

UBUNTU

MUNICIPALITY

[These financial statements have not been audited]

FINANCIAL STATEMENTS

30 JUNE 2012

UBUNTU LOCAL MUNICIPALITY

Index

<i>Contents</i>	<i>Page</i>
General Information	1
Approval of the Financial Statements	2
Report of the Auditor General	
Statement of Financial Position	3
Statement of Financial Performance	4
Statement of Changes In Net Assets	5
Cash Flow Statement	6
Accounting Policies	7 - 33
Notes to the Financial Statements	34 - 74
 APPENDICES - Unaudited	
A Schedule of External Loans	75
B Segmental Statement of Financial Performance - Municipal Votes	76
C Segmental Statement of Financial Performance	77
D Disclosure of Grants and Subsidies In Terms of Section 123 of MFMA, 56 of 2003	78

UBUNTU LOCAL MUNICIPALITY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

GENERAL INFORMATION

NATURE OF BUSINESS

Ubuntu Municipality is a local municipality performing the functions as set out in the Constitution. (Act no 105 of 1996)

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 Ubuntu Municipality includes the following areas:

*Victoria West
Richmond
Loxton*

MUNICIPAL MANAGER

Mr. M.F Fillis

CHIEF FINANCIAL OFFICER

Me. L. Plaatjies

REGISTERED OFFICE

78 Church Street, Victoria West, 7070

AUDITORS

Office of the Auditor General (NC)

PRINCIPLE BANKERS

First National Bank, Victoria West

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

UBUNTU LOCAL MUNICIPALITY

MEMBERS OF THE UBUNTU LOCAL MUNICIPALITY

COUNCILLORS

Ward 1	<i>Cllr K.J Rigard</i>
Ward 2	<i>Cllr J.C Pieterse</i>
Ward 3	<i>Cllr C.C Jantjies</i>
Ward 4	<i>Cllr K.J Arens</i>
Proportional	<i>Cllr K.V De Bruin</i>
Proportional	<i>Cllr S.C Jordaan</i>
Proportional	<i>Cllr A. Verwey</i>
Proportional	<i>Cllr B.J Bruwer</i>

APPROVAL OF FINANCIAL STATEMENTS

I am responsible for the preparation of these annual financial statements year ended 30 June 2012, which are set out on pages 1 to 78 in terms of Section 126 (1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality. The annual financial statements have been prepared in accordance with GRAP.

I acknowledge that I am ultimately responsible for the system of internal financial control and that the system of internal control provides reasonable assurance that the financial records can be relied on.

I have reviewed the Municipality's cash flow forecast for the year to 30 June 2012 and is satisfied that the Municipality can continue in operational existence for the foreseeable future.

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

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 Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

Mr. M.F Fillis
Municipal Manager

Date

UBUNTU LOCAL MUNICIPALITY

STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2012

	Notes	2012 (Actual) R	2011 (Restated) R
NET ASSETS AND LIABILITIES			
Net Assets		124 340 744	122 034 456
Capital Replacement Reserve	2	-	-
Accumulated Surplus		124 340 744	122 034 456
Non-Current Liabilities		8 208 079	5 537 242
Annuity Loans	3.1	422 809	596 874
Capitalised Lease Liability	3.2	826 727	94 653
Employee benefits	4	6 159 388	4 084 615
Non-Current Provisions	5	799 155	761 100
Current Liabilities		16 059 066	17 588 535
Consumer Deposits	6	172 219	156 881
Current Employee benefits	7	1 698 787	1 477 383
Provisions	8	1 998 117	1 902 969
Payables from exchange transactions	9	5 475 849	7 454 634
Unspent Conditional Government Grants and Receipts	10	4 482 977	4 572 766
Taxes	11.1	925 206	210 720
Operating Lease Liability	22.1	1 505	1 144
Cash and Cash Equivalents	23	926 683	1 581 362
Current Portion of Annuity Loans	3.1	174 186	153 043
Current Portion of Capitalised Lease Liability	3.2	203 536	77 633
Total Net Assets and Liabilities		148 607 889	145 160 234
ASSETS			
Non-Current Assets		144 593 055	137 060 060
Property, Plant and Equipment	12	126 671 871	119 277 850
Investment Property	13	16 206 580	16 229 542
Intangible Assets	14	34 821	35 016
Capitalised Restoration Cost	15	582	776
Non-Current Investments	16	1 521 901	1 425 170
Biological Assets	17	157 300	87 300
Long-Term Receivables	18	-	4 407
Current Assets		4 014 834	8 100 175
Inventory	19	9 575	178 800
Receivables from exchange transactions	20	1 383 992	1 406 024
Receivables from non-exchange transactions	21	896 146	1 038 255
Unpaid Conditional Government Grants and Receipts	10	204 296	306 066
Operating Lease Asset	22.2	105 752	103 304
Cash and Cash Equivalents	23	1 415 073	5 067 726
Total Assets		148 607 889	145 160 234

UBUNTU LOCAL MUNICIPALITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2012

	Notes	2012 (Actual) R	2011 (Restated) R	Correction of error R	2011 (Previously reported) R
REVENUE					
Revenue from Non-exchange Transactions		52 794 493	41 925 739	(75 071)	42 000 811
Taxation Revenue		3 232 328	2 532 839	(75 071)	2 607 911
Property taxes	24	3 232 328	2 532 839	(75 071)	2 607 911
Transfer Revenue		30 286 148	20 231 052	-	20 231 052
Government Grants and Subsidies - Capital	25	8 941 335	3 430 273	-	3 430 273
Government Grants and Subsidies - Operating	25	19 579 079	16 301 899	-	16 301 899
Public Contributions and Donations		1 765 734	498 880	-	498 880
Other Revenue		19 276 017	19 161 848	-	19 161 848
Actuarial Gains		32 239	-	-	-
Third Party Payments		207 687	28 183	-	28 183
Fines		19 036 091	19 133 665	-	19 133 665
Revenue from Exchange Transactions		18 166 805	15 264 808	(56 729)	15 321 537
Service Charges	27	14 038 971	12 241 656	(56 729)	12 298 385
Rental of Facilities and Equipment		370 754	408 569	-	408 569
Interest Earned - external investments		304 627	350 595	-	350 595
Interest Earned - outstanding debtors		1 624 433	1 603 694	-	1 603 694
Licences and Permits		745 442	474 988	-	474 988
Agency Services		10 146	14 609	-	14 609
Bad Debts Recovered		798 456	-	-	-
Other Income	28	184 981	123 997	-	123 997
Fair Value Adjustments	29	70 000	21 800	-	21 800
Gain on disposal of Property, Plant and Equipment		18 995	24 900	-	24 900
Total Revenue		70 961 298	57 190 547	(131 801)	57 322 348
EXPENDITURE					
Employee related costs	30	20 059 487	17 004 522	(225 538)	17 230 061
Remuneration of Councillors	31	1 857 324	1 752 472	-	1 752 472
Debt Impairment	32	4 800 847	3 037 735	(32 577)	3 070 312
Depreciation and Amortisation	33	5 284 204	5 403 228	74 204	5 329 024
Impairments	34	11	543	119	424
Repairs and Maintenance		1 896 581	2 154 291	-	2 154 291
Actuarial losses	4	1 957 405	685 978	-	685 978
Finance Charges	35	851 034	947 756	40 371	907 386
Bulk Purchases	36	8 873 131	7 539 314	-	7 539 314
Contracted services		12 322 959	12 558 300	1 018 552	11 539 748
Stock Adjustments		165 546	76 484	-	76 484
Operating Grant Expenditure		2 216 929	4 564 176	-	4 564 176
General Expenses	37	8 165 487	7 633 635	106 651	7 526 984
Loss on disposal of Property, Plant and Equipment		204 065	-	-	-
Total Expenditure		68 655 010	63 358 434	981 780	62 376 654
NET SURPLUS/(DEFICIT) FOR THE YEAR		2 306 288	(6 167 887)	(1 113 581)	(5 054 306)

UBUNTU LOCAL MUNICIPALITY

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2012

	Capital Replacement Reserve	Accumulated Surplus/ (Deficit)	Total
	R	R	R
Balance at 1 JULY 2010	1 059 287	125 751 079	126 810 365
Correction of error - Refer to note 38.13	(1 059 287)	2 451 264	1 391 977
Restated Balance at 1 JULY 2010	-	128 202 344	128 202 342
Net Deficit for the year	-	(6 167 887)	(6 167 887)
Balance at 30 JUNE 2011	-	122 034 456	122 034 455
Net Surplus for the year	-	2 306 288	2 306 288
Balance at 30 JUNE 2012	-	124 340 744	124 340 743

UBUNTU LOCAL MUNICIPALITY

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2012

	Notes	30 JUNE 2012 R	30 JUNE 2011 R
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts			
Ratepayers and other		36 720 595	31 708 330
Government		28 532 395	24 058 949
Interest		1 929 060	1 954 289
Payments			
Suppliers and employees		(56 897 477)	(51 644 307)
Finance charges	35	(851 034)	(947 756)
Cash generated by operations	40	9 433 539	5 129 505
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment	12	(12 984 009)	(6 146 773)
Proceeds on Disposal of Fixed Assets		154 498	24 900
Purchase of Intangible Assets		(10 445)	-
Increase in Long-term Receivables	18	(215 218)	(174 236)
Increase in Non-current Investments	16	(96 731)	(24 398)
Net Cash from Investing Activities		(13 151 906)	(6 320 507)
CASH FLOW FROM FINANCING ACTIVITIES			
Loans repaid		(451 106)	(197 564)
New loans raised		1 156 161	-
Increase in Consumer Deposits		15 338	6 027
Net Cash from Financing Activities		720 393	(191 537)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(2 997 974)	(1 382 539)
Cash and Cash Equivalents at the beginning of the year		3 486 364	4 868 903
Cash and Cash Equivalents at the end of the year	41	488 390	3 486 364
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(2 997 974)	(1 382 539)

INSERT ACCOUNTING POLICY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

		2012 R	2011 R
2	NET ASSET RESERVES		
	Capital Replacement Reserve	-	-
	Balance previously reported		1 059 287
	Correction of error - Refer to note 38.12		(1 059 287)
	Total Net Asset Reserves	-	-

3	LONG-TERM LIABILITIES		
3.1	ANNUITY LOANS		
	Annuity Loans - At amortised cost	596 995	749 917
	Less: Current portion of Annuity Loans - At amortised cost	(174 186)	(153 043)
	Total	422 809	596 874

The obligations under annuity loans are scheduled below:

	Minimum annuity payments	
Amounts payable under annuity loans:		
Payable within one year	247 601	247 588
Payable within two to five years	495 024	742 455
Payable after five years	-	-
	742 625	990 043
Less: Future finance obligations	(145 631)	(240 126)
Present value of annuity obligations	596 995	749 917

Annuity loans at amortised cost is calculated at 13.22% interest rate, with a maturity date of 30 June 2015. The loan is unsecured.

