87	-
10120131	#N/A	I&E	Council Ger	Executive & C	Repairs and Maintenance			Repairs and Maintenance	-		-	-
10120165	WEBSITE DEVELOPMENT	I&E	Council Ger	Executive & C	General Expenses	Other	General Expense	Other	49 000,00		49 000,00	-
10120183	INTEREST PAID: EXTER	I&E	Council Ger	Executive & C	Finance Charges	Long-term liabilities	Finance Charges	Long-term liabilities	65 411,03		65 411,03	-
10120201	CONSULTANT FEES	I&E	Council Ger	Executive & C	Contracted services			Contracted services	1 369 606,07	787 427,16	2 157 033,23	-
10120213	SECURITY SERVICES	I&E	Council Ger	Executive & C	General Expenses	Security	General Expense	Security	1 772 163,27		1 772 163,27	-
10120221	#N/A	I&E	Council Ger	Executive & C	General Expenses	Other	General Expense	Other	-		-	-
10120223	#N/A	I&E	Council Ger	Executive & C	General Expenses	Other	General Expense	Other	-		-	-

10120231	DISASTER RELIEF	I&E	Council Ger	Executive & (General Expenses	Disaster Relief	General Expense	Disaster Relief	3 047 357,72	3 047 357,72	-
10120233	#N/A	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	-	-	-
10120235	#N/A	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	-	-	-
10120239	EQUITABLE SHARE DIST	I&E	Council Ger	Executive & (Service Charges	Less: Rebates	Service Charges	Less: Rebates	2 752 893,25	2 752 893,25	-
10120283	ADVERTISING	I&E	Council Ger	Executive & (General Expenses	Advertising	General Expense	Advertising	220 444,41	220 444,41	-
10120289	AUDIT FEES	I&E	Council Ger	Executive & (General Expenses	Audit Fees	General Expense	Audit Fees	430 000,00	430 000,00	-
10120305	COMMUNICATIONS	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	588 689,82	588 689,82	-
10120309	CONGRESSES, SEMINARS	I&E	Council Ger	Executive & (General Expenses	Congresses and Sem	General Expense	Congresses and Seminars	351 192,52	351 192,52	-
10120335	ELECTION EXPENSES	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	350,00	350,00	-
10120343	#N/A	I&E	Council Ger	Executive & (General Expenses	Emergency VIP Prot	General Expense	Emergency VIP Protection	-	-	-
10120347	ENTERTAINMENT BY COU	I&E	Council Ger	Executive & Council	Other	General Expense	Other	-	-	-
10120349	EVENTS & FESTIVALS	I&E	Council Ger	Executive & (General Expenses	Events & Festivals	General Expense	Events & Festivals	233 381,75	233 381,75	-
10120351	EVENTS & FUNCTIONS:	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	68 104,60	68 104,60	-
10120353	EX GRATIA PENSION	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	28 546,56	28 546,56	-
10120365	FULLTIME SHOP STEWAR	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	34 340,48	34 340,48	-
10120371	GRATUITY AUDIT COMMI	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	45 333,99	45 333,99	-
10120373	HIRE OF EQUIPMENT	I&E	Council Ger	Executive & (General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	41 958,90	41 958,90	-
10120379	HIRE OF VEHICLES	I&E	Council Ger	Executive & (General Expenses	Hire of Vehicles	General Expense	Hire of Vehicles	94 412,65	94 412,65	-
10120385	INDUSTRIAL COUNCIL L	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	20 000,00	20 000,00	-
10120387	INSURANCE	I&E	Council Ger	Executive & (General Expenses	Insurance	General Expense	Insurance	86 806,20	86 806,20	-
10120389	INSURANCE: UIF	I&E	Council Ger	Executive & (Employee Related Costs	Employee related co:	Remuneration of Councillors		14 932,50	14 932,50	-
10120391	#N/A	I&E	Council Ger	Executive & (Employee Related Costs	Travel, motor car, ac	Employee R: Travel, motor car, accommodat		-	-	-
10120399	#N/A	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	-	-	-
10120409	LICENCE FEES	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	22 872,00	22 872,00	-
10120423	MATERIALS & STORES	I&E	Council Ger	Executive & (General Expenses	Materials and Stores	General Expense	Materials and Stores	31 974,16	31 974,16	-
10120429	MEDICAL EXAMINATIONS	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	552,72	552,72	-
10120445	POSTAGE	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	573 594,36	573 594,36	-
10120447	PRINTING & STATIONER	I&E	Council Ger	Executive & (General Expenses	Printing and Stationa	General Expense	Printing and Stationary	24 852,73	24 852,73	-
10120451	PRINTING AND STATION	I&E	Council Ger	Executive & (Employee Related Costs	Contribution to Task	Employee Relate	Contribution to Task Provision	938 805,16	938 805,16	-
10120461	#N/A	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	-	-	-
10120463	PUBLIC ENTERTAINMENT	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	118 169,09	118 169,09	-
10120469	REMOVAL EXPENSES	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	2 930,00	2 930,00	-
10120481	SKILLS DEVELOPMENT L	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	660 453,27	660 453,27	-
10120483	SMS MULTI MESSAGE SE	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	-	-	-
10120493	SUBSCRIPTION & MEMBE	I&E	Council Ger	Executive & (General Expenses	Other	General Expense	Other	414 532,61	414 532,61	-
10120503	TELECOMMUNICATION	I&E	Council Ger	Executive & (General Expenses	Telecommunication	General Expense	Telecommunication	1 463 165,26	1 463 165,26	-
10120504	ACTUARIAL LOSSES	I&E	Council Ger	Executive & Council	Actuarial Losses			-	-	-
10120515	#N/A	I&E	Council Ger	Executive & (General Expenses	Training	General Expense	Training	-	-	-
10120519	#N/A	I&E	Council Ger	Executive & (General Expenses	Valuation Expense	General Expense	Valuation Expense	-	-	-
10120521	VEHICLE OPERATING EX	I&E	Council Ger	Executive & (General Expenses	Vehicle Operating Co	General Expense	Vehicle Operating Cost	2 400,00	2 400,00	-
10120615	INTEREST ON ASSESSME	I&E	Council Ger	Executive & (Interest Earned - Outstanding Debtors	Interest Earned - out:	Interest Earn	Interest Earned - outstanding de	-2 332 063,58	-2 332 063,58	-
10120699	LONG SERVICE AWARDS	I&E	Council Ger	Executive & (Employee Related Costs	Contribution to Long	Employee Relate	Contribution to Long-Service Pr	313 882,96	313 882,96	-
10120703	INTEREST: INVESTMENT	I&E	Council Ger	Executive & (Interest Earned - External Investments	Interest Earned - ext:	Interest Earn	Interest Earned - external inves	-3 916 959,14	-3 916 796,26	162,88
10120732	EXPENDITURE MEDICAL	I&E	Council Ger	Executive & (Employee Related Costs	Contribution to provis	Employee Relate	Contribution to provision for pos	3 431 621,00	3 431 621,00	-
10120741	BUSINESS LICENCES	I&E	Council Ger	Executive & (Other Income	SUNDRY INCOME	Other Income	SUNDRY INCOME	-575,00	-575,00	-
10120743	HAWKER PERMITS	I&E	Council Ger	Executive & (Licences and Permits	Licences and Permits	Licences and Per	Licences and Permits	-27 376,00	-27 376,00	-
10120781	EQUITABLE SHARE GRAN	I&E	Council Ger	Executive & (Government Grants and Subsidies - Operating	Equitable Share	Government Grar	Equitable Share	-13 662 727,00	-13 662 727,00	-
10120787	MUNICIPAL SYSTEMS IM	I&E	Council Ger	Executive & (Government Grants and Subsidies - Operating	MUNICIPAL SYSTEM	Government Grar	MUNICIPAL SYSTEMS IMPRO	-400 000,00	-400 000,00	-
10120790	#N/A	I&E	Council Ger	Executive & (Government Grants and Subsidies - Operating	Provincial: DPLG Gr:	Government Grar	Provincial: DPLG Grant	-	-	-
10120793	ACTUARIAL GAIN	I&E	Council Ger	Executive & (Actuarial Gains	Actuarial Gains	Actuarial Gains	Actuarial Gains	-3 998 188,00	3 033 545,00	-964 643,00
10120795	3R PARTY PAYMENTS	I&E	Council Ger	Executive & (General Expenses	Third Party Payment:	General Expense	Third Party Payments	116 690,54	116 690,54	-
10120819	#N/A	I&E	Council Ger	Executive & (Government Grants and Subsidies - Operating	Provincial: Housing	Government Grar	Provincial: Housing Grant	-	-	-
10120821	SUBSIDY: COUNCILLORS	I&E	Council Ger	Executive & (Government Grants and Subsidies - Operating	Equitable Share	Government Grar	Equitable Share	-646 000,00	-646 000,00	-
10120843	#N/A	I&E	Council Ger	Executive & (Other Income	SUNDRY INCOME	Other Income	SUNDRY INCOME	-	-	-
10120885	#N/A	I&E	Council Ger	Executive & (Other Income	SUNDRY INCOME	Other Income	SUNDRY INCOME	-	-	-
10120889	STAFF TELEPHONE	I&E	Council Ger	Executive & (Other Income	SUNDRY INCOME	Other Income	SUNDRY INCOME	-18 375,77	-18 375,77	-
10120893	SUNDRY INCOME	I&E	Council Ger	Executive & (Other Income	SUNDRY INCOME	Other Income	SUNDRY INCOME	-1 170 892,37	-1 170 892,37	-
10120905	THIRD PARTY PAYMENT	I&E	Council Ger	Executive & (Third Party Payments	Third Party Payments			-45 401,62	-45 401,62	-
10210001	SALARIES & WAGES	I&E	Municipal M	Municipal Ma Employee Related Costs	Employee related co:	Employee R:	Employee related costs - Salar	1 598 434,86	1 598 434,86	-
10210005	BONUSES	I&E	Municipal M	Municipal Ma Employee Related Costs	Bonuses: 13th Chec	Employee R:	Bonuses: 13th Cheque	195 610,00	195 610,00	-
10210008	OVERTIME	I&E	Municipal M	Municipal Ma Employee Related Costs	Overtime payments	Employee Relate	Overtime payments	55 416,74	55 416,74	-
10210011	HOUSING SUBSIDY	I&E	Municipal M	Municipal Ma Employee Related Costs	Housing benefits and	Employee R:	Housing benefits and allowance	6 624,00	6 624,00	-
10210013	RENTAL SUBSIDY	I&E	Municipal M	Municipal Ma Employee Related Costs	Housing benefits and	Employee R:	Housing benefits and allowance	52 171,84	52 171,84	-
10210023	TELEPHONE ALLOWANCE/	I&E	Municipal M	Municipal Ma Employee Related Costs	Travel, motor car, ac	Employee R:	Travel, motor car, accommodat	65 072,09	65 072,09	-
10210025	TRANSPORT ALLOWANCE	I&E	Municipal M	Municipal Ma Employee Related Costs	Travel, motor car, ac	Employee R:	Travel, motor car, accommodat	304 166,53	304 166,53	-
10210041	CONTR TO GROUP LIFE	I&E	Municipal M	Municipal Ma Employee Related Costs	Group Life Insurance	Employee R:	Group Life Insurance	11 739,74	11 739,74	-
10210043	CONTR TO MEDICAL AID	I&E	Municipal M	Municipal Ma Employee Related Costs	Medical Aid Contribu	Employee R:	Medical Aid Contribution	59 040,00	59 040,00	-
10210045	CONTR TO PENSION/RET	I&E	Municipal M	Municipal Ma Employee Related Costs	Employee related co:	Employee R:	Employee related costs - Contri	86 742,44	86 742,44	-
10210085	DEPRECIATION & AMORT	I&E	Municipal M	Municipal Ma Depreciation and Amortisation	Depreciation and Amortisation			88 205,02	88 205,02	-
10210121	FURNITURE	I&E	Municipal M	Municipal Ma Repairs and Maintenance	Repairs and Maintenance			-	-	-
10210131	#N/A	I&E	Municipal M	Municipal Ma Repairs and Maintenance	Repairs and Maintenance			-	-	-
10210283	ADVERTISING	I&E	Municipal M	Municipal Ma General Expenses	Advertising	General Expense	Advertising	2 929,48	2 929,48	-
10210289	AUDIT FEES	I&E	Municipal M	Municipal Ma General Expenses	Audit Fees	General Expense	Audit Fees	4 950,00	4 950,00	-
10210309	CONGRESSES, SEMINARS	I&E	Municipal M	Municipal Ma General Expenses	Congresses and Serr	General Expense	Congresses and Seminars	206 515,60	206 515,60	-
10210345	ENTERTAINMENT ALLOWA	I&E	Municipal M	Municipal Ma General Expenses	Other	General Expense	Other	50 160,82	50 160,82	-
10210355	EXTERNAL NEWSLETTER	I&E	Municipal M	Municipal Ma General Expenses	Other	General Expense	Other	28 815,39	28 815,39	-
10210373	HIRE OF EQUIPMENT	I&E	Municipal M	Municipal Ma General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	3 974,39	3 974,39	-
10210387	#N/A	I&E	Municipal M	Municipal Ma General Expenses	Insurance	General Expense	Insurance	-	-	-
10210389	INSURANCE: UIF	I&E	Municipal M	Municipal Ma Employee Related Costs	Employee related co:	Employee R:	Employee related costs - Contri	5 978,03	5 978,03	-

10210423	MATERIALS & STORES	I&E	Municipal M	Municipal Ma	General Expenses	Materials and Stores	General Expense: Materials and Stores	9 770,10	9 770,10	-
10210437	OVERSEAS TRIPS	I&E	Municipal M	Municipal Ma	General Expenses	Other	General Expense: Other	38 705,17	38 705,17	-
10210439	#N/A	I&E	Municipal M	Municipal Ma	General Expenses	Performance Manag	General Expense: Performance Management	-	-	-
10210447	PRINTING & STATIONER	I&E	Municipal M	Municipal Ma	General Expenses	Printing and Stationa	General Expense: Printing and Stationary	19 523,17	19 523,17	-
10210491	STRATEGIC PLANNING	I&E	Municipal M	Municipal Ma	General Expenses	Other	General Expense: Other	14 783,08	14 783,08	-
10210493	SUBSCRIPTION & MEMBE	I&E	Municipal M	Municipal Ma	General Expenses	Other	General Expense: Other	1 708,90	1 708,90	-
10212001	SALARIES & WAGES	I&E	Internal Aud	Municipal Ma	Employee Related Costs	Employee related co:	Employee Relate: Employee related costs - Salar	307 401,48	307 401,48	-
10212005	BONUSES	I&E	Internal Aud	Municipal Ma	Employee Related Costs	Bonuses: 13th Cheq	Employee Relate: Bonuses: 13th Cheque	49 034,00	49 034,00	-
10212023	TELEPHONE ALLOWANCE/	I&E	Internal Aud	Municipal Ma	Employee Related Costs	Travel, motor car, ac	Employee Relate: Travel, motor car, accommodat	12 000,00	12 000,00	-
10212025	TRANSPORT ALLOWANCE	I&E	Internal Aud	Municipal Ma	Employee Related Costs	Travel, motor car, ac	Employee Relate: Travel, motor car, accommodat	36 000,00	36 000,00	-
10212041	CONTR TO GROUP LIFE	I&E	Internal Aud	Municipal Ma	Employee Related Costs	Group Life Insurance	Employee Relate: Group Life Insurance	11 928,72	11 928,72	-
10212043	CONTR TO MEDICAL AID	I&E	Internal Aud	Municipal Ma	Employee Related Costs	Medical Aid Contribu	Employee Relate: Medical Aid Contribution	17 280,00	17 280,00	-
10212045	CONTR TO PENSION/RET	I&E	Internal Aud	Municipal Ma	Employee Related Costs	Employee related co:	Employee Relate: Employee related costs - Contri	58 750,00	58 750,00	-
10212085	DEPRECIATION & AMORT	I&E	Internal Aud	Municipal Ma	depreciation and Amortisation	depreciation and Amortisation		-	-	-
10212201	CONSULTANT FEES	I&E	Internal Aud	Municipal Ma	Contracted services	Contracted services		55 299,95	55 299,95	-
10212309	CONGRESSES, SEMINARS	I&E	Internal Aud	Municipal Ma	General Expenses	Other	General Expense: Other	26 953,74	26 953,74	-
10212345	ENTERTAINMENT ALLOWA	I&E	Internal Aud	Municipal Ma	General Expenses	Other	General Expense: Other	-	-	-
10212389	INSURANCE: UIF	I&E	Internal Aud	Municipal Ma	Employee Related Costs	Employee related co:	Employee Relate: Employee related costs - Contri	623,90	623,90	-
10212423	MATERIALS & STORES	I&E	Internal Aud	Municipal Ma	General Expenses	Other	General Expense: Other	-	-	-
10212447	PRINTING & STATIONER	I&E	Internal Aud	Municipal Ma	General Expenses	Other	General Expense: Other	5 449,60	5 449,60	-
10213001	SALARIES & WAGES	I&E	Legal Servic	Municipal Ma	Employee Related Costs	Employee related co:	Employee Relate: Employee related costs - Salar	363 340,37	363 340,37	-
10213005	BONUSES	I&E	Legal Servic	Municipal Ma	Employee Related Costs	Bonuses: 13th Cheq	Employee Relate: Bonuses: 13th Cheque	23 166,00	23 166,00	-
10213025	TRANSPORT ALLOWANCE	I&E	Legal Servic	Municipal Ma	Employee Related Costs	Travel, motor car, ac	Employee Relate: Travel, motor car, accommodat	219 999,96	219 999,96	-
10213041	CONTR TO GROUP LIFE	I&E	Legal Servic	Municipal Ma	Employee Related Costs	Travel, motor car, ac	Employee Relate: Group Life Insurance	-	-	-
10213043	CONTR TO MEDICAL AID	I&E	Legal Servic	Municipal Ma	Employee Related Costs	Medical Aid Contribu	Employee Relate: Medical Aid Contribution	26 823,60	26 823,60	-
10213045	CONTR TO PENSION/RET	I&E	Legal Servic	Municipal Ma	Employee Related Costs	Employee related co:	Employee Relate: Employee related costs - Contri	45 079,20	45 079,20	-
10213309	CONGRESSES, SEMINARS	I&E	Legal Servic	Municipal Ma	General Expenses	Other	General Expense: Other	18 433,70	18 433,70	-
10213345	ENTERTAINMENT ALLOWA	I&E	Legal Servic	Municipal Ma	General Expenses	Other	General Expense: Other	2 478,51	2 478,51	-
10213389	INSURANCE: UIF	I&E	Legal Servic	Municipal Ma	Employee Related Costs	Employee related co:	Employee Relate: Employee related costs - Contri	1 497,36	1 497,36	-
10213407	LEGAL EXPENSES	I&E	Legal Servic	Municipal Ma	General Expenses	Legal Expenses	General Expense: Legal Expenses	2 978 535,86	3 098 726,62	6 077 262,48
10213423	MATERIALS & STORES	I&E	Legal Servic	Municipal Ma	General Expenses	Other	General Expense: Other	560,25	560,25	-
10213447	PRINTING & STATIONER	I&E	Legal Servic	Municipal Ma	General Expenses	Other	General Expense: Other	1 660,11	1 660,11	-
10213493	SUBSCRIPTION & MEMBE	I&E	Legal Servic	Municipal Ma	General Expenses	Other	General Expense: Other	2 000,00	2 000,00	-
10216001	SALARIES & WAGES	I&E	Tourism & M	Other	Employee Related Costs	Employee related co:	Employee R: Employee related costs - Salar	1 312 391,29	1 312 391,29	-
10216005	BONUSES	I&E	Tourism & M	Other	Employee Related Costs	Bonuses: 13th Cheq	Employee R: Bonuses: 13th Cheque	107 374,00	107 374,00	-
10216023	TELEPHONE ALLOWANCE/	I&E	Tourism & M	Other	Employee Related Costs	Travel, motor car, ac	Employee R: Travel, motor car, accommodat	18 000,00	18 000,00	-
10216025	TRANSPORT ALLOWANCE	I&E	Tourism & M	Other	Employee Related Costs	Travel, motor car, ac	Employee R: Travel, motor car, accommodat	127 000,00	127 000,00	-
10216041	CONTR TO GROUP LIFE	I&E	Tourism & M	Other	Employee Related Costs	Group Life Insurance	Employee R: Group Life Insurance	-	-	-
10216043	CONTR TO MEDICAL AID	I&E	Tourism & M	Other	Employee Related Costs	Medical Aid Contribu	Employee R: Medical Aid Contribution	-	-	-
10216045	CONTR TO PENSION/RET	I&E	Tourism & M	Other	Employee Related Costs	Employee related co:	Employee R: Employee related costs - Contri	148 512,00	148 512,00	-
10216085	DEPRECIATION & AMORT	I&E	Tourism & M	Other	Depreciation and Amortisation	Depreciation and Amortisation		7 468,26	7 468,26	-
10216121	FURNITURE	I&E	Tourism & M	Other	Repairs and Maintenance	Repairs and Maintenance		24 322,29	24 322,29	-
10216595	LOSS ON DISPOSAL OF	I&E	Tourism & M	Other		Loss on Disposal of PPE		-	-	-
10216122	EARTH TV	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	159 239,79	159 239,79	-
10216131	OFFICE MACHINES	I&E	Tourism & M	Other	Repairs and Maintenance	Repairs and Maintenance		3 000,00	3 000,00	-
10216157	TOOLS & LOOSE GEAR	I&E	Tourism & M	Other	Repairs and Maintenance	Repairs and Maintenance		-	-	-
10216161	VEHICLES: MAINTENANC	I&E	Tourism & M	Other	Repairs and Maintenance	Repairs and Maintenance		6 590,47	6 590,47	-
10216165	WEBSITE DEVELOPMENT	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	50 222,79	50 222,79	-
10216201	#N/A	I&E	Tourism & M	Other	Contracted services	Contracted services		-	-	-
10216213	SECURITY SERVICES	I&E	Tourism & M	Other	General Expenses	Security	General Expense: Security	230,00	230,00	-
10216283	ADVERTISING	I&E	Tourism & M	Other	General Expenses	Advertising	General Expense: Advertising	329 146,02	329 146,02	-
10216293	BROCHURES DEVELOPMEN	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	29 864,48	29 864,48	-
10216307	COMMUNITY BASED TOUR	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	160 905,44	160 905,44	-
10216309	CONGRESSES, SEMINARS	I&E	Tourism & M	Other	General Expenses	Congresses and Serr	General Expense: Congresses and Seminars	101 820,78	101 820,78	-
10216317	CONSUMER SHOWS & EXH	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	98 760,59	98 760,59	-
10216319	CO-OPERATIVE MARKETI	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	50 447,37	50 447,37	-
10216321	CORPORATE COMMUNICAT	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	134 405,68	134 405,68	-
10216323	CORPORATE IDENTITY M	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	2 775,46	2 775,46	-
10216325	CUSTOMER CARE MANAGE	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	4 771,92	4 771,92	-
10216327	DATABASE MANAGEMENT	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	5 000,00	5 000,00	-
10216337	ELECTRICITY SUPPLY	I&E	Tourism & M	Other	General Expenses	Electricity Supply	General Expense: Electricity Supply	7 812,94	7 812,94	-
10216341	ELECTRONIC PROMOTION	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	39 995,81	39 995,81	-
10216349	EVENTS & FESTIVALS	I&E	Tourism & M	Other	General Expenses	Events & Festivals	General Expense: Events & Festivals	240 814,79	240 814,79	-
10216387	INSURANCE	I&E	Tourism & M	Other	General Expenses	Insurance	General Expense: Insurance	3 000,00	3 000,00	-
10216389	INSURANCE: UIF	I&E	Tourism & M	Other	Employee Related Costs	Employee related co:	Employee R: Employee related costs - Contri	9 556,59	9 556,59	-
10216395	INTERNATIONAL TRADE	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	419 756,81	419 756,81	-
10216397	DOMESTIC TRADE ROAD	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	172 534,52	172 534,52	-
10216403	LEASE OF OFFICE MACH	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	4 080,00	4 080,00	-
10216423	MATERIALS & STORES	I&E	Tourism & M	Other	General Expenses	Materials and Stores	General Expense: Materials and Stores	25 099,18	25 099,18	-
10216427	MEDIA EDUCATIONALS	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	5 000,00	5 000,00	-
10216433	MEMBERSHIP LIASON	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	9 756,55	9 756,55	-
10216435	NEWSLETTERS	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	4 000,00	4 000,00	-
10216443	PHOTOGRAPHY	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	-	-	-
10216445	POSTAGE	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	-	-	-
10216447	PRINTING & STATIONER	I&E	Tourism & M	Other	General Expenses	Printing and Stationa	General Expense: Printing and Stationary	32 993,38	32 993,38	-
10216457	PROMOTIONS	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	17 499,98	17 499,98	-
10216459	PROMOTIONAL MATERIAL	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	19 997,86	19 997,86	-
10216463	PUBLIC ENTERTAINMENT	I&E	Tourism & M	Other	General Expenses	Other	General Expense: Other	9 992,35	9 992,35	-
10216471	RENT: OTHER	I&E	Tourism & M	Other	General Expenses	Hire & Maintenance	General Expense: Hire & Maintenance	105 500,00	105 500,00	-

10216485	STAKEHOLDER RELATION	I&E	Tourism & N	Other	General Expenses	Other	General Expense	Other	10 609,56	10 609,56	-
10216489	STRATEGIC ADVERTISIN	I&E	Tourism & N	Other	General Expenses	Other	General Expense	Other	386 031,81	386 031,81	-
10216493	SUBSCRIPTION & MEMBE	I&E	Tourism & N	Other	General Expenses	Other	General Expense	Other	4 523,77	4 523,77	-
10216503	TELECOMMUNICATION	I&E	Tourism & N	Other	General Expenses	Other	General Expense	Other	119 993,50	119 993,50	-
10216507	TOURISM AWARENESS &	I&E	Tourism & N	Other	General Expenses	Other	General Expense	Other	16 497,08	16 497,08	-
10216509	TOURISM IN FORMATION	I&E	Tourism & N	Other	General Expenses	Other	General Expense	Other	14 992,12	14 992,12	-
10216511	TRADE EDUCATIONALS	I&E	Tourism & N	Other	General Expenses	Other	General Expense	Other	53 490,77	53 490,77	-
10216513	TRADE EDUCATIONALS:	I&E	Tourism & N	Other	General Expenses	Other	General Expense	Other	10 913,16	10 913,16	-
10216521	VEHICLE OPERATING EX	I&E	Tourism & N	Other	General Expenses	Vehicle Operating Co	General Expense	Vehicle Operating Cost	10 211,68	10 211,68	-
10216525	WATER RESEARCH LEVY	I&E	Tourism & N	Other	General Expenses	Other	General Expense	Other	5 468,02	5 468,02	-
10216700	RESEARCH MANAGEMENT	I&E	Tourism & N	Other	General Expenses	Other	General Expense	Other	18 000,00	18 000,00	-
10310001	SALARIES & WAGES	I&E	Community	Community &	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Salarie	1 197 214,13	1 197 214,13	-
10310005	BONUSES	I&E	Community	Community &	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	145 506,00	145 506,00	-
10310008	OVERTIME	I&E	Community	Community &	Employee Related Costs	Overtime payments	Employee R	Overtime payments	-	-	-
10310011	HOUSING SUBSIDY	I&E	Community	Community &	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	-	-	-
10310013	RENTAL SUBSIDY	I&E	Community	Community &	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowances	-	-	-
10310021	STANDBY ALLOWANCE	I&E	Community	Community &	Employee Related Costs	Travel, motor car, ac	Employee R	Standby Allowance	-	-	-
10310023	TELEPHONE ALLOWANCE/	I&E	Community	Community &	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	24 474,68	24 474,68	-
10310025	TRANSPORT ALLOWANCE	I&E	Community	Community &	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	195 523,47	195 523,47	-
10310041	CONTR TO GROUP LIFE	I&E	Community	Community &	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	13 695,52	13 695,52	-
10310043	CONTR TO MEDICAL AID	I&E	Community	Community &	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	64 041,60	64 041,60	-
10310045	CONTR TO PENSION/RET	I&E	Community	Community &	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Contri	65 723,00	65 723,00	-
10310085	DEPRECIATION & AMORT	I&E	Community	Community &	Depreciation and Amortisation	Depreciation and Amortisation		Depreciation and Amortisation	34 229,33	34 229,33	-
10310105	BUILDINGS - ELECTRIC	I&E	Community	Community &	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	1 107,14	1 107,14	-
10310107	BUILDINGS - GENERAL	I&E	Community	Community &	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	4 650,00	4 650,00	-
10310125	GROUPS	I&E	Community	Community &	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	2 500,00	2 500,00	-
10310157	TOOLS & LOOSE GEAR	I&E	Community	Community &	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	2 700,00	2 700,00	-
10310183	#N/A	I&E	Community	Community &	Finance Charges	Long-term liabilities	Finance Charges	Long-term liabilities	-	-	-
10310243	HIV/AIDS PROGRAMS	I&E	Community	Community &	General Expenses	Other	General Expense	Other	110 564,13	110 564,13	-
10310283	ADVERTISING	I&E	Community	Community &	General Expenses	Advertising	General Expense	Advertising	1 003,73	1 003,73	-
10310309	CONGRESSES, SEMINARS	I&E	Community	Community &	General Expenses	Congresses and Serr	General Expense	Congresses and Seminars	79 785,72	79 785,72	-
10310345	ENTERTAINMENT ALLOWA	I&E	Community	Community &	General Expenses	Other	General Expense	Other	23 430,53	23 430,53	-
10310373	HIRE OF EQUIPMENT	I&E	Community	Community &	General Expenses	Other	General Expense	Other	1 821,25	1 821,25	-
10310387	INSURANCE	I&E	Community	Community &	General Expenses	Insurance	General Expense	Insurance	22 921,00	22 921,00	-
10310389	INSURANCE: UIF	I&E	Community	Community &	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Contri	4 514,23	4 514,23	-
10310423	MATERIALS & STORES	I&E	Community	Community &	General Expenses	Materials and Stores	General Expense	Materials and Stores	6 238,91	6 238,91	-
10310447	PRINTING & STATIONER	I&E	Community	Community &	General Expenses	Printing and Stationa	General Expense	Printing and Stationary	7 151,26	7 151,26	-
10310491	STRATEGIC PLANNING	I&E	Community	Community &	General Expenses	Other	General Expense	Other	8 702,28	8 702,28	-
10310493	SUBSCRIPTION & MEMBE	I&E	Community	Community &	General Expenses	Other	General Expense	Other	1 861,55	1 861,55	-
10310499	TB PROGRAMS	I&E	Community	Community &	General Expenses	Other	General Expense	Other	-	-	-
10310521	VEHICLE OPERATING EX	I&E	Community	Community &	General Expenses	Other	General Expense	Vehicle Operating Cost	-	-	-
10320001	SALARIES & WAGES	I&E	Housing Se	Housing	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Salarie	1 799 505,52	1 799 505,52	-
10320005	BONUSES	I&E	Housing Se	Housing	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	150 158,00	150 158,00	-
10320008	OVERTIME	I&E	Housing Se	Housing	Employee Related Costs	Overtime payments	Employee R	Overtime payments	82 302,76	82 302,76	-
10320011	HOUSING SUBSIDY	I&E	Housing Se	Housing	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	6 624,00	6 624,00	-
10320013	RENTAL SUBSIDY	I&E	Housing Se	Housing	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	4 000,00	4 000,00	-
10320023	TELEPHONE ALLOWANCE/	I&E	Housing Se	Housing	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	31 992,15	31 992,15	-
10320025	TRANSPORT ALLOWANCE	I&E	Housing Se	Housing	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	217 917,46	217 917,46	-
10320039	PROTECTIVE CLOTHING	I&E	Housing Se	Housing	General Expenses	Other	General Expense	Other	1 983,53	1 983,53	-
10320041	CONTR TO GROUP LIFE	I&E	Housing Se	Housing	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	51 385,31	51 385,31	-
10320043	CONTR TO MEDICAL AID	I&E	Housing Se	Housing	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	191 146,80	191 146,80	-
10320045	CONTR TO PENSION/RET	I&E	Housing Se	Housing	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Contri	285 053,13	285 053,13	-
10320085	DEPRECIATION & AMORT	I&E	Housing Se	Housing	Depreciation and Amortisation	Depreciation and Amortisation		Depreciation and Amortisation	119 674,49	-45 406,00	-
10320107	BUILDINGS - GENERAL	I&E	Housing Se	Housing	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	3 438 925,17	3 438 925,17	-
10320121	FURNITURE	I&E	Housing Se	Housing	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	200,00	200,00	-
10320125	GROUPS	I&E	Housing Se	Housing	Repairs and Maintenance	Repairs and Mainten	Repairs and Main	Repairs and Maintenance	-	-	-
10320161	VEHICLES: MAINTENANC	I&E	Housing Se	Housing	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	12 560,39	12 560,39	-
10320183	INTEREST PAID: EXTER	I&E	Housing Se	Housing	Finance Charges	Long-term liabilities	Finance Charges	Long-term liabilities	-	-	-
10320201	CONSULTANT FEES	I&E	Housing Se	Housing	Contracted services	Contracted services		Contracted services	2 600 648,38	2 600 648,38	-
10320211	REFUSE REMOVAL SERVI	I&E	Housing Se	Housing	General Expenses	Other	General Expense	Other	15 098,44	15 098,44	-
10320213	#N/A	I&E	Housing Se	Housing	General Expenses	Other	General Expense	Other	-	-	-
10320237	#N/A	I&E	Housing Se	Housing	Operating Grant Expenditure	Other Operating Grai	Operating G	Other Operating Grant Expendit	-	-	-
10320247	INTEGRATED HOUSING &	I&E	Housing Se	Housing	Operating Grant Expenditure	Operating Grant Expenditure		Operating Grant Expenditure	21 675 548,24	21 675 548,24	-
10320253	#N/A	I&E	Housing Se	Housing	Operating Grant Expenditure	Operating Grant Expenditure		Operating Grant Expenditure	-	-	-
10320289	AUDIT FEES	I&E	Housing Se	Housing	General Expenses	Audit Fees	General Expense	Audit Fees	7 875,00	7 875,00	-
10320299	CHEMICALS	I&E	Housing Se	Housing	General Expenses	Chemicals	General Expense	Chemicals	-	-	-
10320309	CONGRESSES, SEMINARS	I&E	Housing Se	Housing	General Expenses	Congresses and Serr	General Expense	Congresses and Seminars	21 637,52	21 637,52	-
10320337	ELECTRICITY SUPPLY	I&E	Housing Se	Housing	General Expenses	Electricity Supply	General Expense	Electricity Supply	55 934,27	55 934,27	-
10320373	HIRE OF EQUIPMENT	I&E	Housing Se	Housing	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	241 667,29	241 667,29	-
10320387	INSURANCE	I&E	Housing Se	Housing	General Expenses	Insurance	General Expense	Insurance	20 000,00	20 000,00	-
10320389	INSURANCE: UIF	I&E	Housing Se	Housing	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Contri	14 609,71	14 609,71	-
10320423	MATERIALS & STORES	I&E	Housing Se	Housing	General Expenses	Materials and Stores	General Expense	Materials and Stores	41 804,73	41 804,73	-
10320447	PRINTING & STATIONER	I&E	Housing Se	Housing	General Expenses	Printing and Stationa	General Expense	Printing and Stationary	33 518,68	33 518,68	-
10320477	SCOPING & SURVEYS	I&E	Housing Se	Housing	General Expenses	Other	General Expense	Other	4 185,00	4 185,00	-
10320478	HOUSING CONSUMER EDU	I&E	Housing Se	Housing	Operating Grant Expenditure	Operating Grant Expenditure		Operating Grant Expenditure	7 676,95	7 676,95	-
10320479	SEWERAGE SERVICES	I&E	Housing Se	Housing	General Expenses	Other	General Expense	Other	8 375,99	8 375,99	-
10320521	VEHICLE OPERATING EX	I&E	Housing Se	Housing	General Expenses	Vehicle Operating Co	General Expense	Vehicle Operating Cost	41 998,94	41 998,94	-
10320525	WATER RESEARCH LEVY	I&E	Housing Se	Housing	General Expenses	Other	General Expense	Other	45 443,32	45 443,32	-
10320675	RENTAL: HOUSES	I&E	Housing Se	Housing	Rental of Facilities and Equipment	Rental Revenue from Rental of Facilitie	Rental Revenue from Buildings		-11 400,00	-1 555,30	-