3.2	CAPITALISED LEASE LIABILITY		
	Capitalised Lease Liability - At amortised cost	1 030 263	172 286
	Less: Current portion of capitalised Lease Liability - At amortised cost	(203 536)	(77 633)
	Total	826 727	94 653

The obligations under finance leases are scheduled below:

	Minimum lease payments	
Amounts payable under finance leases:		
Payable within one year	288 000	93 914
Payable within two to five years	960 000	104 730
Payable after five years	-	-
	1 248 000	198 644
Less: Future finance obligations	(217 737)	(26 358)
Present value of lease obligations	1 030 263	172 286

Leases are secured by lease assets included in property, plant and equipment - Note 12

The capitalised lease liability consist out of the following contracts:

<u>Supplier</u>	<u>Description of leased item</u>	<u>Effective Interest rate</u>	<u>Annual Escalation</u>	<u>Lease Term</u>	<u>Maturity Date</u>
Nashua	Copiers and Telephone System	9%	0%	5 Years	31/10/2016

Refer to Appendix A for further detail

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

4	EMPLOYEE BENEFITS	2012 R	2011 R
	Post Retirement Benefits - Refer to Note 4.1	5 432 543	3 423 779
	Long Service Awards - Refer to Note 4.2	726 845	660 836
	Total Non-current Employee Benefit Liabilities	6 159 388	4 084 615
	<u>Post Retirement Benefits</u>		
	Balance 1 July	3 751 443	3 648 380
	Contribution for the year	98 588	90 364
	Interest Cost	326 839	318 435
	Expenditure for the year	(330 044)	(345 702)
	Actuarial Loss	1 957 405	39 966
	Total post retirement benefits 30 June	5 804 231	3 751 443
	Less: Transfer of Current Portion - Note 7	(371 688)	(327 664)
	Balance 30 June	5 432 543	3 423 779
	<u>Long Service Awards</u>		
	Balance 1 July	722 790	66 978
	Contribution for the year	77 617	4 142
	Interest Cost	52 621	5 658
	Actuarial Loss/(Gain)	(32 239)	646 012
	Total long service 30 June	820 789	722 790
	Less: Transfer of Current Portion - Note 7	(93 944)	(61 954)
	Balance 30 June	726 845	660 836
	<u>TOTAL NON-CURRENT EMPLOYEE BENEFITS</u>		
	Balance 1 July	4 474 233	3 715 358
	Contribution for the year	176 205	94 506
	Interest cost	379 460	324 093
	Expenditure for the year	(330 044)	(345 702)
	Actuarial Loss	1 925 166	685 978
	Total employee benefits 30 June	6 625 020	4 474 233
	Less: Transfer of Current Portion - Note 7	(465 632)	(389 618)
	Balance 30 June	6 159 388	4 084 615

4 **EMPLOYEE BENEFITS (CONTINUE)**

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	24	20
In-service (employee) non-members	89	80
Continuation members (e.g. Retirees, widows, orphans)	12	12
Total Members	125	112

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

In-service members	2 687 112	1 478 936
Continuation members	3 117 119	2 272 507
Total Liability	5 804 231	3 751 443

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

	2010	2009 R	2008 R
Total Liability	3 648 380	3 342 743	3 305 656

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

Bonitas;
LA Health
Samwumed; and
Keyhealth.

UBUNTU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

Key actuarial assumptions used:

i) Rate of interest

	2012 %	2011 %
Discount rate	7.37%	9.10%
Health Care Cost Inflation Rate	6.98%	7.17%
Net Effective Discount Rate	0.36%	1.80%

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 60, which then implicitly allows for expected rates of early and ill-health retirement.

	2012 R	2011 R
The amounts recognised in the Statement of Financial Position are as follows:		
Present value of fund obligations	5 432 543	3 751 443
Net liability	5 432 543	3 751 443

The fund is not supported by any plan assets

Reconciliation of present value of fund obligation:

Present value of fund obligation at the beginning of the year	3 751 443	3 648 380
Total expenses	95 383	63 097
Current service cost	98 588	90 364
Interest Cost	326 839	318 435
Benefits Paid	(330 044)	(345 702)
Actuarial losses	1 957 405	39 966
Present value of fund obligation at the end of the year	5 804 231	3 751 443
Less: Transfer of Current Portion - Note 7	(371 688)	(327 664)
Balance 30 June	5 432 543	3 423 779

Sensitivity Analysis on the Accrued Liability

Assumption	In-service members liability (Rm)	Continuation members liability (Rm)	Total liability (Rm)
Central Assumptions	2.687	3.117	5.804

The effect of movements in the assumptions are as follows:

Assumption	Change	In-service members liability (Rm)	Continuation members liability (Rm)	Total liability (Rm)	% change
Health care inflation	1%	3.145	3.326	6.470	11%
Health care inflation	-1%	2.31	2.934	5.245	-10%
Post-retirement mortality	-1 year	2.813	3.275	6.089	5%
Average retirement age	-1 year	2.904	3.117	6.022	4%
Withdrawal Rate	-50%	2.988	3.117	6.105	5%

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

4.2 Long Service Bonuses

The Long Service Bonus plans are defined benefit plans.

As at year end, the following number of employees were eligible for Long Service Bonuses.

	2012	2011
	95	100

Key actuarial assumptions used:

i) Rate of interest

	2012 %	2011 %
Discount rate	6,25%	7,60%
General Salary Inflation (long-term)	5,98%	6,23%
Net Effective Discount Rate applied to salary-related Long Service Bonuses	0,25%	1,29%

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

	2012 R	2011 R
Present value of fund obligations	820 789	722 790
Net liability	820 789	722 790

The fund is not supported by any plan assets

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

	2010	2009 R	2008 R
Total Liability	66 978	67 850	67 459

Reconciliation of present value of fund obligation:

Present value of fund obligation at the beginning of the year	722 790	66 978
Total expenses	130 238	9 800
Current service cost	77 617	4 142
Interest Cost	52 621	5 658
Actuarial (gains)/losses	(32 239)	646 012
Present value of fund obligation at the end of the year	820 789	722 790
Less: Transfer of Current Portion - Note 7	(93 944)	(61 954)
Balance 30 June	726 845	660 836

Sensitivity Analysis on the Unfunded Accrued Liability

Assumption	Change	Liability (R m)	% change
Central assumptions		0.821	
General salary inflation	1%	0.867	6%
General salary inflation	-1%	0.779	-5%
Average retirement age	-2 yrs	0.716	-13%
Average retirement age	2 yrs	0.949	16%
Withdrawal rates	-50%	0.957	17%

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

4.3 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 the Cape Joint Retirement Fund is a Multi Employer fund defined as defined benefit plan, it will be accounted for as defined contribution plan. All the required disclosure has been made as defined in GRAP 25.31.

CAPE RETIREMENT 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 a sound financial position with a funding level of 116.9% (30 June 2010 - 100.3%).

Contributions paid recognised in the Statement of Financial Performance

	2012 R	2011 R
	354 302	168 872

DEFINED CONTRIBUTION FUNDS

Council contribute to the Municipal Council Pension Fund, SALA Pension 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.

Contributions paid recognised in the Statement of Financial Performance

Municipal Councillors Pension Fund
SALA Pension Fund
SAMWU National Provident Fund

	38 152	136 899
	1 721 981	1 582 637
	50 138	38 041
	<u>1 810 271</u>	<u>1 757 577</u>

5 NON-CURRENT PROVISIONS

Provision for Rehabilitation of Landfill-sites

	<u>799 155</u>	<u>761 100</u>
--	----------------	----------------

Landfill Sites

Balance 1 July

	2 664 069	2 534 894
--	-----------	-----------

Balance previously reported
Correction of error - Refer to note 38.09

	1 382 245
	1 152 649

Unwinding of discounted interest

	133 203	129 176
--	---------	---------

Balance previously reported
Correction of error - Refer to note 38.09

	88 805
	40 371

Total provision 30 June

	<u>2 797 273</u>	<u>2 664 069</u>
--	------------------	------------------

Less: Transfer of Current Portion to Current Provisions - Refer to note 8

	(1 998 117)	(1 902 969)
--	-------------	-------------

Balance previously reported
Correction of error - Refer to note 38.09

	(945 300)
	(957 669)

Balance 30 June

	<u>799 155</u>	<u>761 100</u>
--	----------------	----------------

The estimated rehabilitation costs for each of the existing sites are based on the current rates for construction costs (30 June 2011). The assumptions used are as follows:

	<u>Loxton</u>	<u>Victoria West</u>	<u>Richmond</u>
Area (m ²)	22 800	30 000	22 500
Rehabilitation area (m ²)	15 960	24 000	18 000
Fence (m)	620	800	750
Cost of fence (Rand)	186 000	240 000	225 000
Shape, Trim and compact Dump (R5/m ²)	114 000	150 000	112 500
Excavation cost (150mm @ R40/m ³)	95 760	144 000	108 000
Placing cover material (150mm @ R20/m ³)	-	-	54 000
Capping Layer (200mm @ R30/m ³)	95 760	144 000	-
Re-vegetation (R2.55/m ²)	40 698	61 200	-
Drainage System R4.22/m ²)	67 400	101 300	76 000
Preliminary and general (Rand)	89 945	126 075	86 300
Fees and expenses (Rand)	103 435	144 987	99 275

The municipality has an obligation to rehabilitate landfill sites at the end of the expected useful life of the asset. Total cost and estimated date of decommission of the sites are as follows:

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

<u>Location</u>	<u>Estimated decommission date</u>	<u>Cost of rehabilitation 2012 R</u>	<u>Cost of rehabilitation 2011 R</u>
Loxton	2012 (Overdue)	830 546	790 996
Victoria Wes	2012 (Overdue)	1 167 572	1 111 973
Richmond	2016	799 155	761 100
		<u>2 797 273</u>	<u>2 664 069</u>
6	CONSUMER DEPOSITS		
Electricity		113 144	107 280
Water		59 075	49 601
Total Consumer Deposits		<u>172 219</u>	<u>156 881</u>
Guarantees held in lieu of Electricity and Water Deposits		<u>-</u>	<u>-</u>
The fair value of consumer deposits approximate their carrying value. Interest are not paid on these amounts.			
7	CURRENT EMPLOYEE BENEFITS		
Current Portion of Post Retirement Benefits - Note 4		371 688	327 664
Current Portion of Long-Service Provisions - Note 4		93 944	61 954
Staff Leave Accrual		927 104	821 338
Balance previously reported			1 150 634
Correction of error - Refer to note 38.01			(329 296)
Bonus Accrual		306 051	266 427
Balance previously reported			-
Correction of error - Refer to note 38.01			266 427
Total Current Employee Benefits		<u>1 698 787</u>	<u>1 477 383</u>
The movement in current employee benefits are reconciled as follows:			
<u>Staff Leave Accrual</u>			
Balance at beginning of year		821 338	610 473
Contribution to current portion		144 645	275 060
Expenditure incurred		(38 879)	(64 195)
Balance at end of year		<u>927 104</u>	<u>821 338</u>
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. All leave is vesting, as all employee's will be compensated for unused leave at the end of their employment term.			
<u>Bonus Accrual</u>			
Balance at beginning of year		266 427	162 669
Contribution to current portion		731 506	747 858
Expenditure incurred		(691 882)	(644 100)
Balance at end of year		<u>306 051</u>	<u>266 427</u>
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.			
8	PROVISIONS		
Current Portion of Rehabilitation of Landfill-sites - Refer to note 5		1 998 117	1 902 969
Balance previously reported			945 300
Correction of error - Refer to note 38.1			957 669
Total Provisions		<u>1 998 117</u>	<u>1 902 969</u>

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2012 R	2011 R
9 PAYABLES FROM EXCHANGE TRANSACTIONS		
Trade Payables	2 679 974	4 610 222
Balance previously reported		3 704 359
Correction of error - Refer to note 38.03		1 005 863
Arrear Portion of Long Term Liabilities	739 987	648 837
Pre-paid electricity	53 263	46 442
Balance previously reported		-
Correction of error - Refer to note 38.03		46 442
Sundry Creditors	218 676	219 823
Payments received in advance	1 222 644	1 183 652
Retentions	148 080	455 736
Sundry Deposits	38 672	31 103
Traffic Fines Control	374 553	258 819
Total Trade Payables	5 475 849	7 454 634

Payables are being recognised net of any discounts.