10320677	RENTAL: KEYDAR HOUSE	I&E	Housing Ser	Housing	Rental of Facilities and Equipment	Rental Revenue from Rental of Facilitie	Rental Revenue from Buildings	-19 984,92	-19 984,92	-
10320687	RENTAL: SUNDRIES	I&E	Housing Ser	Housing	Rental of Facilities and Equipment	Rental Revenue from Rental of Facilitie	Rental Revenue from Buildings	-229 186,64	-229 186,64	-
10320796	#N/A	I&E	Housing Ser	Housing	Government Grants and Subsidies - Operating	Provincial: Housing (Government Grar	Provincial: Housing Grant	-	-	-
10320797	HOUSING CONSUMER EDU	I&E	Housing Ser	Housing	Government Grants and Subsidies - Operating	Housing Consumer E Government Grar	Housing Consumer Education	-	-	-
10320798	SUNDRY: VAT RECOVERY	I&E	Housing Ser	Housing	Other Income	Sundry Income	Other Income	SUNDRY INCOME	-	-
10320802	GRANT: INTEGRATED HO	I&E	Housing Ser	Housing	Government Grants and Subsidies - Operating	Provincial: Housing (Government Grar	Provincial: Housing Grant	-44 591 590,70	-44 591 590,70	-
10320805	GRANT: PURCHASE OF L	I&E	Housing Ser	Housing	Government Grants and Subsidies - Operating	Provincial: Housing (Government Grar	Provincial: Housing Grant	-	-	-
10320893	OTHER INCOME	I&E	Housing Ser	Housing		Other Income	SUNDRY INCOME	-	-	-
10322001	SALARIES & WAGES	I&E	Beaches	Sport & Recr	Employee Related Costs	Employee related co	Employee R	Employee related costs - Salar	1 757 229,53	1 757 229,53
10322005	BONUSES	I&E	Beaches	Sport & Recr	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	145 504,00	145 504,00
10322008	OVERTIME	I&E	Beaches	Sport & Recr	Employee Related Costs	Overtime payments	Employee R	Overtime payments	631 471,42	631 471,42
10322013	RENTAL SUBSIDY	I&E	Beaches	Sport & Recr	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	22 872,00	22 872,00
10322021	STANDBY ALLOWANCE	I&E	Beaches	Sport & Recr	Employee Related Costs	Standby Allowance	Employee Relate	Standby Allowance	18 912,98	18 912,98
10322023	TELEPHONE ALLOWANCE/	I&E	Beaches	Sport & Recr	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	46 601,22	46 601,22
10322025	TRANSPORT ALLOWANCE	I&E	Beaches	Sport & Recr	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	19 751,80	19 751,80
10322039	PROTECTIVE CLOTHING	I&E	Beaches	Sport & Recr	General Expenses	Other	General Expense	Other	25 822,09	25 822,09
10322041	CONTR TO GROUP LIFE	I&E	Beaches	Sport & Recr	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	56 276,92	56 276,92
10322043	CONTR TO MEDICAL AID	I&E	Beaches	Sport & Recr	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	335 945,40	335 945,40
10322045	CONTR TO PENSION/RET	I&E	Beaches	Sport & Recr	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	361 567,29	361 567,29
10322085	DEPRECIATION & AMORT	I&E	Beaches	Sport & Recr	Depreciation and Amortisation	Depreciation and Amortisation			67 621,85	67 621,85
10322101	BEACH PATHS & BOARDW	I&E	Beaches	Sport & Recr	Repairs and Maintenance	Repairs and Maintenance			29 732,63	29 732,63
10322103	BLUE FLAG FACILITIES	I&E	Beaches	Sport & Recr	General Expenses	Other	General Expense: Other		48 243,59	48 243,59
10322105	BUILDINGS - ELECTRIC	I&E	Beaches	Sport & Recr	Repairs and Maintenance	Repairs and Maintenance			5 000,00	5 000,00
10322107	BUILDINGS - GENERAL	I&E	Beaches	Sport & Recr	Repairs and Maintenance	Repairs and Maintenance			82 487,40	82 487,40
10322109	CLEANING OF BEACHES	I&E	Beaches	Sport & Recr	Repairs and Maintenance	Repairs and Maintenance			42 579,83	42 579,83
10322117	FACILITIES - GENERAL	I&E	Beaches	Sport & Recr	General Expenses	Other	General Expense: Other		149 452,38	149 452,38
10322125	GROUPS	I&E	Beaches	Sport & Recr	Repairs and Maintenance	Repairs and Maintenance			126 690,66	126 690,66
10322161	VEHICLES: MAINTENANC	I&E	Beaches	Sport & Recr	Repairs and Maintenance	Repairs and Maintenance			16 713,62	16 713,62
10322183	INTEREST PAID: EXTER	I&E	Beaches	Sport & Recr	Finance Charges	Long-term liabilities	Finance Cha	Long-term liabilities	-	-
10322185	INTEREST PAID: FINAN	I&E	Beaches	Sport & Recr	Finance Charges	Long-term liabilities	Finance Cha	Long-term liabilities	-	-
10322213	SECURITY SERVICES	I&E	Beaches	Sport & Recr	General Expenses	Security	General Expense	Security	-	-
10322309	CONGRESSES, SEMINARS	I&E	Beaches	Sport & Recr	General Expenses	Security	General Expense	Congresses and Seminars	-	-
10322374	HIRE AND EQUIPMENT-A	I&E	Beaches	Sport & Recr	General Expenses	Other	General Expense	Other	9 804,00	9 804,00
10322379	HIRE OF VEHICLES	I&E	Beaches	Sport & Recr	General Expenses	Hire of Vehicles	General Expense	Hire of Vehicles	65 619,05	65 619,05
10322387	INSURANCE	I&E	Beaches	Sport & Recr	General Expenses	Insurance	General Expense	Insurance	17 116,00	17 116,00
10322389	INSURANCE: UIF	I&E	Beaches	Sport & Recr	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	30 362,43	30 362,43
10322413	LIFESAVER TRAINING	I&E	Beaches	Sport & Recr	General Expenses	Other	General Expense	Other	152 917,48	152 917,48
10322415	LIFESAVER'S ACCOMMOD	I&E	Beaches	Sport & Recr	General Expenses	Other	General Expense	Other	141 064,69	141 064,69
10322423	MATERIALS & STORES	I&E	Beaches	Sport & Recr	General Expenses	Materials and Stores	General Expense	Materials and Stores	119 378,98	119 378,98
10322431	MEDICAL SUPPLIES & M	I&E	Beaches	Sport & Recr	General Expenses	Other	General Expense: Other		26 152,25	26 152,25
10322471	RENT: OTHER	I&E	Beaches	Sport & Recr	General Expenses	Rent: Other	General Expense: Rent: Other		26 130,60	26 130,60
10322517	TRANSPORT: LIFESAVER	I&E	Beaches	Sport & Recr	General Expenses	Other	General Expense: Other		5 944,01	5 944,01
10322521	VEHICLE OPERATING EX	I&E	Beaches	Sport & Recr	General Expenses	Vehicle Operating Co	General Expense: Vehicle Operating Cost		32 919,01	32 919,01
10322542	LIFESAVERS CLOTHING	I&E	Beaches	Sport & Recr	General Expenses	Other	General Expense	Other	19 377,17	19 377,17
10322663	RENTAL: BEACH KIOSK	I&E	Beaches	Sport & Recr	Rental of Facilities and Equipment	Rental Revenue from Rental of Facilitie	Rental Revenue from Buildings	-455 468,12	-455 468,12	-
10322832	BEACH AMENITIES	I&E	Beaches	Sport & Recr	Other Income	SUNDRY INCOME	Other Income	SUNDRY INCOME	-	-
10322849	BOAT LAUNCHING FEES	I&E	Beaches	Sport & Recr	Other Income	Boat Launching Fees	Other Income	Boat Launching Fees	-368 302,87	-368 302,87
10330001	SALARIES & WAGES	I&E	Library Serv	Community &	Employee Related Costs	Employee related co	Employee R	Employee related costs - Salar	1 039 281,41	1 039 281,41
10330005	BONUSES	I&E	Library Serv	Community &	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	101 355,00	101 355,00
10330008	OVERTIME	I&E	Library Serv	Community &	Employee Related Costs	Overtime payments	Employee R	Overtime payments	-	-
10330011	HOUSING SUBSIDY	I&E	Library Serv	Community &	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	6 624,00	6 624,00
10330013	RENTAL SUBSIDY	I&E	Library Serv	Community &	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	3 000,00	3 000,00
10330023	TELEPHONE ALLOWANCE/	I&E	Library Serv	Community &	Employee Related Costs	Housing benefits and	Employee R	Travel, motor car, accommodation, subsistence and other allowances	-	-
10330025	TRANSPORT ALLOWANCE	I&E	Library Serv	Community &	Employee Related Costs	Housing benefits and	Employee R	Travel, motor car, accommodation, subsistence and other allowances	-	-
10330039	PROTECTIVE CLOTHING	I&E	Library Serv	Community &	Employee Related Costs	Housing benefits and	Employee R	Travel, motor car, accommodation, subsistence and other allowances	-	-
10330041	CONTR TO GROUP LIFE	I&E	Library Serv	Community &	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	39 248,77	39 248,77
10330043	CONTR TO MEDICAL AID	I&E	Library Serv	Community &	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	163 507,20	163 507,20
10330045	CONTR TO PENSION/RET	I&E	Library Serv	Community &	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	222 930,00	222 930,00
10330085	DEPRECIATION & AMORT	I&E	Library Serv	Community &	Depreciation and Amortisation	Depreciation and Amortisation			116 826,16	116 826,16
10330105	BUILDINGS - ELECTRIC	I&E	Library Serv	Community &	Repairs and Maintenance	Repairs and Maintenance			4 056,00	4 056,00
10330107	BUILDINGS - GENERAL	I&E	Library Serv	Community &	Repairs and Maintenance	Repairs and Maintenance			64 269,94	64 269,94
10330131	OFFICE MACHINES	I&E	Library Serv	Community &	Repairs and Maintenance	Repairs and Maintenance			3 143,75	3 143,75
10330157	TOOLS & LOOSE GEAR	I&E	Library Serv	Community &	Repairs and Maintenance	Repairs and Maintenance			-	-
10330211	REFUSE REMOVAL SERVI	I&E	Library Serv	Community &	General Expenses	Other	General Expense: Other		10 487,08	10 487,08
10330283	ADVERTISING	I&E	Library Serv	Community &	General Expenses	Advertising	General Expense	Advertising	7 850,34	7 850,34
10330309	CONGRESSES, SEMINARS	I&E	Library Serv	Community &	General Expenses	Congresses and Sem	General Expense	Congresses and Seminars	7 270,16	7 270,16
10330337	ELECTRICITY SUPPLY	I&E	Library Serv	Community &	General Expenses	Electricity Supply	General Expense	Electricity Supply	10 099,91	10 099,91
10330349	EVENTS & FESTIVALS	I&E	Library Serv	Community &	General Expenses	Electricity Supply	General Expense	Events & Festivals	-	-
10330373	HIRE OF EQUIPMENT	I&E	Library Serv	Community &	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	60 164,26	60 164,26
10330387	INSURANCE	I&E	Library Serv	Community &	General Expenses	Insurance	General Expense	Insurance	7 350,00	7 350,00
10330389	INSURANCE: UIF	I&E	Library Serv	Community &	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	11 848,20	11 848,20
10330419	#N/A	I&E	Library Serv	Community &	General Expenses	Other	General Expense: Other		-	-
10330423	MATERIALS & STORES	I&E	Library Serv	Community &	General Expenses	Materials and Stores	General Expense	Materials and Stores	25 228,75	25 228,75
10330447	PRINTING & STATIONER	I&E	Library Serv	Community &	General Expenses	Printing and Stationa	General Expense	Printing and Stationary	26 765,32	26 765,32
10330471	RENT: OTHER	I&E	Library Serv	Community &	General Expenses	Rent: Other	General Expense: Rent: Other		360 000,00	337 129,71
10330479	SEWERAGE SERVICES	I&E	Library Serv	Community &	General Expenses	Other	General Expense: Other		19 774,24	19 774,24
10330493	SUBSCRIPTION & MEMBE	I&E	Library Serv	Community &	General Expenses	Other	General Expense: Other		14 189,38	14 189,38
10330525	WATER RESEARCH LEVY	I&E	Library Serv	Community &	General Expenses	Other	General Expense: Other		14 942,56	14 942,56
10330696	LIBRARY GRANT EXP	I&E	Library Serv	Community &	Operating Grant Expenditure	Operating Grant Expenditure			176 184,97	176 184,97

10330731	FINES: OVERDUE LIBRA	I&E	Library Serv	Community & Fines	Library Grant	Fines	-3 442,25	-3 442,25	-
10330775	SUBSIDY: CAPITAL	I&E	Library Serv	Community & Government Grants and Subsidies - Capital	Library Grant	Government Grar Library Grant	-	-	-
10330824	SUBSIDY: HEALTH SERV	I&E	Library Serv	Community & Government Grants and Subsidies - Operating	Library Grant	Government Grar Library Grant	-184 000,00	-184 000,00	-
10330871	LOST LIBRARY ITEMS	I&E	Library Serv	Community & Other Income	SUNDRY INCOME	Other Income SUNDRY INCOME	-3 912,79	-3 912,79	-
10330893	SUNDRY INCOME	I&E	Library Serv	Community & Other Income	SUNDRY INCOME	Other Income SUNDRY INCOME	-9 643,10	-9 643,10	-
10340001	SALARIES & WAGES	I&E	Fire Fighting	Public Safety Employee Related Costs	Employee related co	Employee R Employee related costs - Salar	1 805 863,79	1 805 863,79	-
10340005	BONUSES	I&E	Fire Fighting	Public Safety Employee Related Costs	Bonuses: 13th Cheq	Employee R Bonuses: 13th Cheque	152 434,00	152 434,00	-
10340008	OVERTIME	I&E	Fire Fighting	Public Safety Employee Related Costs	Overtime payments	Employee R Overtime payments	360 571,14	360 571,14	-
10340011	HOUSING SUBSIDY	I&E	Fire Fighting	Public Safety Employee Related Costs	Housing benefits and	Employee R Housing benefits and allowance	6 624,00	6 624,00	-
10340013	RENTAL SUBSIDY	I&E	Fire Fighting	Public Safety Employee Related Costs	Housing benefits and	Employee R Housing benefits and allowance	12 000,00	12 000,00	-
10340021	STANDBY ALLOWANCE	I&E	Fire Fighting	Public Safety Employee Related Costs	Standby Allowance	Employee R Standby Allowance	116 064,12	116 064,12	-
10340023	TELEPHONE ALLOWANCE/	I&E	Fire Fighting	Public Safety Employee Related Costs	Travel, motor car, ac	Employee R Travel, motor car, accommodat	560,00	560,00	-
10340025	TRANSPORT ALLOWANCE	I&E	Fire Fighting	Public Safety Employee Related Costs	Travel, motor car, ac	Employee R Travel, motor car, accommodation, subsistence and other allowances	-	-	-
10340039	PROTECTIVE CLOTHING	I&E	Fire Fighting	Public Safety General Expenses	Other	General Expense Other	65 383,09	65 383,09	-
10340041	CONTR TO GROUP LIFE	I&E	Fire Fighting	Public Safety Employee Related Costs	Group Life Insurance	Employee R Group Life Insurance	66 644,62	66 644,62	-
10340043	CONTR TO MEDICAL AID	I&E	Fire Fighting	Public Safety Employee Related Costs	Medical Aid Contribu	Employee R Medical Aid Contribution	275 038,20	275 038,20	-
10340045	CONTR TO PENSION/RET	I&E	Fire Fighting	Public Safety Employee Related Costs	Employee related co	Employee R Employee related costs - Contri	301 480,00	301 480,00	-
10340085	DEPRECIATION & AMORT	I&E	Fire Fighting	Public Safety Depreciation and Amortisation		Depreciation and Amortisation	100 961,60	100 961,60	-
10340105	BUILDINGS - ELECTRIC	I&E	Fire Fighting	Public Safety Repairs and Maintenance		Repairs and Maintenance	6 995,83	6 995,83	-
10340107	BUILDINGS - GENERAL	I&E	Fire Fighting	Public Safety Repairs and Maintenance		Repairs and Maintenance	49 895,37	49 895,37	-
10340125	GROUPS	I&E	Fire Fighting	Public Safety Repairs and Maintenance		Repairs and Maintenance	17 052,91	17 052,91	-
10340157	TOOLS & LOOSE GEAR	I&E	Fire Fighting	Public Safety Repairs and Maintenance		Repairs and Maintenance	85 966,38	85 966,38	-
10340161	VEHICLES: MAINTENANC	I&E	Fire Fighting	Public Safety Repairs and Maintenance		Repairs and Maintenance	320 421,33	320 421,33	-
10340183	INTEREST PAID: EXTER	I&E	Fire Fighting	Public Safety		Finance Charges	-	-	-
10340201	#N/A	I&E	Fire Fighting	Public Safety Contracted services		Contracted services	-	-	-
10340211	REFUSE REMOVAL SERVI	I&E	Fire Fighting	Public Safety General Expenses	Other	General Expense Other	6 896,79	6 896,79	-
10340299	CHEMICALS	I&E	Fire Fighting	Public Safety General Expenses	Chemicals	General Expense Chemicals	9 995,00	9 995,00	-
10340309	CONGRESSES, SEMINARS	I&E	Fire Fighting	Public Safety General Expenses	Congresses and Sem	General Expense Congresses and Seminars	29 801,24	29 801,24	-
10340331	DISASTER MANAGEMENT	I&E	Fire Fighting	Public Safety General Expenses	Disaster Relief	General Expense Disaster Relief	26 885,11	26 885,11	-
10340337	ELECTRICITY SUPPLY	I&E	Fire Fighting	Public Safety General Expenses	Electricity Supply	General Expense Electricity Supply	26 215,62	26 215,62	-
10340373	HIRE OF EQUIPMENT	I&E	Fire Fighting	Public Safety General Expenses	Hire & Maintenance	General Expense Hire & Maintenance	12 635,75	12 635,75	-
10340379	HIRE OF VEHICLES	I&E	Fire Fighting	Public Safety General Expenses	Hire of Vehicles	General Expense Hire of Vehicles	177 744,69	177 744,69	-
10340387	INSURANCE	I&E	Fire Fighting	Public Safety General Expenses	Insurance	General Expense Insurance	65 000,00	65 000,00	-
10340389	INSURANCE: UIF	I&E	Fire Fighting	Public Safety Employee Related Costs	Employee related co	Employee R Employee related costs - Contri	21 502,71	21 502,71	-
10340423	MATERIALS & STORES	I&E	Fire Fighting	Public Safety General Expenses	Materials and Stores	General Expense Materials and Stores	28 133,58	28 133,58	-
10340431	MEDICAL SUPPLIES & M	I&E	Fire Fighting	Public Safety General Expenses	Other	General Expense Other	2 524,55	2 524,55	-
10340447	PRINTING & STATIONER	I&E	Fire Fighting	Public Safety General Expenses	Printing and Stationa	General Expense Printing and Stationary	8 336,80	8 336,80	-
10340479	SEWERAGE SERVICES	I&E	Fire Fighting	Public Safety General Expenses	Other	General Expense Other	6 987,87	6 987,87	-
10340521	VEHICLE OPERATING EX	I&E	Fire Fighting	Public Safety General Expenses	Vehicle Operating Co	General Expense Vehicle Operating Cost	205 367,82	205 367,82	-
10340525	WATER RESEARCH LEVY	I&E	Fire Fighting	Public Safety General Expenses	Other	General Expense Other	5 793,37	5 793,37	-
10340863	FIRE FIGHTING FEES	I&E	Fire Fighting	Public Safety Other Income	FIRE FIGHTING FEES	Other Income FIRE FIGHTING FEES	-68 941,18	-68 941,18	-
10342001	SALARIES & WAGES	I&E	Traffic Cont	Public Safety Employee Related Costs	Employee related co	Employee R Employee related costs - Salar	2 107 957,64	2 107 957,64	-
10342005	BONUSES	I&E	Traffic Cont	Public Safety Employee Related Costs	Bonuses: 13th Cheq	Employee R Bonuses: 13th Cheque	136 030,33	136 030,33	-
10342008	OVERTIME	I&E	Traffic Cont	Public Safety Employee Related Costs	Overtime payments	Employee R Overtime payments	382 450,20	382 450,20	-
10342011	HOUSING SUBSIDY	I&E	Traffic Cont	Public Safety Employee Related Costs	Housing benefits and	Employee R Housing benefits and allowance	19 872,00	19 872,00	-
10342021	STANDBY ALLOWANCE	I&E	Traffic Cont	Public Safety Employee Related Costs	Standby Allowance	Employee R Standby Allowance	39 041,05	39 041,05	-
10342023	TELEPHONE ALLOWANCE/	I&E	Traffic Cont	Public Safety Employee Related Costs	Travel, motor car, ac	Employee R Travel, motor car, accommodat	27 103,17	27 103,17	-
10342025	TRANSPORT ALLOWANCE	I&E	Traffic Cont	Public Safety Employee Related Costs	Travel, motor car, ac	Employee R Travel, motor car, accommodat	150 680,69	150 680,69	-
10342039	PROTECTIVE CLOTHING	I&E	Traffic Cont	Public Safety General Expenses	Other	General Expense Other	57 920,67	57 920,67	-
10342041	CONTR TO GROUP LIFE	I&E	Traffic Cont	Public Safety Employee Related Costs	Group Life Insurance	Employee R Group Life Insurance	70 138,37	70 138,37	-
10342043	CONTR TO MEDICAL AID	I&E	Traffic Cont	Public Safety Employee Related Costs	Medical Aid Contribu	Employee R Medical Aid Contribution	319 079,31	319 079,31	-
10342045	CONTR TO PENSION/RET	I&E	Traffic Cont	Public Safety Employee Related Costs	Employee related co	Employee R Employee related costs - Contri	432 972,75	432 972,75	-
10342085	DEPRECIATION & AMORT	I&E	Traffic Cont	Public Safety Depreciation and Amortisation		Depreciation and Amortisation	49 139,36	49 139,36	23 119,82
10342105	BUILDINGS - ELECTRIC	I&E	Traffic Cont	Public Safety Repairs and Maintenance		Repairs and Maintenance	1 814,50	1 814,50	-
10342107	BUILDINGS - GENERAL	I&E	Traffic Cont	Public Safety Repairs and Maintenance		Repairs and Maintenance	61 646,94	61 646,94	-
10342125	GROUPS	I&E	Traffic Cont	Public Safety Repairs and Maintenance		Repairs and Maintenance	5 400,00	5 400,00	-
10342157	TOOLS & LOOSE GEAR	I&E	Traffic Cont	Public Safety Repairs and Maintenance		Repairs and Maintenance	5 532,77	5 532,77	-
10342159	TRAFFIC SIGNS & ROAD	I&E	Traffic Cont	Public Safety Repairs and Maintenance		Repairs and Maintenance	35 898,89	35 898,89	-
10342161	VEHICLES: MAINTENANC	I&E	Traffic Cont	Public Safety Repairs and Maintenance		Repairs and Maintenance	66 429,80	66 429,80	-
10342201	CONSULTANT FEES	I&E	Traffic Cont	Public Safety Contracted services		Contracted services	3 463 475,17	3 463 475,17	-
10342213	SECURITY SERVICES	I&E	Traffic Cont	Public Safety General Expenses	Other	General Expense Other	-	-	-
10342309	CONGRESSES, SEMINARS	I&E	Traffic Cont	Public Safety General Expenses	Congresses and Serr	General Expense Congresses and Seminars	37 636,00	37 636,00	-
10342337	ELECTRICITY SUPPLY	I&E	Traffic Cont	Public Safety General Expenses	Electricity Supply	General Expense Electricity Supply	19 891,03	19 891,03	-
10342373	HIRE OF EQUIPMENT	I&E	Traffic Cont	Public Safety General Expenses	Hire & Maintenance	General Expense Hire & Maintenance	38 131,66	38 131,66	-
10342379	HIRE OF VEHICLES	I&E	Traffic Cont	Public Safety General Expenses	Hire of Vehicles	General Expense Hire of Vehicles	294 610,99	294 610,99	-
10342387	INSURANCE	I&E	Traffic Cont	Public Safety General Expenses	Insurance	General Expense Insurance	36 465,00	36 465,00	-
10342389	INSURANCE: UIF	I&E	Traffic Cont	Public Safety Employee Related Costs	Employee related co	Employee R Employee related costs - Contri	22 322,81	22 322,81	-
10342423	MATERIALS & STORES	I&E	Traffic Cont	Public Safety General Expenses	Materials and Stores	General Expense Materials and Stores	15 464,96	15 464,96	-
10342447	PRINTING & STATIONER	I&E	Traffic Cont	Public Safety General Expenses	Printing and Stationa	General Expense Printing and Stationary	22 283,56	22 283,56	-
10342471	RENT: OTHER	I&E	Traffic Cont	Public Safety General Expenses	Printing and Stationa	General Expense Rent: Other	-	-	-
10342493	SUBSCRIPTION & MEMBE	I&E	Traffic Cont	Public Safety General Expenses	Other	General Expense Other	167,50	167,50	-
10342521	VEHICLE OPERATING EX	I&E	Traffic Cont	Public Safety General Expenses	Vehicle Operating Co	General Expense Vehicle Operating Cost	182 628,13	182 628,13	-
10342692	VEHICLE OPERATIONAL	I&E	Traffic Cont	Public Safety General Expenses	Vehicle Operating Co	General Expense Vehicle Operating Cost	-	-	-
10342735	TRAFFIC FINES	I&E	Traffic Cont	Public Safety Fines		Fines	-5 408 370,64	-5 408 370,64	-
10342745	#N/A	I&E	Traffic Cont	Public Safety Licences and Permits		Licences and Permits	-	-	-
10342751	VEHICLE REGISTRATION	I&E	Traffic Cont	Public Safety Other Income	SUNDRY INCOME	Other Income SUNDRY INCOME	-681 230,29	-681 230,29	-
10342801	TRAFFIC DISASTER	I&E	Traffic Cont	Public Safety Government Grants and Subsidies - Operating	Traffic Disaster	Government Gra Traffic Disaster	-	-	-
10342893	SUNDRY INCOME	I&E	Traffic Cont	Public Safety Other Income	SUNDRY INCOME	Other Income SUNDRY INCOME	-510,00	-510,00	-
10342897	#N/A	I&E	Traffic Cont	Public Safety Other Income	SUNDRY INCOME	Other Income SUNDRY INCOME	-	-	-

10350001	SALARIES & WAGES	I&E	Parks and R	Sport & Recr	Employee Related Costs	Employee related co	Employee R	Employee related costs - Salar	2 105 607,97		2 105 607,97	-
10350005	BONUSES	I&E	Parks and R	Sport & Recr	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	161 212,33		161 212,33	-
10350008	OVERTIME	I&E	Parks and R	Sport & Recr	Employee Related Costs	Overtime payments	Employee R	Overtime payments	75 635,13		75 635,13	-
10350011	HOUSING SUBSIDY	I&E	Parks and R	Sport & Recr	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	6 624,00		6 624,00	-
10350013	RENTAL SUBSIDY	I&E	Parks and R	Sport & Recr	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	5 500,00		5 500,00	-
10350023	TELEPHONE ALLOWANCE/	I&E	Parks and R	Sport & Recr	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	7 736,95		7 736,95	-
10350025	TRANSPORT ALLOWANCE	I&E	Parks and R	Sport & Recr	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	46 799,08		46 799,08	-
10350039	PROTECTIVE CLOTHING	I&E	Parks and R	Sport & Recr	General Expenses	Other	General Expense	Other	33 648,83		33 648,83	-
10350041	CONTR TO GROUP LIFE	I&E	Parks and R	Sport & Recr	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	77 059,71		77 059,71	-
10350043	CONTR TO MEDICAL AID	I&E	Parks and R	Sport & Recr	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	355 132,20		355 132,20	-
10350045	CONTR TO PENSION/RET	I&E	Parks and R	Sport & Recr	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	360 711,07		360 711,07	-
10350085	DEPRECIATION & AMORT	I&E	Parks and R	Sport & Recr	Depreciation and Amortisation	Depreciation and Amortisation		Depreciation and Amortisation	597 047,43		597 047,43	-
10350105	BUILDINGS - ELECTRIC	I&E	Parks and R	Sport & Recr	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	2 110,40	12 500,00	14 610,40	-
10350107	BUILDINGS - GENERAL	I&E	Parks and R	Sport & Recr	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	5 443,17		5 443,17	-
10350115	ERADICATION OF ALIEN	I&E	Parks and R	Sport & Recr	General Expenses	Other	General Expense	Other	229 944,27		229 944,27	-
10350125	GROUNDS	I&E	Parks and R	Sport & Recr	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	1 628 001,31		1 628 001,31	-
10350127	HORTICULTURE	I&E	Parks and R	Sport & Recr	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	79 802,45		79 802,45	-
10350133	PAVING	I&E	Parks and R	Sport & Recr	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	31 442,16	152 674,68	184 116,84	-
10350139	RECREATIONAL FACILIT	I&E	Parks and R	Sport & Recr	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	62 475,37		62 475,37	-
10350157	TOOLS & LOOSE GEAR	I&E	Parks and R	Sport & Recr	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance				-
10350161	VEHICLES: MAINTENANC	I&E	Parks and R	Sport & Recr	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	93 885,72		93 885,72	-
10350183	INTEREST PAID: EXTER	I&E	Parks and R	Sport & Recr	Finance Charges	Long-term liabilities	Finance Charges	Long-term liabilities	161 727,46		161 727,46	-
10350211	REFUSE REMOVAL SERVI	I&E	Parks and R	Sport & Recr	General Expenses	Other	General Expense	Other	39 817,84		39 817,84	-
10350309	CONGRESSES, SEMINARS	I&E	Parks and R	Sport & Recr	General Expenses	Congresses and Sem	General Expense	Congresses and Seminars	10 060,85		10 060,85	-
10350337	ELECTRICITY SUPPLY	I&E	Parks and R	Sport & Recr	General Expenses	Electricity Supply	General Expense	Electricity Supply	130 839,04		130 839,04	-
10350367	GENERAL CLEANUP	I&E	Parks and R	Sport & Recr	General Expenses	Other	General Expense	Other	100 000,00		100 000,00	-
10350373	HIRE OF EQUIPMENT	I&E	Parks and R	Sport & Recr	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	19 817,60		19 817,60	-
10350374	HIRE OF EQUIPMENT	I&E	Parks and R	Sport & Recr	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance				-
10350379	HIRE OF VEHICLES	I&E	Parks and R	Sport & Recr	General Expenses	Hire of Vehicles	General Expense	Hire of Vehicles	64 970,46		64 970,46	-
10350387	INSURANCE	I&E	Parks and R	Sport & Recr	General Expenses	Insurance	General Expense	Insurance	40 000,00		40 000,00	-
10350389	INSURANCE: UIF	I&E	Parks and R	Sport & Recr	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	22 274,92		22 274,92	-
10350423	MATERIALS & STORES	I&E	Parks and R	Sport & Recr	General Expenses	Materials and Stores	General Expense	Materials and Stores	16 646,39		16 646,39	-
10350447	PRINTING & STATIONER	I&E	Parks and R	Sport & Recr	General Expenses	Printing and Stationa	General Expense	Printing and Stationary	8 161,65		8 161,65	-
10350473	RENT: SPORTSFIELDS	I&E	Parks and R	Sport & Recr	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	11 900,35		11 900,35	-
10350479	SEWERAGE SERVICES	I&E	Parks and R	Sport & Recr	General Expenses	Other	General Expense	Other	25 471,12		25 471,12	-
10350521	VEHICLE OPERATING EX	I&E	Parks and R	Sport & Recr	General Expenses	Vehicle Operating Co	General Expense	Vehicle Operating Cost	129 786,90		129 786,90	-
10350525	WATER RESEARCH LEVY	I&E	Parks and R	Sport & Recr	General Expenses	Other	General Expense	Other	76 308,69		76 308,69	-
10350655	RENTAL: SPORTSFIELD	I&E	Parks and R	Sport & Recr	Rental of Facilities and Equipment	Rental of Facilities and Equipment		Rental of Facilities and Equipment	-		-	-
10350762	SPORTS DEVELOPMENT	I&E	Parks and R	Sport & Recr	General Expenses	Other	General Expense	Other	299 954,40		299 954,40	-
10350943	#N/A	I&E	Parks and R	Sport & Recr	Public Contributions and Donations	Social Responsibility	Public Contributio	Social Responsibility	-		-	-
10352001	SALARIES & WAGES	I&E	Cemtries	Community &	Employee Related Costs	Employee related co	Employee Relate	Employee related costs - Salar	21 600,00		21 600,00	-
10352013	RENTAL SUBSIDY	I&E	Cemtries	Community &	Employee Related Costs	Housing benefits and	Employee Relate	Housing benefits and allowance	-		-	-
10352039	PROTECTIVE CLOTHING	I&E	Cemtries	Community &	General Expenses	Other	General Expense	Other	1 041,39		1 041,39	-
10352041	CONTR TO GROUP LIFE	I&E	Cemtries	Community &	Employee Related Costs	Group Life Insurance	Employee Relate	Group Life Insurance	-		-	-
10352043	CONTR TO MEDICAL AID	I&E	Cemtries	Community &	Employee Related Costs	Medical Aid Contribu	Employee Relate	Medical Aid Contribution	-		-	-
10352045	CONTR TO PENSION/RET	I&E	Cemtries	Community &	Employee Related Costs	Employee related co	Employee Relate	Employee related costs - Contri	-		-	-
10352085	DEPRECIATION & AMORT	I&E	Cemtries	Community &	Depreciation and Amortisation	Depreciation and Amortisation		Depreciation and Amortisation	194 475,65		194 475,65	-
10352125	GROUNDS	I&E	Cemtries	Community &	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	65 437,81		65 437,81	-
10352249	PAUPER BURIALS	I&E	Cemtries	Community &	General Expenses	Other	General Expense	Other	88 152,53		88 152,53	-
10352373	HIRE OF EQUIPMENT	I&E	Cemtries	Community &	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	13 660,00		13 660,00	-
10352374	HIRE AND MAINTANANCE OI	I&E	Cemtries	Community &	General Expenses	other	General Expense	other	-		-	-
10352389	INSURANCE: UIF	I&E	Cemtries	Community &	Social Services		Employee R	Employee related costs - Contributions for UIF and pensions	-		-	-
10352423	MATERIALS & STORES	I&E	Cemtries	Community &	General Expenses	Materials and Stores	General Expense	Materials and Stores	1 688,64		1 688,64	-
10352857	CEMETERY FEES	I&E	Cemtries	Community &	Other Income	CEMETERY FEES	Other Income	CEMETERY FEES	-40 762,00		-40 762,00	-
10354001	SALARIES & WAGES	I&E	Simunye M	Community &	Employee Related Costs	Employee related co	Employee R	Employee related costs - Salar	109 988,22		109 988,22	-
10354005	BONUSES	I&E	Simunye M	Community &	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	19 138,00		19 138,00	-
10354037	TELEPHONE REFUND	I&E	Simunye M	Community &	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	-		-	-
10354039	PROTECTIVE CLOTHING	I&E	Simunye M	Community &	General Expenses	Other	General Expense	Other	445,59		445,59	-
10354041	CONTR TO GROUP LIFE	I&E	Simunye M	Community &	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	4 139,60		4 139,60	-
10354043	CONTR TO MEDICAL AID	I&E	Simunye M	Community &	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	29 817,60		29 817,60	-
10354045	CONTR TO PENSION/RET	I&E	Simunye M	Community &	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	18 563,58		18 563,58	-
10354085	DEPRECIATION & AMORT	I&E	Simunye M	Community &	Depreciation and Amortisation	Depreciation and Amortisation		Depreciation and Amortisation	16 722,07		16 722,07	-
10354107	BUILDINGS - GENERAL	I&E	Simunye M	Community &	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	44 932,42		44 932,42	-
10354125	GROUNDS	I&E	Simunye M	Community &	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	21 059,25		21 059,25	-
10354161	VEHICLES: MAINTENANC	I&E	Simunye M	Community &	Repairs and Maintenance	Repairs and Maintenance		Repairs and Maintenance	4 074,30		4 074,30	-
10354213	#N/A	I&E	Simunye M	Community &	General Expenses	Security	General Expense	Security	-		-	-
10354301	#N/A	I&E	Simunye M	Community &	General Expenses	Other	General Expense	Other	-		-	-
10354309	CONGRESSES, SEMINARS	I&E	Simunye M	Community &	General Expenses	Congresses and Sem	General Expense	Congresses and Seminars	4 350,00		4 350,00	-
10354311	CONSUMER ACCOUNTS	I&E	Simunye M	Community &	General Expenses	Other	General Expense	Other	107 006,99		107 006,99	-
10354337	ELECTRICITY SUPPLY	I&E	Simunye M	Community &	General Expenses	Electricity Supply	General Expense	Electricity Supply	8 006,81		8 006,81	-
10354373	#N/A	I&E	Simunye M	Community &	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	-		-	-
10354387	INSURANCE	I&E	Simunye M	Community &	General Expenses	Insurance	General Expense	Insurance	17 017,00		17 017,00	-
10354389	INSURANCE: UIF	I&E	Simunye M	Community &	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	1 108,46		1 108,46	-
10354423	MATERIALS & STORES	I&E	Simunye M	Community &	General Expenses	Materials and Stores	General Expense	Materials and Stores	3 799,30		3 799,30	-
10354447	PRINTING & STATIONER	I&E	Simunye M	Community &	General Expenses	Printing and Stationa	General Expense	Printing and Stationary	2 452,18		2 452,18	-
10354521	VEHICLE OPERATING EX	I&E	Simunye M	Community &	General Expenses	Vehicle Operating Co	General Expense	Vehicle Operating Cost	7 687,04		7 687,04	-
10354653	RENT AND LEASES	I&E	Simunye M	Community &	Rental of Facilities and Equipment	Rental of Facilities and Equipment		Rental of Facilities and Equipment	-		-	-
10410001	SALARIES & WAGES	I&E	Corporate S	Executive & C	Employee Related Costs	Employee related co	Employee R	Employee related costs - Salar	3 380 541,41		3 380 541,41	-
10410005	BONUSES	I&E	Corporate S	Executive & C	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	303 853,26		303 853,26	-

10410008	OVERTIME	I&E	Corporate S	Executive & (	Employee Related Costs	Overtime payments	Employee R	Overtime payments	116 474,81	116 474,81	-
10410011	HOUSING SUBSIDY	I&E	Corporate S	Executive & (	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	12 843,82	12 843,82	-
10410013	RENTAL SUBSIDY	I&E	Corporate S	Executive & (	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	16 005,00	16 005,00	-
10410021	STANDBY ALLOWANCE	I&E	Corporate S	Executive & (	Employee Related Costs	Standby Allowance	Employee R	Standby Allowance	36 000,00	36 000,00	-
10410023	TELEPHONE ALLOWANCE/	I&E	Corporate S	Executive & (	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	51 685,18	51 685,18	-
10410025	TRANSPORT ALLOWANCE	I&E	Corporate S	Executive & (	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	350 572,47	350 572,47	-
10410039	PROTECTIVE CLOTHING	I&E	Corporate S	Executive & (	General Expenses	Other	General Expense	Other	10 815,12	10 815,12	-
10410041	CONTR TO GROUP LIFE	I&E	Corporate S	Executive & (	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	47 747,23	47 747,23	-
10410043	CONTR TO MEDICAL AID	I&E	Corporate S	Executive & (	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	440 212,41	440 212,41	-
10410045	CONTR TO PENSION/RET	I&E	Corporate S	Executive & (	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	531 669,67	531 669,67	-
10410085	DEPRECIATION & AMORT	I&E	Corporate S	Executive & (	Depreciation and Amortisation			Depreciation and Amortisation	105 831,88	105 831,88	-
10410107	BUILDINGS - GENERAL	I&E	Corporate S	Executive & (	Repairs and Maintenance			Repairs and Maintenance	19 736,84	19 736,84	-
10410121	FURNITURE	I&E	Corporate S	Executive & (	Repairs and Maintenance			Repairs and Maintenance	28 819,28	28 819,28	-
10410131	OFFICE MACHINES	I&E	Corporate S	Executive & (	Repairs and Maintenance			Repairs and Maintenance	6 852,47	6 852,47	-
10410161	VEHICLES: MAINTANANC	I&E	Corporate S	Executive & (	Repairs and Maintenance			Repairs and Maintenance	4 778,65	4 778,65	-
10410201	CONSULTANT FEES	I&E	Corporate S	Executive & (	Contracted services			Contracted services	151 628,10	151 628,10	-
10410283	ADVERTISING	I&E	Corporate S	Executive & (	General Expenses	Advertising	General Expense	Advertising	1 097,89	1 097,89	-
10410285	ARCHIVES	I&E	Corporate S	Executive & (	General Expenses	Other	General Expense	Other	19 522,42	19 522,42	-
10410289	AUDIT FEES	I&E	Corporate S	Executive & (	General Expenses	Audit Fees	General Expense	Audit Fees	9 097,00	9 097,00	-
10410303	COLLABORATOR SUPPORT	I&E	Corporate S	Executive & (	General Expenses	Other	General Expense	Other	269 234,63	269 234,63	-
10410308	STAFF IDENTIFICATION BAC	I&E	Corporate S	Executive & (	General Expenses	Other	General Expense	Other	-	-	-
10410309	CONGRESSES, SEMINARS	I&E	Corporate S	Executive & (	General Expenses	Congresses and Serr	General Expense	Congresses and Seminars	40 609,63	40 609,63	-
10410332	CUSTOMER CARE AWAREN	I&E	Corporate S	Executive & (	General Expenses	Congresses and Serr	General Expense	Other	-	-	-
10410333	DISPOSAL PROGRAMME	I&E	Corporate S	Executive & (	General Expenses	other	General Expense	other	-	-	-
10410345	ENTERTAINMENT ALLOWA	I&E	Corporate S	Executive & (	General Expenses	Other	General Expense	Other	20 632,61	20 632,61	-
10410456	BATHO PELE INITIATIV	I&E	Corporate S	Executive & (	General Expenses	Other	General Expense	Other	-	-	-
10410373	HIRE OF EQUIPMENT	I&E	Corporate S	Executive & (	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	17 483,38	17 483,38	-
10410374	HIRE AND EQUIPMENT-A	I&E	Corporate S	Executive & (	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	-	-	-
10410379	HIRE OF VEHICLES	I&E	Corporate S	Executive & (	General Expenses	Hire of Vehicles	General Expense	Hire of Vehicles	43 093,72	43 093,72	-
10410387	INSURANCE	I&E	Corporate S	Executive & (	General Expenses	Insurance	General Expense	Insurance	26 242,00	26 242,00	-
10410389	INSURANCE: UIF	I&E	Corporate S	Executive & (	Employee Related Costs	Employee related co	Employee Relate	Employee related costs - Contri	31 038,63	31 038,63	-
10410407	#N/A	I&E	Corporate S	Executive & (	General Expenses	Legal Expenses	General Expense	Legal Expenses	-	-	-
10410423	MATERIALS & STORES	I&E	Corporate S	Executive & (	General Expenses	Materials and Stores	General Expense	Materials and Stores	155 070,98	155 070,98	-
10410447	PRINTING & STATIONER	I&E	Corporate S	Executive & (	General Expenses	Printing and Stationa	General Expense	Printing and Stationary	29 602,06	29 602,06	-
10410451	PRINTING AND STATION	I&E	Corporate S	Executive & (	General Expenses	Printing and Stationa	General Expense	Printing and Stationary	62 434,92	62 434,92	-
10410463	#N/A	I&E	Corporate S	Executive & (	General Expenses	Other	General Expense	Other	-	-	-
10410491	STRATEGIC PLANNING	I&E	Corporate S	Executive & (	General Expenses	Other	General Expense	Other	7 875,00	7 875,00	-
10410493	SUBSCRIPTION & MEMBE	I&E	Corporate S	Executive & (	General Expenses	Other	General Expense	Other	5 497,54	5 497,54	-
10410521	VEHICLE OPERATING EX	I&E	Corporate S	Executive & (	General Expenses	Vehicle Operating Co	General Expense	Vehicle Operating Cost	101 120,70	101 120,70	-
10410523	WARD COMMITTEES	I&E	Corporate S	Executive & (	General Expenses	Other	General Expense	Other	77 939,45	77 939,45	-
10410687	RENTAL: SUNDRIES	I&E	Corporate S	Executive & (	Rental of Facilities and Equipment			Rental of Facilities and Equipment	-93 636,81	-93 636,81	-
10410691	FOOD & BEVERAGES: CO	I&E	Corporate S	Executive & (	General Expenses	Other	General Expense	Other	24 785,53	24 785,53	-
10410692	VEHICLE OPERATIONAL	I&E	Corporate S	Executive & (	General Expenses	Vehicle Operating Co	General Expense	Vehicle Operating Cost	-	-	-
10410695	WARD COMMITTEES :SIT	I&E	Corporate S	Executive & (	General Expenses	Other	General Expense	Other	276 000,00	276 000,00	-
10410697	HIRE AND MAINTANANCE	I&E	Corporate S	Executive & (	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	37 538,88	37 538,88	-
10410759	INTERVIEWS	I&E	Corporate S	Executive & (	General Expenses	Hire & Maintenance	General Expense	Other	-	-	-
10410799	#N/A	I&E	Corporate S	Executive & (	Government Grants and Subsidies - Operating	COMMUNITY DEVE	Government Grar	COMMUNITY DEVELOPMENT	-	-	-
10420001	SALARIES & WAGES	I&E	Human Res	Executive & (	Employee Related Costs	Employee related co	Employee Relate	Employee related costs - Salar	778 388,04	778 388,04	-
10420005	BONUSES	I&E	Human Res	Executive & (	Employee Related Costs	Bonuses: 13th Cheq	Employee Relate	Bonuses: 13th Cheque	22 503,48	22 503,48	-
10420008	OVERTIME	I&E	Human Res	Executive & (	Employee Related Costs	Bonuses: 13th Cheq	Employee Relate	Overtime payments	-	-	-
10420011	HOUSING SUBSIDY	I&E	Human Res	Executive & (	Employee Related Costs	Housing benefits and	Employee Relate	Housing benefits and allowance	113 663,43	113 663,43	-
10420013	RENTAL SUBSIDY	I&E	Human Res	Executive & (	Employee Related Costs	Housing benefits and	Employee Relate	Housing benefits and allowance	37 887,81	37 887,81	-
10420023	TELEPHONE ALLOWANCE/	I&E	Human Res	Executive & (	Employee Related Costs	Travel, motor car, ac	Employee Relate	Travel, motor car, accommodat	-	-	-
10420025	TRANSPORT ALLOWANCE	I&E	Human Res	Executive & (	Employee Related Costs	Travel, motor car, ac	Employee Relate	Travel, motor car, accommodat	84 632,02	84 632,02	-
10420041	CONTR TO GROUP LIFE	I&E	Human Res	Executive & (	Employee Related Costs	Group Life Insurance	Employee Relate	Group Life Insurance	84 703,12	84 703,12	-
10420043	CONTR TO MEDICAL AID	I&E	Human Res	Executive & (	Employee Related Costs	Medical Aid Contribu	Employee Relate	Medical Aid Contribution	74 613,60	74 613,60	-
10420045	CONTR TO PENSION/RET	I&E	Human Res	Executive & (	Employee Related Costs	Employee related co	Employee Relate	Employee related costs - Contri	-	-	-
10420107	BUILDINGS - GENERAL	I&E	Human Res	Executive & (	Employee Related Costs	Employee related co	Repairs and Maintenance				
10420201	CONSULTANT FEES	I&E	Human Res	Executive & (	Council			Contracted services			
10420260	HIRE & MAINTENANCE O	I&E	Human Res	Executive & (	General Expenses	Other	General Expense	Other	2 298,88	2 298,88	-
10420283	ADVERTISING	I&E	Human Res	Executive & (	General Expenses	Other	General Expense	Other	94 355,32	94 355,32	-
10420289	AUDIT FEES	I&E	Human Res	Executive & (	Council			General Expense Audit Fees			
10420309	CONGRESSES, SEMINARS	I&E	Human Res	Executive & (	General Expenses	Other	General Expense	Other	33 786,33	33 786,33	-
10420344	INCENTIVES FOR MUN S	I&E	Human Res	Executive & (	Council			General Expense Other			
10420345	ENTERTAINMENT ALLOWA	I&E	Human Res	Executive & (	General Expenses	Other	General Expense	Other	1 975,00	1 975,00	-
10420346	LONG SERVICE REGOGNIT	I&E	Human Res	Executive & (	General Expenses	Other	General Expense	Other	-	-	-
10420373	HIRE OF EQUIPMENT	I&E	Human Res	Executive & (	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	-3 359,17	-3 359,17	-
10420389	INSURANCE: UIF	I&E	Human Res	Executive & (	Employee Related Costs	Employee related co	Employee Relate	Employee related costs - Contri	1 497,36	1 497,36	-
10420423	MATERIALS & STORES	I&E	Human Res	Executive & (	General Expenses	Other	General Expense	Other	413,30	413,30	-
10420447	PRINTING & STATIONER	I&E	Human Res	Executive & (	General Expenses	Other	General Expense	Other	17 581,48	17 581,48	-
10420493	SUBSCRIPTION & MEMBE	I&E	Human Res	Executive & (	General Expenses	Other	General Expense	Other	2 000,00	2 000,00	-
10420501	TECHNICAL LITERATURE	I&E	Human Res	Executive & (	General Expenses	Other	General Expense	Other	400,02	400,02	-
10420702	#N/A	I&E	Human Res	Executive & (	General Expenses	Other	General Expense	Other	-	-	-
10420706	TRAINING	I&E	Human Res	Executive & (	General Expenses	Training	General Expense	Training	840 507,04	840 507,04	-
10420707	OCCUPATIONAL HEALTH	I&E	Human Res	Executive & (	General Expenses	Other	General Expense	Other	44 231,68	44 231,68	-
10420759	INTERVIEWS	I&E	Human Res	Executive & (	General Expenses	Other	General Expense	Other	46 460,75	46 460,75	-
10420789	LGSETA GRANT	I&E	Human Res	Executive & (	Other Income	SUNDRY INCOME	Other Income	SUNDRY INCOME	-294 115,10	-294 115,10	-
10422001	SALARIES & WAGES	I&E	Aerodrome	Other	Employee Related Costs	Employee related co	Employee R	Employee related costs - Salar	548 465,00	548 465,00	-
10422005	BONUSES	I&E	Aerodrome	Other	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	47 980,00	47 980,00	-

10422008	OVERTIME	I&E	Aerodrome	Other	Employee Related Costs	Overtime payments	Employee R	Overtime payments	34 577,18	34 577,18	-
10422011	HOUSING SUBSIDY	I&E	Aerodrome	Other	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	6 624,00	6 624,00	-
10422021	STANDBY ALLOWANCE	I&E	Aerodrome	Other	Employee Related Costs	Standby Allowance	Employee R	Standby Allowance	8 196,37	8 196,37	-
10422025	TRANSPORT ALLOWANCE	I&E	Aerodrome	Other	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	45 619,60	45 619,60	-
10422039	PROTECTIVE CLOTHING	I&E	Aerodrome	Other	General Expenses	Other	General Expense	Other	4 876,53	4 876,53	-
10422041	CONTR TO GROUP LIFE	I&E	Aerodrome	Other	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	19 802,53	19 802,53	-
10422043	CONTR TO MEDICAL AID	I&E	Aerodrome	Other	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	75 307,20	75 307,20	-
10422045	CONTR TO PENSION/RET	I&E	Aerodrome	Other	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	79 131,00	79 131,00	-
10422085	DEPRECIATION & AMORT	I&E	Aerodrome	Other	Depreciation and Amortisation			Depreciation and Amortisation	411 598,30	411 598,30	-
10422107	BUILDINGS - GENERAL	I&E	Aerodrome	Other	Repairs and Maintenance			Repairs and Maintenance	43 754,56	43 754,56	-
10422111	COMPUTER EQUIPMENT	I&E	Aerodrome	Other	Repairs and Maintenance			Repairs and Maintenance			-
10422119	FENCING	I&E	Aerodrome	Other	Repairs and Maintenance			Repairs and Maintenance	39 870,00	39 870,00	-
10422125	GROUNDS	I&E	Aerodrome	Other	Repairs and Maintenance			Repairs and Maintenance	136 627,13	136 627,13	-
10422135	PLANT & MACHINERY	I&E	Aerodrome	Other	Repairs and Maintenance			Repairs and Maintenance	19 509,93	19 509,93	-
10422157	TOOLS & LOOSE GEAR	I&E	Aerodrome	Other	Repairs and Maintenance			Repairs and Maintenance	1 257,18	1 257,18	-
10422183	INTEREST PAID: EXTER	I&E	Aerodrome	Other	Finance Charges	Long-term liabilities	Finance Charges	Long-term liabilities	16 482,31	16 482,31	-
10422201	CONSULTANT FEES	I&E	Aerodrome	Other	Contracted services			Contracted services	230 579,44	230 579,44	-
10422213	SECURITY SERVICES	I&E	Aerodrome	Other	General Expenses	Security	General Expense	Security	43 859,65	43 859,65	-
10422289	AUDIT FEES	I&E	Aerodrome	Other	General Expenses	General Expenses	General Expense	Audit Fees			-
10422337	ELECTRICITY SUPPLY	I&E	Aerodrome	Other	General Expenses	Electricity Supply	General Expense	Electricity Supply	125 751,69	125 751,69	-
10422363	FUEL PURCHASES	I&E	Aerodrome	Other	General Expenses	Fuel Purchases	General Expense	Fuel Purchases	617 671,01	617 671,01	-
10422367	GENERAL CLEANUP	I&E	Aerodrome	Other	General Expenses	Other	General Expense	Other	150 000,00	150 000,00	-
10422373	HIRE OF EQUIPMENT	I&E	Aerodrome	Other	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	12 289,74	12 289,74	-
10422379	HIRE OF VEHICLES	I&E	Aerodrome	Other	General Expenses	Hire of Vehicles	General Expense	Hire of Vehicles	2 850,00	2 850,00	-
10422387	INSURANCE	I&E	Aerodrome	Other	General Expenses	Insurance	General Expense	Insurance	48 620,00	48 620,00	-
10422389	INSURANCE: UIF	I&E	Aerodrome	Other	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	5 146,14	5 146,14	-
10422409	LICENCE FEES	I&E	Aerodrome	Other	General Expenses	Other	General Expense	Other	2 105,26	2 105,26	-
10422423	MATERIALS & STORES	I&E	Aerodrome	Other	General Expenses	Materials and Stores	General Expense	Materials and Stores	7 136,28	7 136,28	-
10422447	PRINTING & STATIONER	I&E	Aerodrome	Other	General Expenses	Printing and Stationa	General Expense	Printing and Stationary	5 803,49	5 803,49	-
10422521	VEHICLE OPERATING EX	I&E	Aerodrome	Other	General Expenses	Vehicle Operating Co	General Expense	Vehicle Operating Cost	165,75	165,75	-
10422659	RENTAL: AERODROME PA	I&E	Aerodrome	Other	Rental of Facilities and Equipment	Rental Revenue from	Rental of Facilitie	Rental Revenue from Other fac	-10 339,59	-10 339,59	-
10422671	RENTAL: HANGERS	I&E	Aerodrome	Other	Rental of Facilities and Equipment	Rental Revenue from	Rental of Facilitie	Rental Revenue from Other fac	-128 948,98	-128 948,98	-
10422819	SUNDRY INCOME	I&E	Aerodrome	Other			Other Income	SUNDRY INCOME			-
10422865	FUEL SALES	I&E	Aerodrome	Other	Other Income	FUEL SALES	Other Income	FUEL SALES	-781 183,86	-781 183,86	-
10422867	LANDING FEES	I&E	Aerodrome	Other	Other Income	LANDING FEES	Other Income	LANDING FEES	-39 343,34	-39 343,34	-
10422873	PASSENGER FEES	I&E	Aerodrome	Other	Other Income	SUNDRY INCOME	Other Income	SUNDRY INCOME	-23 298,56	-23 298,56	-
10422893	SUNDRY INCOME	I&E	Aerodrome	Other	Other Income	SUNDRY INCOME	Other Income	SUNDRY INCOME	-29 900,90	-29 900,90	-
10510001	SALARIES & WAGES	I&E	Finance & A	Budget & Tre	Employee Related Costs	Employee related co	Employee R	Employee related costs - Salar	5 226 233,21	5 226 233,21	-
10510005	BONUSES	I&E	Finance & A	Budget & Tre	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	448 024,00	448 024,00	-
10510008	OVERTIME	I&E	Finance & A	Budget & Tre	Employee Related Costs	Overtime payments	Employee R	Overtime payments	20 013,46	20 013,46	-
10510011	HOUSING SUBSIDY	I&E	Finance & A	Budget & Tre	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	13 248,00	13 248,00	-
10510013	RENTAL SUBSIDY	I&E	Finance & A	Budget & Tre	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	43 000,00	43 000,00	-
10510021	STANDBY ALLOWANCE	I&E	Finance & A	Budget & Tre	Employee Related Costs	Standby Allowance	Employee Relate	Standby Allowance	2 937,53	2 937,53	-
10510023	TELEPHONE ALLOWANCE/	I&E	Finance & A	Budget & Tre	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	56 535,97	56 535,97	-
10510025	TRANSPORT ALLOWANCE	I&E	Finance & A	Budget & Tre	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	650 340,82	650 340,82	-
10510039	#N/A	I&E	Finance & A	Budget & Tre	General Expenses	Other	General Expense	Other	-	-	-
10510041	CONTR TO GROUP LIFE	I&E	Finance & A	Budget & Tre	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	119 041,77	119 041,77	-
10510043	CONTR TO MEDICAL AID	I&E	Finance & A	Budget & Tre	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	554 195,71	554 195,71	-
10510045	CONTR TO PENSION/RET	I&E	Finance & A	Budget & Tre	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	719 828,31	719 828,31	-
10510085	DEPRECIATION & AMORT	I&E	Finance & A	Budget & Tre	Depreciation and Amortisation			Depreciation and Amortisation	130 963,32	130 963,32	-
10510093	IMPAIRMENT	I&E	Finance & A	Budget & Tre	Impairments			Impairments			-
10510121	FURNITURE	I&E	Finance & A	Budget & Tre	Repairs and Maintenance			Repairs and Maintenance	8 365,64	8 365,64	-
10510131	OFFICE MACHINES	I&E	Finance & A	Budget & Tre	Repairs and Maintenance			Repairs and Maintenance	2 897,13	2 897,13	-
10510157	TOOLS & LOOSE GEAR	I&E	Finance & A	Budget & Tre	Repairs and Maintenance			Repairs and Maintenance	127,17	127,17	-
10510203	#N/A	I&E	Finance & A	Budget & Tre	General Expenses	Other	General Expense	Other	-	-	-
10510213	SECURITY SERVICES	I&E	Finance & A	Budget & Tre	General Expenses	Security	General Expense	Security	139 715,54	139 715,54	-
10510283	ADVERTISING	I&E	Finance & A	Budget & Tre	General Expenses	Advertising	General Expense	Advertising	14 550,35	14 550,35	-
10510287	ASSET MANAGEMENT	I&E	Finance & A	Budget & Tre	General Expenses	Other	General Expense	Other	45 846,60	45 846,60	-
10510289	AUDIT FEES	I&E	Finance & A	Budget & Tre	General Expenses	Audit Fees	General Expense	Audit Fees	318 594,17	318 594,17	-
10510291	BANK CHARGES	I&E	Finance & A	Budget & Tre	General Expenses	Other	General Expense	Other	874 069,18	874 069,18	-
10510309	CONGRESSES, SEMINARS	I&E	Finance & A	Budget & Tre	General Expenses	Congresses and Serr	General Expense	Congresses and Seminars	122 927,97	122 927,97	-
10510345	ENTERTAINMENT ALLOWA	I&E	Finance & A	Budget & Tre	General Expenses	Other	General Expense	Other	28 220,34	28 220,34	-
10510357	FINANCIAL MANAGEMENT	I&E	Finance & A	Budget & Tre	Operating Grant Expenditure			Operating Grant Expenditure	2 677 000,00	2 677 000,00	-
10510373	HIRE OF EQUIPMENT	I&E	Finance & A	Budget & Tre	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	60 060,89	60 060,89	-
10510374	HIRE AND EQUIPMENT-A	I&E	Finance & A	Budget & Treasury				General Expense Hire & Maintenance			-
10510379	HIRE OF VEHICLES	I&E	Finance & A	Budget & Tre	General Expenses	Hire of Vehicles	General Expense	Hire of Vehicles	24 087,70	24 087,70	-
10510387	INSURANCE	I&E	Finance & A	Budget & Tre	General Expenses	Insurance	General Expense	Insurance	40 000,00	40 000,00	-
10510389	INSURANCE: UIF	I&E	Finance & A	Budget & Tre	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	40 355,39	40 355,39	-
10510423	MATERIALS & STORES	I&E	Finance & A	Budget & Tre	General Expenses	Materials and Stores	General Expense	Materials and Stores	44 978,12	44 978,12	-
10510447	PRINTING & STATIONER	I&E	Finance & A	Budget & Tre	General Expenses	Printing and Stationa	General Expense	Printing and Stationary	176 586,11	176 586,11	-
10510453	PROGRAMMING COSTS	I&E	Finance & A	Budget & Tre	General Expenses	Other	General Expense	Other	9 915,97	9 915,97	-
10510471	RENT: OTHER	I&E	Finance & A	Budget & Tre	General Expenses	Other	General Expense	Rent: Other			-
10510491	STRATEGIC PLANNING	I&E	Finance & A	Budget & Tre	General Expenses	Other	General Expense	Other	9 343,19	9 343,19	-
10510493	SUBSCRIPTION & MEMBE	I&E	Finance & A	Budget & Tre	General Expenses	Other	General Expense	Other	5 704,26	5 704,26	-
10510515	#N/A	I&E	Finance & A	Budget & Tre	General Expenses	Training	General Expense	Training	-	-	-
10510519	VALUATION EXPENSES	I&E	Finance & A	Budget & Tre	Operating Grant Expenditure			Operating Grant Expenditure	-	-	-
10510521	VEHICLE OPERATING EX	I&E	Finance & A	Budget & Tre	General Expenses	Vehicle Operating Co	General Expense	Vehicle Operating Cost	27 783,80	27 783,80	-
10510698	VALUATION EXPENDITUR	I&E	Finance & A	Budget & Tre	General Expenses	Valuation Expense	General Expense	Valuation Expense	1 600 498,73	1 600 498,73	-
10510784	FINANCIAL MANAGEMENT	I&E	Finance & A	Budget & Tre	Government Grants and Subsidies - Operating	NATIONAL:FMG	Government Grar	NATIONAL:FMG	-2 750 000,00	-2 750 000,00	-

10510841	ACB SERVICE CHARGES	I&E	Finance & A	Budget & Tre	Other Income	SUNDRY INCOME	Other Income	SUNDRY INCOME	-18 295,08	-18 295,08	-
10520201	CONSULTANT FEES	I&E	Finance & A	Budget & Treasury			Contracted services				-
10520362	REVENUE FOREGONE	I&E	Finance & A	Budget & Treasury			Less: Income	Less: Income Foregone - Rates			-
10520601	ASSESSMENT RATES: AG	I&E	Property Ra	Budget & Tre	Property rates		Property rates		-57 569 306,54	-57 569 306,54	-
10520759	#N/A	I&E	Property Ra	Budget & Tre	General Expenses		General Expense: Other				-
10522001	SALARIES & WAGES	I&E	Meter Read	Budget & Tre	Employee Related Costs	Employee related co	Employee R	Employee related costs - Salar	442 867,33	442 867,33	-
10522005	BONUSES	I&E	Meter Read	Budget & Tre	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	23 904,00	23 904,00	-
10522008	OVERTIME	I&E	Meter Read	Budget & Tre	Employee Related Costs	Overtime payments	Employee R	Overtime payments	17 124,43	17 124,43	-
10522013	RENTAL SUBSIDY	I&E	Meter Read	Budget & Treasury			Employee R	Housing benefits and allowances			-
10522021	STANDBY ALLOWANCE	I&E	Meter Read	Budget & Tre	Employee Related Costs	Standby Allowance	Employee R	Standby Allowance	3 620,00	3 620,00	-
10522023	TELEPHONE ALLOWANCE/	I&E	Meter Read	Budget & Tre	Employee Related Costs	Standby Allowance	Employee R	Travel, motor car, accommodat			-
10522025	TRANSPORT ALLOWANCE	I&E	Meter Read	Budget & Tre	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	52 622,68	52 622,68	-
10522039	PROTECTIVE CLOTHING	I&E	Meter Read	Budget & Tre	General Expenses	Other	General Expense	Other	11 991,24	11 991,24	-
10522041	CONTR TO GROUP LIFE	I&E	Meter Read	Budget & Tre	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	16 144,14	16 144,14	-
10522043	CONTR TO MEDICAL AID	I&E	Meter Read	Budget & Tre	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	94 971,60	94 971,60	-
10522045	CONTR TO PENSION/RET	I&E	Meter Read	Budget & Tre	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	72 396,72	72 396,72	-
10522161	VEHICLES: MAINTENANC	I&E	Meter Read	Budget & Tre	Repairs and Maintenance		Repairs and Maintenance				-
10522379	HIRE OF VEHICLES	I&E	Meter Read	Budget & Tre	General Expenses	Hire of Vehicles	General Expense	Hire of Vehicles	60 000,00	60 000,00	-
10522387	INSURANCE	I&E	Meter Read	Budget & Tre	General Expenses	Insurance	General Expense	Insurance	5 949,00	5 949,00	-
10522389	INSURANCE: UIF	I&E	Meter Read	Budget & Tre	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	5 046,44	5 046,44	-
10522423	MATERIALS & STORES	I&E	Meter Read	Budget & Tre	General Expenses	Other	General Expense	Other	534,50	534,50	-
10522521	VEHICLE OPERATING EX	I&E	Meter Read	Budget & Tre	General Expenses	Vehicle Operating Co	General Expense	Vehicle Operating Cost	19 979,79	19 979,79	-
10530001	SALARIES & WAGES	I&E	Stores/Supp	Budget & Tre	Employee Related Costs	Employee related co	Employee R	Employee related costs - Salar	849 105,43	849 105,43	-
10530005	BONUSES	I&E	Stores/Supp	Budget & Tre	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	82 029,00	82 029,00	-
10530008	OVERTIME	I&E	Stores/Supp	Budget & Tre	Employee Related Costs	Overtime payments	Employee R	Overtime payments	10 872,19	10 872,19	-
10530011	HOUSING SUBSIDY	I&E	Stores/Supp	Budget & Tre	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	9 216,00	9 216,00	-
10530013	RENTAL SUBSIDY	I&E	Stores/Supp	Budget & Tre	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	3 000,00	3 000,00	-
10530021	STANDBY ALLOWANCE	I&E	Stores/Supp	Budget & Tre	Employee Related Costs	Standby Allowance	Employee R	Standby Allowance	25 561,38	25 561,38	-
10530023	TELEPHONE ALLOWANCE/	I&E	Stores/Supp	Budget & Tre	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	-10 000,00	-10 000,00	-
10530025	TRANSPORT ALLOWANCE	I&E	Stores/Supp	Budget & Tre	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	98 493,30	98 493,30	-
10530039	PROTECTIVE CLOTHING	I&E	Stores/Supp	Budget & Tre	General Expenses	Other	General Expense	Other	2 434,86	2 434,86	-
10530041	CONTR TO GROUP LIFE	I&E	Stores/Supp	Budget & Tre	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	21 056,85	21 056,85	-
10530043	CONTR TO MEDICAL AID	I&E	Stores/Supp	Budget & Tre	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	97 587,60	97 587,60	-
10530045	CONTR TO PENSION/RET	I&E	Stores/Supp	Budget & Tre	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	218 066,57	218 066,57	-
10530085	DEPRECIATION & AMORT	I&E	Stores/Supp	Budget & Tre	Depreciation and Amortisation		Depreciation and Amortisation		24 517,05	1 490 208,28	1 514 725,33
10530201	CONSULTANT FEES	I&E	Stores/Supp	Budget & Treasury			Contracted services				-
10530283	ADVERTISING	I&E	Stores/Supp	Budget & Tre	General Expenses	Other	General Expense	Other	22 132,30	22 132,30	-
10530309	CONGRESSES, SEMINARS	I&E	Stores/Supp	Budget & Tre	General Expenses	Other	General Expense	Other	14 973,60	14 973,60	-
10530345	ENTERTAINMENT ALLOWA	I&E	Stores/Supp	Budget & Tre	General Expenses	Other	General Expense	Other	2 905,73	2 905,73	-
10530373	HIRE OF EQUIPMENT	I&E	Stores/Supp	Budget & Tre	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	-10 724,67	-10 724,67	-
10530387	INSURANCE	I&E	Stores/Supp	Budget & Tre	General Expenses	Insurance	General Expense	Insurance	17 091,00	17 091,00	-
10530389	INSURANCE: UIF	I&E	Stores/Supp	Budget & Tre	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	6 870,01	6 870,01	-
10530404	SCRAP/WRTIE-OFF STOR	I&E	Stores/Supp	Budget & Tre	Employee Related Costs	Employee related co	INVENTORY IMPAIRMENT				-
10530423	MATERIALS & STORES	I&E	Stores/Supp	Budget & Tre	General Expenses	Materials and Stores	General Expense	Materials and Stores	9 786,08	9 786,08	-
10530447	PRINTING & STATIONER	I&E	Stores/Supp	Budget & Tre	General Expenses	Printing and Stationa	General Expense	Printing and Stationary	5 828,35	5 828,35	-
10530487	STORES ADJUSTMENTS	I&E	Stores/Supp	Budget & Tre	General Expenses	Other	General Expense	Other	-883,20	-883,20	-
10530559	AMOUNTS RECHARGED: O	I&E	Stores/Supp	Budget & Treasury							-
10530692	VEHICLE OPERATIONAL	I&E	Stores/Supp	Budget & Tre	General Expenses	Other	General Expense	Hire & Maintenance			-
10530893	SUNDRY INCOME	I&E	Stores/Supp	Budget & Treasury			Other Income	SUNDRY INCOME			-
10540001	SALARIES & WAGES	I&E	IT Systems	Budget & Tre	Employee Related Costs	Employee related co	Employee R	Employee related costs - Salar	618 483,96	618 483,96	-
10540005	BONUSES	I&E	IT Systems	Budget & Tre	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	15 781,17	15 781,17	-
10540008	OVERTIME	I&E	IT Systems	Budget & Tre	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Overtime payments			-
10540013	RENTAL SUBSIDY	I&E	IT Systems	Budget & Tre	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	-	-	-
10540021	STANDBY ALLOWANCE	I&E	IT Systems	Budget & Tre	Employee Related Costs	Standby Allowance	Employee R	Standby Allowance	-	-	-
10540023	TELEPHONE ALLOWANCE/	I&E	IT Systems	Budget & Tre	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	12 919,71	12 919,71	-
10540025	TRANSPORT ALLOWANCE	I&E	IT Systems	Budget & Tre	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	155 099,23	155 099,23	-
10540041	CONTR TO GROUP LIFE	I&E	IT Systems	Budget & Tre	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	16 245,37	16 245,37	-
10540043	CONTR TO MEDICAL AID	I&E	IT Systems	Budget & Tre	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	54 775,20	54 775,20	-
10540045	CONTR TO PENSION/RET	I&E	IT Systems	Budget & Tre	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	95 138,28	95 138,28	-
10540085	DEPRECIATION & AMORT	I&E	IT Systems	Budget & Tre	Depreciation and Amortisation		Depreciation and Amortisation		206 874,90	206 874,90	-
10540111	COMPUTER EQUIPMENT	I&E	IT Systems	Budget & Tre	Repairs and Maintenance		Repairs and Maintenance		38 974,71	38 974,71	-
10540157	TOOLS & LOOSE GEAR	I&E	IT Systems	Budget & Tre	Repairs and Maintenance		Repairs and Maintenance		526,32	526,32	-
10540183	INTEREST PAID: EXTER	I&E	IT Systems	Budget & Tre	Finance Charges	Long-term liabilities	Finance Charges	Long-term liabilities	500 732,98	500 732,98	-
10540201	CONSULTANT FEES	I&E	IT Systems	Budget & Tre	Contracted services		Contracted services				-
10540207	IT SUPPORT	I&E	IT Systems	Budget & Tre	General Expenses	I T Support	General Expense	I T Support	2 640 793,87	2 640 793,87	-
10540309	CONGRESSES, SEMINARS	I&E	IT Systems	Budget & Tre	General Expenses	Congresses and Serr	General Expense	Congresses and Seminars	28 173,16	28 173,16	-
10540345	ENTERTAINMENT ALLOWA	I&E	IT Systems	Budget & Tre	General Expenses	Other	General Expense	Other	2 991,50	2 991,50	-
10540373	HIRE OF EQUIPMENT	I&E	IT Systems	Budget & Tre	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	360 626,96	360 626,96	-
10540387	INSURANCE	I&E	IT Systems	Budget & Tre	General Expenses	Insurance	General Expense	Insurance	12 000,00	12 000,00	-
10540389	INSURANCE: UIF	I&E	IT Systems	Budget & Tre	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	3 806,91	3 806,91	-
10540411	LICENCE FEES: SOFTWA	I&E	IT Systems	Budget & Tre	General Expenses	Other	General Expense	Other	48 960,51	48 960,51	-
10540423	MATERIALS & STORES	I&E	IT Systems	Budget & Tre	General Expenses	Materials and Stores	General Expense	Materials and Stores	5 116,86	5 116,86	-
10540447	PRINTING & STATIONER	I&E	IT Systems	Budget & Tre	General Expenses	Printing and Stationa	General Expense	Printing and Stationary	7 694,69	7 694,69	-
10540493	SUBSCRIPTION & MEMBE	I&E	IT Systems	Budget & Tre	General Expenses	Other	General Expense	Other	-	-	-
10540503	TELECOMMUNICATION	I&E	IT Systems	Budget & Tre	General Expenses	Other	General Expense	Other	58 925,49	58 925,49	-
10540595	Loss on Disposal of PPE	I&E	IT Systems	Budget & Treasury			Loss on Disposal of PPE				-
10542373	HIRE OF EQUIPMENT	I&E	Computer r	Budget & Tre	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	212 014,43	212 014,43	-
10542387	INSURANCE	I&E	Computer r	Budget & Tre	General Expenses	Insurance	General Expense	Insurance	5 789,00	5 789,00	-
10542411	LICENCE FEES: SOFTWA	I&E	Computer r	Budget & Tre	General Expenses	Other	General Expense	Other	48 015,78	48 015,78	-