Payables are being paid within 30 days as prescribed by the MFMA. This credit period granted is considered to be consistent with the terms used in the public sector, through established practices and legislation. Discounting of trade and other payables on initial recognition is not deemed necessary.

The carrying value of trade and other payables approximates its fair value.

All payables are unsecured.

Sundry deposits include hall, builders and housing Deposits.

The arrear portion of long term liabilities originated as a result of the municipality not settling in full the current portion of the annuity loan as disclosed in note 3.1.

Refer to note 45.2 where all finance charges on this arrear portion have been disclosed as fruitless and wasteful expenditure.

10 UNSPENT CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS

Unspent Grants	4 482 977	4 572 766
National Government Grants	4 117 545	4 208 674
Provincial Government Grants	176 433	175 093
Other Grant Providers	188 999	188 999
Less: Unpaid Grants	204 296	306 066
National Government Grants	204 296	-
Provincial Government Grants	-	306 066
Total Conditional Grants and Receipts	4 278 681	4 266 700

See appendix "D" for reconciliation of grants from other spheres of government. The municipality complied with the conditions attached to all grants received to the extent of revenue recognised. No grants were withheld. Unspent grants can mainly be attributed to projects that are work in progress on the relevant financial year-ends.

11 TAXES

11.1 VAT PAYABLE

VAT Payable	-	19 377
VAT output in suspense	1 046 962	633 588
Total Vat payable	1 046 962	652 965

11.2 VAT RECEIVABLE

VAT Receivable	39 148	-
VAT input in suspense	82 608	442 245
Balance previously reported		443 803
Correction of error - Refer to note 38.02		(1 558)
Total VAT receivable	121 756	442 245

11.3 NET VAT PAYABLE

925 206	210 720
----------------	----------------

VAT is receivable/payable on the cash basis.

12 PROPERTY, PLANT AND EQUIPMENT

See attached sheet

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2012 R	2011 R
13 INVESTMENT PROPERTY		
Net Carrying amount at 1 July	16 229 542	16 252 441
Cost	16 321 200	16 321 200
Balance previously reported		15 981 600
Correction of error - Refer to note 38.07		339 600
Accumulated Depreciation	(91 658)	(68 759)
Balance previously reported		(56 193)
Correction of error - Refer to note 38.07		(12 566)
Depreciation for the year	(22 962)	(22 899)
Balance previously reported		(18 714)
Correction of error - Refer to note 38.07		(4 185)
Net Carrying amount at 30 June	16 206 580	16 229 542
Cost	16 321 200	16 321 200
Accumulated Depreciation	(114 620)	(91 658)

There are no restrictions on the realisability of Investment Property or the remittance of revenue and proceeds of disposal.

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

	2012 R	2011 R
14 INTANGIBLE ASSETS		
Computer Software		
Net Carrying amount at 1 July	35 016	43 882
Cost	44 330	44 330
Accumulated Amortisation	(9 314)	(448)
Additions	10 445	-
Amortisation	(10 640)	(8 866)
Net Carrying amount at 30 June	34 821	35 016
Cost	54 775	44 330
Accumulated Amortisation	(19 954)	(9 314)

<u>Description</u>	<u>Remaining Amortisation Period</u>	Carrying Value	
		2012 R	2011 R
Microsoft Office, Windows software and security software	3 - 5 years	34 821	35 016

No intangible assets were assessed to having an indefinite useful life.

There are no internally generated intangible assets at reporting date.

There are no intangible assets whose title is restricted.

There are no intangible assets pledged as security for liabilities

There are no contractual commitments for the acquisition of intangible assets.

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2012 R	2011 R
15 CAPITALISED RESTORATION COST		
Net Carrying amount at 1 July	776	1 919
Balance previously reported		1 162
Correction of error - Refer to note 38.08		757
Depreciation	(182)	(601)
Balance previously reported		(333)
Correction of error - Refer to note 38.08		(268)
Impairment	(11)	(543)
Balance previously reported		(424)
Correction of error - Refer to note 38.08		(119)
Net Carrying amount at 30 June	582	776
Cost	43 982	43 982
Accumulated Depreciation	(42 610)	(42 428)
Accumulated Impairments	(790)	(779)

16 NON-CURRENT INVESTMENTS

Fixed Deposits	1 521 901	1 425 170
Total Non-Current Investments	1 521 901	1 425 170

Fixed Deposits are investments with a maturity period of more than 12 months and earn interest rates varying from 5.35% % to 6.27 % per annum. (2011 - 6.5% to 8.34%). The carrying amount of these assets approximates their fair value.

Investments to the value of R 1 400 000 are pledged as security for the overdraft facility at FNB - Refer to note 23

Fixed deposits consist out of the following accounts

FNB - Acc.no.71 26761 8613 - Subsidie Kerkstraat Investment	85 334	80 951
FNB - Acc.no.71 08730 6258 - CRR Investment	1 436 567	1 344 219
	1 521 901	1 425 170

17 BIOLOGICAL ASSETS

	Quantity (Units)	Fair Value R	2012 R	2011 R
Springbuck	200	380	76 000	34 800
Ostrich	5	900	4 500	2 500
Blesbuck	50	800	40 000	12 600
Swart Wildebeest	16	1 800	28 800	16 000
Zebra	2	4 000	8 000	7 000
Rib buck	0	800	-	14 400
			157 300	87 300

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

Fair value of biological assets is based on selling prices less costs to sell in an open active market. These prices were obtained from commercial hunters in the municipal area.

	2012 R	2011 R
Reconciliation of fair value:		
Opening Fair Value	87 300	65 500
Fair Value adjustments - Price changes	21 800	9 350
Fair Value adjustments - Physical changes	48 200	12 450
Fair Value adjustments - Disposals	-	-
Closing Fair Value	<u>157 300</u>	<u>87 300</u>

No title or other restrictions are placed on biological assets.

No biological assets were pledged as security for liabilities.

There are no commitments for the acquisition of biological assets.

All biological assets are located in the Victoria West Nature Reserve. The primary activities revolving around biological assets are as follows:

- Ensure that the game life of the municipal area are conserved for future generations.
- Ensure that game numbers are managed adequately. When the need arises to reduce the game number, prospective hunters are invited to submit tenders for the purchase game, resulting in an inflow of resources to the municipality.

Due to the unwillingness of insurance companies to carry the risk and potential losses relating to biological assets, the financial risk is managed as follows:

- Regular inspection and maintenance of boundary fences to manage movement of biological assets.
- Regular monitoring of game quantities by municipal staff.

18 LONG-TERM RECEIVABLES

Officials' Housing Loans - At amortised cost	57 409	59 759
Consumers and Rates	642 363	421 195
Councillors Allowances	59 057	62 657
	<u>758 829</u>	<u>543 611</u>
Less: Provision for Impairment	(758 829)	(539 204)
Total Long Term Receivables	<u>-</u>	<u>4 407</u>

The carrying amount of these assets approximates their fair value.

The provision for Impairment could be allocated to the different classes of Long Term Receivables as follows:

Officials' Housing Loans - At amortised cost	57 409	59 759
Consumers and Rates	642 363	421 195
Councillors Allowances	59 057	58 250
Provision for impairment	<u>758 829</u>	<u>539 204</u>

HOUSING LOANS

The housing loan is receivable from P Minies. Due to the lack of payments received, a council resolution was passed to institute legal actions against P Minies to collect the outstanding debt or possible eviction from the property. The entire balance have been impaired.

CONSUMER AND RATES

Consumer and rates receivables included under long-term debtors represent all balances for which the debtors has made arrangements to settle their balances beyond normal credit terms. Balances included in long term receivables were deferred for more than 12 months past year-end and the balances are fully impaired

COUNCILLORS ALLOWANCES

Outstanding balances relates mainly to former councillors. All balances relating to these councillors have been impaired, except those balances where payments are still being received on.

UBUNTU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2012 R	2011 R
19 INVENTORY		
Maintenance Materials - At cost	-	165 546
Water – at cost	9 575	13 254
Total Inventory	9 575	178 800
Inventory recognised as an expense in the current year	165 546	76 484
20 RECEIVABLES FROM EXCHANGE TRANSACTIONS		
Electricity	1 710 058	1 831 588
Balance previously reported		1 690 813
Correction of error - Refer to note 38.05		140 775
Water	9 073 778	6 454 988
Balance previously reported		6 331 692
Correction of error - Refer to note 38.05		123 296
Refuse	5 207 777	4 364 250
Balance previously reported		4 366 572
Correction of error - Refer to note 38.05		(2 322)
Sewerage	3 740 112	3 047 991
Balance previously reported		3 094 512
Correction of error - Refer to note 38.05		(46 521)
Other	628 777	536 023
Total Receivables from Exchange Transactions	20 360 502	16 234 840
Less: Allowance for Doubtful Debts	(18 976 509)	(14 828 816)
Balance Previously reported		(14 852 377)
Correction of error - Refer to note 38.05		23 561
Total Net Receivables from Exchange Transactions	1 383 992	1 406 024

Consumer debtors are payable within 30 days. This credit period granted is considered to be consistent with the terms used in the public sector, through established practices and legislation. Discounting of trade and other receivables on initial recognition is not deemed necessary

Debtors with a total outstanding balance of R 1 095 745 (2011 - R 498 007) have arranged to settle their account over an re-negotiated period. Total payments to the value of R 534 626 (2011 - R 344 109) have been deferred beyond 12 months after year end and subsequently included as part of long term debtors.

Interest on overdue balances are included at prime lending rate plus 1% where applicable

Ageing of Receivables from Exchange Transactions:

(Electricity): Ageing

Current (0 - 30 days)	643 359	690 444
31 - 60 Days	84 509	76 316
61 - 90 Days	39 931	43 087
+ 90 Days	942 260	1 021 742
Total	1 710 058	1 831 589

UBUNTU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2012 R	2011 R
<u>(Water): Ageing</u>		
Current (0 - 30 days)	616 983	474 817
31 - 60 Days	235 684	207 807
61 - 90 Days	215 402	223 571
+ 90 Days	8 005 709	5 548 794
Total	9 073 778	6 454 988
<u>(Refuse): Ageing</u>		
Current (0 - 30 days)	169 056	160 437
31 - 60 Days	117 657	119 761
61 - 90 Days	112 163	111 458
+ 90 Days	4 808 900	3 972 595
Total	5 207 777	4 364 250
<u>(Sewerage): Ageing</u>		
Current (0 - 30 days)	160 803	157 468
31 - 60 Days	99 569	101 788
61 - 90 Days	94 698	89 113
+ 90 Days	3 385 042	2 699 623
Total	3 740 112	3 047 991
<u>(Other): Ageing</u>		
Current (0 - 30 days)	20 592	20 592
31 - 60 Days	10 592	8 455
61 - 90 Days	8 303	8 185
+ 90 Days	589 290	498 791
Total	628 777	536 023
<u>(Total): Ageing</u>		
Current (0 - 30 days)	1 610 794	1 503 756
31 - 60 Days	548 011	514 126
61 - 90 Days	470 497	475 414
+ 90 Days	17 731 200	13 741 545
Total	20 360 502	16 234 840
Reconciliation of Provision for Bad Debts		
Balance at beginning of year	14 828 816	11 867 917
Contribution to provision	4 402 365	2 960 899
Bad Debts Written Off	(254 672)	-
Balance at end of year	18 976 509	14 828 816
The Provision for Impairment could be allocated between the different classes of receivables as follows:		
Electricity	1 048 656	1 083 305
Water	8 581 302	6 066 587
Refuse	5 114 510	4 258 667
Sewerage	3 638 763	2 917 847
Other	593 278	502 409
	18 976 509	14 828 816

Concentrations of credit risk with respect to trade receivables are limited due to the municipality's large number of customers. The municipality's historical experience in collection of trade receivables falls within recorded allowances. Due to these factors, management believes that no additional risk beyond amounts provided for collection losses is inherent in the municipality's trade receivables.

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

21 RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

	2012 R	2011 R
Rates	6 448 321	6 493 554
Balance previously reported		6 568 626
Correction of error - Refer to note 38.04		(75 072)
Other Receivables	240 677	202 239
Fuel Deposits	51 000	51 000
Electricity Deposit Richmond	16 300	16 300
Suspense Debtors	87 689	47 112
Accrued Interest	85 688	87 827
Total Receivables from Non-Exchange Transactions	6 688 998	6 695 793
Less: Allowance for Doubtful Debts	(5 792 853)	(5 657 538)
Balance Previously reported		(5 759 147)
Correction of error - Refer to note 38.04		101 609
Total Net Receivables from Non-Exchange Transactions	896 146	1 038 255

Rates debtors are payable within 30 days. This credit period granted is considered to be consistent with the terms used in the public sector, through established practices and legislation. Discounting of rates debtors are not performed in terms of the principles adopted of GRAP 104 on initial recognition.

Debtors with a total outstanding balance of R 267 985 (2011 - R 119 626) have arranged to settle their account over an re-negotiated period. Total payments to the value of R 107 737 (2011 - R 77 086) have been deferred beyond 12 months after year end and subsequently included as part of long term debtors.

Interest on overdue balances are included at prime lending rate plus 1% where applicable

Refer to note 18 for balances deferred beyond 12 months from year end.

Ageing of Receivables from Non-Exchange Transactions:

(Rates): Ageing

Current (0 - 30 days)	232 703	199 095
31 - 60 Days	118 823	153 188
61 - 90 Days	110 194	134 525
+ 90 Days	5 986 602	6 006 745
Total	6 448 321	6 493 554

Reconciliation of Provision for Bad Debts

Balance at beginning of year	5 657 538	5 933 536
Contribution to provision/(Reversal of provision)	178 856	(98 602)
Bad Debts Written Off	(43 542)	(177 396)
Balance at end of year	5 792 853	5 657 538

Concentrations of credit risk with respect to receivables are limited due to the municipality's large number of customers. The municipality's historical experience in collection of receivables falls within recorded allowances. Due to these factors, management believes that no additional risk beyond amounts provided for collection losses is inherent in the municipality's trade receivables.

UBUNTU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2012 R	2011 R
22 OPERATING LEASE ARRANGEMENTS		
22.1 The Municipality as Lessee (Liability)		
Balance on 1 July	1 144	323
Movement during the year	361	821
Balance on 30 June	1 505	1 144

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:

Up to 1 Year	6 705	6 208
1 to 5 Years	12 319	19 023
More than 5 Years	-	-
Total Operating Lease Arrangements	19 023	25 231

The total lease liability consist out of one agreement entered into with Pixley Ka Seme District Municipality. The municipality leases office space. The latest agreement was entered into on 1 March 2010 and expires on 28 February 2015. The initial rental amount in the contract is R 466.56 (Excluding VAT) with an escalation clause of 8% per annum.

22.2 The Municipality as Lessor (Asset)

Balance on 1 July	103 304	100 935
Movement during the year	2 448	2 369
Balance on 30 June	105 752	103 304

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	142 958	146 602
1 to 5 Years	495 411	570 003
More than 5 Years	21 248	81 007
Total Operating Lease Arrangements	659 617	797 612

This lease income was determined from contracts that have a specific conditional income and does not include lease income which has a undetermined conditional income.

The leases are in respect of land and buildings being leased out for periods ranging until 2021.

23 CASH AND CASH EQUIVALENTS

Assets

Call Investments Deposits	915 877	4 485 612
Bank Accounts	496 696	580 114
Cash Floats	2 500	2 000
Balance previously reported		2 750
Correction of error - Refer to note 38.11		(750)
Total Cash and Cash Equivalents - Assets	1 415 073	5 067 726

Liabilities

Primary Bank Account	926 683	1 581 362
Total Cash and Cash Equivalents - Liabilities	926 683	1 581 362

Cash and cash equivalents comprise cash held and short term deposits. The carrying amount of these assets approximates their fair value.

Bank overdraft facility of R1 400 000 exists at FNB.

UBUNTU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

The municipality has the following bank accounts:

Current Accounts

	2012 R	2011 R
Victoria West FNB - Account Number 54 06233 8032 (Primary Bank Account):	(926 683)	(1 581 362)
Richmond Standard Bank - Account Number 18 738 917 9 (Secondary Bank Account)	33 664	91 777
Richmond Standard Bank - Account Number 08 319 266 2 (Traffic Account)	463 032	488 337
	(429 988)	(1 001 248)

Victoria West FNB - Account Number 54 06233 8032 (Primary Bank Account):

Cash book balance at beginning of year	(1 581 362)	(25 679)
Cash book balance at end of year	(926 683)	(1 581 362)

Bank statement balance at beginning of year	(796 641)	460 201
Bank statement balance at end of year	715 730	(796 641)

Richmond Standard Bank - Account Number 18 738 917 9 (Secondary Bank Account)

Cash book balance at beginning of year	91 777	18 840
Cash book balance at end of year	33 664	91 777

Bank statement balance at beginning of year	70 763	18 840
Bank statement balance at end of year	7 737	70 763

Richmond Standard Bank - Account Number 08 319 266 2 (Traffic Account)

Cash book balance at beginning of year	488 337	654 345
Cash book balance at end of year	463 032	488 337

Bank statement balance at beginning of year	489 437	665 495
Bank statement balance at end of year	464 432	489 437

Call Investment Deposits

Call investment deposits consist out of the following accounts:

FNB - Acc.no.62 04611 0920 - Projek Biblioteek Investment	38 287	173 620
FNB - Acc.no.62 05001 7021 - Equitable Share Investment	3 695	22 799
FNB - Acc.no.62 05698 7088 - Projek Nasionale Tesourie Investment	1 647	73 141
FNB - Acc.no.62 08647 7760 - Own Funds Investment	1 009	1 748
FNB - Acc.no.62 08984 3744 - Project Consolidate MSIG Investment	10 592	108 819
FNB - Acc.no.62 14251 4894 - High Mast Lighting Investment	10 914	10 805
FNB - Acc.no.62 17405 7680 - Drought Relief Funds Investment	54 251	53 576
FNB - Acc.no.62 18164 4462 - Road Project Loxton Investment	1 192	106 771
FNB - Acc.no.62 18831 8333 - Skills Development Fund	202 208	105 311
FNB - Acc.no.62 20922 9831 - MIG Fund	3 435	2 651 887
FNB - Acc.no.62 24204 3892 - DME Project	1 371	205 760
FNB - Acc.no.62 24730 1071 - Rubbish Bins	1 604	1 588
FNB - Acc.no.62 24730 1708 - Playground	3 105	3 074
FNB - Acc.no.62 24730 1964 - Tourism Plan	66 839	66 007
FNB - Acc.no.62 25094 0387 - Insurance Claims	268 881	56 993
FNB - Acc.no.62 25254 5763 - Own Funds	1 005	6 546
FNB - Acc.no.62 25880 8595 - Reservoir Project (Victoria West)	81 412	80 399
FNB - Acc.no.62 25880 9064 - Reservoir Project (Richmond)	71 707	97 021
FNB - Acc.no.62 26770 3819 - Oxidation Ponds	1 903	479 898
FNB - Acc.no.62 27128 8188 - Fire Fighting Equipment	24 009	23 769
FNB - Acc.no.74 12728 4318 - Leave Reserve Fund Investment	65 721	63 585
FNB - Acc.no.62 28437 5386 - De Ville Street Project	1 090	92 495
	915 877	4 485 612

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

24	PROPERTY RATES	2012 R	2011 R
	<u>Actual</u>		
	Rateable Land and Buildings	3 981 926	2 851 497
	Residential, Commercial Property, State	3 981 926	2 851 497
	Less: Rebates	(749 598)	(318 658)
	Total Assessment Rates	3 232 328	2 532 839
	<u>Valuations - 1 JULY 2009</u>		
	Rateable Land and Buildings		
	Residential and Vacant Land	168 734 700	170 935 300
	Business & Commercial	51 744 100	62 266 700
	Government	56 086 500	47 843 200
	Exempt Properties	30 185 300	22 387 000
	Multiple Use Properties	2 151 900	3 883 300
	Agricultural	2 350 942 700	2 348 276 500
	Total Assessment Rates	2 659 845 200	2 655 592 000

Valuations on land and buildings are performed every four years. The last valuation came into effect on 1 July 2009.