10542447	PRINTING & STATIONER	I&E	Computer r	Budget & Tre	General Expenses	Printing and Stationa	General Expense: Printing and Stationary	92 515,02		92 515,02	-
10542453	PROGRAMMING COSTS	I&E	Computer r	Budget & Tre	General Expenses	Other	General Expense: Other	50 381,31		50 381,31	-
10600043	#N/A	I&E	Clinics	Health	Employee Related Costs	Medical Aid Contribu	Employee R Medical Aid Contribution	-		-	-
10600107	BUILDINGS - GENERAL	I&E	Clinics	Health	Repairs and Maintenance		Repairs and Maintenance	-		-	-
10600211	REFUSE REMOVAL SERVI	I&E	Day Hospita	Health	General Expenses	Other	General Expense: Other	-		-	-
10600337	#N/A	I&E	Clinics	Health	General Expenses	Electricity Supply	General Expense: Electricity Supply	-		-	-
10600373	#N/A	I&E	Day Hospita	Health	General Expenses	Hire & Maintenance	General Expense: Hire & Maintenance	-		-	-
10600479	SEWERAGE SERVICES	I&E	Day Hospita	Health	General Expenses	Other	General Expense: Other	-		-	-
10600525	#N/A	I&E	Clinics	Health	General Expenses	Other	General Expense: Other	-		-	-
10710001	SALARIES & WAGES	I&E	Building Co	Planning & D	Employee Related Costs	Employee related co	Employee R Employee related costs - Salar	775 544,79		775 544,79	-
10710005	BONUSES	I&E	Building Co	Planning & D	Employee Related Costs	Bonuses: 13th Cheq	Employee R Bonuses: 13th Cheque	88 158,00		88 158,00	-
10710008	OVERTIME	I&E	Building Co	Planning & D	Employee Related Costs	Overtime payments	Employee Relate Overtime payments	2 508,82		2 508,82	-
10710011	HOUSING SUBSIDY	I&E	Building Co	Planning & D	Employee Related Costs	Housing benefits and	Employee R Housing benefits and allowance	-		-	-
10710013	RENTAL SUBSIDY	I&E	Building Co	Planning & D	Employee Related Costs	Housing benefits and	Employee R Housing benefits and allowance	3 000,00		3 000,00	-
10710023	TELEPHONE ALLOWANCE/	I&E	Building Co	Planning & D	Employee Related Costs	Travel, motor car, ac	Employee R Travel, motor car, accommodat	8 617,37		8 617,37	-
10710025	TRANSPORT ALLOWANCE	I&E	Building Co	Planning & D	Employee Related Costs	Travel, motor car, ac	Employee R Travel, motor car, accommodat	198 434,14		198 434,14	-
10710039	PROTECTIVE CLOTHING	I&E	Building Co	Planning & D	General Expenses	Other	General Expense: Other	2 885,66		2 885,66	-
10710041	CONTR TO GROUP LIFE	I&E	Building Co	Planning & D	Employee Related Costs	Group Life Insurance	Employee R Group Life Insurance	27 538,12		27 538,12	-
10710043	CONTR TO MEDICAL AID	I&E	Building Co	Planning & D	Employee Related Costs	Medical Aid Contribu	Employee R Medical Aid Contribution	86 598,00		86 598,00	-
10710045	CONTR TO PENSION/RET	I&E	Building Co	Planning & D	Employee Related Costs	Employee related co	Employee R Employee related costs - Contri	161 393,98		161 393,98	-
10710085	DEPRECIATION & AMORT	I&E	Building Co	Planning & D	Depreciation and Amortisation		Depreciation and Amortisation	53 617,49		53 617,49	-
10710107	BUILDINGS - GENERAL	I&E	Building Co	Planning & D	Repairs and Maintenance		Repairs and Maintenance	57 107,33		57 107,33	-
10710157	TOOLS & LOOSE GEAR	I&E	Building Co	Planning & Development			Repairs and Maintenance	-		-	-
10710201	CONSULTANT FEES	I&E	Building Co	Planning & D	Contracted services		Contracted services	308,16		308,16	-
10710283	ADVERTISING	I&E	Building Co	Planning & D	General Expenses	Other	General Expense: Other	15 576,64		15 576,64	-
10710309	CONGRESSES, SEMINARS	I&E	Building Co	Planning & D	General Expenses	Congresses and Sem	General Expense: Congresses and Seminars	32 986,58		32 986,58	-
10710345	ENTERTAINMENT ALLOWA	I&E	Building Co	Planning & D	General Expenses	Other	General Expense: Other	3 787,15		3 787,15	-
10710373	HIRE OF EQUIPMENT	I&E	Building Co	Planning & D	General Expenses	Hire & Maintenance	General Expense: Hire & Maintenance	3 530,58		3 530,58	-
10710387	INSURANCE	I&E	Building Co	Planning & D	General Expenses	Insurance	General Expense: Insurance	11 576,00		11 576,00	-
10710389	INSURANCE: UIF	I&E	Building Co	Planning & D	Employee Related Costs	Employee related co	Employee R Employee related costs - Contri	6 927,71		6 927,71	-
10710423	MATERIALS & STORES	I&E	Building Co	Planning & D	General Expenses	Materials and Stores	General Expense: Materials and Stores	12 862,94		12 862,94	-
10710447	PRINTING & STATIONER	I&E	Building Co	Planning & D	General Expenses	Printing and Stationa	General Expense: Printing and Stationary	22 570,06		22 570,06	-
10710471	RENT: OTHER	I&E	Building Co	Planning & D	General Expenses	Hire & Maintenance	General Expense: Hire & Maintenance	31 752,00		31 752,00	-
10710495	SURVEYS & INVESTIGAT	I&E	Building Co	Planning & D	General Expenses	Other	General Expense: Other	2 950,00		2 950,00	-
10710651	PAVEMENT RENTALS	I&E	Building Co	Planning & D	Rental of Facilities and Equipment	Rental Revenue from Rental of Facilitie	Rental Revenue from Other fac	-450,00		-450,00	-
10710851	BUILDING PLAN FEES	I&E	Building Co	Planning & D	Other Income	BUILDING PLAN FE	Other Income BUILDING PLAN FEES	-1 389 518,01		-1 389 518,01	-
10710869	LIST OF BUILDING PLA	I&E	Building Co	Planning & D	Other Income	LIST OF BUILDING I	Other Income LIST OF BUILDING PLANS	-8 128,65		-8 128,65	-
10712085	DEPRECIATION & AMORT	I&E	Municipal B	Budget & Tre	Depreciation and Amortisation		Depreciation and Amortisation	845 843,23	173 662,33	1 019 505,56	-
10712093	IMPAIRMENT	I&E	Municipal B	Budget & Treasury			Impairments	-		-	-
10712105	BUILDINGS - ELECTRIC	I&E	Municipal B	Budget & Tre	Repairs and Maintenance		Repairs and Maintenance	57 231,04		57 231,04	-
10712107	BUILDINGS - GENERAL	I&E	Municipal B	Budget & Tre	Repairs and Maintenance		Repairs and Maintenance	1 107 938,19		1 107 938,19	-
10712119	FENCING	I&E	Municipal B	Budget & Tre	Repairs and Maintenance		Repairs and Maintenance	28 122,98		28 122,98	-
10712125	GROUNDS	I&E	Municipal B	Budget & Tre	Repairs and Maintenance		Repairs and Maintenance	8 645,00		8 645,00	-
10712135	PLANT & MACHINERY	I&E	Municipal B	Budget & Tre	Repairs and Maintenance		Repairs and Maintenance	4 200,00		4 200,00	-
10712151	STAFF HOUSES	I&E	Municipal B	Budget & Tre	Repairs and Maintenance		Repairs and Maintenance	179 386,73		179 386,73	-
10712183	INTEREST PAID: EXTER	I&E	Municipal B	Budget & Tre	Finance Charges	Long-term liabilities	Finance Charges Long-term liabilities	236 116,00		236 116,00	-
10712211	REFUSE REMOVAL SERVI	I&E	Municipal B	Budget & Tre	General Expenses	Other	General Expense: Other	25 784,95		25 784,95	-
10712213	#N/A	I&E	Municipal B	Budget & Tre	General Expenses	Security	General Expense: Security	-		-	-
10712337	ELECTRICITY SUPPLY	I&E	Municipal B	Budget & Tre	General Expenses	Electricity Supply	General Expense: Electricity Supply	949 177,58		949 177,58	-
10712381	HYGIENE	I&E	Municipal B	Budget & Tre	General Expenses	Other	General Expense: Other	85 245,73		85 245,73	-
10712387	INSURANCE	I&E	Municipal B	Budget & Tre	General Expenses	Insurance	General Expense: Insurance	60 000,00		60 000,00	-
10712423	MATERIALS & STORES	I&E	Municipal B	Budget & Tre	General Expenses	Other	General Expense: Other	400,79		400,79	-
10712441	PEST CONTROL	I&E	Municipal B	Budget & Tre	General Expenses	Other	General Expense: Other	8 882,69		8 882,69	-
10712479	SEWERAGE SERVICES	I&E	Municipal B	Budget & Tre	General Expenses	Other	General Expense: Other	67 851,89		67 851,89	-
10712525	WATER RESEARCH LEVY	I&E	Municipal B	Budget & Tre	General Expenses	Other	General Expense: Other	133 031,80		133 031,80	-
10712667	RENTAL: COMMUNITY HA	I&E	Municipal B	Budget & Tre	Rental of Facilities and Equipment	Rental Revenue from Rental of Facilitie	Rental Revenue from Halls	-55 303,25		-55 303,25	-
10712679	#N/A	I&E	Municipal B	Budget & Tre	Rental of Facilities and Equipment	Rental Revenue from Rental of Facilitie	Rental Revenue from Buildings	-		-	-
10712681	RENTAL: PLETT PARK	I&E	Municipal B	Budget & Tre	Rental of Facilities and Equipment	Rental Revenue from Rental of Facilitie	Rental Revenue from Buildings	-5 235,72		-5 235,72	-
10712683	RENTAL: SQUASH COURT	I&E	Municipal B	Budget & Tre	Rental of Facilities and Equipment	Rental Revenue from Rental of Facilitie	Rental Revenue from Buildings	-24,00		-24,00	-
10712685	RENTAL: STAFF HOUSIN	I&E	Municipal B	Budget & Tre	Rental of Facilities and Equipment	Rental Revenue from Rental of Facilitie	Rental Revenue from Buildings	-400 420,82		-400 420,82	-
10712687	RENTAL: SUNDRIES	I&E	Municipal B	Budget & Tre	Rental of Facilities and Equipment	Rental Revenue from Rental of Facilitie	Rental Revenue from Buildings	-4 805,50		-4 805,50	-
10712894	#N/A	I&E	Municipal B	Budget & Tre	Fair Value Adjustments		Fair Value Adjustments	-		-	-
10712945	GAINS ON DISPOSAL OF	I&E	Municipal B	Budget & Tre	Gains on Disposal of PPE		Gains on Disposal of PPE	-320 533,86		-320 533,86	-
10720001	SALARIES & WAGES	I&E	IDP	Planning & D	Employee Related Costs	Employee related co	Employee R Employee related costs - Salar	1 556 335,93		1 556 335,93	-
10720005	BONUSES	I&E	IDP	Planning & D	Employee Related Costs	Bonuses: 13th Cheq	Employee R Bonuses: 13th Cheque	233 335,00		233 335,00	-
10720008	OVERTIME	I&E	IDP	Planning & D	Employee Related Costs	Overtime payments	Employee Relate Overtime payments	5 177,95		5 177,95	-
10720011	HOUSING SUBSIDY	I&E	IDP	Planning & D	Employee Related Costs	Housing benefits and	Employee R Housing benefits and allowance	13 248,00		13 248,00	-
10720013	#N/A	I&E	IDP	Planning & D	Employee Related Costs	Housing benefits and	Employee R Housing benefits and allowance	-		-	-
10720023	TELEPHONE ALLOWANCE/	I&E	IDP	Planning & D	Employee Related Costs	Travel, motor car, ac	Employee R Travel, motor car, accommodat	30 961,43		30 961,43	-
10720025	TRANSPORT ALLOWANCE	I&E	IDP	Planning & D	Employee Related Costs	Travel, motor car, ac	Employee R Travel, motor car, accommodat	442 477,68		442 477,68	-
10720041	CONTR TO GROUP LIFE	I&E	IDP	Planning & D	Employee Related Costs	Group Life Insurance	Employee R Group Life Insurance	-		-	-
10720043	CONTR TO MEDICAL AID	I&E	IDP	Planning & D	Employee Related Costs	Medical Aid Contribu	Employee R Medical Aid Contribution	116 844,00		116 844,00	-
10720045	CONTR TO PENSION/RET	I&E	IDP	Planning & D	Employee Related Costs	Employee related co	Employee R Employee related costs - Contri	250 557,66		250 557,66	-
10720085	DEPRECIATION & AMORT	I&E	IDP	Planning & D	Depreciation and Amortisation		Depreciation and Amortisation	-	-14 649,67	-14 649,67	-
10720121	#N/A	I&E	IDP	Planning & D	Repairs and Maintenance		Repairs and Maintenance	-		-	-
10720131	#N/A	I&E	IDP	Planning & D	Repairs and Maintenance		Repairs and Maintenance	-		-	-
10720201	CONSULTANT FEES	I&E	IDP	Planning & D	Contracted services		Contracted services	640 675,08		640 675,08	-
10720283	ADVERTISING	I&E	IDP	Planning & D	General Expenses	Other	General Expense: Other	1 680,83		1 680,83	-
10720289	AUDIT FEES	I&E	IDP	Planning & D	General Expenses	Audit Fees	General Expense: Audit Fees	4 620,00		4 620,00	-

10720309	CONGRESSES, SEMINARS	I&E	IDP	Planning & D:General Expenses	Congresses and Serr	General Expense: Congresses and Seminars	73 567,21	73 567,21	-	
10720345	ENTERTAINMENT ALLOWA	I&E	IDP	Planning & D:General Expenses	Other	General Expense: Other	25 921,24	25 921,24	-	
10720373	HIRE OF EQUIPMENT	I&E	IDP	Planning & D:General Expenses	Hire & Maintenance	General Expense: Hire & Maintenance	113,81	113,81	-	
10720383	I D P	I&E	IDP	Planning & D:General Expenses	Other	General Expense: Other	72 173,33	72 173,33	-	
10720387	INSURANCE	I&E	IDP	Planning & D:General Expenses	Insurance	General Expense: Insurance	2 100,00	2 100,00	-	
10720389	INSURANCE: UIF	I&E	IDP	Planning & D: Employee Related Costs	Employee related co:	Employee R: Employee related costs - Contri	9 661,19	9 661,19	-	
10720417	LOCAL ECONOMIC DEVEL	I&E	IDP	Planning & D:General Expenses	Local Economic Dev:	General Expense: Local Economic Development	695 773,67	695 773,67	-	
10720421	MARKETING & PUBLIC R	I&E	IDP	Planning & D:General Expenses	Other	General Expense: Other	20 876,40	20 876,40	-	
10720423	MATERIALS & STORES	I&E	IDP	Planning & D:General Expenses	Materials and Stores	General Expense: Materials and Stores	7 490,96	7 490,96	-	
10720447	PRINTING & STATIONER	I&E	IDP	Planning & D:General Expenses	Printing and Stationa	General Expense: Printing and Stationary	22 931,86	22 931,86	-	
10720465	PUBLIC PARTICIPATION	I&E	IDP	Planning & D:General Expenses	Other	General Expense: Other	36 232,89	36 232,89	-	
10720471	RENT: OTHER	I&E	IDP	Planning & D:General Expenses	Hire & Maintenance	General Expense: Hire & Maintenance	94 225,88	94 225,88	-	
10720475	SATTELITE REDDOOR SE	I&E	IDP	Planning & D:General Expenses	Other	General Expense: Other	194 250,00	194 250,00	-	
10720491	STRATEGIC PLANNING	I&E	IDP	Planning & D:General Expenses	Other	General Expense: Other	9 976,70	9 976,70	-	
10720493	SUBSCRIPTION & MEMBE	I&E	IDP	Planning & D:General Expenses	Other	General Expense: Other	1 288,19	1 288,19	-	
10720529	WORLD CUP 2010 PREPA	I&E	IDP	Planning & D:General Expenses	World Cup 2010	General Expense: World Cup 2010	1 909 787,82	1 909 787,82	-	
10720530	LED STRATEGY REVISIO	I&E	IDP	Planning & D:General Expenses	World Cup 2010	General Expense: Other			-	
10720531	LED SUMMIT	I&E	IDP	Planning & D:General Expenses	World Cup 2010	General Expense: Other			-	
10720532	EPWP PROGRAMMEE	I&E	IDP	Planning & D:General Expenses	World Cup 2010	General Expense: Other			-	
10720533	SMME SKILLS TRAINING	I&E	IDP	Planning & D:General Expenses	World Cup 2010	General Expense: Other			-	
10720534	COMMUNITY DEVELOPMEN	I&E	IDP	Planning & D:General Expenses	World Cup 2010	General Expense: Other			-	
10720716	#N/A	I&E	IDP	Planning & D:Government Grants and Subsidies - Operating	Provincial Managem	Government Grar Provincial Management Suppor	-	-	-	
10720763	GRANT: M M C - KURLA	I&E	IDP	Planning & D:Government Grants and Subsidies - Operating	Grant: MMC - Kurlan	Government Grar Grant: MMC - Kurland	-	-	-	
10720794	NEIGHBOURHOOD DEVELO	I&E	IDP	Planning & D:Government Grants and Subsidies - Capital	Neighbourhood Deve	Government Grar Neighbourhood Development G	-1 468 192,02	-1 468 192,02	-	
10720819	GRANT: SUNDRY RECEIP	I&E	IDP	Planning & D:Government Grants and Subsidies - Capital	Neighbourhood Deve	Public Contributio LOTTO (UPGRADE OF KWANO SPORTFIELD)			-	
10720943	SOCIAL RESPONSIBILIT	I&E	IDP	Planning & D:Public Contributions and Donations	Social Responsibility	Public Contributio Social Responsibility	-162 352,00	-162 352,00	-	
10730001	SALARIES & WAGES	I&E	Town Plann	Planning & D: Employee Related Costs	Employee related co:	Employee R: Employee related costs - Salar	988 341,64	988 341,64	-	
10730005	BONUSES	I&E	Town Plann	Planning & D: Employee Related Costs	Bonuses: 13th Cheq	Employee R: Bonuses: 13th Cheque	99 805,00	99 805,00	-	
10730011	HOUSING SUBSIDY	I&E	Town Plann	Planning & D: Employee Related Costs	Housing benefits and	Employee R: Housing benefits and allowance	2 470,00	2 470,00	-	
10730013	RENTAL SUBSIDY	I&E	Town Plann	Planning & D: Employee Related Costs	Housing benefits and	Employee R: Housing benefits and allowance	99 000,00	99 000,00	-	
10730023	TELEPHONE ALLOWANCE/	I&E	Town Plann	Planning & D: Employee Related Costs	Travel, motor car, ac	Employee R: Travel, motor car, accommodat	24 397,50	24 397,50	-	
10730025	TRANSPORT ALLOWANCE	I&E	Town Plann	Planning & D: Employee Related Costs	Travel, motor car, ac	Employee R: Travel, motor car, accommodat	266 449,92	266 449,92	-	
10730041	CONTR TO GROUP LIFE	I&E	Town Plann	Planning & D: Employee Related Costs	Group Life Insurance	Employee R: Group Life Insurance	23 318,04	23 318,04	-	
10730043	CONTR TO MEDICAL AID	I&E	Town Plann	Planning & D: Employee Related Costs	Medical Aid Contribu	Employee R: Medical Aid Contribution	54 918,00	54 918,00	-	
10730045	CONTR TO PENSION/RET	I&E	Town Plann	Planning & D: Employee Related Costs	Employee related co:	Employee R: Employee related costs - Contri	144 365,76	144 365,76	-	
10730201	CONSULTANT FEES	I&E	Town Plann	Planning & D:Contracted services		Contracted services	650 000,00	650 000,00	-	
10730283	ADVERTISING	I&E	Town Plann	Planning & D:General Expenses	Advertising	General Expense: Advertising	42 777,40	42 777,40	-	
10730309	CONGRESSES, SEMINARS	I&E	Town Plann	Planning & D:General Expenses	Congresses and Serr	General Expense: Congresses and Seminars	4 278,90	4 278,90	-	
10730368	ENVIRONMENTAL MANAGE	I&E	Town Plann	Planning & D:General Expenses	Congresses and Serr	General Expense: Other			-	
10730455	PROJECT MANAGEMENT	I&E	Town Plann	Planning & D:General Expenses	Congresses and Serr	General Expense: Other			-	
10730373	#N/A	I&E	Town Plann	Planning & D:General Expenses	Hire & Maintenance	General Expense: Hire & Maintenance	-	-	-	
10730387	INSURANCE	I&E	Town Plann	Planning & D:General Expenses	Insurance	General Expense: Insurance	4 863,00	4 863,00	-	
10730389	INSURANCE: UIF	I&E	Town Plann	Planning & D: Employee Related Costs	Employee related co:	Employee R: Employee related costs - Contri	6 122,01	6 122,01	-	
10730423	MATERIALS & STORES	I&E	Town Plann	Planning & D:General Expenses	Materials and Stores	General Expense: Materials and Stores	2 910,83	2 910,83	-	
10730447	PRINTING & STATIONER	I&E	Town Plann	Planning & D:General Expenses	Printing and Stationa	General Expense: Printing and Stationary	14 601,04	14 601,04	-	
10730495	SURVEYS & INVESTIGAT	I&E	Town Plann	Planning & D:General Expenses	Other	General Expense: Other	62 756,70	62 756,70	-	
10730844	SIGNAGE	I&E	Town Plann	Planning & Development	Other Income	SUNDRY INCOME			-	
10730862	SUBSIDY-SPATIAL PLAN	I&E	Town Plann	Planning & D:Government Grants and Subsidies - Operating	Spatial Planning	Government Grar Spatial Planning	-	-	-	
10730875	PLAN PRINTS	I&E	Town Plann	Planning & D:Other Income	SUNDRY INCOME	Other Income SUNDRY INCOME			-	
10730891	SUBDIVISION CHARGES	I&E	Town Plann	Planning & D:Other Income	SUNDRY INCOME	Other Income SUNDRY INCOME	-6 967,02	-6 967,02	-	
10730903	TOWN PLANNNG FEES	I&E	Town Plann	Planning & D:Other Income	SUNDRY INCOME	Other Income SUNDRY INCOME	-112 544,82	-112 544,82	-	
10740001	SALARIES & WAGES	I&E	Director Str	Planning & Development	Employee Relate	Employee related costs - Salaries and Wages			-	
10740005	BONUSES	I&E	Director Str	Planning & Development	Employee Relate	Bonuses: 13th Cheque			-	
10740023	TELEPHONE ALLOWANCE/	I&E	Director Str	Planning & Development	Employee Relate	Travel, motor car, accommodation, subsistence and other allowances			-	
10740025	TRANSPORT ALLOWANCE	I&E	Director Str	Planning & Development	Employee Relate	Travel, motor car, accommodation, subsistence and other allowances			-	
10740041	CONTR TO GROUP LIFE	I&E	Director Str	Planning & Development	Employee Relate	Group Life Insurance			-	
10740043	CONTR TO MEDICAL AID	I&E	Director Str	Planning & Development	Employee Relate	Medical Aid Contribution			-	
10740045	CONTR TO PENSION/RET	I&E	Director Str	Planning & Development	Employee Relate	Employee related costs - Contributions for UIF and pensions			-	
10740283	ADVERTISING	I&E	Director Str	Planning & Development	General Expense	Advertising			-	
10740309	CONGRESSES, SEMINARS	I&E	Director Str	Planning & Development	General Expense	Congresses and Seminars			-	
10740345	ENTERTAINMENT ALLOWA	I&E	Director Str	Planning & Development	General Expense	Other			-	
10740379	HIRE OF VEHICLES	I&E	Director Str	Planning & Development	General Expense	Hire of Vehicles			-	
10740382	MAINTENANCE:ELECTRON	I&E	Director Str	Planning & Development	General Expense	Other			-	
10740387	INSURANCE	I&E	Director Str	Planning & Development	General Expense	Insurance			-	
10740388	PMS SYSTEM	I&E	Director Str	Planning & Development	Contracted services				-	
10740389	INSURANCE: UIF	I&E	Director Str	Planning & Development	Employee Relate	Employee related costs - Contributions for UIF and pensions			-	
10740390	POLICIES REVISION	I&E	Director Str	Planning & Development	Contracted services				-	
10740423	MATERIALS & STORES	I&E	Director Str	Planning & Development	General Expense	Materials and Stores			-	
10740447	PRINTING & STATIONER	I&E	Director Str	Planning & Development	General Expense	Printing and Stationary			-	
10740471	RENT: OTHER	I&E	Director Str	Planning & Development	General Expense	Rent: Other			-	
10740481	SKILLS DEVELOPMENT L	I&E	Director Str	Planning & Development	General Expense	Other			-	
10740491	STRATEGIC PLANNING	I&E	Director Str	Planning & Development	General Expense	Other			-	
10740493	SUBSCRIPTION & MEMBE	I&E	Director Str	Planning & Development	General Expense	Other			-	
10740521	VEHICLE OPERATING EX	I&E	Director Str	Planning & Development	General Expense	Vehicle Operating Cost			-	
10740794	NEIGHBOURHOOD DEVELO	I&E	Director Str	Planning & Development	Government Grar	Neighbourhood Development Grant			-	
10810001	SALARIES & WAGES	I&E	Public Work	Road Transp	Employee Related Costs	Employee related co:	Employee R: Employee related costs - Salar	947 122,38	947 122,38	-
10810005	BONUSES	I&E	Public Work	Road Transp	Employee Related Costs	Bonuses: 13th Cheq	Employee R: Bonuses: 13th Cheque	95 901,80	95 901,80	-
10810011	HOUSING SUBSIDY	I&E	Directorate	Road Transp	Employee Related Costs	Housing benefits and	Employee R: Housing benefits and allowance	-	-	-
10810013	RENTAL SUBSIDY	I&E	Public Work	Road Transp	Employee Related Costs	Housing benefits and	Employee R: Housing benefits and allowance	3 000,00	3 000,00	-

10810023	TELEPHONE ALLOWANCE/	I&E	Public Work	Road Transp	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	25 082,53		25 082,53	-
10810025	PROTECTIVE CLOTHING	I&E	Public Work	Road Transp	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	106 976,92		106 976,92	-
10810039	CONTR TO GROUP LIFE	I&E	Public Work	Road Transp	General Expenses	Other	General Expense	Other	1 375,76		1 375,76	-
10810041	CONTR TO MEDICAL AID	I&E	Public Work	Road Transp	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	174 381,10		174 381,10	-
10810043	CONTR TO PENSION/RET	I&E	Public Work	Road Transp	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	58 217,20		58 217,20	-
10810045	DEPRECIATION & AMORT	I&E	Public Work	Road Transp	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Contri	63 407,00		63 407,00	-
10810085	BUILDINGS - GENERAL	I&E	Public Work	Road Transp	Depreciation and Amortisation			Depreciation and Amortisation	51 332,11		51 332,11	-
10810107	CONSULTANT FEES	I&E	Public Work	Road Transp	Repairs and Maintenance			Repairs and Maintenance	405,98		405,98	-
10810287	ASSET MANAGEMENT	I&E	Public Work	Road Transp	Contracted services			Contracted services	25 831,52		25 831,52	-
10810309	CONGRESSES, SEMINARS	I&E	Public Work	Road Transp	General Expenses	Other	General Expense	Other	408 895,40		408 895,40	-
10810309	CONGRESSES, SEMINARS	I&E	Public Work	Road Transp	General Expenses	Congresses and Serr	General Expense	Congresses and Seminars	51 726,56		51 726,56	-
10810361	#N/A	I&E	Public Work	Road Transp	General Expenses	Other	General Expense	Other	-		-	-
10810369	GIS DATA CAPTURE	I&E	Public Work	Road Transp	General Expenses	Other	General Expense	Other	190 198,64		190 198,64	-
10810373	HIRE OF EQUIPMENT	I&E	Public Work	Road Transp	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	25 610,13		25 610,13	-
10810387	INSURANCE	I&E	Public Work	Road Transp	General Expenses	Insurance	General Expense	Insurance	17 350,00		17 350,00	-
10810389	INSURANCE: UIF	I&E	Public Work	Road Transp	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Contri	2 745,16		2 745,16	-
10810423	MATERIALS & STORES	I&E	Public Work	Road Transp	General Expenses	Materials and Stores	General Expense	Materials and Stores	11 987,48		11 987,48	-
10810447	PRINTING & STATIONER	I&E	Public Work	Road Transp	General Expenses	Printing and Stationa	General Expense	Printing and Stationary	10 980,83		10 980,83	-
10810567	TRANSPORT PLANS	I&E	Public Work	Road Transport				Contracted services	-		-	-
10812001	SALARIES & WAGES	I&E	Directorate	Road Transp	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Salar	807 825,69		807 825,69	-
10812005	BONUSES	I&E	Directorate	Road Transp	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	140 538,00		140 538,00	-
10812008	OVERTIME	I&E	Directorate	Road Transp	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Overtime payments	-		-	-
10812013	RENTAL SUBSIDY	I&E	Directorate	Road Transp	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	3 000,00		3 000,00	-
10812023	TELEPHONE ALLOWANCE/	I&E	Directorate	Road Transp	Employee Related Costs	Travel, motor car, ac	Employee Relate	Travel, motor car, accommodat	1 120,00		1 120,00	-
10812025	TRANSPORT ALLOWANCE	I&E	Directorate	Road Transp	Employee Related Costs	Travel, motor car, ac	Employee Relate	Travel, motor car, accommodat	285 427,44		285 427,44	-
10812041	CONTR TO GROUP LIFE	I&E	Directorate	Road Transp	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	9 802,20		9 802,20	-
10812043	CONTR TO MEDICAL AID	I&E	Directorate	Road Transp	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	85 083,80		85 083,80	-
10812045	CONTR TO PENSION/RET	I&E	Directorate	Road Transp	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Contri	174 924,90		174 924,90	-
10812085	DEPRECIATION & AMORT	I&E	Directorate	Road Transp	Depreciation and Amortisation			Depreciation and Amortisation	-		-	-
10812309	CONGRESSES, SEMINARS	I&E	Directorate	Road Transp	General Expenses	Congresses and Serr	General Expense	Congresses and Seminars	67 575,31		67 575,31	-
10812345	ENTERTAINMENT ALLOWA	I&E	Directorate	Road Transp	General Expenses	Other	General Expense	Other	9 018,99		9 018,99	-
10812387	INSURANCE	I&E	Directorate	Road Transp	General Expenses	Insurance	General Expense	Insurance	13 195,00		13 195,00	-
10812389	INSURANCE: UIF	I&E	Directorate	Road Transp	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Contri	5 888,28		5 888,28	-
10812423	MATERIALS & STORES	I&E	Directorate	Road Transp	General Expenses	Materials and Stores	General Expense	Materials and Stores	3 090,64		3 090,64	-
10812447	PRINTING & STATIONER	I&E	Directorate	Road Transp	General Expenses	Printing and Stationa	General Expense	Printing and Stationary	1 173,63		1 173,63	-
10812491	#N/A	I&E	Directorate	Road Transp	General Expenses	Other	General Expense	Other	-		-	-
10812493	SUBSCRIPTION & MEMBE	I&E	Directorate	Road Transp	General Expenses	Other	General Expense	Other	1 435,80		1 435,80	-
10820001	SALARIES & WAGES	I&E	Roads and S	Road Transp	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Salar	2 506 814,06		2 506 814,06	-
10820005	BONUSES	I&E	Roads and S	Road Transp	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Salar	33 510,40		33 510,40	-
10820008	OVERTIME	I&E	Roads and S	Road Transp	Employee Related Costs	Overtime payments	Employee R	Overtime payments	215 395,37		215 395,37	-
10820011	HOUSING SUBSIDY	I&E	Roads and S	Road Transp	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	7 962,00		7 962,00	-
10820013	RENTAL SUBSIDY	I&E	Roads and S	Road Transp	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	3 000,00		3 000,00	-
10820021	STANDBY ALLOWANCE	I&E	Roads and S	Road Transp	Employee Related Costs	Standby Allowance	Employee R	Standby Allowance	20 964,06		20 964,06	-
10820023	TELEPHONE ALLOWANCE/	I&E	Roads and S	Road Transp	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	-		-	-
10820025	TRANSPORT ALLOWANCE	I&E	Roads and S	Road Transp	Employee Related Costs	Travel, motor car, ac	Employee Relate	Travel, motor car, accommodat	42 758,50		42 758,50	-
10820039	PROTECTIVE CLOTHING	I&E	Roads and S	Road Transp	General Expenses	Other	General Expense	Other	49 962,67		49 962,67	-
10820041	CONTR TO GROUP LIFE	I&E	Roads and S	Road Transp	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	88 130,29		88 130,29	-
10820043	CONTR TO MEDICAL AID	I&E	Roads and S	Road Transp	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	496 267,20		496 267,20	-
10820045	CONTR TO PENSION/RET	I&E	Roads and S	Road Transp	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Contri	396 898,32		396 898,32	-
10820085	DEPRECIATION & AMORT	I&E	Roads and S	Road Transp	Depreciation and Amortisation			Depreciation and Amortisation	1 992 600,52	-26 265,47	1 966 335,05	-
10820135	PLANT & MACHINERY	I&E	Roads and S	Road Transp	Repairs and Maintenance			Repairs and Maintenance	14 785,21		14 785,21	-
10820143	ROADS - GRAVEL	I&E	Roads and S	Road Transp	Repairs and Maintenance			Repairs and Maintenance	759 364,16		759 364,16	-
10820147	RURAL ROADS	I&E	Roads and S	Road Transp	Repairs and Maintenance			Repairs and Maintenance	840 696,59		840 696,59	-
10820153	STORMWATER	I&E	Roads and S	Road Transp	Repairs and Maintenance			Repairs and Maintenance	553 296,56		553 296,56	-
10820155	STREET LIGHTING	I&E	Roads and S	Road Transp	General Expenses	Other	General Expense	Other	169 826,06		169 826,06	-
10820157	TOOLS & LOOSE GEAR	I&E	Roads and S	Road Transport				Repairs and Maintenance	-		-	-
10820161	VEHICLES: MAINTENANC	I&E	Roads and S	Road Transp	Repairs and Maintenance			Repairs and Maintenance	248 656,59		248 656,59	-
10820183	INTEREST PAID: EXTER	I&E	Roads and S	Road Transp	Finance Charges	Long-term liabilities	Finance Charges	Long-term liabilities	3 244 687,00		3 244 687,00	-
10820309	CONGRESSES, SEMINARS	I&E	Roads and S	Road Transp	General Expenses	Congresses and Serr	General Expense	Congresses and Seminars	18 571,55		18 571,55	-
10820367	GENERAL CLEANUP	I&E	Roads and S	Road Transp	General Expenses	General Cleanup	General Expense	General Cleanup	335 517,18		335 517,18	-
10820373	HIRE OF EQUIPMENT	I&E	Roads and S	Road Transp	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	12 580,44		12 580,44	-
10820374	HIRE AND EQUIPMENT-A	I&E	Roads and S	Road Transp	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	64,71		64,71	-
10820379	HIRE OF VEHICLES	I&E	Roads and S	Road Transp	General Expenses	Hire of Vehicles	General Expense	Hire of Vehicles	124 594,00		124 594,00	-
10820387	INSURANCE	I&E	Roads and S	Road Transp	General Expenses	Insurance	General Expense	Insurance	30 000,00		30 000,00	-
10820389	INSURANCE: UIF	I&E	Roads and S	Road Transp	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Contri	25 647,04		25 647,04	-
10820423	MATERIALS & STORES	I&E	Roads and S	Road Transp	General Expenses	Materials and Stores	General Expense	Materials and Stores	7 117,01		7 117,01	-
10820521	VEHICLE OPERATING EX	I&E	Roads and S	Road Transp	General Expenses	Vehicle Operating Co	General Expense	Vehicle Operating Cost	452 109,25		452 109,25	-
10822085	#N/A	I&E	Proclaimed	Road Transp	Depreciation and Amortisation			Depreciation and Amortisation	-		-	-
10822145	ROADS - TARRED	I&E	Proclaimed	Road Transp	Repairs and Maintenance			Repairs and Maintenance	-		-	-
10822779	SUBSIDY: PROCLAIMED	I&E	Proclaimed	Road Transp	Government Grants and Subsidies - Operating	Proclaimed main roa	Government Grar	Proclaimed main roads	-		-	-
10824001	SALARIES & WAGES	I&E	Mechanical	Road Transp	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Salar	463 082,50		463 082,50	-
10824005	BONUSES	I&E	Mechanical	Road Transp	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	37 559,33		37 559,33	-
10824008	OVERTIME	I&E	Mechanical	Road Transp	Employee Related Costs	Overtime payments	Employee R	Overtime payments	7 178,11		7 178,11	-
10824011	HOUSING SUBSIDY	I&E	Mechanical	Road Transp	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	13 248,00		13 248,00	-
10824021	STANDBY ALLOWANCE	I&E	Mechanical	Road Transp	Employee Related Costs	Standby Allowance	Employee R	Standby Allowance	18 413,65		18 413,65	-
10824023	TELEPHONE ALLOWANCE/	I&E	Mechanical	Road Transp	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	812,64		812,64	-
10824025	TRANSPORT ALLOWANCE	I&E	Mechanical	Road Transp	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	14 571,00		14 571,00	-
10824039	PROTECTIVE CLOTHING	I&E	Mechanical	Road Transp	General Expenses	Other	General Expense	Other	1 482,67		1 482,67	-
10824041	CONTR TO GROUP LIFE	I&E	Mechanical	Road Transp	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	17 227,63		17 227,63	-