Rates:

Residential	1.1237c/R	1.167c/R
Commercial	1.1237c/R	1.167c/R
Agricultural	0.038c/R	0.036c/R

Rates are levied annually and monthly. Monthly rates are payable by the 7th of the following month and annual rates are payable before 30 September. Interest is levied at the prime rate plus 1% on outstanding monthly rates.

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.

25	GOVERNMENT GRANTS AND SUBSIDIES		
	Unconditional Grants	15 157 000	13 985 560
	Equitable Share	15 157 000	13 985 560
	Conditional Grants	13 363 414	5 746 612
	Grants and donations	13 363 414	5 746 612
	Total Government Grants and Subsidies	28 520 414	19 732 172
	Government Grants and Subsidies - Capital	8 941 335	3 430 273
	Government Grants and Subsidies - Operating	19 579 079	16 301 899
		28 520 414	19 732 172
	Revenue recognised per vote as required by Section 123 (c) of the MFMA		
	Equitable share	15 157 000	13 985 560
	Budget & Treasury	2 804 682	1 635 889
	Planning & Development	4 244 461	2 045 817
	Community & Social Services	822 287	404 644
	Waste Management	3 996 192	667 672
	Water	823 368	223 370
	Electricity	672 423	769 220
		28 520 414	19 732 172

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

25.01	Equitable share		
	Opening balance	-	-
	Grants received	15 157 000	13 985 560
	Conditions met - Operating	(15 157 000)	(13 985 560)
	Conditions still to be met	-	-

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.

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2012 R	2011 R
25.02 Local Government Financial Management Grant (FMG)		
Opening balance	-	-
Grants received	1 450 000	1 200 000
Conditions met - Operating	(1 443 860)	(1 186 000)
Conditions met - Capital	(6 140)	(14 000)
Conditions still to be met	<u>-</u>	<u>-</u>
<p>The Financial Management Grant is paid by National Treasury to 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).</p>		
25.03 Municipal Systems Improvement Grant		
Opening balance	314 112	-
Grants received	790 000	750 000
Conditions met - Operating	(872 994)	(394 291)
Conditions met - Capital	(231 119)	(41 597)
Conditions still to be met	<u>-</u>	<u>314 112</u>
<p>The MSIG was used for building in-house capacity to perform municipal functions and stabilise institutional and governance systems.</p>		
25.04 Municipal Infrastructure Grant (MIG)		
Opening balance	3 894 562	547 459
Grants received	9 488 000	4 889 000
Conditions met - Operating	(945 979)	(243 131)
Conditions met - Capital	(8 319 039)	(1 298 766)
Conditions still to be met	<u>4 117 545</u>	<u>3 894 562</u>
<p>The grant was used to upgrade infrastructure in previously disadvantaged areas.</p>		
25.05 Housing Grants		
Opening balance	-	(1 565 755)
Grants received	-	1 565 755
Conditions still to be met	<u>-</u>	<u>-</u>
<p>Housing grants was utilised for the development of erven and the erection of top structures.</p>		
25.06 Integrated National Electrification Grant		
Opening balance	-	769 220
Conditions met - Capital	-	(769 220)
Conditions still to be met	<u>-</u>	<u>-</u>
<p>The National Electrification Grant was used for electrical connections in previously disadvantaged areas.</p>		
25.07 Department of Water Affairs		
Opening balance	-	-
Grants received	489 293	223 370
Conditions met - Operating	(471 417)	(223 370)
Conditions met - Capital	(222 172)	-
Grant expenditure to be recovered	<u>(204 296)</u>	<u>-</u>
<p>The grant is utilised to promote the access to high quality water in the municipal area.</p>		

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2012 R	2011 R
25.08 Skills Development Fund		
Opening balance	-	-
Grants received	100 628	37 737
Conditions met - Operating	(100 628)	(37 737)
Conditions still to be met	-	-
	<u> </u>	<u> </u>
These funds are utilised to develop skills within the municipality.		
25.09 Library Fund		
Opening balance	175 093	-
Grants received	723 000	542 000
Conditions met - Operating	(587 201)	(231 810)
Conditions met - Capital	(134 458)	(135 097)
Conditions still to be met	176 434	175 093
	<u> </u>	<u> </u>
The grant was used to fund the operations and sundry capital requirements of the Libraries in the municipal area.		
25.10 De Ville Street Road Project		
Opening balance	(306 066)	-
Grants received	334 473	865 527
Conditions met - Operating	-	-
Conditions met - Capital	(28 407)	(1 171 593)
Grant expenditure to be recovered	-	(306 066)
	<u> </u>	<u> </u>
The grant was used to upgrade road infrastructure in the municipal area.		
25.11 Other Grants		
Opening balance	188 999	188 999
Conditions still to be met	188 999	188 999
	<u> </u>	<u> </u>
Various grants were received from other spheres of government.		
25.12 Total Grants		
Opening balance	4 266 700	(60 077)
Grants received	28 532 395	24 058 949
Conditions met - Operating	(19 579 079)	(16 301 899)
Conditions met - Capital	(8 941 335)	(3 430 273)
Conditions still to be met/(Grant expenditure to be recovered)	4 278 681	4 266 700
	<u> </u>	<u> </u>
Disclosed as follows:		
Unspent Conditional Government Grants and Receipts	4 482 977	4 572 766
Unpaid Conditional Government Grants and Receipts	(204 296)	(306 066)
	<u> </u>	<u> </u>
	4 278 681	4 266 700
	<u> </u>	<u> </u>
26 FINES		
Traffic Fines	18 984 149	19 034 389
Court Fines	47 980	95 600
Library Fines	3 962	3 676
	<u> </u>	<u> </u>
	19 036 091	19 133 665
	<u> </u>	<u> </u>

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2012 R	2011 R
27 SERVICE CHARGES		
Electricity	7 935 261	7 236 488
Water	4 579 135	3 706 372
Refuse removal	2 834 143	2 431 039
Sewerage and Sanitation Charges	2 553 369	2 297 792
	<hr/>	<hr/>
	17 901 908	15 671 691
Less: Rebates	(3 862 937)	(3 430 035)
Total Service Charges	14 038 971	12 241 656

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		
Sundry income	184 981	123 997
Total Other Income	184 981	123 997

Sundry income represents sundry income such as building plans, sale of sundry items (wood, sand and stones) and fees for items not included under service charges (camping, fire brigade and impounding fees)

29 FAIR VALUE ADJUSTMENTS		
Biological Assets	(70 000)	(21 800)
	<hr/>	<hr/>
	(70 000)	(21 800)

30 EMPLOYEE RELATED COSTS		
Bargaining Council Levy	7 300	6 645
Bonus	731 506	747 858
Contributions for UIF, pensions and medical aids	2 428 247	2 125 344
Group Life Insurance	7 361	5 841
Housing Subsidy	44 715	46 557
Leave Reserve Fund	144 645	275 060
Long service awards	77 617	4 142
Overtime	1 187 749	1 102 795
Post Employment Health	98 588	90 364
Salaries and Wages	14 241 352	11 888 812
Travel, motor car, telephone, assistance and other allowances	1 090 407	711 104
	<hr/>	<hr/>
Total Employee Related Costs	20 059 487	17 004 522

KEY MANAGEMENT PERSONNEL

Municipal Manager is appointed on a 5-year and all other Directors 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 - Mr M F Fillis

Annual Remuneration	627 549	519 805
Performance Bonuses	-	103 550
Car Allowance	148 065	142 597
Telephone allowance	4 714	4 620
Contributions to UIF, Medical, Pension Funds and Bargaining Council	152 587	139 657
	<hr/>	<hr/>
Total	932 915	910 228

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2012 R	2011 R
Remuneration of the Director Infrastructure and Technical Services 1 - Mr Kivedo		
Annual Remuneration	446 613	415 227
Performance Bonuses	-	74 586
Housing Subsidy	12 596	12 346
Travelling Allowance	97 946	98 000
Telephone allowance	4 181	4 098
Total	561 336	604 257
Remuneration of the Director Infrastructure and Technical Services 2 - Mr Zingange		
Annual Remuneration	482 318	92 001
Travelling Allowance	128 554	31 500
Telephone allowance	6 122	1 500
Contributions to UIF, Medical, Pension Funds and Bargaining Council	90 753	19 118
Total	707 746	144 119
Remuneration of the Director Corporate Services - Mr Jacobs		
Annual Remuneration	391 000	331 179
Performance Bonuses	-	70 365
Travelling Allowance	73 459	78 000
Telephone allowance	4 175	4 093
Contributions to UIF, Medical, Pension Funds and Bargaining Council	73 610	68 942
Total	542 244	552 579
Remuneration of the Director Financial Services - Me Platjies		
Annual Remuneration	620 298	293 453
Car Allowance	119 581	27 000
Telephone allowance	6 122	3 000
Contributions to UIF, Medical, Pension Funds and Bargaining Council	132 366	15 700
Total	878 366	339 154
31	REMUNERATION OF COUNCILLORS	
Mayor	599 204	543 581
Councillors	1 258 120	1 208 891
Total Councillors' Remuneration	1 857 324	1 752 472
	In-kind Benefits	
	The Executive Mayor and all the committee members are part-time. The Mayor are provided with secretarial support and an office at the cost of the Council.	
32	DEBT IMPAIRMENT	
Long term Receivables - Note 18	219 625	175 437
Trade Receivables from exchange transactions - Note 20	4 402 365	2 960 899
Trade Receivables from non-exchange transactions - Note 21	178 856	(98 602)
Total Contribution to Debt Impairment	4 800 847	3 037 735

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2012 R	2011 R
33 DEPRECIATION AND AMORTISATION		
Property Plant and Equipment	5 250 420	5 370 862
Investment Property	22 962	22 899
Intangible Assets	10 640	8 866
Landfill sites	182	601
	5 284 204	5 403 228
34 IMPAIRMENTS		
Landfill Sites	11	543
	11	543
35 FINANCE CHARGES		
Long-term Liabilities	209 786	212 780
DBSA normal	94 679	112 718
DBSA arrears	115 107	100 062
Finance leases	75 471	24 993
Creditors	20 236	213 204
Bank Overdraft	32 878	43 511
Post Employment Health	326 839	318 435
Long service awards	52 621	5 658
Landfill Sites	133 203	129 175
Total finance charges	851 034	947 756
36 BULK PURCHASES		
Electricity	8 424 823	7 113 343
Water	448 308	425 971
Total Bulk Purchases	8 873 131	7 539 314
37 GENERAL EXPENSES		
Audit Fees	1 288 603	960 238
Advertising	79 704	45 752
Bank Charges	413 522	425 240
Job Creation	115 080	350 305
Entertainment Expenses	2 093	168 892
Professional Fees	1 285 900	1 842 132
Membership Fees	115 546	218 273
Fuel Cost	1 367 390	997 743
Free Paraffin Hampers	101 436	117 782
Legal Cost	20 971	34 025
License Fees	437 540	221 794
Insurance	326 502	291 805
Penalties	58 201	38 067
Paupers Funerals	38 450	35 600
Printing and stationery	226 779	207 438
Safety clothes	130 889	155 169
Tyres	20 118	9 435
Skills development levy	170 269	139 479
Telephone	275 839	226 750
Training	208 927	25 561
Travel and subsistence	1 201 211	913 745
Water Research	62 507	58 643
Other	218 010	149 767
General Expenses	8 165 487	7 633 635