10824043	CONTR TO MEDICAL AID	I&E	Mechanical	Road Transp	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	63 205,20		63 205,20	-
10824045	CONTR TO PENSION/RET	I&E	Mechanical	Road Transp	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	191 022,51	-87 936,19	103 086,32	-
10824085	DEPRECIATION & AMORT	I&E	Mechanical	Road Transp	Depreciation and Amortisation			Depreciation and Amortisation	3 478,45		3 478,45	-
10824107	BUILDINGS - GENERAL	I&E	Mechanical	Road Transp	Repairs and Maintenance			Repairs and Maintenance	-		-	-
10824135	#N/A	I&E	Mechanical	Road Transp	Repairs and Maintenance			Repairs and Maintenance	-		-	-
10824161	VEHICLES: MAINTENANC	I&E	Mechanical	Road Transp	Repairs and Maintenance			Repairs and Maintenance	3 413,04		3 413,04	-
10824309	CONGRESSES, SEMINARS	I&E	Mechanical	Road Transp	General Expenses	Congresses and Sem	General Expense	Congresses and Seminars	-		-	-
10824359	FLEET MANAGEMENT SYS	I&E	Mechanical	Road Transp	General Expenses	Other	General Expense	Other	272 265,32		272 265,32	-
10824374	HIRE AND EQUIPMENT-A	I&E	Mechanical	Road Transp				General Expense Hire & Maintenance				-
10824379	HIRE OF VEHICLES	I&E	Mechanical	Road Transp	General Expenses	Hire of Vehicles	General Expense	Hire of Vehicles	30 000,00		30 000,00	-
10824387	INSURANCE	I&E	Mechanical	Road Transp	General Expenses	Insurance	General Expense	Insurance	13 919,00		13 919,00	-
10824389	INSURANCE: UIF	I&E	Mechanical	Road Transp	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	4 594,55		4 594,55	-
10824423	MATERIALS & STORES	I&E	Mechanical	Road Transp	General Expenses	Materials and Stores	General Expense	Materials and Stores	8 982,95		8 982,95	-
10824447	PRINTING & STATIONER	I&E	Mechanical	Road Transp	General Expenses	Printing and Stationa	General Expense	Printing and Stationary	726,50		726,50	-
10824521	VEHICLE OPERATING EX	I&E	Mechanical	Road Transp	General Expenses	Vehicle Operating Co	General Expense	Vehicle Operating Cost	9 608,34		9 608,34	-
10830001	SALARIES & WAGES	I&E	Cleansing/R	Waste Manaç	Employee Related Costs	Employee related co	Employee R	Employee related costs - Salar	3 865 464,12		3 865 464,12	-
10830005	BONUSES	I&E	Cleansing/R	Waste Manaç	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	245 957,00		245 957,00	-
10830008	OVERTIME	I&E	Cleansing/R	Waste Manaç	Employee Related Costs	Overtime payments	Employee R	Overtime payments	666 817,41		666 817,41	-
10830011	HOUSING SUBSIDY	I&E	Cleansing/R	Waste Manaç	Employee Related Costs	Housing benefits and	Employee Relate	Housing benefits and allowance	4 032,00		4 032,00	-
10830013	RENTAL SUBSIDY	I&E	Cleansing/R	Waste Manaç	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	3 000,00		3 000,00	-
10830021	STANDBY ALLOWANCE	I&E	Cleansing/R	Waste Manaç	Employee Related Costs	Standby Allowance	Employee R	Standby Allowance	12 315,28		12 315,28	-
10830023	TELEPHONE ALLOWANCE/	I&E	Cleansing/R	Waste Manaç	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	18 112,96		18 112,96	-
10830025	TRANSPORT ALLOWANCE	I&E	Cleansing/R	Waste Manaç	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	140 703,70		140 703,70	-
10830039	PROTECTIVE CLOTHING	I&E	Cleansing/R	Waste Manaç	General Expenses	Other	General Expense	Other	66 970,92		66 970,92	-
10830041	CONTR TO GROUP LIFE	I&E	Cleansing/R	Waste Manaç	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	116 635,93		116 635,93	-
10830043	CONTR TO MEDICAL AID	I&E	Cleansing/R	Waste Manaç	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	727 727,40		727 727,40	-
10830045	CONTR TO PENSION/RET	I&E	Cleansing/R	Waste Manaç	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	632 555,67		632 555,67	-
10830085	DEPRECIATION & AMORT	I&E	Cleansing/R	Waste Manaç	Depreciation and Amortisation			Depreciation and Amortisation	338 723,17		338 723,17	-
10830093	IMPAIRMENT	I&E	Cleansing/R	Waste Manaç	Impairments			Impairments				-
10830107	BUILDINGS - GENERAL	I&E	Cleansing/R	Waste Manaç	Repairs and Maintenance			Repairs and Maintenance	4 663,69		4 663,69	-
10830119	FENCING	I&E	Cleansing/R	Waste Manaç	Repairs and Maintenance			Repairs and Maintenance	3 000,00		3 000,00	-
10830125	GROUPS	I&E	Cleansing/R	Waste Manaç	Repairs and Maintenance			Repairs and Maintenance	113 902,36		113 902,36	-
10830157	TOOLS & LOOSE GEAR	I&E	Cleansing/R	Waste Manaç	Repairs and Maintenance			Repairs and Maintenance	380,88		380,88	-
10830161	VEHICLES: MAINTENANC	I&E	Cleansing/R	Waste Manaç	Repairs and Maintenance			Repairs and Maintenance	286 353,75		286 353,75	-
10830183	INTEREST PAID: EXTER	I&E	Cleansing/R	Waste Manaç	Finance Charges	Long-term liabilities	Finance Charges	Long-term liabilities	145 869,41	-172 559,23	-26 689,82	-
10830289	AUDIT FEES	I&E	Cleansing/R	Waste Manaç	General Expenses	Audit Fees	General Expense	Audit Fees	24 122,81		24 122,81	-
10830299	#N/A	I&E	Cleansing/R	Waste Manaç	General Expenses	Chemicals	General Expense	Chemicals	-		-	-
10830309	CONGRESSES, SEMINARS	I&E	Cleansing/R	Waste Manaç	General Expenses	Congresses and Serr	General Expense	Congresses and Seminars	24 799,72		24 799,72	-
10830362	REVENUE FOREGONE	I&E	Cleansing/R	Waste Management				Service Charges REVENUE FOREGONE				-
10830367	GENERAL CLEANUP	I&E	Cleansing/R	Waste Manaç	General Expenses	General Cleanup	General Expense	General Cleanup	1 155 148,44		1 155 148,44	-
10830370	LANDFILL SITE RELOCA	I&E	Cleansing/R	Waste Manaç	General Expenses	General Cleanup	Repairs and Maintenance					-
10830373	HIRE OF EQUIPMENT	I&E	Cleansing/R	Waste Manaç	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	429 090,00		429 090,00	-
10830374	HIRE AND EQUIPMENT-A	I&E	Cleansing/R	Waste Manaç	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance				-
10830375	HIRE OF SEWERAGE TAN	I&E	Cleansing/R	Waste Manaç	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance				-
10830377	HIRE OF TOILETS	I&E	Cleansing/R	Waste Manaç	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	1 406,72		1 406,72	-
10830379	HIRE OF VEHICLES	I&E	Cleansing/R	Waste Manaç	General Expenses	Hire of Vehicles	General Expense	Hire of Vehicles	440 000,00		440 000,00	-
10830387	INSURANCE	I&E	Cleansing/R	Waste Manaç	General Expenses	Insurance	General Expense	Insurance	47 677,86		47 677,86	-
10830389	INSURANCE: UIF	I&E	Cleansing/R	Waste Manaç	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	47 234,98		47 234,98	-
10830423	MATERIALS & STORES	I&E	Cleansing/R	Waste Manaç	General Expenses	Materials and Stores	General Expense	Materials and Stores	262 706,15		262 706,15	-
10830447	PRINTING & STATIONER	I&E	Cleansing/R	Waste Manaç	General Expenses	Printing and Stationa	General Expense	Printing and Stationary	1 295,43		1 295,43	-
10830467	REFUSE RECYCLING	I&E	Cleansing/R	Waste Manaç	General Expenses	Other	General Expense	Other	135 437,99		135 437,99	-
10830471	RENT: OTHER	I&E	Cleansing/R	Waste Manaç	General Expenses	Rent: Other	General Expense	Rent: Other	100 035,61		100 035,61	-
10830521	VEHICLE OPERATING EX	I&E	Cleansing/R	Waste Manaç	General Expenses	Vehicle Operating Co	General Expense	Vehicle Operating Cost	686 707,94		686 707,94	-
10830525	WATER RESEARCH LEVY	I&E	Cleansing/R	Waste Manaç	General Expenses	Other	General Expense	Other	113 126,40		113 126,40	-
10830527	WHEELIE BINS PURCHAS	I&E	Cleansing/R	Waste Manaç	General Expenses	Other	General Expense	Other	-		-	-
10830583	PURCHASE: TOOLS & LO	I&E	Cleansing/R	Waste Manaç	General Expenses	Other	General Expense	Repairs and Maintenance				-
10830627	REFUSE REMOVAL FEES	I&E	Cleansing/R	Waste Manaç	Service Charges	Refuse removal	Service Charges	Refuse removal	-10 824 733,04		-10 824 733,04	-
10830629	REFUSE TIP CHARGES	I&E	Cleansing/R	Waste Manaç	Service Charges	Refuse removal	Service Charges	Refuse removal	-102 274,30		-102 274,30	-
10830697	HIRE AND MAINTANANCE	I&E	Cleansing/R	Waste Management				General Expense Hire & Maintenance				-
10830760	REHABILITATION OF LA	I&E	Cleansing/R	Waste Manaç	Repairs and Maintenance			Repairs and Maintenance	747 666,31		747 666,31	-
10830879	SALE OF WHEELIE BINS	I&E	Cleansing/R	Waste Manaç	Other Income	SALE OF WHEELIE	Other Income	SALE OF WHEELIE BINS	-28 383,66		-28 383,66	-
10840001	SALARIES & WAGES	I&E	Sewerage S	Waste Water	Employee Related Costs	Employee related co	Employee R	Employee related costs - Salar	1 584 813,09		1 584 813,09	-
10840005	BONUSES	I&E	Sewerage S	Waste Water	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	112 174,00		112 174,00	-
10840008	OVERTIME	I&E	Sewerage S	Waste Water	Employee Related Costs	Overtime payments	Employee R	Overtime payments	315 223,79		315 223,79	-
10840011	HOUSING SUBSIDY	I&E	Sewerage S	Waste Water	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	2 592,00		2 592,00	-
10840021	STANDBY ALLOWANCE	I&E	Sewerage S	Waste Water	Employee Related Costs	Standby Allowance	Employee R	Standby Allowance	57 937,69		57 937,69	-
10840023	TELEPHONE ALLOWANCE/	I&E	Sewerage S	Waste Water	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	10 356,91		10 356,91	-
10840025	TRANSPORT ALLOWANCE	I&E	Sewerage S	Waste Water	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	148 416,64		148 416,64	-
10840039	PROTECTIVE CLOTHING	I&E	Sewerage S	Waste Water	General Expenses	Other	General Expense	Other	29 920,77		29 920,77	-
10840041	CONTR TO GROUP LIFE	I&E	Sewerage S	Waste Water	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	53 609,32		53 609,32	-
10840043	CONTR TO MEDICAL AID	I&E	Sewerage S	Waste Water	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	288 337,80		288 337,80	-
10840045	CONTR TO PENSION/RET	I&E	Sewerage S	Waste Water	Employee Related Costs	Employee related co	Employee R	Employee related costs - Contri	334 118,55		334 118,55	-
10840085	DEPRECIATION & AMORT	I&E	Sewerage S	Waste Water	Depreciation and Amortisation			Depreciation and Amortisation	1 749 514,35		1 749 514,35	-
10840091	BAD DEBTS PROVISION	I&E	Sewerage S	Waste Water	Debt Impairment	BAD DEBT	Debt Impairment	BAD DEBT	2 066 294,15		2 066 294,15	-
10840105	BUILDINGS - ELECTRIC	I&E	Sewerage S	Waste Water	Repairs and Maintenance			Repairs and Maintenance	7 119,54		7 119,54	-
10840107	BUILDINGS - GENERAL	I&E	Sewerage S	Waste Water	Repairs and Maintenance			Repairs and Maintenance	77 441,93		77 441,93	-
10840113	ELECTRICAL NETWORK	I&E	Sewerage S	Waste Water	Repairs and Maintenance			Repairs and Maintenance	31 934,17		31 934,17	-
10840115	ERADICATION OF ALIEN	I&E	Sewerage S	Waste Water	General Expenses	Other	General Expense	Other	104 144,12		104 144,12	-
10840119	FENCING	I&E	Sewerage S	Waste Water	Repairs and Maintenance			Repairs and Maintenance	10 171,68		10 171,68	-

10840123	GENERATORS	I&E	Sewerage S	Waste Water	Repairs and Maintenance	Repairs and Maintenance	54 938,72	54 938,72	-
10840125	GROUPS	I&E	Sewerage S	Waste Water	Repairs and Maintenance	Repairs and Maintenance	17 983,17	17 983,17	-
10840135	PLANT & MACHINERY	I&E	Sewerage S	Waste Water	Repairs and Maintenance	Repairs and Maintenance	40 026,05	40 026,05	-
10840137	PUMPS & INSTALLATION	I&E	Sewerage S	Waste Water	Repairs and Maintenance	Repairs and Maintenance	346 143,37	346 143,37	-
10840141	RETICULATION	I&E	Sewerage S	Waste Water	Repairs and Maintenance	Repairs and Maintenance	184 592,96	184 592,96	-
10840149	SLUDGE DISPOSAL	I&E	Sewerage S	Waste Water	Repairs and Maintenance	Repairs and Maintenance	254 873,85	254 873,85	-
10840161	VEHICLES: MAINTENANC	I&E	Sewerage S	Waste Water	Repairs and Maintenance	Repairs and Maintenance	148 097,83	148 097,83	-
10840183	INTEREST PAID: EXTER	I&E	Sewerage S	Waste Water	Finance Charges	Long-term liabilities Finance Charges Long-term liabilities	654 036,00	654 036,00	-
10840201	CONSULTANT FEES	I&E	Sewerage S	Waste Water	Management	Contracted services	-	-	-
10840211	REFUSE REMOVAL SERVI	I&E	Sewerage S	Waste Water	General Expenses	Other General Expense Other	40 909,02	40 909,02	-
10840289	AUDIT FEES	I&E	Sewerage S	Waste Water	General Expenses	Audit Fees General Expense Audit Fees	248 500,00	248 500,00	-
10840299	CHEMICALS	I&E	Sewerage S	Waste Water	General Expenses	Chemicals General Expense Chemicals	84 883,16	84 883,16	-
10840309	CONGRESSES, SEMINARS	I&E	Sewerage S	Waste Water	General Expenses	Congresses and Serr General Expense Congresses and Seminars	14 427,70	14 427,70	-
10840311	CONSUMER ACCOUNTS	I&E	Sewerage S	Waste Water	General Expenses	Congresses and Serr General Expense Other	-	-	-
10840315	CONSUMER CONNECTIONS	I&E	Sewerage S	Waste Water	General Expenses	other General Expense other	1 601,16	1 601,16	-
10840337	ELECTRICITY SUPPLY	I&E	Sewerage S	Waste Water	General Expenses	Electricity Supply General Expense Electricity Supply	166 051,01	166 051,01	-
10840362	REVENUE FOREGONE	I&E	Sewerage S	Waste Water	Management	Service Charges REVENUE FOREGONE	-	-	-
10840373	HIRE OF EQUIPMENT	I&E	Sewerage S	Waste Water	General Expenses	Hire & Maintenance General Expense Hire & Maintenance	12 035,30	12 035,30	-
10840374	HIRE AND EQUIPMENT-A	I&E	Sewerage S	Waste Water	General Expenses	Hire & Maintenance General Expense Hire & Maintenance	878,81	878,81	-
10840375	HIRE OF SEWERAGE TAN	I&E	Sewerage S	Waste Water	General Expenses	Other General Expense Other	32 525,00	32 525,00	-
10840379	HIRE OF VEHICLES	I&E	Sewerage S	Waste Water	General Expenses	Hire of Vehicles General Expense Hire of Vehicles	122 000,00	122 000,00	-
10840387	INSURANCE	I&E	Sewerage S	Waste Water	General Expenses	Insurance General Expense Insurance	210 000,00	210 000,00	-
10840389	INSURANCE: UIF	I&E	Sewerage S	Waste Water	Employee Related Costs	Employee related co: Employee R Employee related costs - Contri	17 710,45	17 710,45	-
10840401	LABORATORY CHARGES	I&E	Sewerage S	Waste Water	General Expenses	Other General Expense Other	13 012,77	13 012,77	-
10840404	#N/A	I&E	Sewerage S	Waste Water	Repairs and Maintenance	Repairs and Maintenance	-	-	-
10840423	MATERIALS & STORES	I&E	Sewerage S	Waste Water	General Expenses	Materials and Stores General Expense Materials and Stores	12 147,47	12 147,47	-
10840447	PRINTING & STATIONER	I&E	Sewerage S	Waste Water	General Expenses	Printing and Stationa General Expense Printing and Stationary	4 419,04	4 419,04	-
10840479	SEWERAGE SERVICES	I&E	Sewerage S	Waste Water	General Expenses	Other General Expense Other	48 012,27	48 012,27	-
10840521	VEHICLE OPERATING EX	I&E	Sewerage S	Waste Water	General Expenses	Vehicle Operating Co General Expense Vehicle Operating Cost	243 173,86	243 173,86	-
10840525	WATER RESEARCH LEVY	I&E	Sewerage S	Waste Water	General Expenses	Other General Expense Other	59 372,51	59 372,51	-
10840583	PURCHASE: TOOLS & LO	I&E	Sewerage S	Waste Water	Repairs and Maintenance	Repairs and Maintenance	11 455,66	11 455,66	-
10840621	AVAILABILITY CHARGES	I&E	Sewerage S	Waste Water	Service Charges	Sewerage and sanita Service Charges Sewerage and sanitation charge	-3 334 854,41	-3 334 854,41	-
10840631	SEWERAGE FEES - BASI	I&E	Sewerage S	Waste Water	Service Charges	Sewerage and sanita Service Charges Sewerage and sanitation charge	-18 499 022,86	-18 499 022,86	-
10840845	AUGMENTATION FEES	I&E	Sewerage S	Waste Water	Public Contributions and Donations	Augmentation Fees : Public Contributio Augmentation Fees : Sewerage	-367 596,00	-367 596,00	-
10840853	C P A RESORT (MAINT	I&E	Sewerage S	Waste Water	Other Income	SUNDRY INCOME Other Income SUNDRY INCOME	-10 440,00	-10 440,00	-
10840859	CONNECTION FEES	I&E	Sewerage S	Waste Water	Other Income	SUNDRY INCOME Other Income SUNDRY INCOME	-19 360,97	-19 360,97	-
10840861	CONSERVANCY CHARGES	I&E	Sewerage S	Waste Water	Other Income	CONSERVANCY CH Other Income CONSERVANCY CHARGES	-705 014,81	-705 014,81	-
10850001	SALARIES & WAGES	I&E	Electricity S	Electricity	Employee Related Costs	Employee related co: Employee R Employee related costs - Salarir	3 112 839,73	3 112 839,73	-
10850005	BONUSES	I&E	Electricity S	Electricity	Employee Related Costs	Bonuses: 13th Cheq Employee R Bonuses: 13th Cheque	-3 731,00	-3 731,00	-
10850008	OVERTIME	I&E	Electricity S	Electricity	Employee Related Costs	Overtime payments Employee R Overtime payments	525 012,46	525 012,46	-
10850011	HOUSING SUBSIDY	I&E	Electricity S	Electricity	Employee Related Costs	Housing benefits and Employee R Housing benefits and allowance	13 248,00	13 248,00	-
10850013	RENTAL SUBSIDY	I&E	Electricity S	Electricity	Employee Related Costs	Housing benefits and Employee R Housing benefits and allowance	4 500,00	4 500,00	-
10850021	STANDBY ALLOWANCE	I&E	Electricity S	Electricity	Employee Related Costs	Standby Allowance Employee R Standby Allowance	287 490,70	287 490,70	-
10850023	TELEPHONE ALLOWANCE/	I&E	Electricity S	Electricity	Employee Related Costs	Travel, motor car, ac Employee R Travel, motor car, accommodat	40 580,98	40 580,98	-
10850025	TRANSPORT ALLOWANCE	I&E	Electricity S	Electricity	Employee Related Costs	Travel, motor car, ac Employee R Travel, motor car, accommodat	182 237,10	182 237,10	-
10850039	PROTECTIVE CLOTHING	I&E	Electricity S	Electricity	General Expenses	Other General Expense Other	34 965,42	34 965,42	-
10850041	CONTR TO GROUP LIFE	I&E	Electricity S	Electricity	Employee Related Costs	Group Life Insurance Employee R Group Life Insurance	100 171,64	100 171,64	-
10850043	CONTR TO MEDICAL AID	I&E	Electricity S	Electricity	Employee Related Costs	Medical Aid Contribu Employee R Medical Aid Contribution	387 928,80	387 928,80	-
10850045	CONTR TO PENSION/RET	I&E	Electricity S	Electricity	Employee Related Costs	Employee related co: Employee R Employee related costs - Contri	535 277,19	535 277,19	-
10850085	DEPRECIATION & AMORT	I&E	Electricity S	Electricity	Depreciation and Amortisation	Depreciation and Amortisation	1 046 472,31	1 046 472,31	-
10850091	BAD DEBTS PROVISION	I&E	Electricity S	Electricity	Debt Impairment	BAD DEBT Debt Impairment BAD DEBT	2 094 207,59	2 094 207,59	-
10850105	BUILDINGS - ELECTRIC	I&E	Electricity S	Electricity	Repairs and Maintenance	Repairs and Maintenance	9 596,56	9 596,56	-
10850107	BUILDINGS - GENERAL	I&E	Electricity S	Electricity	Repairs and Maintenance	Repairs and Maintenance	31 287,37	31 287,37	-
10850113	ELECTRICAL NETWORK	I&E	Electricity S	Electricity	Repairs and Maintenance	Repairs and Maintenance	1 178 605,40	1 178 605,40	-
10850125	GROUPS	I&E	Electricity S	Electricity	Repairs and Maintenance	Repairs and Maintenance	-	-	-
10850131	OFFICE MACHINES	I&E	Electricity S	Electricity	General Expenses	Other General Expense Other	1 431,86	1 431,86	-
10850155	STREET LIGHTING	I&E	Electricity S	Electricity	Repairs and Maintenance	Repairs and Maintenance	54 813,63	54 813,63	-
10850157	TOOLS & LOOSE GEAR	I&E	Electricity S	Electricity	Repairs and Maintenance	Repairs and Maintenance	-	-	-
10850161	VEHICLES: MAINTENANC	I&E	Electricity S	Electricity	Repairs and Maintenance	Repairs and Maintenance	72 125,75	72 125,75	-
10850183	INTEREST PAID: EXTER	I&E	Electricity S	Electricity	Finance Charges	Long-term liabilities Finance Charges Long-term liabilities	1 463 006,00	1 463 006,00	-
10850191	ELECTRICITY/ESKOM PU	I&E	Electricity S	Electricity	Bulk Purchases	Electricity Bulk Purchases Electricity	40 643 872,39	40 643 872,39	-
10850201	CONSULTANT FEES	I&E	Electricity S	Electricity	Contracted services	Contracted services	-	-	-
10850209	PRE-PAID VENDOR COMM	I&E	Electricity S	Electricity	General Expenses	Other General Expense Other	145 880,15	145 880,15	-
10850278	FREE ELECTRICITY	I&E	Electricity S	Electricity	Service Charges	Less: Rebates Service Charges Less: Rebates	557 767,02	557 767,02	-
10850289	AUDIT FEES	I&E	Electricity S	Electricity	General Expenses	Audit Fees General Expense Audit Fees	257 066,00	257 066,00	-
10850309	CONGRESSES, SEMINARS	I&E	Electricity S	Electricity	General Expenses	Congresses and Serr General Expense Congresses and Seminars	20 920,05	20 920,05	-
10850313	CONSUMER CONNECTIONS	I&E	Electricity S	Electricity	General Expenses	Other General Expense Other	71 937,29	71 937,29	-
10850315	CONSUMER CONNECTIONS	I&E	Electricity S	Electricity	General Expenses	Other General Expense Other	224 950,86	224 950,86	-
10850339	ELECTRICITY SUPPLY:	I&E	Electricity S	Electricity	General Expenses	Other General Expense Other	26 546,99	26 546,99	-
10850373	HIRE OF EQUIPMENT	I&E	Electricity S	Electricity	General Expenses	Hire & Maintenance General Expense Hire & Maintenance	14 413,83	14 413,83	-
10850379	HIRE OF VEHICLES	I&E	Electricity S	Electricity	General Expenses	Hire of Vehicles General Expense Hire of Vehicles	262 249,75	262 249,75	-
10850387	INSURANCE	I&E	Electricity S	Electricity	General Expenses	Insurance General Expense Insurance	220 000,00	220 000,00	-
10850389	INSURANCE: UIF	I&E	Electricity S	Electricity	Employee Related Costs	Employee related co: Employee R Employee related costs - Contri	29 852,28	29 852,28	-
10850423	MATERIALS & STORES	I&E	Electricity S	Electricity	General Expenses	Materials and Stores General Expense Materials and Stores	19 531,43	19 531,43	-
10850447	PRINTING & STATIONER	I&E	Electricity S	Electricity	General Expenses	Printing and Stationa General Expense Printing and Stationary	9 889,45	9 889,45	-
10850493	SUBSCRIPTION & MEMBE	I&E	Electricity S	Electricity	General Expenses	Other General Expense Other	900,00	900,00	-
10850521	VEHICLE OPERATING EX	I&E	Electricity S	Electricity	General Expenses	Vehicle Operating Co General Expense Vehicle Operating Cost	345 363,00	345 363,00	-
10850621	AVAILABILITY CHARGES	I&E	Electricity S	Electricity	Service Charges	Electricity Service Charges Electricity	-598 877,85	-598 877,85	-
10850623	ELECTRICITY SALES	I&E	Electricity S	Electricity	Service Charges	Electricity Service Charges Electricity	-56 969 823,34	-56 969 823,34	-

10850625	ELECTRICITY SALES -	I&E	Electricity S	Electricity	Service Charges	Electricity	Service Charges	Electricity	-5 207 973,32	-5 207 973,32	-
10850633	STREET LIGHTING	I&E	Electricity S	Electricity	Other Income	Sundry Income	Other Income	Sundry Income	-	-	-
10850692	VEHICLE OPERATIONAL	I&E	Electricity S	Electricity			General Expense	Vehicle Operating Cost			-
10850733	PENALTIES: DAMAGED M	I&E	Electricity S	Electricity	Other Income	SUNDRY INCOME	Other Income	SUNDRY INCOME	-6 842,60	-6 842,60	-
10850760	#N/A	I&E	Sewerage S	Waste Water	General Expenses	Other	General Expense	Other	-	-	-
10850765	GRANT: N E P	I&E	Electricity S	Electricity	Government Grants and Subsidies - Capital	National Electrification	Government Grar	National Electrification Program	-3 728 466,66	-523 017,26	-4 251 483,92
10850845	AUGMENTATION FEES	I&E	Electricity S	Electricity	Public Contributions and Donations	Augmentation Fees :	Public Contributio	Augmentation Fees : Electricity	-366 171,77	-366 171,77	-
10850846	ELECTRICITY DEMAND M	I&E	Electricity S	Electricity			Government Grar	National Electrification Programme			-
10850859	CONNECTION FEES	I&E	Electricity S	Electricity	Other Income	CONNECTION FEES	Other Income	CONNECTION FEES	-399 015,03	-399 015,03	-
10850877	RE- / DISCONNECTION	I&E	Electricity S	Electricity	Other Income	RE- / DISCONNECT	Other Income	RE- / DISCONNECTION	-200 235,25	-200 235,25	-
10850881	SERVICE CONNECTIONS:	I&E	Electricity S	Electricity	Other Income	Service connections	Other Income	Service connections	-69 847,02	-69 847,02	-
10860001	SALARIES & WAGES	I&E	Water Servi	Water	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Salari	2 722 657,37	2 722 657,37	-
10860005	BONUSES	I&E	Water Servi	Water	Employee Related Costs	Bonuses: 13th Cheq	Employee R	Bonuses: 13th Cheque	225 324,50	225 324,50	-
10860008	OVERTIME	I&E	Water Servi	Water	Employee Related Costs	Overtime payments	Employee R	Overtime payments	682 877,63	682 877,63	-
10860011	HOUSING SUBSIDY	I&E	Water Servi	Water	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	4 722,00	4 722,00	-
10860013	RENTAL SUBSIDY	I&E	Water Servi	Water	Employee Related Costs	Housing benefits and	Employee R	Housing benefits and allowance	12 250,00	12 250,00	-
10860021	STANDBY ALLOWANCE	I&E	Water Servi	Water	Employee Related Costs	Standby Allowance	Employee R	Standby Allowance	152 592,71	152 592,71	-
10860023	TELEPHONE ALLOWANCE/	I&E	Water Servi	Water	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	23 841,82	23 841,82	-
10860025	TRANSPORT ALLOWANCE	I&E	Water Servi	Water	Employee Related Costs	Travel, motor car, ac	Employee R	Travel, motor car, accommodat	86 510,10	86 510,10	-
10860039	PROTECTIVE CLOTHING	I&E	Water Servi	Water	General Expenses	Other	General Expense	Other	27 953,68	27 953,68	-
10860041	CONTR TO GROUP LIFE	I&E	Water Servi	Water	Employee Related Costs	Group Life Insurance	Employee R	Group Life Insurance	104 674,62	104 674,62	-
10860043	CONTR TO MEDICAL AID	I&E	Water Servi	Water	Employee Related Costs	Medical Aid Contribu	Employee R	Medical Aid Contribution	603 475,80	603 475,80	-
10860045	CONTR TO PENSION/RET	I&E	Water Servi	Water	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Contr	564 250,31	564 250,31	-
10860085	DEPRECIATION & AMORT	I&E	Water Servi	Water	Depreciation and Amortisation	Depreciation and Amortisation			2 216 957,59	88 735,91	2 305 693,50
10860091	BAD DEBTS PROVISION	I&E	Water Servi	Water	Debt Impairment	BAD DEBT	Debt Impairment	BAD DEBT	1 982 719,86	1 982 719,86	-
10860105	BUILDINGS - ELECTRIC	I&E	Water Servi	Water	Repairs and Maintenance	Repairs and Maintenance			4 985,63	4 985,63	-
10860107	BUILDINGS - GENERAL	I&E	Water Servi	Water	Repairs and Maintenance	Repairs and Maintenance			25 776,66	25 776,66	-
10860113	ELECTRICAL NETWORK	I&E	Water Servi	Water	Repairs and Maintenance	Repairs and Maintenance			24 862,00	24 862,00	-
10860115	ERADICATION OF ALIEN	I&E	Water Servi	Water	Repairs and Maintenance	Repairs and Maintenance			107 349,14	107 349,14	-
10860119	FENCING	I&E	Water Servi	Water	Repairs and Maintenance	Repairs and Maintenance			4 900,00	4 900,00	-
10860121	FURNITURE	I&E	Water Servi	Water	Repairs and Maintenance	Repairs and Maintenance			1 617,53	1 617,53	-
10860125	GROUPS	I&E	Water Servi	Water	Repairs and Maintenance	Repairs and Maintenance			16 977,67	16 977,67	-
10860129	METER REPLACEMENT	I&E	Water Servi	Water	Repairs and Maintenance	Repairs and Maintenance			44 336,11	44 336,11	-
10860135	PLANT & MACHINERY	I&E	Water Servi	Water	Repairs and Maintenance	Repairs and Maintenance			284 860,29	284 860,29	-
10860137	PUMPS & INSTALLATION	I&E	Water Servi	Water	Repairs and Maintenance	Repairs and Maintenance			301 812,37	301 812,37	-
10860141	RETICULATION	I&E	Water Servi	Water	Repairs and Maintenance	Repairs and Maintenance			587 166,61	587 166,61	-
10860157	TOOLS & LOOSE GEAR	I&E	Water Servi	Water	Repairs and Maintenance	Repairs and Maintenance			5 118,07	5 118,07	-
10860161	VEHICLES: MAINTENANC	I&E	Water Servi	Water	Repairs and Maintenance	Repairs and Maintenance			73 069,61	73 069,61	-
10860163	WATER DEMAND MANAGEM	I&E	Water Servi	Water	Repairs and Maintenance	Repairs and Maintenance			797 678,65	797 678,65	-
10860183	INTEREST PAID: EXTER	I&E	Water Servi	Water	Finance Charges	Long-term liabilities	Finance Charges	Long-term liabilities	1 275 659,00	1 275 659,00	-
10860193	WATER SUPPLY PURCHAS	I&E	Water Servi	Water			General Expense	Other			-
10860201	CONSULTANT FEES	I&E	Water Servi	Water			Contracted services				-
10860211	REFUSE REMOVAL SERVI	I&E	Water Servi	Water	General Expenses	Other	General Expense	Other	40 625,84	40 625,84	-
10860279	FREE WATER	I&E	Water Servi	Water	Service Charges	Less: Rebates	Service Charges	Less: Rebates	11 065,79	11 065,79	-
10860283	ADVERTISING	I&E	Water Servi	Water	General Expenses	Advertising	General Expense	Advertising	13 112,29	13 112,29	-
10860289	AUDIT FEES	I&E	Water Servi	Water	General Expenses	Audit Fees	General Expense	Audit Fees	248 500,00	248 500,00	-
10860299	CHEMICALS	I&E	Water Servi	Water	General Expenses	Chemicals	General Expense	Chemicals	941 007,90	-30 949,31	910 058,59
10860309	CONGRESSES, SEMINARS	I&E	Water Servi	Water	General Expenses	Congresses and Serr	General Expense	Congresses and Seminars	13 762,04	13 762,04	-
10860315	CONSUMER CONNECTIONS	I&E	Water Servi	Water	General Expenses	other	General Expense	other	74 197,34	74 197,34	-
10860337	ELECTRICITY SUPPLY	I&E	Water Servi	Water	General Expenses	Electricity Supply	General Expense	Electricity Supply	168 790,60	168 790,60	-
10860362	REVENUE FOREGONE	I&E	Water Servi	Water			Service Charges	REVENUE FOREGONE			-
10860373	HIRE OF EQUIPMENT	I&E	Water Servi	Water	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	165 119,08	165 119,08	-
10860374	HIRE OF EQUIPMENT	I&E	Water Servi	Water			General Expense	Hire & Maintenance			-
10860379	HIRE OF VEHICLES	I&E	Water Servi	Water	General Expenses	Hire of Vehicles	General Expense	Hire of Vehicles	200 000,00	200 000,00	-
10860387	INSURANCE	I&E	Water Servi	Water	General Expenses	Insurance	General Expense	Insurance	170 000,00	170 000,00	-
10860389	INSURANCE: UIF	I&E	Water Servi	Water	Employee Related Costs	Employee related co:	Employee R	Employee related costs - Contr	30 865,01	30 865,01	-
10860401	LABORATORY CHARGES	I&E	Water Servi	Water	General Expenses	Other	General Expense	Other	45 285,07	45 285,07	-
10860423	MATERIALS & STORES	I&E	Water Servi	Water	General Expenses	Materials and Stores	General Expense	Materials and Stores	41 223,05	41 223,05	-
10860471	RENT: OTHER	I&E	Water Servi	Water	General Expenses	Hire & Maintenance	General Expense	Hire & Maintenance	483 336,80	483 336,80	-
10860479	SEWERAGE SERVICES	I&E	Water Servi	Water	General Expenses	Other	General Expense	Other	2 640,30	2 640,30	-
10860487	STORES ADJUSTMENTS	I&E	Water Servi	Water	Inventory Impairment	Inventory Impairmen	Inventory Impairm	Inventory Impairment	286 231,70	286 231,70	-
10860521	VEHICLE OPERATING EX	I&E	Water Servi	Water	General Expenses	Vehicle Operating Co	General Expense	Vehicle Operating Cost	426 221,02	426 221,02	-
10860525	WATER RESEARCH LEVY	I&E	Water Servi	Water	General Expenses	Other	General Expense	Other	79 521,41	79 521,41	-
10860599	PMU MIG	I&E	Water Servi	Water	General Expenses	Other	General Expense	Other			-
10860563	WATER SAFETY AND SEC	I&E	Water Servi	Water			Contracted services				-
10860565	WATER AUDIT	I&E	Water Servi	Water			Contracted services				-
10860621	AVAILABILITY CHARGES	I&E	Water Servi	Water	Service Charges	Water	Service Charges	Water	-1 924 347,82	-1 924 347,82	-
10860625	ELECTRICITY SALES -	I&E	Water Servi	Water	Service Charges	Electricity	Service Charges	Electricity	-4,04	-4,04	-
10860635	WATER SALES	I&E	Water Servi	Water	Service Charges	Water	Service Charges	Water	-21 409 376,49	-21 409 376,49	-
10860761	GRANT: M I G	I&E	Water Servi	Water	Government Grants and Subsidies - Capital	Municipal Infrastruct	Government Grar	Municipal Infrastructure Grant	-9 630 847,39	-9 630 847,39	-
10860786	FLOOD MONIES	I&E	Water Servi	Water	Government Grants and Subsidies - Capital	Flood monies	Government Grar	Drought Relief Grant	-9 559 577,75	-9 559 577,75	-
10860845	AUGMENTATION FEES	I&E	Water Servi	Water	Public Contributions and Donations	Augmentation Fees :	Public Contributio	Augmentation Fees : Water	-10 757 947,86	-10 757 947,86	-
10860859	CONNECTION FEES	I&E	Water Servi	Water	Other Income	SUNDRY INCOME	Other Income	SUNDRY INCOME	-55 401,87	-55 401,87	-
10860915	GRANT: M I G	I&E	Water Servi	Water			Government Grar	Municipal Infrastructure Grant			-
10860899	TESTING OF METERS	I&E	Water Servi	Water	Other Income	SUNDRY INCOME	Other Income	SUNDRY INCOME	-2 562,22	-2 562,22	-
10860947	GRANT:EDEN	I&E	Water Servi	Water			Government Grar	Eden District Municipality Water Grant			-
10999939	YEAR-END TRANSFERS	I&E			Accumulated Surplus/(Deficit)	Accumulated Surplus	Accumulated Surp	Accumulated Surplus/(Deficit)	-	-	-

310230010	CAPITAL REPLACEMENT	GL	Capital replacement reserve	Capital replacement reserve	-1 046 719,56		-1 046 719,56	-1 046 719,56
310230011	CAPITAL REPLACEMENT	GL	Capital replacement reserve	Capital replacement reserve	-27 500 000,00		-27 500 000,00	-27 500 000,00
310230012 2	CAPITAL REPLACEMENT	GL	Capital Replacement Reserve	Capital Replacement Reserve	27 486 500,66		27 486 500,66	27 486 500,66
310230030 0	HOUSING DEVELOPMENT	GL	Housing Development Fund	Housing Development Fund	-1 041 622,27		-1 041 622,27	-1 041 622,27
310291000 0	UNAPPROPRIATED / ACC	GL	Accumulated Surplus/(Deficit)	Accumulated Surplus/(Deficit)	-156 540 543,69		-156 540 543,69	-156 540 543,69
310291001 1	UNAPPROPRIATED / ACC	GL	Accumulated Surplus/(Deficit)	Accumulated Surplus/(Deficit)	-9 292 938,05	-220 485 990,82	-229 778 928,87	-229 778 928,87
310291008	UNAPPROPRIATED / ACC	GL	Accumulated Surplus/(Deficit)	Accumulated Surplus/(Deficit)	2 050 484,24		2 050 484,24	2 050 484,24
311010010 0	#N/A	GL	Accumulated Surplus/(Deficit)	Accumulated Surplus/(Deficit)	-		-	-
311210090	#N/A	GL	Long-term liabilities	Annuity Loans - At ar Long-term liabilities	-		-	-
311210091	LOCAL REGISTERED STO	GL	Long-term liabilities	Annuity Loans - At ar Long-term liabilities	-4 000 000,00		-4 000 000,00	-4 000 000,00
311210092	LOCAL REGISTERED STO	GL	Long-term liabilities	Annuity Loans - At ar Long-term liabilities	4 000 000,00		4 000 000,00	4 000 000,00
311220010 0	ANNUITY LOANS: RATES	GL	Long-term liabilities	Annuity Loans - At ar Long-term liabilities	-41 721 988,25		-41 721 988,25	-41 721 988,25
311220011 1	ANNUITY LOANS: RATES	GL	Long-term liabilities	Annuity Loans - At ar Long-term liabilities	-15 000 000,00		-15 000 000,00	-15 000 000,00
311220012 2	ANNUITY LOANS: RATES	GL	Long-term liabilities	Annuity Loans - At ar Long-term liabilities	2 426 206,75		2 426 206,75	2 426 206,75
311220030	ANNUITY LOANS: ELECT	GL	Long-term liabilities	Annuity Loans - At ar Long-term liabilities	-12 375 288,65		-12 375 288,65	-12 375 288,65
311220031	ANNUITY LOANS: ELECT	GL	Long-term liabilities	Annuity Loans - At ar Long-term liabilities	-8 000 000,00		-8 000 000,00	-8 000 000,00
311220032	ANNUITY LOANS: ELECT	GL	Long-term liabilities	Annuity Loans - At ar Long-term liabilities	514 289,82		514 289,82	514 289,82
311220090 0	ANNUITY LOANS: WATER	GL	Long-term Liabilities	Annuity Loans - At ar Long-term Liabilities	-12 360 351,29		-12 360 351,29	-12 360 351,29
311220091 1	ANNUITY LOANS: WATER	GL	Long-term Liabilities	Long-term Liabilities	-		-	-
311220092 2	ANNUITY LOANS: WATER	GL	Long-term Liabilities	Annuity Loans - At ar Long-term Liabilities	-2 959 376,46		-2 959 376,46	-2 959 376,46
311230010 0	CAPITALISED LEASE LI	GL	Long-term Liabilities	Capitalised Lease Li	-331 337,61		-331 337,61	-331 337,61
311230011 1	CAPITALISED LEASE LI	GL	Long-term Liabilities	Capitalised Lease Li	-389 910,00		-389 910,00	-389 910,00
311230012 2	CAPITALISED LEASE LI	GL	Long-term Liabilities	Capitalised Lease Li	189 083,73		189 083,73	189 083,73
311400010 0	POST-RETIREMENT MEDI	GL	EMPLOYEE BENEFITS	Post employment He	-25 843 316,00		-25 843 316,00	-25 843 316,00
311400012 2	POST-RETIREMENT MEDI	GL	EMPLOYEE BENEFITS	Post employment He	394 847,00	-3 033 545,00	-2 638 698,00	-2 638 698,00
311600030 0	PROVISION FOR REHABI	GL	NON-CURRENT PROVISIONS	NON-CURRENT Provision for Alien Vegetation	-		-	-
311600031 1	PROVISION FOR REHABI	GL	NON-CURRENT PROVISIONS	Provision for Alien V	-329 447,65		-329 447,65	-329 447,65
311600050 0	PROVISION FOR LONG-T	GL	EMPLOYEE BENEFITS	Long Service Awards	-2 432 297,00		-2 432 297,00	-2 432 297,00
311600052 2	PROVISION FOR LONG-T	GL	EMPLOYEE BENEFITS	Post employment He	-138 226,00		-138 226,00	-138 226,00
311600070 0	PROVISION FOR REHABI	GL	NON-CURRENT PROVISIONS	NON-CURRENT Provision for Rehabilitation of L	-		-	-
311600071 1	PROVISION FOR REHABI	GL	NON-CURRENT PROVISIONS	Provision for Rehabil	-7 827 272,72	1 898 151,57	-5 929 121,15	-5 929 121,15
311600080 0	TASK	GL	EMPLOYEE BENEFITS	Task	-		-	-
311600081 1	TASK	GL	EMPLOYEE BENEFITS	Task	-938 805,16		-938 805,16	-938 805,16
311600090 0	CAPE JOINT P F PAYME	GL	EMPLOYEE BENEFITS	Provision for Shortfal	-	87 936,19	87 936,19	87 936,19
311600091 1	CAPE JOINT P F PAYME	GL	EMPLOYEE BENEFITS	Provision for Shortfal	-1 410 166,25		-1 410 166,25	-1 410 166,25
315000010 0	CONSUMER DEPOSITS	GL	CONSUMER DEPOSITS	Water & Electricity	-3 652 301,33		-3 652 301,33	-3 652 301,33
315000011 1	CONSUMER DEPOSITS	GL	CONSUMER DEPOSITS	Water & Electricity	-295 580,07		-295 580,07	-295 580,07
315200010 0	PERFORMANCE BONUS	GL	EMPLOYEE BENEFITS	Bonusses	-2 810 973,96		-2 810 973,96	-2 810 973,96
315200011 1	PERFORMANCE BONUS	GL	EMPLOYEE BENEFITS	Bonusses	-3 961 384,60		-3 961 384,60	-3 961 384,60
315200012 2	PERFORMANCE BONUS	GL	EMPLOYEE BENEFITS	Bonusses	3 671 017,51		3 671 017,51	3 671 017,51
315400010 0	TRADE CREDITORS: OUT	GL	Payables from exchange transactions	Payables from excha	-13 790 780,27		-13 790 780,27	-13 790 780,27
315400011 1	TRADE CREDITORS: OUT	GL	Payables from exchange transactions	Payables from excha	-13 143 029,39		-13 143 029,39	-13 143 029,39
315400013 3	TRADE CREDITORS: OUT	GL	Payables from exchange transactions	Other Creditors	-3 307,98		-3 307,98	-3 307,98
315400020 0	TRADE CREDITORS: CON	GL	Payables from exchange transactions	Payables from excha	-233 952,77		-233 952,77	-233 952,77
315400021 1	TRADE CREDITORS: CON	GL	Payables from exchange transactions	Payables from excha	233 952,77		233 952,77	233 952,77
315400120 0	SERVICES PAID FOR IN	GL	Payables from exchange transactions	Payments received ir	-3 043 539,06		-3 043 539,06	-3 043 539,06
315400121 1	SERVICES PAID FOR IN	GL	Payables from exchange transactions	Payments received ir	-3 213 057,38		-3 213 057,38	-3 213 057,38
315400210	RETENTIONS ACCOUNT	GL	Payables from exchange transactions	Retentions	-		-	-
315400211 1	RETENTIONS ACCOUNT	GL	Payables from exchange transactions	Retentions	-411 773,58	-1 591 814,05	-2 003 587,63	-2 003 587,63
315400311 1	SALE OF ERVEN	GL	Receivables from exchange transactions	Service debtors	-		-	-
315402010 0	STAFF LEAVE	GL	EMPLOYEE BENEFITS	Staff leave	-3 481 524,08		-3 481 524,08	-3 481 524,08
315402011 1	STAFF LEAVE	GL	EMPLOYEE BENEFITS	Staff leave	-2 083 514,45		-2 083 514,45	-2 083 514,45
315402012 2	STAFF LEAVE	GL	EMPLOYEE BENEFITS	Staff leave	265 262,93		265 262,93	265 262,93
315403010 0	#N/A	GL	Payables from exchange transactions	Other creditors	-		-	-
315403011 1	#N/A	GL	Payables from exchange transactions	Other creditors	-		-	-
315403030 0	DEPOSITS: BUILDING	GL	Payables from exchange transactions	Other creditors	-1 046 457,06		-1 046 457,06	-1 046 457,06
315403031 1	DEPOSITS: BUILDING	GL	Payables from exchange transactions	Other creditors	20 894,97		20 894,97	20 894,97
315403050 0	DEPOSITS: COMMUNITY	GL	Payables from exchange transactions	Other creditors	-52 038,89		-52 038,89	-52 038,89
315403051 1	DEPOSITS: COMMUNITY	GL	Payables from exchange transactions	Other creditors	-5 711,62		-5 711,62	-5 711,62
315403070 0	#N/A	GL	Payables from exchange transactions	Other creditors	-		-	-
315403071 1	#N/A	GL	Payables from exchange transactions	Other creditors	-		-	-
315403150 0	DEPOSITS: TENDER	GL	Payables from exchange transactions	Other creditors	-		-	-
315403151 1	DEPOSITS: TENDER	GL	Payables from exchange transactions	Other creditors	-113 462,65		-113 462,65	-113 462,65
315403990	DEPOSITS: OTHER	GL	Payables from exchange transactions	Other creditors	-17 632,00		-17 632,00	-17 632,00
315404011 1	M/VEHICLE REGISTRATI	GL	Payables from exchange transactions	Other creditors	-		-	-
315404020 0	UNCLAIMED MONEYS	GL	Payables from exchange transactions	Other creditors	-1 984 390,78		-1 984 390,78	-1 984 390,78
315404021 1	UNCLAIMED MONEYS	GL	Payables from exchange transactions	Other creditors	1 359 807,42		1 359 807,42	1 359 807,42
315404030 0	DONATION: HE GREEN	GL	Payables from exchange transactions	Other creditors	-1 559,82		-1 559,82	-1 559,82
315404031 1	#N/A	GL	Payables from exchange transactions	Other creditors	-		-	-
315404040 0	DONATION: JW FISKE	GL	Payables from exchange transactions	Other creditors	-8 531,49		-8 531,49	-8 531,49
315600010 0	#N/A	GL	Unspent Conditional Government Grants and Receipts	Financial Manageme	-		-	-
315600011 1	#N/A	GL	Unspent Conditional Government Grants and Receipts	Financial Manageme	-		-	-
315600290 0	MIG: OTHER	GL	Unspent Conditional Government Grants and Receipts	Recharge Groundwat	-8 680 000,00		-8 680 000,00	-8 680 000,00
315600291 1	MIG: OTHER	GL	Unspent Conditional Government Grants and Receipts	Recharge Groundwat	-414 152,61		-414 152,61	-414 152,61
315600510 0	MINERALS & ENERGY: E	GL	Unspent Conditional Government Grants and Receipts	National Electrificati	-58 894,92		-58 894,92	-58 894,92

315600511 1	MINERALS & ENERGY: E	GL	Unspent Conditional Government Grants and Receipts	National Electrificatio	National Electrification Program	58 894,92		58 894,92	58 894,92
315600515 5	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-		-	-
315602110 0	PROV ENVIRON: REVITA	GL	Unspent Conditional Government Grants and Receipts	Revitalise Urban Are	Unspent Conditioni	-50 000,00		-50 000,00	-50 000,00
315602120 0	PROV ENVIRON: SPATIA	GL	Unspent Conditional Government Grants and Receipts	Spacial Planning Gr	Unspent Conditioni	-84 200,00		-84 200,00	-84 200,00
315602130 0	PROV ENVIRON: UPGRAD	GL	Unspent Conditional Government Grants and Receipts	Socio Economic Upg	Unspent Conditioni	-50 000,00		-50 000,00	-50 000,00
315602210 0	PROV LG&H: EMERGENCY	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	-2 923 602,84		-2 923 602,84	-2 923 602,84
315602211 1	PROV LG&H: EMERGENCY	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	-3 560 017,85		-3 560 017,85	-3 560 017,85
315602215 5	PROV LG&H: EMERGENCY	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	4 393 089,33		4 393 089,33	4 393 089,33
315602216 6	PROV LG&H: EMERGENCY	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	1 986 203,31		1 986 203,31	1 986 203,31
315602220 0	PROV LG&H: HOUSING D	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	9 383 888,82		9 383 888,82	9 383 888,82
315602221 1	PROV LG&H: HOUSING D	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	-49 194 223,31		-49 194 223,31	-49 194 223,31
315602225 5	PROV LG&H: HOUSING D	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	11 707 909,84		11 707 909,84	11 707 909,84
315602256	PROV LG&H: KURLAND L	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	-		-	-
315602226 6	PROV LG&H: HOUSING D	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	12 397 823,35		12 397 823,35	12 397 823,35
315602230 0	PROV LG&H: HOSTEL PR	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	510 953,70		510 953,70	510 953,70
315602231 1	PROV LG&H: HOSTEL PR	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-528 596,41		-528 596,41	-528 596,41
315602235 5	PROV LG&H: HOSTEL PR	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	17 642,71		17 642,71	17 642,71
315602240 0	PROV LG&H: KRANSHOEK	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	636 896,41		636 896,41	636 896,41
315602241 1	PROV LG&H: KRANSHOEK	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	-460 530,00		-460 530,00	-460 530,00
315602245 5	#N/A	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	-		-	-
315602250 0	PROV LG&H: KURLAND L	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	949 400,08		949 400,08	949 400,08
315602251 1	PROV LG&H: KURLAND L	GL	Unspent Conditional Government Grants and Receipts	Unspent Conditioni	Provincial Housing Grant	-		-	-
315602255 5	#N/A	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	-		-	-
315602260 0	PROV LG&H: KWANO HOU	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	-4 443 726,10		-4 443 726,10	-4 443 726,10
315602261 1	PROV LG&H: KWANO HOU	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	-2 402 799,30		-2 402 799,30	-2 402 799,30
315602265 5	PROV LG&H: KWANO HOU	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	5 510 426,07		5 510 426,07	5 510 426,07
315602266 6	PROV LG&H: KWANO HOU	GL	Unspent Conditional Government Grants and Receipts	Provincial Housing G	Unspent Conditioni	8 596 139,65		8 596 139,65	8 596 139,65
315602270 0	#N/A	GL	Unspent Conditional Government Grants and Receipts	Grant: Mun. Revenue	Unspent Conditioni	-		-	-
315602271 1	#N/A	GL	Unspent Conditional Government Grants and Receipts	Grant: Mun. Revenue	Unspent Conditioni	-		-	-
315602510 0	PROV TR&PW: TRAFFIC	GL	Unspent Conditional Government Grants and Receipts	Traffic Disaster Fund	Unspent Conditioni	-781,98		-781,98	-781,98
315606010 0	OTHER: CASSIDRA: MPC	GL	Unspent Conditional Government Grants and Receipts	Inc: LED MMC Kurlai	Unspent Conditioni	-16 817,54		-16 817,54	-16 817,54
315606011 1	#N/A	GL	Unspent Conditional Government Grants and Receipts	Inc: LED MMC Kurlai	Unspent Conditioni	-		-	-
315606015 5	#N/A	GL	Unspent Conditional Government Grants and Receipts	Inc: LED MMC Kurlai	Unspent Conditioni	-		-	-
315606030 0	OTHER: UMSOBOMVU YOU	GL	Unspent Conditional Government Grants and Receipts	Umsobomvu Youth F	Unspent Conditioni	-22 296,10		-22 296,10	-22 296,10
315606031 1	OTHER: UMSOBOMVU YOU	GL	Unspent Conditional Government Grants and Receipts	Umsobomvu Youth F	Unspent Conditioni	22 296,10		22 296,10	22 296,10
315607010 0	PUBLIC: DEVELOPERS:	GL	Unspent Public Contributions	Social Responsibility	Unspent Public C	-162 352,38		-162 352,38	-162 352,38
315607011 1	PUBLIC: DEVELOPERS:	GL	Unspent Public Contributions	Social Responsibility	Unspent Public C	162 352,38		162 352,38	162 352,38
315607030 0	NOV 2007 FLOOD MONIE	GL	Unspent Conditional Government Grants and Receipts	Flood Relief	Unspent Conditioni	-27 708 419,75		-27 708 419,75	-27 708 419,75
315607031 1	NOV 2007 FLOOD MONIE	GL	Unspent Conditional Government Grants and Receipts	Flood Relief	Unspent Conditioni	27 708 419,75		27 708 419,75	27 708 419,75
315607040 0	ELECTRICITY NEP GRAN	GL	Unspent Conditional Government Grants and Receipts	Unspent Conditioni	National Electrification Program	-		-	-
315607041 1	ELECTRICITY NEP GRAN	GL	Unspent Conditional Government Grants and Receipts	National Electrificatio	Unspent Conditioni	-1 959 533,34	523 017,26	-1 436 516,08	-1 436 516,08
315607050 0	NDP GRANT	GL	Unspent Conditional Government Grants and Receipts	Unspent Conditioni	Neighbourhood Development Partnership Grant	-		-	-
315607051 1	NDP GRANT	GL	Unspent Conditional Government Grants and Receipts	Neighbourhood Deve	Unspent Conditioni	-3 531 807,98		-3 531 807,98	-3 531 807,98
315607061 1	#N/A	GL	Unspent Conditional Government Grants and Receipts	Community Developi	Unspent Conditioni	-		-	-
315607070 0	PERFORMANCE MANAGEME	GL	Unspent Conditional Government Grants and Receipts	Unspent Conditioni	Provincial Management Support Grant	-		-	-
315607071 1	PERFORMANCE MANAGEME	GL	Unspent Conditional Government Grants and Receipts	Provincial Managem	Unspent Conditioni	-324 600,00		-324 600,00	-324 600,00
315607081	LED STRATEGY	GL	Unspent Conditional Government Grants and Receipts	Unspent Public C	LED Strategy (IDC)	-		-	-
315607091 1	CLEARING OF ALIEN VE	GL	Unspent Conditional Government Grants and Receipts	Unspent Public C	Alien Vegetation (Std Bank)	-		-	-
315800010 0	VAT: DEBTORS CONTROL	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	3 790 026,71		3 790 026,71	3 790 026,71
315800011 1	VAT: DEBTORS CONTROL	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	431 371,68		431 371,68	431 371,68
315800020 0	VAT: DEBTORS REVENUE	GL	Taxes	Taxes		-3 790 026,71		-3 790 026,71	-3 790 026,71
315800021 1	VAT: DEBTORS REVENUE	GL	Taxes	Taxes		-399 189,60		-399 189,60	-399 189,60
315800030 0	VAT: BANK CONTROL (N	GL	Taxes	Taxes		92 329 148,43		92 329 148,43	92 329 148,43
315800031 1	VAT: BANK CONTROL (N	GL	Taxes	Taxes		15 498 421,37		15 498 421,37	15 498 421,37
315800040 0	VAT: PAYABLE (SUNDRY	GL	Taxes	Taxes		-92 416 501,43		-92 416 501,43	-92 416 501,43
315800041 1	VAT: PAYABLE (SUNDRY	GL	Taxes	Taxes		-14 968 786,80	-3 098 726,62	-18 067 513,42	-18 067 513,42
315800050	VAT: CLAIMABLE: OPER	GL	Taxes	Taxes		-		-	-
315800051 1	VAT: CLAIMABLE: OPER	GL	Taxes	Taxes		26 427,09		26 427,09	26 427,09
315800060 0	VAT: PAID TO SARS	GL	Taxes	Taxes		13 081 166,35		13 081 166,35	13 081 166,35
315800061 1	VAT: PAID TO SARS	GL	Taxes	Taxes		6 832 259,73		6 832 259,73	6 832 259,73
315800990 0	VAT: LEVIED (DRS) B/	GL	Taxes	Taxes		-		-	-
315800991 1	VAT: LEVIED (DRS) B/	GL	Taxes	Taxes		24 803,52		24 803,52	24 803,52
316200010	OPERATING LEASE LIAB	GL	Operating Lease Liability	Operating Lease Liability		-		-	-
316200017 7	OPERATING LEASE LIAB	GL	Operating Lease Liability	Operating Lease Liability		-643 509,99	77 887,19	-565 622,80	-565 622,80
430010010	LAND & BUILDINGS	GL	Property, Plant and Equipment	Property, Plant and Equipment		45 817 140,09		45 817 140,09	45 817 140,09
430010011 1	S T PORTION T/FR FR	GL	Property, plant and equipment	Land and buildings	Property, plant an Land and buildings	11 427 450,31	110 743 009,67	122 170 459,98	122 170 459,98
430010020	INFRASTRUCTURE	GL	Property, plant and equipment	Property, plant and equipment		276 388 308,91		276 388 308,91	276 388 308,91
430010021	S T PORTION T/FR FR	GL	Property, plant and equipment	Property, plant and equipment		73 957 005,51	807 363,91	74 764 369,42	74 764 369,42
430010023	#N/A	GL	Property, plant and equipment	Property, plant and equipment		-		-	-
430010023	#N/A	GL	Property, plant and equipment	Property, plant and equipment		-		-	-
430010030	COMMUNITY	GL	Property, plant and equipment	Property, plant and equipment		3 990 911,60		3 990 911,60	3 990 911,60
430010031	S T PORTION T/FR FR	GL	Property, plant and equipment	Property, plant and equipment		14 000 958,35	648 908,61	14 649 866,96	14 649 866,96
430010033	#N/A	GL	Property, plant and equipment	Property, plant and equipment		-		-	-
430010050	OTHER	GL	Property, Plant and Equipment	Property, Plant and Equipment		15 252 444,85		15 252 444,85	15 252 444,85
430010051	S T PORTION T/FR FR	GL	Property, plant and equipment	Property, plant and equipment		-3 733 048,47	9 314 529,78	5 581 481,31	5 581 481,31
430010060	#N/A	GL	Property, plant and equipment	Property, plant and equipment		-		-	-
430010061	#N/A	GL	Property, plant and equipment	Property, plant and equipment		-		-	-
430010070	LEASED ASSETS	GL	Property, Plant and Equipment	Leased assets	Property, Plant ar Leased assets	527 244,05		527 244,05	527 244,05
430010071 1	S T PORTION T/FR FR	GL	Property, plant and equipment	Leased assets	Property, plant an Leased assets	389 910,00		389 910,00	389 910,00

430040010	LAND & BUILDINGS	GL	Property, Plant and Equipment	Property, Plant and Equipment		-22 509 517,07		-22 509 517,07	-22 509 517,07
430040011	VAL: LEASED ASSETS	GL	Property, Plant and Equipment	Property, Plant ar Land and buildings		-251 779,46	978 651,80	726 872,34	726 872,34
430040020	INFRASTRUCTURE	GL	Property, Plant and Equipment	Property, Plant and Equipment		-95 569 977,62		-95 569 977,62	-95 569 977,62
430040021 1	VAL: LEASED ASSETS	GL	Property, Plant and Equipment	Property, Plant and Equipment		-12 542 141,27	215 275,49	-12 326 865,78	-12 326 865,78
430040030	COMMUNITY	GL	Property, Plant and Equipment	Property, Plant and Equipment		-2 089 628,76		-2 089 628,76	-2 089 628,76
430040031	VAL: LEASED ASSETS	GL	Property, Plant and Equipment	Property, Plant and Equipment		-7 423 324,84	349 637,15	-7 073 687,69	-7 073 687,69
430040050	OTHER	GL	Property, plant and equipment	Property, plant and equipment		-10 156 613,92		-10 156 613,92	-10 156 613,92
430040051	VAL: LEASED ASSETS	GL	Property, plant and equipment	Property, plant and equipment		-1 522 701,88	-1 123 718,01	-2 646 419,89	-2 646 419,89
430040053	#N/A	GL	Property, plant and equipment	Property, plant and equipment		-		-	-
430040070	LEASED ASSETS	GL	Property, Plant and Equipment	Property, Plant ar Leased assets	Leased assets	-212 718,91		-212 718,91	-212 718,91
430040071		GL	Property, plant and equipment	Property, plant ar Leased assets	Leased assets	-146 362,54		-146 362,54	-146 362,54
430110010	IMPAIR:LEASED ASSETS	GL	Investment Property	Investment Property					
430110011	IMPAIR: LEASED ASSET	GL	Investment Property	Investment Property		2 154 980,00	96 632 986,00	98 787 966,00	98 787 966,00
430210010 0	INTANGIBLE ASSETS	GL	Intangible Assets	Intangible Assets		4 359 576,10		4 359 576,10	4 359 576,10
430210011	I P: ACCUMULATED IMP	GL	Intangible Assets	Intangible Assets		5 543 132,63	-1 436 337,86	4 106 794,77	4 106 794,77
430140011	ACC DEP IP	GL	Investment Property	Investment Property			-204 292,34	-204 292,34	-204 292,34
430240010 0	INTANGIBLE ASSETS	GL	Intangible Assets	Intangible Assets		-847 765,73		-847 765,73	-847 765,73
430240011	IN ASSET: ACCUM REVA	GL	Intangible Assets	Intangible Assets		-903 192,60	670 110,44	-233 082,16	-233 082,16
440030050	FIXED DEPOSITS: OPER	GL	Cash and Cash Equivalents	Cash and Cash E	Call investment depc	40 138 573,77		40 138 573,77	40 138 573,77
440030052	FIXED DEPOSITS: OPER	GL	Cash and Cash Equivalents	Cash and Cash E	Call investment depc	-31 391 092,15		-31 391 092,15	-31 391 092,15
440030053 3	FIXED DEPOSITS: OPER	GL	Cash and Cash Equivalents	Cash and Cash E	Call investment depc	30 502,76		30 502,76	30 502,76
440400010 0	LEASE AGREEMENTS	GL	Operating Lease Asset	Operating Lease Ass	Operating Lease	15 908,47		15 908,47	15 908,47
440400017 7	LEASE AGREEMENTS	GL	Operating Lease Asset	Operating Lease Ass	Operating Lease	-1 115,40	-9 710,36	-10 825,76	-10 825,76
440601010	FORMOSA GARDEN VILLA	GL	Long-term receivables	Housing selling sche	Long-term receiv: Housing selling scheme loans	531 188,58		531 188,58	531 188,58
440601012	#N/A	GL	Long-term receivables	Housing selling sche	Long-term receiv: Housing selling scheme loans	-		-	-
440601017 7	FORMOSA GARDEN VILLA	GL	Long-term receivables	Housing selling sche	Long-term receiv: Housing selling scheme loans	-81 457,16		-81 457,16	-81 457,16
440602010	STAFF: CAR LOANS	GL	Long-term receivables	Car loans	Long-term receiv: Car loans	90 858,99		90 858,99	90 858,99
440602017	STAFF: CAR LOANS	GL	Long-term receivables	Car loans	Long-term receiv: Car loans	-84 763,80	-2 005,43	-86 769,23	-86 769,23
440603010	LOANS TO CLUBS	GL	Long-term receivables	Housing loans to staf	Long-term receiv: Housing loans to staff	117 877,47		117 877,47	117 877,47
440603017	LOANS TO CLUBS	GL	Long-term receivables	Housing loans to staf	Long-term receiv: Housing loans to staff	-117 877,47		-117 877,47	-117 877,47
441000010	CONS: STORES CONTROL	GL	Inventory	Consumable stores - Inventory	Consumable stores - at cost	3 652 576,51		3 652 576,51	3 652 576,51
441000016	CONS: STORES CONTROL	GL	Inventory	Consumable stores - Inventory	Consumable stores - at cost	2 933 008,12		2 933 008,12	2 933 008,12
441000018	CONS: STORES CONTROL	GL	Inventory	Consumable stores - Inventory	Consumable stores - at cost	-3 897 922,02		-3 897 922,02	-3 897 922,02
441000020	CONS: STORE B CONTRO	GL	Inventory	Consumable stores - Inventory	Consumable stores - at cost	145 622,82		145 622,82	145 622,82
441000026	CONS: STORE B CONTRO	GL	Inventory	Consumable stores - Inventory	Consumable stores - at cost	559 822,00		559 822,00	559 822,00
441000028	CONS: STORE B CONTRO	GL	Inventory	Consumable stores - Inventory	Consumable stores - at cost	-703 330,54		-703 330,54	-703 330,54
441000918	CONS: STORE B CONTRO	GL	Inventory	Inventory		103 121,47	103 121,47	103 121,47	103 121,47
441400010 0	CONSUMERS: ASSESSMEN	GL	Receivables from non-exchange transactions	Rates	Receivables from Rates	8 778 024,98		8 778 024,98	8 778 024,98
441400011 1	CONSUMERS: ASSESSMEN	GL	Receivables from non-exchange transactions	Rates	Receivables from Rates	3 390 019,36		3 390 019,36	3 390 019,36
441400020	CONSUMERS: ELECTRICI	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	5 522 620,38		5 522 620,38	5 522 620,38
441400021	CONSUMERS: ELECTRICI	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	2 574 460,43		2 574 460,43	2 574 460,43
441400030	CONSUMERS: REFUSE	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	5 071 636,24		5 071 636,24	5 071 636,24
441400031	CONSUMERS: REFUSE	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	437 287,19		437 287,19	437 287,19
441400040	CONSUMERS: SEWERAGE	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	7 892 529,39		7 892 529,39	7 892 529,39
441400041	CONSUMERS: SEWERAGE	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	1 072 437,94		1 072 437,94	1 072 437,94
441400050	CONSUMERS: WATER	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	6 427 433,26		6 427 433,26	6 427 433,26
441400051	CONSUMERS: WATER	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	1 073 587,75		1 073 587,75	1 073 587,75
441400110	HOUSING RENTALS	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	815 031,78		815 031,78	815 031,78
441400111	HOUSING RENTALS	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	586 516,65		586 516,65	586 516,65
441400210	SUNDRY DEBTORS	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	3 430 178,48		3 430 178,48	3 430 178,48
441400211	SUNDRY DEBTORS	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-2 357 416,45		-2 357 416,45	-2 357 416,45
441400220	MASAKANE	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-205 349,60		-205 349,60	-205 349,60
441400221	MASAKANE	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	206 470,76		206 470,76	206 470,76
441400230	CAR LOANS	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-62 713,21		-62 713,21	-62 713,21
441400231	CAR LOANS	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-6 319,72		-6 319,72	-6 319,72
441400240	STUDY LOANS	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	99 036,64		99 036,64	99 036,64
441400241	STUDY LOANS	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors				
441400250	OTHER SERVICES	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-1 994,14		-1 994,14	-1 994,14
441400251	OTHER SERVICES	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-196,50		-196,50	-196,50
441408000	ADVANCE PAYMENTS: CO	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-1 582 664,52		-1 582 664,52	-1 582 664,52
441408001	ADVANCE PAYMENTS: CO	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-235 169,34		-235 169,34	-235 169,34
441409010 0	IMPAIRMENT: ASSESSME	GL	Receivables from non-exchange transactions	Bad Debt	Receivables from Bad Debt	-5 735 835,00		-5 735 835,00	-5 735 835,00
441409015 5	IMPAIRMENT: ASSESSME	GL	Receivables from non-exchange transactions	Bad Debt	Receivables from Bad Debt	2 004 446,97		2 004 446,97	2 004 446,97
441409017 7	IMPAIRMENT: ASSESSME	GL	Receivables from non-exchange transactions	Bad Debt	Receivables from Bad Debt	97 978,00		97 978,00	97 978,00
441409020 0	IMPAIRMENT: ELECTRIC	GL	Receivables from exchange transactions	Bad debts: Electricity	RECEIVABLES F Bad debts: Electricity	-3 431 162,00		-3 431 162,00	-3 431 162,00
441409025 5	IMPAIRMENT: ELECTRIC	GL	Receivables from exchange transactions	Bad debts: Electricity	RECEIVABLES F Bad debts: Electricity	988 591,63		988 591,63	988 591,63
441409027 7	IMPAIRMENT: ELECTRIC	GL	Receivables from exchange transactions	Bad debts: Electricity	RECEIVABLES F Bad debts: Electricity	83 955,63		83 955,63	83 955,63
441409030 0	IMPAIRMENT: REFUSE	GL	Receivables from exchange transactions	Bad Debts: Refuse R	RECEIVABLES F Bad Debts: Refuse Removal	-2 955 522,00		-2 955 522,00	-2 955 522,00
441409035 5	IMPAIRMENT: REFUSE	GL	Receivables from exchange transactions	Bad Debts: Refuse R	RECEIVABLES F Bad Debts: Refuse Removal	-2 369 533,55		-2 369 533,55	-2 369 533,55
441409037 7	IMPAIRMENT: REFUSE	GL	Receivables from exchange transactions	Bad Debts: Refuse R	RECEIVABLES F Bad Debts: Refuse Removal	1 194 268,83		1 194 268,83	1 194 268,83
441409040 0	IMPAIRMENT: SEWERAGE	GL	Receivables from exchange transactions	Bad Debts: Sewerage	RECEIVABLES F Bad Debts: Sewerage	-4 690 414,00		-4 690 414,00	-4 690 414,00
441409045 5	IMPAIRMENT: SEWERAGE	GL	Receivables from exchange transactions	Bad Debts: Sewerage	RECEIVABLES F Bad Debts: Sewerage	-3 844 767,87		-3 844 767,87	-3 844 767,87
441409047 7	IMPAIRMENT: SEWERAGE	GL	Receivables from exchange transactions	Bad Debts: Sewerage	RECEIVABLES F Bad Debts: Sewerage	1 570 566,61		1 570 566,61	1 570 566,61
441409050 0	IMPAIRMENT: WATER	GL	Receivables from exchange transactions	Bad debts: Water	RECEIVABLES F Bad debts: Water	-4 111 322,00		-4 111 322,00	-4 111 322,00
441409055 5	IMPAIRMENT: WATER	GL	Receivables from exchange transactions	Bad debts: Water	RECEIVABLES F Bad debts: Water	-2 763 888,67		-2 763 888,67	-2 763 888,67
441409057 7	IMPAIRMENT: WATER	GL	Receivables from exchange transactions	Bad debts: Water	RECEIVABLES F Bad debts: Water	2 215 820,41		2 215 820,41	2 215 820,41
441409060 0	IMPAIRMENT: HOUSING	GL	Receivables from exchange transactions	Bad Debts: Housing	RECEIVABLES F Bad Debts: Housing Rentals	-457 671,00		-457 671,00	-457 671,00
441409065 5	IMPAIRMENT: HOUSING	GL	Receivables from exchange transactions	Bad Debts: Housing	RECEIVABLES F Bad Debts: Housing Rentals	-302 045,67		-302 045,67	-302 045,67
441409067 7	IMPAIRMENT: HOUSING	GL	Receivables from exchange transactions	Bad Debts: Housing	RECEIVABLES F Bad Debts: Housing Rentals	28 303,64		28 303,64	28 303,64