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

38	CORRECTION OF ERROR IN TERMS OF GRAP 3	2011 R
38.01	Current Employee Benefits	
	Balance previously reported	1 540 252
	Correction of leave balance on 30 June 2011 - Refer to note 39	(329 296)
	Leave discrepancies were identified during the review of the leave commitment for the current and prior year. All transactions for the prior year were reviewed and the required adjustment were made in the accounting records.	
	First time recognition of bonus provision	266 427
	Effect on periods commencing on or before 30 June 2010 - Refer to note 38.13	162 669
	Effect on 2010/2011 - Refer to note 39	103 758
	Previously, the municipality did not account for accrued bonuses at each reporting period. This provision were calculated and restated retrospectively.	
		1 477 383
38.02	Taxes	
	Balance previously reported	209 162
	Correction of payable incorrectly accrued for on 30 June 2011 - Refer to note 38.03	1 558
	During the review of payments made during July 2012 it was identified that the total accrual made for Lexis Nexis was not the liability of the Municipality. The accrual was subsequently reversed.	
		210 720
38.03	Payables from exchange transactions	
	Balance previously reported	6 502 330
	Correction of payable incorrectly accrued for on 30 June 2011	(12 689)
	Effect on general expenses (Membership fees) - Refer to note 39	(11 131)
	Effect on taxes - Refer to note 38.02	(1 558)
	During the review of payments made during July 2012 it was identified that the total accrual made for Lexis Nexis was not the liability of the Municipality. The accrual was subsequently reversed.	
	Correction of contracted services payable to Sol Plaatje Traffic Systems	1 018 552
	Effect on contracted services for during 2010/2011 - Refer to note 39	1 018 552
	The municipality reviewed their traffic fines income and expenses during the current year and identified that the contractor fees payable to Sol Plaatje Traffic Systems were understated. This understatement was mainly caused by differences between the contractor and the municipality with regards to the interpretation of the service level agreement.	
	Correction of payable incorrectly accrued for - Refer to note 38.13	(100 000)
	During the review of payments made to Pixley Ka Seme during the year it was identified that the municipality incorrectly accrued for a payable amounting to R 100 000 during the last 3 years on every reporting period. All invoices relating to Pixley Ka Seme for the past 3 financial periods were accrued for and settled in the same financial year, thus incorrectly overstating payables.	
	First time recognition of unused pre-paid electricity	46 442
	Effect on periods commencing on or before 30 June 2010 - Refer to note 38.13	36 736
	Effect on 2010/2011 - Refer to note 39	9 706
	The municipality did not previously account for unused electricity at each reporting period. In order to comply with the accrual basis of accounting the municipality calculated the unused electricity and the retrospective adjustments were subsequently included in the records of the municipality.	
		7 454 635
38.04	Receivables from non-exchange transactions	
	Balance previously reported	1 011 718
	Correction of rates incorrectly levied during 2010/2011 - Refer to note 39	(62 098)
	During the review of property rates levied during the current and prior year, a number of accounts were identified where rates were incorrectly levied on. These transactions were reversed in the current year.	
	Correction of internal revenue incorrectly recognised - Refer to note 39	(12 974)
	Effect on Rates	(12 974)
	During the review of debtor balances at year end, certain internal debtor accounts were identified. These accounts should not have any balances at year-end and these balances were subsequently corrected.	

UBUNTU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2011
	R
Correction of provision for bad debts	101 609
Correction on 30 June 2010 - Refer to note 38.13	102 523
Correction during 2010/1011 - Refer to note 39	(914)
	<hr/>
	1 038 255
	<hr/>
	2011
	R
38.05 Receivables from exchange transactions	
Balance previously reported	1 167 235
Correction of internal revenue incorrectly recognised - Refer to note 39	(121 083)
Effect on Electricity	(8 277)
Effect on Water	(63 963)
Effect on Sewerage	(46 521)
Effect on Refuse	(2 322)
	<hr/>
During the review of debtor balances at year end, certain internal debtor accounts were identified. These accounts should not have any balances at year-end and these balances were subsequently corrected.	
Correction of provision for bad debts	23 561
Correction on 30 June 2010 - Refer to note 38.13	(9 931)
Correction during 2010/1011 - Refer to note 39	33 492
	<hr/>
The municipality reviewed its classification of debtors in the current year, and subsequently an adjustment was made to the provision for bad debts previously recognised.	
Provide for unmetered consumption - Electricity	149 052
Correction on 30 June 2010 - Refer to note 38.13	156 140
Correction during 2010/1011 - Refer to note 39	(7 088)
Provide for unmetered consumption - Water	187 259
Correction on 30 June 2010 - Refer to note 38.13	223 893
Correction during 2010/1011 - Refer to note 39	(36 634)
	<hr/>
The municipality incorrectly did not account for unmetered consumption (water en electricity) previously. The estimates of unmetered consumption was subsequently calculated and included in the records of the municipality.	
	1 406 024
	<hr/>
38.06 Property plant and equipment	
Balance previously reported	117 503 235
Recognise loose assets previously not recognised on 30 June 2007	11 192
Effect on furniture and fittings - Cost - Refer to note 38.13	13 325
Effect on accumulated depreciation (Furniture and fittings) up to 30 June 2010 - Refer to note 38.13	(1 600)
Effect on depreciation (Furniture and fittings) during 2010/2011 - Refer to note 39	(533)
	<hr/>
During the physical inspection performed on loose assets, 33 paintings were identified that were previously not recognised on the asset register. The cost and subsequent depreciation charges on these painting were recognised.	
Correction of classification errors between Investment Property and PPE - Refer to note 38.07	(83 600)
Effect on Land	101 900
Effect on Buildings	(185 500)
	<hr/>
During the review of land and buildings in the current year, allocation errors were identified between PPE and investment property.	
Correction of Land and Buidings previously not recognised on 30 June 2007 - Refer to note 38.13	18 500
Effect on Land	18 500
	<hr/>
During the review of land and buildings in the current year, properties were identified that were previously not recognised as PPE.	
Correction of Land and Buidings previously incorrectly recognised on 30 June 2007 - Refer to note 38.13	(239 100)
Effect on Land	(189 600)
Effect on Buildings	(49 500)
	<hr/>
During the review of land and buildings in the current year, properties were identified that were previously incorrectly recognised as PPE.	
	2011
	R
Correction of accumulated depreciation on buildings up to 30 June 2010 - Refer to note 38.13	7 056

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

After the classification and recognition of properties were reviewed, the accumulated depreciation on buildings were recalculated up to 30 June 2010	
Correction of depreciation on buildings during 2010/2011 - Refer to note 39	2 350
After the classification and recognition of properties were reviewed, the accumulated depreciation on buildings were recalculated up to 30 June 2011. The required adjustments were made on the depreciation charge for 2010/2011	
	2011
	R
Recognise Infrastructure assets previously not recognised on 30 June 2007 - Refer to note 38.13	2 344 684
Effect on Infrastructure - Roads	1 268 527
Effect on Infrastructure - Electricity	1 046 892
Effect on Infrastructure - Water	29 265
During the review of infrastructure asset, certain assets were identified previously not recognised as PPE.	
Correction of accumulated depreciation up to 30 June 2010 on infrastructure assets previously not recognised - Refer to 38.13	(214 900)
Effect on Infrastructure - Roads	(114 368)
Effect on Infrastructure - Electricity	(92 542)
Effect on Infrastructure - Water	(7 989)
During the review of infrastructure asset, certain assets were identified previously not recognised as PPE. The accumulated effect on depreciation was recognised on 30 June 2010 which occurred due to this misstatement in the prior year.	
Correction of depreciation during 2010/2011 on infrastructure assets previously not recognised - Refer to 39	(71 568)
Effect on Infrastructure - Roads	(38 088)
Effect on Infrastructure - Electricity	(30 819)
Effect on Infrastructure - Water	(2 660)
During the review of infrastructure asset, certain assets were identified previously not recognised as PPE. This resulted in a change in depreciation on infrastructure assets during 2010/2011.	
	119 277 850
38.07 Investment Property	
Balance previously reported	15 906 693
Correction of classification errors between Investment Property and PPE - Refer to note 38.06	83 600
During the review of land and buildings in the current year, allocation errors were identified between PPE and investment property.	
Recognition of Investment Property previously not recognised on 30 June 2007 - Refer to note 38.13	256 000
During the review of land and buildings in the current year, allocation errors were identified between PPE and investment property.	
Correction of accumulated depreciation on investment property up to 30 June 2010 - Refer to note 38.13	(12 566)
After the classification and recognition of properties were reviewed, the accumulated depreciation on investment properties were recalculated up to 30 June 2010	
Correction of depreciation on investment property during 2010/2011 - Refer to note 39	(4 185)
After the classification and recognition of properties were reviewed, the accumulated depreciation on investment property were recalculated up to 30 June 2011. The required adjustments were made on the depreciation charge for 2010/2011	
	16 229 542
38.08 Capitalised Restoration Costs	
Balance previously reported	405
Correction of Capitalised Restoration Cost on 30 June 2010	757
Correction of Cost - Refer to note 38.09	19 696
Correction of accumulated depreciation and impairment up to 30 June 2010 - Refer to 38.13	(18 939)
Correction of the depreciation charge on Capitalised Restoration cost during 2010/2011 - Refer to note 39	(268)
Correction of the impairment charge on Capitalised Restoration cost during 2010/2011 - Refer to note 39	(119)
During the year under review, waste consultants were appointed to review the landfill closure provisions raised by the municipality resulting in these adjustments.	
	776