441409070 0	IMPAIRMENT: SUNDRY S	GL	Receivables from exchange transactions	Bad Debts: Sundries	RECEIVABLES F Bad Debts: Sundries	-2 520 995,15	-2 520 995,15	-2 520 995,15
441409075 5	IMPAIRMENT: SUNDRY S	GL	Receivables from exchange transactions	Bad Debts: Sundries	RECEIVABLES F Bad Debts: Sundries	456 029,13	456 029,13	456 029,13
441409077 7	IMPAIRMENT: SUNDRY S	GL	Receivables from exchange transactions	Bad Debts: Sundries	RECEIVABLES F Bad Debts: Sundries	310 476,62	310 476,62	310 476,62
441409080	REVISED ASSESSMENT R	GL	Receivables from non-exchange transactions	Rates	Receivables from Rates			
441409081 1	REVISED ASSESSMENT R	GL	Receivables from non-exchange transactions	Rates	Receivables from Rates	578 569,25	578 569,25	578 569,25
441600111	AUGMENTATION FEES -	GL			RECEIVABLES F Sundry debtors			
441600310	SUNDRY DEPOSITS ESKO	GL			RECEIVABLES F Sundry debtors			
441600121					RECEIVABLES F Sundry debtors			
441600311 1	SUNDRY DEPOSITS ESKO	GL	Receivables from exchange transactions	Sundry debtors	RECEIVABLES F Sundry debtors	1 555 000,00	1 555 000,00	1 555 000,00
441630110	DEPOSIT: CREDITORS	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	3 500,00	3 500,00	3 500,00
441630120	DEPOSIT: KRANSHOEK B	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	400,00	400,00	400,00
441630130	DEPOSIT: ROLEN COURT	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	200,00	200,00	200,00
441630140	DEPOSIT: SHARWOODS G	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	400,00	400,00	400,00
441630510 0	MFILE CONTROL: ASSES	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	751 995,91	751 995,91	751 995,91
441630511 1	MFILE CONTROL: ASSES	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-751 995,91	-751 995,91	-751 995,91
441630520 0	MFILE CONTROL: OTHER	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	40 898,84	40 898,84	40 898,84
441630521 1	MFILE CONTROL: OTHER	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-40 898,84	-40 898,84	-40 898,84
442010010	PRIMARY BANK ACCOUNT	GL	Cash and Cash Equivalents	Bank balances and c	Cash and Cash E Bank balances and cash	21 051 550,47	21 051 550,47	21 051 550,47
442010011	PRIMARY BANK ACCOUNT	GL	Cash and Cash Equivalents	Bank balances and c	Cash and Cash E Bank balances and cash	428 939 000,80	428 939 000,80	428 939 000,80
442010015	PRIMARY BANK ACCOUNT	GL	Cash and Cash Equivalents	Bank balances and c	Cash and Cash E Bank balances and cash	-438 505 628,99	-438 505 628,99	-438 505 628,99
442030010	FLOAT: DAY HOSPITAL -	GL	Cash and Cash Equivalents	Petty Cash Advance	Cash and Cash E Petty Cash Advances	-50,00	-50,00	-50,00
442030020	FLOAT: KRANSHOEK	GL	Cash and Cash Equivalents	Petty Cash Advance	Cash and Cash E Petty Cash Advances	100,00	100,00	100,00
442030030	FLOAT: TOURISM OFFIC	GL	Cash and Cash Equivalents	Petty Cash Advance	Cash and Cash E Petty Cash Advances	500,00	500,00	500,00
442030190	FLOAT: VARIOUS OFFIC	GL	Cash and Cash Equivalents	Petty Cash Advance	Cash and Cash E Petty Cash Advances	8 569,60	8 569,60	8 569,60
442030191	FLOAT: VARIOUS OFFIC	GL	Cash and Cash Equivalents	Petty Cash Advance	Cash and Cash E Petty Cash Advances	1 300,00	1 300,00	1 300,00
445020011 1	CNTRL: HOUSING INSTA	GL			Long-Term Recei Housing selling scheme loans	-	-	-
445020020	CNTRL: INSURANCE CLA	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	46 931,33	46 931,33	46 931,33
445020021 1	#N/A	GL			RECEIVABLES F Service debtors	-	-	-
445020030	CNTRL: INSURANCE PRE	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-25 918,71	-25 918,71	-25 918,71
445020031	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445020040 0	CNTRL: ISSUEING OF C	GL	Payables from exchange transactions	Payables from excha	Payables from ex Payables from exchange transa	205 224,44	205 224,44	205 224,44
445020041 1	CNTRL: ISSUEING OF C	GL	Payables from exchange transactions	Payables from excha	Payables from ex Payables from exchange transa	-205 224,44	-205 224,44	-205 224,44
445020050 0	CNTRL: SALARIES	GL	Receivables from non-exchange transactions	Sundry debtors	Receivables from Sundry debtors	-	-	-
445020051 1	CNTRL: SALARIES	GL	Receivables from non-exchange transactions	Service debtors	Payables from ex Other creditors	242 974,84	242 974,84	242 974,84
445020060 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445020061 1	CNTRL: TRAFFIC MANAG	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445020070	CNTRL: W C A CLAIMS	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-6 643,22	-6 643,22	-6 643,22
445020071	CNTRL: W C A CLAIMS	GL			Payables from ex Other creditors	-	-	-
445030010 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030011 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030100 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030101 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030120 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030121 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030130 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030131 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030300 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030301 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030360 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030361 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030370 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030371 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030380 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030381 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030390 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030391 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030400 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030401 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030410 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030411 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030430 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030431 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030440 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030441 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030450 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030451 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030460 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030461 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030470 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445030471 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445032470	EXP:THIRD PARTY PAYM	GL			Payables from ex Other creditors	-	-	-
445032471 1	EXP:THIRD PARTY PAYM	GL	Receivables from non-exchange transactions	Insurance claims	Receivables from Insurance claims	-15 068,39	-15 068,39	-15 068,39
445032480	EXCESS:3RD PARTY PAY	GL			Receivables from Insurance claims			
445032481 1	EXCESS:3RD PARTY PAY	GL	Receivables from non-exchange transactions	Insurance claims	Receivables from Insurance claims	10 315,33	10 315,33	10 315,33
445032490 0	INC:THIRD PARTY PAYM	GL	Receivables from non-exchange transactions	Insurance claims	Receivables from Insurance claims	397 138,69	397 138,69	397 138,69
445032491 1	INC:THIRD PARTY PAYM	GL	Receivables from non-exchange transactions	Insurance claims	Receivables from Insurance claims	-66 137,24	-66 137,24	-66 137,24
445040010	COLLECTION FEES: HUT	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	0,04	0,04	0,04
445040011	COLLECTION FEES: HUT	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-0,04	-0,04	-0,04
445040020 0	COLLECTION FEES: MIL	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-979,68	-979,68	-979,68

445040021 1	COLLECTION FEES: MIL	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	979,68	979,68	979,68
445040210	LEGAL COST: PAMA	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	33 060,30	33 060,30	33 060,30
445040211	LEGAL COST: PAMA	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-33 060,30	-33 060,30	-33 060,30
445040320 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445040321 1	LEGAL FEES	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445040331	LEGAL COST: BULABULA	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445050010 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445050011 1	BBSI PAYMENTS	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445050041 1	#N/A	GL				-	-	-
445050061 1	DISASTER RELIEF: EXP	GL				-	-	-
445050071 1	#N/A	GL				-	-	-
445050100 0	HOUSING	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-33 876,00	-33 876,00	-33 876,00
445050101 1	#N/A	GL	Receivables from non-exchange transactions	Sundry debtors	Receivables from Sundry debtors	-	-	-
445050110 0	HOUSING CONSUMER EDU	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	39 010,50	39 010,50	39 010,50
445050111 1	HOUSING CONSUMER EDU	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-28 070,18	-28 070,18	-28 070,18
445050120 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445050121 1	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445050151 1	#N/A	GL				-	-	-
445050191 1	#N/A	GL				-	-	-
445050210 0	CONFEDERATION CUP 20	GL			RECEIVABLES F Service debtors	439 980,55	439 980,55	439 980,55
445050211 1	CONFEDERATION CUP 20	GL			RECEIVABLES F Service debtors	-439 980,55	-439 980,55	-439 980,55
445050221	EPWP BRIDGING FINANC	GL						
445050231	SECURITY SERVICES	GL						
445050241	DESALINATION PLANT	GL						
445060010	SALARY ADVANCES	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-218 848,25	-218 848,25	-218 848,25
445060011	SALARY ADVANCES	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-499 597,62	-499 597,62	-499 597,62
445060020	FURNITURE REMOVAL: S	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	61 315,08	61 315,08	61 315,08
445060021 1	FURNITURE REMOVAL: S	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	16 132,39	16 132,39	16 132,39
445060030 0	MEDICAL AID RECOVERI	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	9 356,00	9 356,00	9 356,00
445060031 1	MEDICAL AID RECOVERI	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	8 819,30	8 819,30	8 819,30
445060040	TELEPHONE RECOVERIES	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	119 020,58	119 020,58	119 020,58
445060041	TELEPHONE RECOVERIES	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-119 020,58	-119 020,58	-119 020,58
445070021 1	SALE OF MUNICIPAL ER	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-	-	-
445070051 1	#N/A	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-	-	-
445070061 1	#N/A	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-	-	-
445070081 1	#N/A	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-	-	-
445070111 1	#N/A	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-	-	-
445070121 1	ERF XXXX: COVIE	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-	-	-
445080030 0	ASSISTANCE: KOKSTAD	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	46 692,00	46 692,00	46 692,00
445080031 1	ASSISTANCE: KOKSTAD	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	-46 692,00	-46 692,00	-46 692,00
445080051 1	#N/A	GL				-	-	-
445080080 0	#N/A	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-	-	-
445080100 0	#N/A	GL	Payables from exchange transactions	Payables from excha	Payables from ex Payables from exchange transa	-	-	-
445080101 1	#N/A	GL	Payables from exchange transactions	Payables from excha	Payables from ex Payables from exchange transa	-	-	-
445080111 1	#N/A	GL				-	-	-
445080151	GEN ELEC CONNECTIONS	GL				-	-	-
445080161 1	#N/A	GL				-	-	-
445080190 0	PAYE RECOVERED / IN	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-17 152,50	-17 152,50	-17 152,50
445080191 1	PAYE RECOVERED / IN	GL				-	-	-
445080200 0	PMU	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	-104 952,96	-104 952,96	-104 952,96
445080201 1	PMU	GL	Payables from exchange transactions	Other creditors	Payables from ex Other creditors	104 952,96	104 952,96	104 952,96
445080601 1	DEPOSIT	GL	Payables from exchange transactions		Payables from ex Deposit Minnaar Land	-	-	-
445080221 1	#N/A	GL				-	-	-
445080241 1	VAT COMMISSION	GL	Taxes		Taxes	-	-	-
445080251 1	#N/A	GL				-	-	-
445080260	VENTERSDORP MUN ASSI	GL			RECEIVABLES F Service debtors			
445080261 1	VENTERSDORP MUN ASSI	GL	Receivables from exchange transactions	Service debtors	RECEIVABLES F Service debtors	1 089 851,44	1 089 851,44	1 089 851,44
445080281 1	#N/A	GL				-	-	-
445080291 1	#N/A	GL				-	-	-
445080301 1	#N/A	GL				-	-	-
445080331	GREENVALLEY MPC	GL				-	-	-
445080341	HIRE OF VEHICLES BE	GL				-	-	-
445080351	RECHARGE GROUNDWATER	GL				-	-	-
445080400	KURLAND LIBRARY PROJ	GL				-	-	-
445080410	CRICKET PITCH-KWANOK	GL				-	-	-
445080420	REMOVAL OF 22 KV O/H	GL				-	-	-
445080430	UPGRADE LV NETWORK P	GL				-	-	-
445080431	UPGRADE LV NETWORK P	GL				-	-	-
445080440	CONSTRUCTION OF STRE	GL				-	-	-
445080450	RECHARGE GROUND WATE	GL				-	-	-
445080451	RECHARGE GROUND WATE	GL				-	-	-
445080512	HIRE AND MAINTANANCE	GL				-	-	-
445080531	UPGRADE KWANO SPORTF	GL			UNSPENT PUBLI Upgrade Kwano Sportfield			
445080541	HOUSING REPAIRS	GL				-	-	-
445080571	CAPITAL CONTR-WATER	GL				-	-	-
445080581	REIMBURSEMENT OF HOU	GL				-	-	-
551100031	FURNITURE AND EQUIPM PRC	GL			Property, Plant and Equipment			
441200021	OTHER ASSETS HELD-FO Trans	GL			Non Current Assets Held for sale			

551100011	COMPUTER (CDWs & YAC	GL	Property, Plant and Equipment	Property, Plant and Equipment	90 017,55	90 017,55	90 017,55
551100012	COMPUTER (CDWs & YAC	GL	Property, Plant and Equipment	Property, Plant and Equipment	-90 017,55	-90 017,55	-90 017,55
551100021	FURNITURE (CDWs)	GL	Property, Plant and Equipment	Property, Plant and Equipment	122 204,30	122 204,30	122 204,30
551100022	FURNITURE (CDWs)	GL	Property, Plant and Equipment	Property, Plant and Equipment	-122 204,30	-122 204,30	-122 204,30
551100032	FURNITURE AND EQUIPM CAI	GL					
552120011	LAPTOP	GL	Property, Plant and Equipment	Property, Plant and Equipment	9 644,74	9 644,74	9 644,74
552120012	LAPTOP	GL	Property, Plant and Equipment	Property, Plant and Equipment	-9 644,74	-9 644,74	-9 644,74
552120021	PRINTER/SCAN/FAX	GL	Property, Plant and Equipment	Property, Plant and Equipment	1 298,25	1 298,25	1 298,25
552120022	PRINTER/SCAN/FAX	GL	Property, Plant and Equipment	Property, Plant and Equipment	-1 298,25	-1 298,25	-1 298,25
552160011	OFFICE FURNITURE	GL	Property, Plant and Equipment	Property, Plant and Equipment	20 695,19	20 695,19	20 695,19
552160012	OFFICE FURNITURE	GL	Property, Plant and Equipment	Property, Plant and Equipment	-20 695,19	-20 695,19	-20 695,19
552160021	OFFICE MACHINES	GL	Property, Plant and Equipment	Property, Plant and Equipment	18 631,56	18 631,56	18 631,56
552160022	OFFICE MACHINES	GL	Property, Plant and Equipment	Property, Plant and Equipment	-18 631,56	-18 631,56	-18 631,56
553100011	FURNITURE	GL	Property, Plant and Equipment	Property, Plant and Equipment	31 781,67	31 781,67	31 781,67
553100012	FURNITURE	GL	Property, Plant and Equipment	Property, Plant and Equipment	-31 781,67	-31 781,67	-31 781,67
553100021	COMPUTER (HIV CO-ORD	GL	Property, Plant and Equipment	Property, Plant and Equipment	7 295,00	7 295,00	7 295,00
553100022	COMPUTER (HIV CO-ORD	GL	Property, Plant and Equipment	Property, Plant and Equipment	-7 295,00	-7 295,00	-7 295,00
553100081	PLAY PARK KWANOKUTHU	GL	Property, Plant and Equipment	Property, Plant and Equipment	144 726,66	144 726,66	144 726,66
553100082	PLAY PARK KWANOKUTHU	GL	Property, Plant and Equipment	Property, Plant and Equipment	-144 726,66	-144 726,66	-144 726,66
553100091	PLAY PARK - KURLAND	GL	Property, Plant and Equipment	Property, Plant and Equipment	96 889,98	96 889,98	96 889,98
553100092	PLAY PARK - KURLAND	GL	Property, Plant and Equipment	Property, Plant and Equipment	-96 889,98	-96 889,98	-96 889,98
553100101	PLAY PARK - KRANSHOE	GL	Property, Plant and Equipment	Property, Plant and Equipment	49 990,29	49 990,29	49 990,29
553100102	PLAY PARK - KRANSHOE	GL	Property, Plant and Equipment	Property, Plant and Equipment	-49 990,29	-49 990,29	-49 990,29
553100111	PLAY PARK - NEW VD	GL	Property, Plant and Equipment	Property, Plant and Equipment	199 996,55	199 996,55	199 996,55
553100112	PLAY PARK - NEW VD	GL	Property, Plant and Equipment	Property, Plant and Equipment	-199 996,55	-199 996,55	-199 996,55
553100121	NETBALL COURT RESURF	GL	Property, Plant and Equipment	Property, Plant and Equipment	89 908,50	89 908,50	89 908,50
553100122	NETBALL COURT RESURF	GL	Property, Plant and Equipment	Property, Plant and Equipment	-89 908,50	-89 908,50	-89 908,50
553100131	#N/A	GL	Property, Plant and Equipment	Property, Plant and Equipment	-	-	-
553100151	KURLAND LIBRARY PROJ	GL	Property, Plant and Equipment	Property, Plant and Equipment	966 416,85	966 416,85	966 416,85
553100152	KURLAND LIBRARY PROJ	GL	Property, Plant and Equipment	Property, Plant and Equipment	-966 416,85	-966 416,85	-966 416,85
553100161	PAVED PARKING-MPC K/	GL	Property, Plant and Equipment	Property, Plant and Equipment	476 094,55	476 094,55	476 094,55
553100162	PAVED PARKING-MPC K/	GL	Property, Plant and Equipment	Property, Plant and Equipment	-476 094,55	-476 094,55	-476 094,55
553100181	CRICKET PITCH-KWANOK	GL	Property, Plant and Equipment	Property, Plant and Equipment	842 845,54	842 845,54	842 845,54
553100182	CRICKET PITCH-KWANOK	GL	Property, Plant and Equipment	Property, Plant and Equipment	-842 845,54	-842 845,54	-842 845,54
553100191	COMMUNI	GL					
553100192	FLOOD LIGHTS-N/H SPO CAPI	GL					
553100201	G/VALLEY SPORTFIELDS	GL	Property, Plant and Equipment	Property, Plant and Equipment	557 083,96	557 083,96	557 083,96
553100202	G/VALLEY SPORTFIELDS	GL	Property, Plant and Equipment	Property, Plant and Equipment	-557 083,96	-557 083,96	-557 083,96
553100221	UPGRADE OLD AGE HOME	GL	Property, Plant and Equipment	Property, Plant and Equipment	299 952,74	299 952,74	299 952,74
553100222	UPGRADE OLD AGE HOME	GL	Property, Plant and Equipment	Property, Plant and Equipment	-299 952,74	-299 952,74	-299 952,74
553100231 1	KURLAND LIBRARY PROJ	GL	Property, plant and equipment	Property, plant and equipment	263 832,64	263 832,64	263 832,64
553100232	KURLAND LIBRARY PROJ	GL	Property, Plant and Equipment	Property, Plant and Equipment	-263 832,64	-263 832,64	-263 832,64
553200011	HOUSING	GL					
553200012	HOUSING	GL					
553200111	HOUSING	GL					
553200112	purchase of land	GL					
553200021	INTERNAL RETICULATIO	GL	Property, Plant and Equipment	Property, Plant and Equipment	1 563 850,51	1 563 850,51	1 563 850,51
553200022	INTERNAL RETICULATIO	GL	Property, Plant and Equipment	Property, Plant and Equipment	-1 563 850,51	-1 563 850,51	-1 563 850,51
553200031	HOUSING	GL					
553200032	HOUSING	GL					
553200041	ADDITIONAL FUNDING-H	GL	Property, Plant and Equipment	Property, Plant and Equipment	194 609,25	194 609,25	194 609,25
553200042	ADDITIONAL FUNDING-H	GL	Property, Plant and Equipment	Property, Plant and Equipment	-194 609,25	-194 609,25	-194 609,25
553200061	FURNITURE AND EQIPME	GL	Property, Plant and Equipment	Property, Plant and Equipment	39 704,38	39 704,38	39 704,38
553200062	FURNITURE AND EQIPME	GL	Property, Plant and Equipment	Property, Plant and Equipment	-39 704,38	-39 704,38	-39 704,38
553200071 1	HOUSING INFRASTRUCTU	GL	Property, plant and equipment	Property, plant and equipment	23 081 390,96	23 081 390,96	23 081 390,96
553200072	HOUSING INFRASTRUCTU	GL	Property, Plant and Equipment	Property, Plant and Equipment	-23 081 390,96	-23 081 390,96	-23 081 390,96
553200081 1	UPGRADE OF HOSTEL	GL	Property, Plant and Equipment	Property, Plant and Equipment	2 550 997,10	2 550 997,10	2 550 997,10
553200082	UPGRADE OF HOSTEL	GL	Property, Plant and Equipment	Property, Plant and Equipment	-2 550 997,10	-2 550 997,10	-2 550 997,10
553200091	HOUSING	GL					
553200092	HOUSING	GL					
553200101	HOUSING	GL					
553200102	HOUSING	GL					
553200121	HOUSING	GL					
553220011	LIFESAVING TOWER	GL	Property, Plant and Equipment	Property, Plant and Equipment	321 570,63	321 570,63	321 570,63
553220012	LIFESAVING TOWER	GL	Property, Plant and Equipment	Property, Plant and Equipment	-321 570,63	-321 570,63	-321 570,63
553220021	LIFESAVING EQUIPMENT	GL	Property, Plant and Equipment	Property, Plant and Equipment	54 832,88	54 832,88	54 832,88
553220022	LIFESAVING EQUIPMENT	GL	Property, Plant and Equipment	Property, Plant and Equipment	-54 832,88	-54 832,88	-54 832,88
553220031	TOOLS & LOOSE GEARS	GL	Property, Plant and Equipment	Property, Plant and Equipment	110 550,60	110 550,60	110 550,60
553220032	TOOLS & LOOSE GEARS	GL	Property, Plant and Equipment	Property, Plant and Equipment	-110 550,60	-110 550,60	-110 550,60
553220041	ABLUTION FACILITY RO	GL	Property, Plant and Equipment	Property, Plant and Equipment	145 552,18	145 552,18	145 552,18
553220042	ABLUTION FACILITY RO	GL	Property, Plant and Equipment	Property, Plant and Equipment	-145 552,18	-145 552,18	-145 552,18
553220051 1	SLIP WAY-CENTRAL BEA	GL	Property, plant and equipment	Property, plant and equipment	-	-	-
553220052	SLIP WAY-CENTRAL BEA CAPI	GL	Property, plant and equipment	Property, plant and equipment	-	-	-
553220061	BEACHES	GL					
553220062	BEACHES	GL					
553300011	OFFICE FURNITURE	GL	Property, Plant and Equipment	Property, Plant and Equipment	48 366,92	48 366,92	48 366,92
553300012	OFFICE FURNITURE	GL	Property, Plant and Equipment	Property, Plant and Equipment	-48 366,92	-48 366,92	-48 366,92
553300021	OFFICE MACHINE/COMPU	GL	Property, Plant and Equipment	Property, Plant and Equipment	15 515,80	15 515,80	15 515,80
553300022	OFFICE MACHINE/COMPU	GL	Property, Plant and Equipment	Property, Plant and Equipment	-15 515,80	-15 515,80	-15 515,80

553300031	SIGNAGE OF LIBRARY N	GL	Property, Plant and Equipment	Property, Plant and Equipment	9 220,00	9 220,00	9 220,00
553300032	SIGNAGE OF LIBRARY N	GL	Property, Plant and Equipment	Property, Plant and Equipment	-9 220,00	-9 220,00	-9 220,00
553300051	BOSSIESGIF LIBRARY P	GL	Property, Plant and Equipment	Property, Plant and Equipment	5 130,62	5 130,62	5 130,62
553300052	BOSSIESGIF LIBRARY P	GL	Property, Plant and Equipment	Property, Plant and Equipment	-5 130,62	-5 130,62	-5 130,62
553300081	SHELVING FOR LIBRARI	GL	Property, Plant and Equipment	Property, Plant and Equipment	13 143,00	13 143,00	13 143,00
553300082	SHELVING FOR LIBRARI	GL	Property, Plant and Equipment	Property, Plant and Equipment	-13 143,00	-13 143,00	-13 143,00
553300091	BLINDS FOR PUBLIC LI	GL	Property, Plant and Equipment	Property, Plant and Equipment	24 394,21	24 394,21	24 394,21
553300092	BLINDS FOR PUBLIC LI	GL	Property, Plant and Equipment	Property, Plant and Equipment	-24 394,21	-24 394,21	-24 394,21
553300101	LIBRARY	GL		Property, Plant and Equipment	-	-	-
553300102	LIBRARY	GL		Property, Plant and Equipment	-	-	-
553300111	LIBRARY	GL		Property, Plant and Equipment	-	-	-
553300112	LIBRARY	GL		Property, Plant and Equipment	-	-	-
553300121	LIBRARY	GL		Property, Plant and Equipment	-	-	-
553300122	LIBRARY	GL		Property, Plant and Equipment	-	-	-
553300131	LIBRARY	GL		Property, Plant and Equipment	-	-	-
553300132	LIBRARY	GL		Property, Plant and Equipment	-	-	-
553300141	LIBRARY	GL		Property, Plant and Equipment	-	-	-
553300142	LIBRARY	GL		Property, Plant and Equipment	-	-	-
553400011	BUILD SUSBTATION KUR	GL	Property, Plant and Equipment	Property, Plant and Equipment	737 943,55	737 943,55	737 943,55
553400012	BUILD SUSBTATION KUR	GL	Property, Plant and Equipment	Property, Plant and Equipment	-737 943,55	-737 943,55	-737 943,55
553400021	FIRE STATION AIRPORT	GL	Property, Plant and Equipment	Property, Plant and Equipment	21 978,52	21 978,52	21 978,52
553400022	FIRE STATION AIRPORT	GL	Property, Plant and Equipment	Property, Plant and Equipment	-21 978,52	-21 978,52	-21 978,52
553400031	OFFICE FURNITURE/EQU	GL	Property, Plant and Equipment	Property, Plant and Equipment	46 601,94	46 601,94	46 601,94
553400032	OFFICE FURNITURE/EQU	GL	Property, Plant and Equipment	Property, Plant and Equipment	-46 601,94	-46 601,94	-46 601,94
553400041	REPAIRS:HOLMATRO RES	GL	Property, Plant and Equipment	Property, Plant and Equipment	42 032,63	42 032,63	42 032,63
553400042	REPAIRS:HOLMATRO RES	GL	Property, Plant and Equipment	Property, Plant and Equipment	-42 032,63	-42 032,63	-42 032,63
553400061 1	PURCHASE FLOATING/PO	GL	Property, plant and equipment	Property, plant and equipment	443 299,55	443 299,55	443 299,55
553400062	KURLAND FIRE STATION	GL	Property, Plant and Equipment	Property, Plant and Equipment	-443 299,55	-443 299,55	-443 299,55
553400071	FIRE FI	GL		Property, Plant and Equipment	-	-	-
553400072	FIRE FI	GL		Property, Plant and Equipment	-	-	-
553400081	FIRE FI	GL		Property, Plant and Equipment	-	-	-
553400082	FIRE FI	GL		Property, Plant and Equipment	-	-	-
553400091	FIRE FI	GL		Property, Plant and Equipment	-	-	-
553400092	FIRE FI	GL		Property, Plant and Equipment	-	-	-
553420011	FURNITURE	GL	Property, Plant and Equipment	Property, Plant and Equipment	33 189,59	33 189,59	33 189,59
553420012	FURNITURE	GL	Property, Plant and Equipment	Property, Plant and Equipment	-33 189,59	-33 189,59	-33 189,59
553420021	TOOLS & LOOSE GEARS	GL	Property, Plant and Equipment	Property, Plant and Equipment	30 544,00	30 544,00	30 544,00
553420022	TOOLS & LOOSE GEARS	GL	Property, Plant and Equipment	Property, Plant and Equipment	-30 544,00	-30 544,00	-30 544,00
553420031	UPGRADE OF COMPUTERS	GL	Property, Plant and Equipment	Property, Plant and Equipment	13 035,09	13 035,09	13 035,09
553420032	UPGRADE OF COMPUTERS	GL	Property, Plant and Equipment	Property, Plant and Equipment	-13 035,09	-13 035,09	-13 035,09
553420041	PAVING	GL	Property, Plant and Equipment	Property, Plant and Equipment	21 096,49	21 096,49	21 096,49
553420042	PAVING	GL	Property, Plant and Equipment	Property, Plant and Equipment	-21 096,49	-21 096,49	-21 096,49
553420051	TEIZER & BATTONS	GL	Property, Plant and Equipment	Property, Plant and Equipment	50 820,16	50 820,16	50 820,16
553420052	TEIZER & BATTONS	GL	Property, Plant and Equipment	Property, Plant and Equipment	-50 820,16	-50 820,16	-50 820,16
553500011	TOOLS & LOOSE GEARS	GL	Property, Plant and Equipment	Property, Plant and Equipment	47 624,65	47 624,65	47 624,65
553500012	TOOLS & LOOSE GEARS	GL	Property, Plant and Equipment	Property, Plant and Equipment	-47 624,65	-47 624,65	-47 624,65
553500021	COMPUTER	GL	Property, Plant and Equipment	Property, Plant and Equipment	6 494,50	6 494,50	6 494,50
553500022	COMPUTER	GL	Property, Plant and Equipment	Property, Plant and Equipment	-6 494,50	-6 494,50	-6 494,50
553500031	PRINTER	GL	Property, Plant and Equipment	Property, Plant and Equipment	1 298,25	1 298,25	1 298,25
553500032	PRINTER	GL	Property, Plant and Equipment	Property, Plant and Equipment	-1 298,25	-1 298,25	-1 298,25
553500041	REPLACEMENT CHIPPER	GL	Property, Plant and Equipment	Property, Plant and Equipment	143 898,33	143 898,33	143 898,33
553500042	REPLACEMENT CHIPPER	GL	Property, Plant and Equipment	Property, Plant and Equipment	-143 898,33	-143 898,33	-143 898,33
553500051	REPLACE POLLYWOOD DE	GL	Property, Plant and Equipment	Property, Plant and Equipment	398 257,50	398 257,50	398 257,50
553500052	REPLACE POLLYWOOD DE	GL	Property, Plant and Equipment	Property, Plant and Equipment	-398 257,50	-398 257,50	-398 257,50
553500061	REPLACE BOSSIESKAPPE	GL	Property, Plant and Equipment	Property, Plant and Equipment	47 977,82	47 977,82	47 977,82
553500062	REPLACE BOSSIESKAPPE	GL	Property, Plant and Equipment	Property, Plant and Equipment	-47 977,82	-47 977,82	-47 977,82
553500071	PARKS &	GL		Property, Plant and Equipment	-	-	-
553500072	PARKS &	GL		Property, Plant and Equipment	-	-	-
553500091	PARKS &	GL		Property, Plant and Equipment	-	-	-
553500092	PARKS &	GL		Property, Plant and Equipment	-	-	-
553500101	PARKS &	GL		Property, Plant and Equipment	-	-	-
553500111	PARKS &	GL		Property, Plant and Equipment	-	-	-
553500112	PARKS &	GL		Property, Plant and Equipment	-	-	-
553500121	PARKS &	GL		Property, Plant and Equipment	-	-	-
553500122	PARKS &	GL		Property, Plant and Equipment	-	-	-
553520021	CEMETRI	GL		Property, Plant and Equipment	-	-	-
553520022	CEMETRI	GL		Property, Plant and Equipment	-	-	-
553520031	CEMETRI	GL		Property, Plant and Equipment	-	-	-
553520032	CEMETRI	GL		Property, Plant and Equipment	-	-	-

553540021	MULTI P	GL		Property, Plant and Equipment	-	-	-
553540022	MULTI P	GL		Property, Plant and Equipment			
554100011	COMPUTER REPLACEMENT	GL	Property, Plant and Equipment	Property, Plant and Equipment	9 644,73	9 644,73	9 644,73
554100012	COMPUTER REPLACEMENT	GL	Property, Plant and Equipment	Property, Plant and Equipment	-9 644,73	-9 644,73	-9 644,73
554100021	STRONG DOOR :REGISTR	GL	Property, Plant and Equipment	Property, Plant and Equipment	12 705,72	12 705,72	12 705,72
554100022	STRONG DOOR :REGISTR	GL	Property, Plant and Equipment	Property, Plant and Equipment	-12 705,72	-12 705,72	-12 705,72
554100041	AIR CONDITIONER	GL	Property, Plant and Equipment	Property, Plant and Equipment	5 500,00	5 500,00	5 500,00
554100042	AIR CONDITIONER	GL	Property, Plant and Equipment	Property, Plant and Equipment	-5 500,00	-5 500,00	-5 500,00
554100071	#N/A	GL	Property, Plant and Equipment	Property, Plant and Equipment	-	-	-
554100111	REPLACEMENT OF COMPU	GL	Property, Plant and Equipment	Property, Plant and Equipment	27 314,04	27 314,04	27 314,04
554100112	REPLACEMENT OF COMPU	GL	Property, Plant and Equipment	Property, Plant and Equipment	-27 314,04	-27 314,04	-27 314,04
554100121 1	DIGITAL RECORDING EQ	GL	Property, plant and equipment	Property, plant and equipment	4 489,00	4 489,00	4 489,00
554100122	DIGITAL RECORDING EQ	GL	Property, Plant and Equipment	Property, Plant and Equipment	-4 489,00	-4 489,00	-4 489,00
554100141	CORPORA	GL		Property, Plant and Equipment	-	-	-
554100142	CORPORA	GL		Property, Plant and Equipment			
554100181	#N/A	GL	Property, Plant and Equipment	Property, Plant and Equipment	-	-	-
554100211	FURNITURE & EQUIPMEN	GL	Property, Plant and Equipment	Property, Plant and Equipment	5 850,88	5 850,88	5 850,88
554100212	FURNITURE & EQUIPMEN	GL	Property, Plant and Equipment	Property, Plant and Equipment	-5 850,88	-5 850,88	-5 850,88
554100231	FURNITURE (CUSTOMER	GL	Property, Plant and Equipment	Property, Plant and Equipment	19 948,36	19 948,36	19 948,36
554100232	FURNITURE (CUSTOMER	GL	Property, Plant and Equipment	Property, Plant and Equipment	-19 948,36	-19 948,36	-19 948,36
554100271	CORPORA	GL		Property, Plant and Equipment	-	-	-
554100272	CORPORA	GL		Property, Plant and Equipment			
554220031	PAVING FOR ENTRANCE	GL	Property, Plant and Equipment	Property, Plant and Equipment	177 749,40	177 749,40	177 749,40
554220032	PAVING FOR ENTRANCE	GL	Property, Plant and Equipment	Property, Plant and Equipment	-177 749,40	-177 749,40	-177 749,40
554220051	LAPTOP (SENIOR AIRPO	GL	Property, Plant and Equipment	Property, Plant and Equipment	7 394,74	7 394,74	7 394,74
554220052	LAPTOP (SENIOR AIRPO	GL	Property, Plant and Equipment	Property, Plant and Equipment	-7 394,74	-7 394,74	-7 394,74
555100011	FURNITURE & EQUIPMEN	GL	Property, Plant and Equipment	Property, Plant and Equipment	53 807,45	53 807,45	53 807,45
555100012	FURNITURE & EQUIPMEN	GL	Property, Plant and Equipment	Property, Plant and Equipment	-53 807,45	-53 807,45	-53 807,45
555100021	COMPUTER EQUIPMENT	GL	Property, Plant and Equipment	Property, Plant and Equipment	29 973,50	29 973,50	29 973,50
555100022	COMPUTER EQUIPMENT	GL	Property, Plant and Equipment	Property, Plant and Equipment	-29 973,50	-29 973,50	-29 973,50
555100031	DESKTOP (EXPENDITURE	GL	Property, Plant and Equipment	Property, Plant and Equipment	25 348,26	25 348,26	25 348,26
555100032	DESKTOP (EXPENDITURE	GL	Property, Plant and Equipment	Property, Plant and Equipment	-25 348,26	-25 348,26	-25 348,26
555100041	PRINTER (SALARIES)	GL	Property, Plant and Equipment	Property, Plant and Equipment	2 447,37	2 447,37	2 447,37
555100042	PRINTER (SALARIES)	GL	Property, Plant and Equipment	Property, Plant and Equipment	-2 447,37	-2 447,37	-2 447,37
555100061	FURNITURE & EQUIPMEN	GL	Property, Plant and Equipment	Property, Plant and Equipment	81 652,79	81 652,79	81 652,79
555100062	FURNITURE & EQUIPMEN	GL	Property, Plant and Equipment	Property, Plant and Equipment	-81 652,79	-81 652,79	-81 652,79
555100071 1	AIR CONDITIONER (BTO	GL	Property, plant and equipment	Property, plant and equipment	25 193,00	25 193,00	25 193,00
555100072	AIR CONDITIONER (BTO	GL	Property, Plant and Equipment	Property, Plant and Equipment	-25 193,00	-25 193,00	-25 193,00
555100091	FINANCE	GL		Property, Plant and Equipment	-	-	-
555100092	FINANCE	GL		Property, Plant and Equipment			
555100111	FINANCE	GL		Property, Plant and Equipment	-	-	-
555100112	FINANCE	GL		Property, Plant and Equipment			
555100121	FINANCE	GL		Property, Plant and Equipment	-	-	-
555100122	FINANCE	GL		Property, Plant and Equipment			
555400011	WIRELESS BACKHAUL SO	GL	Property, Plant and Equipment	Property, Plant and Equipment	3 400 000,00	3 400 000,00	3 400 000,00
555400012	WIRELESS BACKHAUL SO	GL	Property, Plant and Equipment	Property, Plant and Equipment	-3 400 000,00	-3 400 000,00	-3 400 000,00
555400021	Integrated IT System	GL	Property, Plant and Equipment	Property, Plant and Equipment	5 543 132,63	5 543 132,63	5 543 132,63
555400022	Integrated IT System	GL	Property, Plant and Equipment	Property, Plant and Equipment	-5 543 132,63	-5 543 132,63	-5 543 132,63
555400031	FURNITURE	GL	Property, Plant and Equipment	Property, Plant and Equipment	88 141,67	88 141,67	88 141,67
555400032	FURNITURE	GL	Property, Plant and Equipment	Property, Plant and Equipment	-88 141,67	-88 141,67	-88 141,67
555400041	IT	GL		Property, Plant and Equipment	-	-	-
555400042	IT	GL		Property, Plant and Equipment			
557120011	RELOCATION OF MUN BU	GL	Property, Plant and Equipment	Property, Plant and Equipment	10 017,54	10 017,54	10 017,54
557120012	RELOCATION OF MUN BU	GL	Property, Plant and Equipment	Property, Plant and Equipment	-10 017,54	-10 017,54	-10 017,54
557120021	STAFF HOUSES	GL	Property, Plant and Equipment	Property, Plant and Equipment	-	-	-
557120031 1	MPC WITTEDRIFT/GREEN	GL	Property, plant and equipment	Property, plant and equipment	170 421,98	170 421,98	170 421,98
557120032	MPC WITTEDRIFT/GREEN	GL	Property, Plant and Equipment	Property, Plant and Equipment	-170 421,98	-170 421,98	-170 421,98
557120041	MPC WITTEDRIFT/GREEN	GL	Property, Plant and Equipment	Property, Plant and Equipment	460 979,10	460 979,10	460 979,10
557120042	MPC WITTEDRIFT/GREEN	GL	Property, Plant and Equipment	Property, Plant and Equipment	-460 979,10	-460 979,10	-460 979,10
557120051	VENTILATION SYSTEM (	GL	Property, Plant and Equipment	Property, Plant and Equipment	66 344,89	66 344,89	66 344,89
557120052	VENTILATION SYSTEM (	GL	Property, Plant and Equipment	Property, Plant and Equipment	-66 344,89	-66 344,89	-66 344,89
557120081	FURNITURE & EQUIPMEN	GL	Property, Plant and Equipment	Property, Plant and Equipment	91 627,93	91 627,93	91 627,93
557120091	PURCHASE OF ERF2102 PROV	GL		Property, Plant and Equipment			
557120092	PURCHASE OF ERF2102 PROV	GL		Property, Plant and Equipment			
557120082	FURNITURE & EQUIPMEN	GL	Property, Plant and Equipment	Property, Plant and Equipment	-91 627,93	-91 627,93	-91 627,93
557200011	OFFICE FURNITURE	GL	Property, Plant and Equipment	Property, Plant and Equipment	56 442,37	56 442,37	56 442,37
557200012	OFFICE FURNITURE	GL	Property, Plant and Equipment	Property, Plant and Equipment	-56 442,37	-56 442,37	-56 442,37