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2011 R
38.09 Non-current Provisions	
Balance previously reported	525 750
Correction of Capitalised Restoration Cost on 30 June 2010 - Refer to note 38.08	19 696
Unwinding of interest on the provision for landfill sites up to 30 June 2010 - Refer to note 38.13	1 132 953
Unwinding of interest on the provision for landfill sites during 2010/2011 - Refer to note 39	40 371
Correction of short term portion of Non-Current Provisions - Refer to note 38.10	(957 669)
During the year under review, waste consultants were appointed to review the landfill closure provisions raised by the municipality resulting in these adjustments.	
	<u><u>761 100</u></u>
38.10 Provisions	
Balance previously reported	945 300
Correction of short term portion of Non-Current Provisions - Refer to note 38.09	957 669
During the year under review, waste consultants were appointed to review the landfill closure provisions raised by the municipality resulting in these adjustments.	
	<u><u>1 902 969</u></u>
38.11 Cash and Cash Equivalents (Asset)	
Balance previously reported	5 068 476
Correction of Petty Cash balance on 30 June 2010 - Refer to note 38.13	(750)
During the review of the petty cash balances during the year, it was identified that the petty cash balance was accurately stated in the financial statements.	
	<u><u>5 067 726</u></u>
38.12 Capital Replacement Reserve	
Balance previously reported	1 059 287
Reclassification of Capital Replacement Reserve to Accumulated Surplus - Refer to note 38.13	(1 059 287)
The municipality incorrectly accounted for a Capital Replacement reserve whilst there are insufficient cash reserves available to support such a reserve.	
	<u><u>-</u></u>
38.13 Accumulated Surplus	
Correction of Capitalised Restoration Cost on 30 June 2010 - Refer to note 38.08	(18 939)
Unwinding of interest on the provision for landfill sites up to 30 June 2010 - Refer to note 38.09	(1 132 953)
During the year under review, waste consultants were appointed to review the landfill closure provisions raised by the municipality resulting in these adjustments.	
Recognise loose assets previously not recognised on 30 June 2007 - Refer to note 38.06	11 725
Effect on furniture and fittings - Cost	13 325
Effect on accumulated depreciation (Furniture and fittings) up to 30 June 2010)	(1 600)
During the physical inspection performed on loose assets, 33 paintings were identified that were previously not recognised on the asset register. The cost and subsequent depreciation charges on these painting were recognised.	
Recognition of Investment Property previously not recognised on 30 June 2007 - Refer to note 38.07	256 000
During the review of land and buildings in the current year, allocation errors were identified between PPE and investment property.	
Correction of accumulated depreciation on investment property up to 30 June 2010 - Refer to note 38.07	(12 566)
After the classification and recognition of properties were reviewed, the accumulated depreciation on investment properties were recalculated up to 30 June 2010	
Correction of Land and Buidings previously not recognised on 30 June 2007 - Refer to note 38.06	18 500
During the review of land and buildings in the current year, properties were identified that were previously not recognised as PPE.	
Correction of Land and Buidings previously incorrectly recognised on 30 June 2007 - Refer to note 38.06	(239 100)
During the review of land and buildings in the current year, properties were identified that were previously incorrectly recognised as PPE.	

UBUNTU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2011 R
Correction of accumulated depreciation on buildings up to 30 June 2010 - Refer to note 38.06	7 056
After the classification and recognition of properties were reviewed, the accumulated depreciation on buildings were recalculated up to 30 June 2010	
Correction of provision for bad debts	92 592
Effect on Non-Exchange Debtors - Refer to note 38.04	102 523
Effect on Exchange Debtors - Refer to note 38.05	(9 931)
The municipality reviewed its classification of debtors in the current year, and subsequently an adjustment was made to the provision for bad debts previously recognised.	
Recognise Infrastructure assets previously not recognised on 30 June 2007 - Refer to note 38.06	2 344 684
During the review of infrastructure asset, certain assets were identified previously not recognised as PPE.	
Correction of accumulated depreciation up to 30 June 2010 on infrastructure assets previously not recognised - Refer to 38.06	(214 900)
During the review of infrastructure asset, certain assets were identified previously not recognised as PPE. The accumulated effect on depreciation was recognised on 30 June 2010 which occurred due to this misstatement in the prior year.	
Correction of Petty Cash balance on 30 June 2010 - Refer to note 38.11	(750)
During the review of the petty cash balances during the year, it was identified that the petty cash balance was accurately stated in the financial statements.	
First time recognition of bonus provision - Refer to note 38.01	(162 669)
Previously, the municipality did not account for accrued bonuses at each reporting period. This provision were calculated and restated retrospectively.	
Correction of payable incorrectly accrued for - Refer to note 38.03	100 000
During the review of payments made to Pixley Ka Seme during the year it was identified that the municipality incorrectly accrued for a payable amounting to R 100 000 during the last 3 years on every reporting period. All invoices relating to Pixley Ka Seme for the past 3 financial periods were accrued for and settled in the same financial year, thus incorrectly overstating payables.	
Reclassification of Capital Replacement Reserve to Accumulated Surplus - Refer to note 38.12	1 059 287
The municipality incorrectly accounted for a Capital Replacement reserve whilst there are insufficient cash reserves available to support such a reserve.	
Provide for unmetered consumption - Electricity - Refer to note 38.05	156 140
Provide for unmetered consumption - Water - Refer to note 38.05	223 893
The municipality incorrectly did not account for unmetered consumption (water en electricity) previously. The estimates of unmetered consumption was subsequently calculated and included in the records of the municipality.	
First time recognition of unused pre-paid electricity - Refer to note 38.03	(36 736)
The municipality did not previously account for unused electricity at each reporting period. In order to comply with the accrual basis of accounting the municipality calculated the unused electricity and the retrospective adjustments were subsequently included in the records of the municipality.	
	2 451 264

39 STATEMENT OF FINANCIAL PERFORMANCE

Balance previously reported	(5 054 306)
Correction of leave balance on 30 June 2011 - Refer to note 38.01	329 296
Leave discrepancies were identified during the review of the leave commitment for the current and prior year. All transactions for the prior year were reviewed and the required adjustment were made in the accounting records.	
Correction of payable incorrectly accrued for on 30 June 2011 - Refer to note 38.03	11 131
During the review of payments made during July 2012 it was identified that the total accrual made for Lexis Nexis (membership fees) was not the liability of the Municipality. The accrual was subsequently reversed.	
Correction of rates incorrectly levied during 2010/2011 - Refer to note 38.04	(62 098)
During the review of property rates levied during the current and prior year, a number of accounts were identified where rates were incorrectly levied on. These transactions were reversed in the current year.	

UBUNTU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2011 R
Unwinding of interest on the provision for landfill sites during 2010/2011 - Refer to note 38.09	(40 371)
Correction of the depreciation charge on Capitalised Restoration cost during 2010/2011 - Refer to note 38.08	(268)
Correction of the impairment charge on Capitalised Restoration cost during 2010/2011 - Refer to note 38.08	(119)
<p>During the year under review, waste consultants were appointed to review the landfill closure provisions raised by the municipality resulting in these adjustments.</p>	
Correction of contracted services payable to Sol Plaatje Traffic Systems - Refer to note 38.03	(1 018 552)
<p>The municipality reviewed their traffic fines income and expenses during the current year and identified that the contractor fees payable to Sol Plaatje Traffic Systems were understated. This understatement was mainly caused by differences between the contractor and the municipality with regards to the interpretation of the service level agreement.</p>	
Recognise depreciation on loose assets previously not recognised on 30 June 2007 - Refer to note 38.06	(533)
<p>During the physical inspection performed on loose assets, 33 paintings were identified that were previously not recognised on the asset register. The cost and subsequent depreciation charges on these painting were recognised.</p>	
Correction of internal revenue incorrectly recognised	(134 057)
Effect on Rates - Refer to note 38.04	(12 974)
Effect on Electricity - Refer to note 38.05	(8 277)
Effect on Water - Refer to note 38.05	(63 963)
Effect on Sewerage - Refer to note 38.05	(46 521)
Effect on Refuse - Refer to note 38.05	(2 322)
<p>During the review of debtor balances at year end, certain internal debtor accounts were identified. These accounts should not have any balances at year-end and these balances were subsequently corrected.</p>	
Correction of depreciation on investment property during 2010/2011 - Refer to note 38.07	(4 185)
<p>After the classification and recognition of properties were reviewed, the accumulated depreciation on investment property were recalculated up to 30 June 2011. The required adjustments were made on the depreciation charge for 2010/2011</p>	
Correction of depreciation on buildings during 2010/2011 - Refer to note 38.06	2 350
<p>After the classification and recognition of properties were reviewed, the accumulated depreciation on buildings were recalculated up to 30 June 2011. The required adjustments were made on the depreciation charge for 2010/2011</p>	
Correction of free paraffin hampers incorrectly included under service charges	-
Effect on Service Charges	117 782
Effect on General Expenses	(117 782)
<p>During the review of income and expenses, it was identified that the cost of free paraffin hampers were incorrectly included under service charges as a revenue forgone. The expense should have been classified as an general expense.</p>	
Correction of provision for bad debts	32 577
Effect on Non-Exchange Debtors - Refer to note 38.04	(914)
Effect on Exchange Debtors - Refer to note 38.05	33 492
<p>The municipality reviewed its classification of debtors in the current year, and subsequently an adjustment was made to the provision for bad debts previously recognised.</p>	
Correction of depreciation during 2010/2011 on infrastructure assets previously not recognised - Refer to 38.06	(71 568)
<p>During the review of infrastructure asset, certain assets were identified previously not recognised as PPE. This resulted in a change in depreciation on infrastructure assets during 2010/2011.</p>	
First time recognition of bonus provision - Refer to note 38.01	(103 758)
<p>Previously, the municipality did not account for accrued bonuses at each reporting period. This provision were calculated and restated retrospectively.</p>	
Provide for unmetered consumption - Electricity - Refer to note 38.05	(7 088)
Provide for unmetered consumption - Water - Refer to note 38.05	(36 634)
<p>The municipality incorrectly did not account for unmetered consumption (water en electricity). The estimates of unmetered consumption was subsequently calculated and included in the records of the municipality.</p>	
First time recognition of unused pre-paid electricity - Refer to note 38.03	(9 706)
<p>The municipality did not previously account for unused electricity at each reporting period. In order to comply with the accrual basis of accounting the municipality calculated the unused electricity and the retrospective adjustments were subsequently included in the records of the municipality.</p>	
Total	(6 167 888)

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

40	RECONCILIATION BETWEEN NET SURPLUS/(DEFICIT) FOR THE YEAR AND CASH GENERATED/(ABSORBED) BY OPERATIONS	2012 R	2011 R
	Surplus/(Deficit) for the year	2 306 288	(6 167 887)
	Adjustments for:		
	Depreciation	5 273 564	5 394 362
	Amortisation of Intangible Assets	10 640	8 866
	Gain on disposal of property, plant and equipment	(18 995)	(24 900)
	Loss on disposal of property, plant and equipment	204 065	-
	Debt Impairment - Receivables	4 581 222	2 862 298
	Debt Impairment - Long term receivables	219 625	175 437
	Contribution to staff leave	105 766	210 865
	Contribution to staff bonuses	39 624	103 758
	Contribution to employee benefits	225 621	72 897
	Actuarial Gains	1 925 166	685 978
	Contribution to provision - Landfill Site	133 203	129 176
	Fair Value Adjustments	(70 000)	(21 800)
	Impairment written off	11	543
	Grants Received	28 532 395	24 058 949
	Grant Expenditure	(28 520 414)	(19 732 172)
	Operating lease income accrued	(2 448)	(2 369)
	Operating lease expenses accrued	361	821
	Operating Surplus before changes in working capital	14 945 694	7 754 821
	Changes in working capital	(5 512 155)	(2 625 316)
	Increase/(Decrease) in Payables from exchange transactions	(1 978 785)	923 163
	Movement in Taxes	714 486	(1 314 151)
	Decrease in Inventory	169 225	201 398
	Increase in Receivables from exchange and non-exchange	(4 417 081)	(2 435 726)
	Cash generated by operations	9 433 539	5 129 504