557200021	3X LAPTOPS	GL	Property, Plant and Equipment	Property, Plant and Equipment	23 632,28	23 632,28	23 632,28
557200022	3X LAPTOPS	GL	Property, Plant and Equipment	Property, Plant and Equipment	-23 632,28	-23 632,28	-23 632,28
557200030	INTEGRA	GL		Property, Plant and Equipment		-	-
557200031	5X DESKTOPS	GL	Property, Plant and Equipment	Property, Plant and Equipment	23 026,30	23 026,30	23 026,30
557200032	5X DESKTOPS	GL	Property, Plant and Equipment	Property, Plant and Equipment	-23 023,30	-23 023,30	-23 023,30
557200051	NDPG (ROAD INFRASTRU	GL	Property, Plant and Equipment	Property, Plant and Equipment	1 468 192,21	1 468 192,21	1 468 192,21
557200052	NDPG (ROAD INFRASTRU	GL	Property, Plant and Equipment	Property, Plant and Equipment	-1 468 192,21	-1 468 192,21	-1 468 192,21
557300051	LAPTOP PROVISIONAL CAF	GL		Property, Plant and Equipment			-
557300052	LAPTOP PROVISIONAL CAF	GL		Property, Plant and Equipment			
558100011	FURNITURE & EQUIPMEN	GL	Property, Plant and Equipment	Property, Plant and Equipment	19 610,58	19 610,58	19 610,58
558100012	FURNITURE & EQUIPMEN	GL	Property, Plant and Equipment	Property, Plant and Equipment	-19 610,58	-19 610,58	-19 610,58
558100021	COMPUTER REPLACEMENT	GL	Property, Plant and Equipment	Property, Plant and Equipment	25 086,84	25 086,84	25 086,84
558100022	COMPUTER REPLACEMENT	GL	Property, Plant and Equipment	Property, Plant and Equipment	-25 086,84	-25 086,84	-25 086,84
558100031	GIS ACCESS TO ALL SE	GL	Property, Plant and Equipment	Property, Plant and Equipment	96 223,69	96 223,69	96 223,69
558100032	GIS ACCESS TO ALL SE	GL	Property, Plant and Equipment	Property, Plant and Equipment	-96 223,69	-96 223,69	-96 223,69
558200011	CONSTR OF STRS,INCL	GL	Property, Plant and Equipment	Property, Plant and Equipment	1 579 199,14	1 579 199,14	1 579 199,14
558200012	CONSTR OF STRS,INCL	GL	Property, Plant and Equipment	Property, Plant and Equipment	-1 579 199,14	-1 579 199,14	-1 579 199,14
558200021	RECONTR OF MAIN STR	GL	Property, Plant and Equipment	Property, Plant and Equipment	3 604 766,82	3 604 766,82	3 604 766,82
558200022	RECONTR OF MAIN STR	GL	Property, Plant and Equipment	Property, Plant and Equipment	-3 604 766,82	-3 604 766,82	-3 604 766,82
558200041	STORMWATER IMPROV FA	GL	Property, Plant and Equipment	Property, Plant and Equipment	822 695,01	822 695,01	822 695,01
558200042	STORMWATER IMPROV FA	GL	Property, Plant and Equipment	Property, Plant and Equipment	-822 695,01	-822 695,01	-822 695,01
558200051	PAVEMENT & BEACH ACC	GL	Property, Plant and Equipment	Property, Plant and Equipment	1 186 090,69	1 186 090,69	1 186 090,69
558200052	PAVEMENT & BEACH ACC	GL	Property, Plant and Equipment	Property, Plant and Equipment	-1 186 090,69	-1 186 090,69	-1 186 090,69
558200061	PLANT & MACHINERY	GL	Property, Plant and Equipment	Property, Plant and Equipment	12 693,57	12 693,57	12 693,57
558200062	PLANT & MACHINERY	GL	Property, Plant and Equipment	Property, Plant and Equipment	-12 693,57	-12 693,57	-12 693,57
558200071	TOOLS & LOOSE GEARS	GL	Property, Plant and Equipment	Property, Plant and Equipment	7 809,67	7 809,67	7 809,67
558200072	TOOLS & LOOSE GEARS	GL	Property, Plant and Equipment	Property, Plant and Equipment	-7 809,67	-7 809,67	-7 809,67
558200081	URBAN RENUWAL OF CBD	GL	Property, Plant and Equipment	Property, Plant and Equipment	1 100 000,00	1 100 000,00	1 100 000,00
558200082	URBAN RENUWAL OF CBD	GL	Property, Plant and Equipment	Property, Plant and Equipment	-1 100 000,00	-1 100 000,00	-1 100 000,00
558200111	CONSTRUCTION OF STRE	GL	Property, Plant and Equipment	Property, Plant and Equipment	2 495 262,38	2 495 262,38	2 495 262,38
558200112	CONSTRUCTION OF STRE	GL	Property, Plant and Equipment	Property, Plant and Equipment	-2 495 262,38	-2 495 262,38	-2 495 262,38
558200120	ROADS &	GL		Property, Plant and Equipment		-	-
558200121	JULIA AVENUE SLIP &	GL	Property, Plant and Equipment	Property, Plant and Equipment	8 495 406,06	8 495 406,06	8 495 406,06
558200122	JULIA AVENUE SLIP &	GL	Property, Plant and Equipment	Property, Plant and Equipment	-8 495 409,06	-8 495 409,06	-8 495 409,06
558200131	RECONSTRUCTION OF MA	GL	Property, plant and equipment	Property, plant and equipment	630 415,42	630 415,42	630 415,42
558200132	RECONSTRUCTION OF MA	GL	Property, Plant and Equipment	Property, Plant and Equipment	-630 415,42	-630 415,42	-630 415,42
558200141	ROADS &	GL		Property, Plant and Equipment		-	-
558200142	ROADS &	GL		Property, Plant and Equipment		-	-
558300011	#N/A	GL	Property, Plant and Equipment	Property, Plant and Equipment	-	-	-
558300021	WASTE TRANSFER STATI	GL	Property, Plant and Equipment	Property, Plant and Equipment	78 449,14	78 449,14	78 449,14
558300022	WASTE TRANSFER STATI	GL	Property, Plant and Equipment	Property, Plant and Equipment	-78 449,14	-78 449,14	-78 449,14
558300031	TOOLS & LOOSE GEAR	GL	Property, Plant and Equipment	Property, Plant and Equipment	483,11	483,11	483,11
558300032	TOOLS & LOOSE GEAR	GL	Property, Plant and Equipment	Property, Plant and Equipment	-483,11	-483,11	-483,11
558400011	PIESANGRIVER	GL	Property, Plant and Equipment	Property, Plant and Equipment	2 680 644,87	2 680 644,87	2 680 644,87
558400012	PIESANGRIVER	GL	Property, Plant and Equipment	Property, Plant and Equipment	-2 680 644,87	-2 680 644,87	-2 680 644,87
558400021	IMPROVEMENTS TO P/S	GL	Property, Plant and Equipment	Property, Plant and Equipment	350 000,00	350 000,00	350 000,00
558400022	IMPROVEMENTS TO P/S	GL	Property, Plant and Equipment	Property, Plant and Equipment	-350 000,00	-350 000,00	-350 000,00
558400041	KWANO OUTFALL SEWER	GL	Property, plant and equipment	Property, plant and equipment	92 859,90	92 859,90	92 859,90
558400042	KWANO OUTFALL SEWER	GL	Property, Plant and Equipment	Property, Plant and Equipment	-92 859,90	-92 859,90	-92 859,90
558400051	NETWORK EXTENSIONS	GL	Property, Plant and Equipment	Property, Plant and Equipment	479 794,87	479 794,87	479 794,87
558400052	NETWORK EXTENSIONS	GL	Property, Plant and Equipment	Property, Plant and Equipment	-479 794,87	-479 794,87	-479 794,87
558400061	IMPROV TO KWANO P/S	GL	Property, plant and equipment	Property, plant and equipment	500 000,00	500 000,00	500 000,00
558400062	IMPROV TO KWANO P/S	GL	Property, Plant and Equipment	Property, Plant and Equipment	-500 000,00	-500 000,00	-500 000,00
558400071	UPGRADE KLAND TREATM	GL	Property, plant and equipment	Property, plant and equipment	87 719,30	87 719,30	87 719,30
558400072	UPGRADE KLAND TREATM	GL	Property, Plant and Equipment	Property, Plant and Equipment	-87 719,30	-87 719,30	-87 719,30
558400081	SEWERAG	GL		Property, Plant and Equipment		-	-
558400082	SEWERAG	GL		Property, Plant and Equipment		-	-
558400091	SEWERAG	GL		Property, Plant and Equipment		-	-
558400092	SEWERAG	GL		Property, Plant and Equipment		-	-
558400101	SEWERAG	GL		Property, Plant and Equipment		-	-
558400102	SEWERAG	GL		Property, Plant and Equipment		-	-
558400111	SEWERAG	GL		Property, Plant and Equipment		-	-
558400112	SEWERAG	GL		Property, Plant and Equipment		-	-
558400121	SEWERAG	GL		Property, Plant and Equipment		-	-
558400122	SEWERAG	GL		Property, Plant and Equipment		-	-
558400141	SEWERAG	GL		Property, Plant and Equipment		-	-
558400142	SEWERAG	GL		Property, Plant and Equipment		-	-

558400151	SEWERAG	GL		Property, Plant and Equipment		-	-	
558400152	SEWERAG	GL		Property, Plant and Equipment				
558500020	ELETRIC	GL		Property, Plant and Equipment				
558500021	UPGRADE MV/LV KEURBO	GL	Property, Plant and Equipment	Property, Plant and Equipment	-226 030,93	-226 030,93	-226 030,93	
558500031	UPGRADE LV NETWORK P	GL	Property, Plant and Equipment	Property, Plant and Equipment	748 012,27	748 012,27	748 012,27	
558500032	UPGRADE LV NETWORK P	GL	Property, Plant and Equipment	Property, Plant and Equipment	-748 012,27	-748 012,27	-748 012,27	
558500041	UPGRADE MV CABLES PL	GL	Property, Plant and Equipment	Property, Plant and Equipment	923 536,07	923 536,07	923 536,07	
558500042	UPGRADE MV CABLES PL	GL	Property, Plant and Equipment	Property, Plant and Equipment	-923 536,07	-923 536,07	-923 536,07	
558500051	UPGRADE LV/MV NETWORK	GL	Property, Plant and Equipment	Property, Plant and Equipment	299 490,69	299 490,69	299 490,69	
558500052	UPGRADE LV/MV NETWORK	GL	Property, Plant and Equipment	Property, Plant and Equipment	-299 490,69	-299 490,69	-299 490,69	
558500061	UPGRADE TELEMETRY SU	GL	Property, Plant and Equipment	Property, Plant and Equipment	916 442,35	916 442,35	916 442,35	
558500062	UPGRADE TELEMETRY SU	GL	Property, Plant and Equipment	Property, Plant and Equipment	-916 442,35	-916 442,35	-916 442,35	
558500071	REPLACEMENT OF MINI	GL	Property, Plant and Equipment	Property, Plant and Equipment	-	-	-	
558500072	REPLACEMENT OF MINI	GL	Property, Plant and Equipment	Property, Plant and Equipment	-	-	-	
558500081	PURCHASE OF TOOLS &	GL	Property, Plant and Equipment	Property, Plant and Equipment	39 355,79	39 355,79	39 355,79	
558500082	PURCHASE OF TOOLS &	GL	Property, Plant and Equipment	Property, Plant and Equipment	-39 355,79	-39 355,79	-39 355,79	
558500091	REMOVAL OF 22KV O/H	GL	Property, Plant and Equipment	Property, Plant and Equipment	200 052,13	200 052,13	200 052,13	
558500092	REMOVAL OF 22KV O/H	GL	Property, Plant and Equipment	Property, Plant and Equipment	-200 052,13	-200 052,13	-200 052,13	
558500101	MINOR EXTENSION & RE	GL	Property, Plant and Equipment	Property, Plant and Equipment	68 209,50	68 209,50	68 209,50	
558500102	MINOR EXTENSION & RE	GL	Property, Plant and Equipment	Property, Plant and Equipment	-68 209,50	-68 209,50	-68 209,50	
558500111	ADDITIONAL STR LIGHT	GL	Property, Plant and Equipment	Property, Plant and Equipment	164 987,25	164 987,25	164 987,25	
558500112	ADDITIONAL STR LIGHT	GL	Property, Plant and Equipment	Property, Plant and Equipment	-164 987,25	-164 987,25	-164 987,25	
558500121	FESTIVE LIGHTING:ALL	GL	Property, Plant and Equipment	Property, Plant and Equipment	133 832,58	133 832,58	133 832,58	
558500122	FESTIVE LIGHTING:ALL	GL	Property, Plant and Equipment	Property, Plant and Equipment	-133 832,58	-133 832,58	-133 832,58	
558500131 1	HIGH MAST LIGHT KLAN	GL	Property, plant and equipment	Property, plant and equipment	421 052,63	421 052,63	421 052,63	
558500132	HIGH MAST LIGHT KLAN	GL	Property, Plant and Equipment	Property, Plant and Equipment	-421 052,63	-421 052,63	-421 052,63	
558500141	CHANGE SUPPLY FROM 2	GL	Property, Plant and Equipment	Property, Plant and Equipment	7 424 275,41	7 424 275,41	7 424 275,41	
558500142	CHANGE SUPPLY FROM 2	GL	Property, Plant and Equipment	Property, Plant and Equipment	-7 424 275,41	-7 424 275,41	-7 424 275,41	
558500151 1	CHANGE SUPPLY FROM 2	GL	Property, Plant and Equipment	Property, Plant and Equipment	697 356,60	697 356,60	697 356,60	
558500152	CHANGE SUPPLY FROM 2	GL	Property, Plant and Equipment	Property, Plant and Equipment	-697 356,60	-697 356,60	-697 356,60	
558500161	ELECTIFICATION:HOUSI	GL	Property, Plant and Equipment	Property, Plant and Equipment	1 759 246,90	1 759 246,90	1 759 246,90	
558500162	ELECTIFICATION:HOUSI	GL	Property, Plant and Equipment	Property, Plant and Equipment	-1 759 246,90	-1 759 246,90	-1 759 246,90	
558500171	ELECTRFICATION:HOUSI	GL	Property, Plant and Equipment	Property, Plant and Equipment	443 422,26	443 422,26	443 422,26	
558500172	ELECTRFICATION:HOUSI	GL	Property, Plant and Equipment	Property, Plant and Equipment	-443 422,26	-443 422,26	-443 422,26	
558500181	ESKOM DEMAND SIDE MA	GL	Property, Plant and Equipment	Property, Plant and Equipment	1 969 219,76	1 969 219,76	1 969 219,76	
558500182	ESKOM DEMAND SIDE MA	GL	Property, Plant and Equipment	Property, Plant and Equipment	-1 969 219,76	-1 969 219,76	-1 969 219,76	
558500191	REINSTATEMENT LOAD M	GL	Property, Plant and Equipment	Property, Plant and Equipment	195 281,79	195 281,79	195 281,79	
558500192	REINSTATEMENT LOAD M	GL	Property, Plant and Equipment	Property, Plant and Equipment	-195 281,79	-195 281,79	-195 281,79	
558500201	UPGRADE MV/LV NATURE	GL	Property, Plant and Equipment	Property, Plant and Equipment	251 802,83	251 802,83	251 802,83	
558500202	UPGRADE MV/LV NATURE	GL	Property, Plant and Equipment	Property, Plant and Equipment	-251 802,83	-251 802,83	-251 802,83	
558500210	ELECTRI	GL		Property, Plant and Equipment				
558500211 1	ELE HOUSING PROGRAMM	GL	Property, plant and equipment	Property, plant and equipment	226 030,93	226 030,93	226 030,93	
558500301	UPGRADE OF MV/LV KEU	GL	Property, Plant and Equipment	Property, Plant and Equipment	701 157,07	701 157,07	701 157,07	
558500302	UPGRADE OF MV/LV KEU	GL	Property, Plant and Equipment	Property, Plant and Equipment	-701 157,07	-701 157,07	-701 157,07	
558500311	CHANGE SUPPLY FROM 2	GL	Property, Plant and Equipment	Property, Plant and Equipment	3 955 101,07	3 955 101,07	3 955 101,07	
558500312	CHANGE SUPPLY FROM 2	GL	Property, Plant and Equipment	Property, Plant and Equipment	-3 955 101,07	-3 955 101,07	-3 955 101,07	
558600011	NEW 500 RAW WATER &A	GL	Property, Plant and Equipment	Property, Plant and Equipment	5 739 415,80	5 739 415,80	5 739 415,80	
558600012	NEW 500 RAW WATER &A	GL	Property, Plant and Equipment	Property, Plant and Equipment	-5 739 415,80	-5 739 415,80	-5 739 415,80	
558600021	AUGUMENTATION, OFF C	GL	Property, Plant and Equipment	Property, Plant and Equipment	500 000,00	500 000,00	500 000,00	
558600022	AUGUMENTATION, OFF C	GL	Property, Plant and Equipment	Property, Plant and Equipment	-500 000,00	-500 000,00	-500 000,00	
558600031	MINOR EXTENSIONS-NET	GL	Property, Plant and Equipment	Property, Plant and Equipment	700 000,00	700 000,00	700 000,00	
558600032	MINOR EXTENSIONS-NET	GL	Property, Plant and Equipment	Property, Plant and Equipment	-700 000,00	-700 000,00	-700 000,00	
558600051	RECHARGE GROUND WATE	GL	Property, Plant and Equipment	Property, Plant and Equipment	2 521 547,93	2 521 547,93	2 521 547,93	
558600052	RECHARGE GROUND WATE	GL	Property, Plant and Equipment	Property, Plant and Equipment	-2 521 547,93	-2 521 547,93	-2 521 547,93	
558600061 1	#N/A	GL	Property, plant and equipment	Property, plant and equipment	-	-	-	
558600062 2	#N/A	GL	Property, plant and equipment	Property, plant and equipment	-	-	-	
558600071	WATERDEMAND MAN & LO	GL	Property, Plant and Equipment	Property, Plant and Equipment	49 506,83	49 506,83	49 506,83	
558600072	WATERDEMAND MAN & LO	GL	Property, Plant and Equipment	Property, Plant and Equipment	-49 506,83	-49 506,83	-49 506,83	
558600081	PUMPING MAIN & RESER	GL	Property, Plant and Equipment	Property, Plant and Equipment	4 178 830,14	4 178 830,14	4 178 830,14	
558600082	PUMPING MAIN & RESER	GL	Property, Plant and Equipment	Property, Plant and Equipment	-4 178 830,14	-4 178 830,14	-4 178 830,14	
558600091 1	CATHODIC PROTECTION	GL	Property, plant and equipment	Property, plant and equipment	134 554,64	134 554,64	134 554,64	
558600092	CATHODIC PROTECTION	GL	Property, Plant and Equipment	Property, Plant and Equipment	-134 554,64	-134 554,64	-134 554,64	
558600101	PLANT & EQUIPMENT	GL	Property, Plant and Equipment	Property, Plant and Equipment	23 396,68	23 396,68	23 396,68	
558600102	PLANT & EQUIPMENT	GL	Property, Plant and Equipment	Property, Plant and Equipment	-23 396,68	-23 396,68	-23 396,68	
558600111	WATER S	GL		Property, Plant and Equipment				
558600112	WATER S	GL		Property, Plant and Equipment				
558600181	WATER S	GL		Property, Plant and Equipment				

558600182	WATER S	GL		Property, Plant and Equipment		-	-
558600221 1	UPGRADE OF PUMP STAT	GL	Property, plant and equipment	Property, plant and equipment	1 555 810,58	1 555 810,58	1 555 810,58
558600222	DESALINATION PLANT	GL	Property, Plant and Equipment	Property, Plant and Equipment	-1 555 810,58	-1 555 810,58	-1 555 810,58
558600321	WATER S	GL		Property, Plant and Equipment		-	-
558600322	WATER S	GL		Property, Plant and Equipment		-	-
558600351	WATER S	GL		Property, Plant and Equipment		-	-
558600352	WATER S	GL		Property, Plant and Equipment		-	-
558600361	WATER S	GL		Property, Plant and Equipment		-	-
558600362	WATER S	GL		Property, Plant and Equipment		-	-
558600371	WATER S	GL		Property, Plant and Equipment		-	-
558600372	WATER S	GL		Property, Plant and Equipment		-	-
558600391	WATER S	GL		Property, Plant and Equipment		-	-
558600392	WATER S	GL		Property, Plant and Equipment		-	-
558600401	WATER S	GL		Property, Plant and Equipment		-	-
558600402	WATER S	GL		Property, Plant and Equipment		-	-
558600411	WATER S	GL		Property, Plant and Equipment		-	-
558600412	WATER S	GL		Property, Plant and Equipment		-	-
					-	-	-
					-	-	-
					-	-	-
					-5,12	-0,00	-5,12
							21 768 370,54
							-5,12
							21 768 370,54

FINANCIAL ASSETS

	Drabedrag	Rand bedrag wat aan risiko blootgestel is.
- Non Current Investments	3 669 257	3 669 257
- Positive cash balances and deposits	16 593 650	16 593 650

Impact of financial assets on surplus/(defecit)

FINANCIAL LIABILITIES**Non-current liabilities**

Long Term liabilities	90 008 672	90 008 672
Provisions	8 156 719	8 156 719

Impact of financial liabilities on surplus/(defecit)

Total Impact on Accumulated surplus/(defecit)

Rentekoers risico			
Increase in interest rates		Decrease in interest rates	
0,5%		0,5%	
Surplus	Reserves	Defecit	Reserves
18 346	Nvt	-18 346	Nvt
82 968	Nvt	-82 968	Nvt
101 315	-	-101 315	-
Verlies		Wins	
-450 043	Nvt	450 043	Nvt
-40 784	Nvt	40 784	Nvt
-490 827	-	490 827	-
-389 512	-	389 512	-

FINANCIAL ASSETS

- Non Current Investments
- Positive cash balances and deposits

Impact of financial assets on surplus/(defecit)

FINANCIAL LIABILITIES**Non-current liabilities**

Long Term liabilities

Provisions

Impact of financial liabilities on surplus/(defecit)

Total Impact on Accumulated surplus/(defecit)

Drabedrag	Rand bedrag wat aan risiko blootgestel is.
3 971 733	3 971 733
16 683 613	16 683 613
102 510 896	102 510 896
6 834 755	6 834 755

Rentekoers risico			
Increase in interest rates		Decrease in interest rates	
0,5%		0,5%	
Surplus	Reserves	Defecit	Reserves
19 859	Nvt	-19 859	Nvt
83 418	Nvt	-83 418	Nvt
103 277	-	-103 277	-
Verlies		Wins	
-512 554	Nvt	512 554	Nvt
-34 174	Nvt	34 174	Nvt
-546 728	-	546 728	-
-443 452	-	443 452	-

ANNEXURE B: REPORT OF THE AUDITOR GENERAL

AUDITOR'S REPORT OF THE AUDITOR-GENERAL TO THE WESTERN CAPE PROVINCIAL PARLIAMENT AND THE COUNCIL ON BITOU MUNICIPALITY

REPORT ON THE FINANCIAL STATEMENTS

Introduction

1. I have audited the accompanying financial statements of the Bitou Municipality, which comprise the statement of financial position as at 30 June 2011, and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory information as set out on pages 3 to 72.

Accounting officer's responsibility for the financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) and Division of Revenue Act of South Africa, 2010 (Act No.1 of 2010)(DoRA), and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor-General's responsibility

3. As required by section 188 of the Constitution of the Republic of South Africa, and section 4 of the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA), my responsibility is to express an opinion on these financial statements based on my audit.
4. I conducted my audit in accordance with International Standards on Auditing and *General Notice 1111 of 2010* issued in *Government Gazette 33872 of 15 December 2010*. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

7. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Bitou Municipality as at 30 June 2011 and its financial performance and its cash flows for the year then ended, in accordance with SA Standards of GRAP and the requirements of the MFMA and DoRA.

Emphasis of matters

8. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Restatement of corresponding figures

9. As disclosed in note 36 to the financial statements, the corresponding figures for 30 June 2010 and 30 June 2009 have been restated as a result of correction of errors in terms of GRAP 3. The municipality utilised Transitional Provisions of Directive 4, issued by the Accounting Standards Board, during the year ended 30 June 2010 in the financial statements of the Bitou Municipality.

Material losses

10. As disclosed in note 42.4 to the financial statements, material water losses of 36,40% or 951 894 kilolitres to the amount of R1 854 757 were incurred, as well as material electricity losses of 13,22% of 13 660 881 Kwh to the amount of R1 751 740.
11. As disclosed in note 31 to the financial statements, material impairments to the amount of R12 124 452 have been incurred in respect of trade receivables.

Material under spending of the budget

12. As disclosed in note 41.1 to the financial statements, the municipality has materially underspent its capital budget by R37 765 261 (28%). The majority of the underspending relates to service delivery in terms of housing as the purchase transaction for additional land was not yet concluded at year-end although the amount has already been committed to this project.

Additional matters

13. I draw attention to the matters below. My opinion is not modified in respect of these matters:

Unaudited supplementary schedules

14. The supplementary annexures set out on pages 73 to 78 do not form part of the financial statements and are presented as additional information. I have not audited these schedules and accordingly I do not express an opinion thereon.

Material inconsistencies in other information included in the annual report

15. No material inconsistencies between the draft annual report and the financial statements were identified. The final printer's proof of the annual report will be reviewed and any material inconsistencies then identified will be communicated to management. In the event of these inconsistencies not being corrected it may result in the matter being included in the audit report

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

16. In accordance with the PAA and in terms of *General notice 1111 of 2010*, issued in *Government Gazette 33872 of 15 December 2010*, I include below my findings on the annual performance report as set out on pages xxx to xxx and material non-compliance with laws and regulations applicable to the municipality.

Predetermined objectives

Usefulness of information

17. The reported performance information was deficient in respect of the following criteria:
- Measurability: Indicators are not well-defined and verifiable, and targets are not specific, and measurable and time-bound.
18. The following audit findings relate to the above criteria:
- For the selected targets 21% of the planned and reported indicators were not well defined, as blanket deadlines were set for 2014.
 - For the selected targets 29% of the planned and reported indicators were not specific, as the municipality's indicators were not time bound in specifying the time period or deadline for delivery.

Compliance with laws and regulations

Annual financial statements

19. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122 of the Municipal Finance Management Act. Material misstatements of capital assets, current assets, and disclosure items identified by the auditors were subsequently corrected resulting in the financial statements receiving an unqualified audit opinion.
20. The accounting officer did not submit the annual financial statements of the municipality for auditing, within two months after the end of the financial year as required by section 126(1)(a) of the Municipal Finance Management Act.

Expenditure Management

21. The accounting officer did not take reasonable steps to prevent unauthorised expenditure, irregular expenditure and/or fruitless and wasteful expenditure, as required by section 62(1)(d) of the Municipal Finance Management Act.

Transfers and conditional grants

22. The allocations for various projects were utilised for purposes other than those stipulated in their respective schedules or Gazetted Division of Revenue Act framework in contravention of the requirements of section 15(1) of the Division of Revenue Act.

Internal audit

23. The internal audit processes and procedures did not include assessments of the extent to which the municipality's performance measurements were reliable in measuring the performance of the municipality on key as well as general performance indicators as required by Municipal Planning and Performance Management Regulation 14.

Procurement and contract management

24. Sufficient appropriate audit evidence could not be obtained that invitations for competitive bidding were advertised for a required minimum period of days as per the requirements of SCM regulation 22(1) & 22(2).
25. Goods and services with a transaction value of between R10 000 and R200 000 were procured without obtaining written price quotations from at least three different prospective providers as per the requirements of SCM regulation 17(a) & (c).
26. Awards were made to providers who are persons in service of the municipality in contravention of SCM regulations 44. Furthermore the providers failed to declare that he/she was in the service of the municipality as required by SCM regulation 13(c).
27. Awards were made to suppliers who did not submit a declaration on their employment by the state or their relationship to a person employed by the state as per the requirements of Municipal SCM regulation 13(c).

INTERNAL CONTROL

28. In accordance with the PAA and in terms of General notice 1111 of 2010, issued in Government Gazette 33872 of 15 December 2010, I considered internal control relevant to my audit, but not for the purpose of expressing an opinion on the effectiveness of internal control. The matters reported below are limited to the significant deficiencies that resulted in the findings on the annual performance report and the findings on compliance with laws and regulations included in this report.

Leadership

29. The accounting officer does not exercise adequate oversight responsibility over compliance with laws and regulations, and the implementation and monitoring of controls surrounding these requirements, as no framework was in place to ensure compliance with applicable laws and regulations.
30. Action plans to address internal control deficiencies identified on predetermined objectives in the prior year were not adequately implemented and monitored to address control deficiencies which resulted in the same deficiencies identified in the current period. The deficiencies were not analysed and appropriate follow up actions were not taken to ensure that external audit findings relating to predetermined objectives and non compliance with laws and regulations raised are addressed.
31. Even though risk assessments were performed during the year, the accounting officer did not identify and mitigate the risk of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure as part of its budget and expenditure management.

Financial and performance management

32. Proper record keeping and record management was not monitored as information was not easily retrievable or accessible to support financial and performance reporting.
33. Management has not implemented the necessary daily and monthly control processes in terms of processing, reviews and reconciliations for reviewing of performance information.
34. Management did not implement adequate review controls over the preparation of complete and accurate financial statements in respect of material corrections with regards to accounting for property; estimates for landfill sites and disclosure items.

Governance

35. The internal audit was not adequately resourced, as a result the performance audit committee did not fulfil its responsibilities in matters relating to performance management as set out in legislation and in accordance with best practice.

Auditor - General

Cape Town

27 January 2012



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Final Draft



The Accounting Officer
Bitou Municipality
Sewell Street
Plettenberg Bay
6600

6 February 2012

Reference: 04524REG10-11

Dear Mr. P Du Plessis

Report of the Auditor-General on the financial statements and other legal and regulatory requirements of Bitou Municipality for the year ended 30 June 2011

1. The above-mentioned report of the Auditor-General is submitted herewith in terms of section 21(1) of the Public Audit Act of South Africa read in conjunction with section 188 of the Constitution of the Republic of South Africa and section 121(3) of the Municipal Finance Management Act of South African (MFMA).
2. We have not yet received the other information that will be included in the annual report with the audited financial statements and have thus not been able to establish whether there are any inconsistencies between this information and the audited financial statements and the reported performance against pre-determined objectives. You are requested to supply this information as soon as possible. Once this information is received it will be read and should any inconsistencies be identified these will be communicated to you and you will be requested to make the necessary corrections. Should the corrections not be made we will amend and reissue the audit report.
3. In terms of section 121(3) of the MFMA you are required to include the audit report in the municipality's annual report to be tabled.
4. Until the annual report is tabled as required by section 127(2) of the MFMA the audit report is not a public document and should therefore be treated as confidential.
5. Prior to printing or copying the annual report which will include the audit report you are required to do the following:
 - Submit the final printer's proof of the annual report to the relevant senior manager of the Auditor-General of South Africa for verification of the audit-related references in the audit report and for confirmation that the financial statements and other information are those documents that have been read and audited. Special care should be taken with the page references in your report, since an incorrect reference could have audit implications.

- The signature *Auditor-General* in the handwriting of the auditor authorised to sign the audit report at the end of the hard copy of the audit report should be scanned in when preparing to print the report. This signature, as well as the place and date of signing and the Auditor-General of South Africa's logo, should appear at the end of the report, as in the hard copy that is provided to you. The official logo will be made available to you in electronic format.
6. Over and above the normal distribution of your annual report, five (5) copies must be submitted to the Auditor-General for attention Mr Gavin van der Hoven: Stakeholder Liaison Manager.

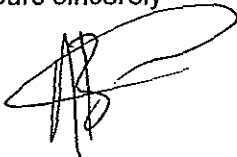
Postal address: The Auditor-General of South Africa
Private Bag X1
CHEMPET
7442

Delivery address: The Auditor-General of South Africa
Business Connexion Building
East Block, 1st Floor
Century Boulevard
CENTURY CITY

7. Please notify the undersigned Senior Manager well in advance of the date on which the annual report containing this audit report will be tabled.
8. Your cooperation to ensure that all these requirements are met would be much appreciated.

Kindly acknowledge receipt of this letter.

Yours sincerely



Adiel Bloew
Senior Manager: Western Cape

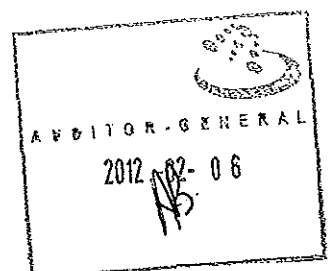
Telephone: (021) 528 4168
Fax: (021) 528 4200
E-mail: abloew@agsa.co.za

Bitou MUNICIPALITY



FINANCIAL STATEMENTS

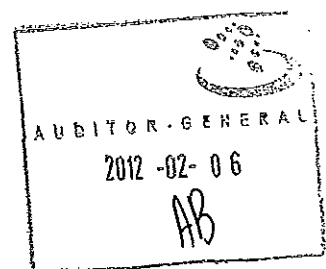
30 JUNE 2011



BITOU LOCAL MUNICIPALITY

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ANNEXURE C: REPORT OF THE PERFORMANCE AUDIT COMMITTEE

Final Draft



BITOU MUNICIPALITY AUDIT COMMITTEE REPORT FOR THE FINANCIAL YEAR ENDING 30 JUNE 2011

We are pleased to present our report for the above-mentioned financial year.

Committee Members

Bitou Municipality is served by independent members who were appointed for a three year term at an Ordinary Council Meeting held on 01 July 2009. The members of the Audit Committee during the period under review were:

Member	Position
Mr B Molefe	Chairperson
Prof D Van Rooyen	Member/PMS Specialist
Mrs N Zamuni	Member
Dr T de Vos	Member
Miss O Williams	Member

Five meetings were held during the year under review.

Audit Committee Responsibility

The Committee has as far as possible complied with its responsibilities arising from its Council – approved terms of reference.

Evaluation of Financial Statements

The Committee evaluated the Annual Financial Statements on 26 August 2011 before they were submitted to the Office of the Auditor General.

The financial position of the municipality has improved as compared to the previous financial year.

The Audit Committee noted that the total revenue has gone up from the previous year by about 12% despite the fact that other revenues had gone down by about 50%. Transfer Revenue from Government is up by 12%. Total Expenditure also increased by about 12%. Surplus is down by R2.9m when compared to the previous financial year.

Cash Flow

The cash flow position has also improved as compared to the previous financial year. We have noted that the Municipality had a cash outflow of about R41m in the

previous financial year and this financial year a cash inflow of R 79 543. This means that the cash situation has improved by about R41m during the 2011 financial year. The reason is that the cash generated from operating activities increased from R43m to R88 m. Cash flow from investing activities was R101 m. Cash flow from financing activities is down by R10m. This could have been as a result of investments that were liquidated.

Balance Sheet

The liquidity ratios of the Municipality are need to be improved. The Municipality needs to strive for the ideal ratio of 1:1 at least. This was also the case for the previous financial year. The liabilities have increased by about R60m with the biggest jump from 'Payables from exchange transactions' and 'unspent conditional government grants and receipts.

The Audit Committee had considered the draft financial statements and does not think that the Municipality is bankrupt as widely reported in media. Financial Statements were recommended for submission to the Office of the Auditor General for Audit.

On 29 November 2011 the Audit committee also reviewed the Audit Report and the Management letter from the office of the Auditor General and discussed it with management and the representative from the office of the Auditor General. The Municipality received an unqualified report with three matters of emphasis. These matters including other issues raised were discussed and the corrective action noted.

The Audit Committee would like to commend management on achieving an unqualified audit report for the fourth consecutive year. A hearty congratulation is extended to Bitou Municipality. The complexities involved in the successful implementation of GRAP standards as well as staff constraints were noted. A strong foundation has been laid for the future and it is hoped that these high standards will be maintained.

The Committee concurs and accepts the Auditor-General's conclusions on the Annual Financial Statements and is of the opinion that the audited Annual Financial Statements read together with the report of the Auditor General be accepted.

EFFICIENCY AND EFFECTIVENESS OF CONTROL ENVIRONMENT

Performance Information

The Committee concludes that more progress is required in the management of performance information. Action plans should be drafted to address the issues raised by the Office of the Auditor General on Performance Information. Failure by the Municipality to address the issues raised by the Auditor General with regard to performance information could lead to a qualification in future.

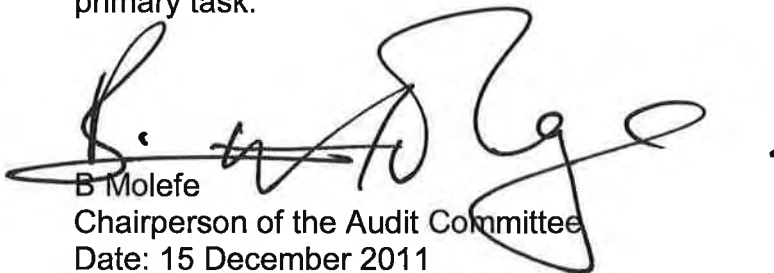
Internal Audit

The Internal Audit Unit executed its internal audit plan and reported to the Audit Committee on its findings on regular basis.

The Audit Committee wishes to highlight its concern on the capacity of the Internal Audit Unit. The Audit Committee appreciates and welcomes the appointment of the Chief Internal Auditor however believes that the Unit still needs to be capacitated in order to fulfil all its responsibilities as outlined in the Internal Audit Charter. Management should consider bringing in specialised services when needed. Currently the Internal Audit Unit consists of only two officials. We strongly believe that the internal audit unit forms an integral part of any organisation and in order to fulfil its responsibilities it should be adequately resourced.

The Internal Audit Unit has facilitated entity wide risk assessment workshops and generated the risk registers for the Municipality. The monitoring and reporting on these risks by management needs further attention.

The committee believes that there is still more to be done in terms of embedding a risk management culture within the institution. Management should consider adopting and implementing risks management and anti-corruption strategies as a matter of urgency. Risk Management is currently driven by the understaffed Internal Audit Unit. Management should consider appointing a Risk Officer to assist in risk management activities. This will allow the Internal Audit Unit to focus more on their primary task.



B Molefe

Chairperson of the Audit Committee

Date: 15 December 2011

On behalf of the Audit Committee