UBUNTU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2012 R	2011 R		
41 CASH AND CASH EQUIVALENTS				
Cash and cash equivalents included in the cash flow statement comprise the following:				
Call Investments Deposits - Note 23	915 877	4 485 612		
Cash Floats - Note 23	2 500	2 000		
Bank - Note 23	496 696	580 114		
Bank overdraft - Note 23	(926 683)	(1 581 362)		
Total cash and cash equivalents	488 390	3 486 364		
42 RECONCILIATION OF AVAILABLE CASH AND INVESTMENT RESOURCES				
Cash and Cash Equivalents - Note 41	488 390	3 486 364		
Investments - Note 16	1 521 901	1 425 170		
Less:	2 010 291	4 911 534		
Unspent Committed Conditional Grants - Note 10	4 482 977	4 572 766		
VAT - Note 11	925 206	210 720		
Resources available/(required) for working capital requirements	(3 397 892)	128 048		
43 UTILISATION OF LONG-TERM LIABILITIES RECONCILIATION				
Long-term Liabilities - Note 3	1 627 258	922 203		
Used to finance property, plant and equipment - at cost	(1 627 258)	(922 203)		
Cash set aside for the repayment of long-term liabilities	-	-		
Cash invested for repayment of long-term liabilities	-	-		
Long-term liabilities have been utilized in accordance with the Municipal Finance Management Act.				
44 BUDGET COMPARISONS				
44.1 Operational	2012 R (Actual)	2012 R (Budget)	2012 R (Variance)	2012 (%)
Revenue by source				
Property Rates	3 232 328	4 305 538	(1 073 210)	(25%)
Government Grants and Subsidies - Capital	8 941 335	9 488 000	(546 665)	(6%)
Government Grants and Subsidies - Operating	19 579 079	18 623 000	956 079	5%
Public Contributions and Donations	1 765 734	310 000	1 455 734	470%
Actuarial Gains	32 239	-	32 239	100%
Third Party Payments	207 687	-	207 687	100%
Fines	19 036 091	16 088 000	2 948 091	18%
Service Charges	14 038 971	11 133 538	2 905 433	26%
Rental of Facilities and Equipment	370 754	441 600	(70 846)	(16%)
Interest Earned - external investments	304 627	320 000	(15 373)	(5%)
Interest Earned - outstanding debtors	1 624 433	1 800 000	(175 567)	(10%)
Licences and Permits	745 442	564 300	181 142	32%
Agency Services	10 146	12 000	(1 854)	(15%)
Bad Debts Recovered	798 456	-	798 456	100%
Other Income	184 981	739 050	(554 069)	(75%)
Fair Value Adjustments	70 000	-	70 000	100%
Gain on disposal of Property, Plant and Equipment	18 995	75 000	(56 005)	(75%)
	70 961 298	63 900 026	7 061 272	11%
Expenditure by nature				
Employee Related Costs	20 059 487	24 455 582	4 396 095	(18%)
Remuneration of Councillors	1 857 324	2 049 548	192 224	(9%)
Debt Impairment	4 800 847	8 899 166	4 098 319	(46%)
Depreciation and Amortisation	5 284 204	5 357 533	73 329	(1%)
Impairments	11	-	(11)	(100%)
Repairs and Maintenance	1 896 581	5 571 750	3 675 169	(66%)
Actuarial Losses	1 957 405	-	(1 957 405)	(100%)
Stock Adjustments	165 546	-	(165 546)	(100%)
Finance Charges	851 034	556 000	(295 034)	53%
Bulk Purchases	8 873 131	10 138 400	1 265 269	(12%)
Contracted services	12 322 959	8 485 000	(3 837 959)	45%
Operating Grant Expenditure	2 216 929	2 965 000	748 071	(25%)
General Expenses	8 165 487	10 851 600	2 686 113	(25%)
Loss on disposal of Property, Plant and Equipment	204 065	3 000	(201 065)	6702%
	68 655 010	79 332 579	10 677 569	(13%)
Net Surplus/(Deficit) for the year	2 306 288	(15 432 553)	17 738 841	(115%)

UBUNTU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2012 R (Actual)	2012 R (Budget)	2012 R (Variance)	2012 (%)
44.2 Expenditure by Vote				
Executive & Council	5 733 523	5 215 333	518 190	10%
Budget & Treasury	15 313 856	21 795 826	(6 481 970)	(30%)
Planning & Development	8 437 995	7 989 335	448 660	6%
Health	61 375	100 300	(38 925)	(39%)
Community & Social Services	20 645 011	22 382 900	(1 737 889)	(8%)
Public Safety	66 836	186 400	(119 564)	(64%)
Sport & Recreation	-	120 000	(120 000)	(100%)
Waste Management	4 727 274	5 530 899	(803 625)	(15%)
Water	3 006 165	2 479 650	526 515	21%
Electricity	10 662 975	13 531 936	(2 868 961)	(21%)
	68 655 010	79 332 579	(10 677 569)	(13%)

Reconciliation to approved budget

Total expenditure per approved budget
Indigent subsidies recognised as revenue foregone i/o GRAP

82 805 144
(3 472 565)
79 332 579

	2012 R (Actual)	2012 R (Budget)	2012 R (Variance)	2012 (%)
44.3 Capital expenditure by vote				
Executive & Council	1 011 560	928 000	83 560	9%
Budget & Treasury	21 927	70 000	(48 073)	(69%)
Planning & Development	4 794 142	5 150 000	(355 858)	(7%)
Community & Social Services	694 835	482 000	212 835	44%
Public Safety	122 807	-	122 807	100%
Waste Management	3 505 432	2 950 000	555 432	19%
Water	264 889	200 000	64 889	32%
Electricity	813 129	-	813 129	100%
Donated Assets	1 765 734			
	12 994 454	9 780 000	1 448 720	15%

45 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

45.1 Unauthorised expenditure

Reconciliation of unauthorised expenditure:

Opening balance	29 557 843	6 281 701
Unspent grant funding utilised to fund operating expenditure - refer to note 42	2 283 972	-
Unauthorised expenditure current year - capital	1 852 651	2 255 320
Unauthorised expenditure current year - operating	1 493 365	21 020 822
Unauthorised expenditure awaiting authorisation	35 187 831	29 557 843

Unauthorised capital expenditure occurred mainly as a result of an insufficient capital budget allocation for the newly acquired finance lease asset from Nashua amounting to R 1 156 161.

Incident	Disciplinary steps/criminal proceedings
Over expenditure on votes	None

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

45.2 Fruitless and wasteful expenditure	2012 R	2011 R
Reconciliation of fruitless and wasteful expenditure:		
Opening balance	989 162	594 318
Fruitless and wasteful expenditure current year	226 422	394 844
Fruitless and wasteful expenditure awaiting further action	1 215 584	989 162
Incident		
Disciplinary steps/criminal proceedings		
<i>Interest on late payment of creditors and bank overdraft</i>	None	53 114
<i>SARS penalties</i>	None	58 201
<i>Interest on arrear portion of long term liabilities</i>	None	115 107
	226 422	394 844

45.3 Irregular expenditure	2012 R	2011 R
Reconciliation of irregular expenditure:		
Opening balance	10 762 347	5 345 101
Irregular expenditure current year	10 349 177	5 417 246
Irregular expenditure awaiting further action	21 111 525	10 762 347
Incident		
Disciplinary steps/criminal proceedings		
<i>Non-compliance with Supply Chain Management Policy - Sufficient Quotations MBD forms and tax clearance certificates not obtained.</i>	None	4 323 209
<i>Non-compliance with Supply Chain Management Policy (Tender related non-compliance)</i>	None	5 471 833
<i>Appointment of Director Corporate Services (Mr Jacobs) not in line with section 56 (3) & (4) of the Municipal System Act.</i>	None	533 165
<i>Non-compliance with Supply Chain Management Regulations - Required procedures not followed to procure the services of legal advisors.</i>	None	20 971
	10 349 177	5 417 246

Recoverability of all irregular expenditure will be evaluated by Council in terms of section 32 of MFMA. No steps have been taken at this stage to recover any monies.

45.4 Material Losses	2012
Water distribution losses	
- Kilo litres disinfected/purified/purchased	956 179
- Kilo litres lost during distribution	184 587
- Percentage lost during distribution	19.30%
Electricity distribution losses	
- Units purchased (Kwh)	11 749 190
- Units lost during distribution (Kwh)	2 998 802
- Percentage lost during distribution	25.52%

45.5 **Other Non-Compliance (MFMA 125(2)(e) and (f))**

- The municipality did not comply with section 65 (2) (e) of the MFMA. All reasonable steps to ensure, that all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure, was not taken.
- Section 32 (4) (a) of the MFMA states that the accounting officer must promptly inform the mayor, the MEC of local government in the province and the Auditor General in writing of any unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality. The municipality did not inform the relevant parties as required by the section.
- Amounts outstanding regarding organs of state for periods exceeding 30 days are not reported to National Treasury on an individual debtors basis, therefore it is not reported immediately as required by section 64 (3) of the MFMA.
- The municipality did not comply with the requirements of section 166 of the MFMA regarding the duties and responsibilities of the Audit Committee.
- The municipality did not comply with the requirements of section 64 (3) of the MFMA. The accounting officer must immediately inform the National Treasury of any payments due by an organ of state to the municipality in respect of municipal tax or for municipal services, if such payments are regularly in arrears for periods of more than 30 days.
- The municipality did not fully disclosed zero rated supplies on the VAT 201 forms during the year under review, resulting in non-compliance with the VAT Act. This non-compliance did not result in any discrepancies with regards to the amount payable to/refundable from SARS.

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2012 R	2011 R
46 ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT		
46.1 Contributions to organised local government - [MFMA 125 (1)(b)] - SALGA CONTRIBUTIONS		
Opening balance	100 000	-
Council subscriptions	107 000	100 000
Amount paid - current year	(107 000)	-
Amount paid - previous years	(100 000)	-
Balance unpaid (included in creditors)	-	100 000
46.2 Audit fees - [MFMA 125 (1)(c)]		
Opening balance	463 043	103 870
Current year audit fee	1 288 602	1 069 743
External Audit - Auditor-General	1 078 960	965 322
Internal Audit	209 642	104 421
Amount paid - current year	(1 188 602)	(606 700)
Amount paid - previous year	(463 043)	(103 870)
Balance unpaid (included in creditors)	100 000	463 043
46.3 VAT - [MFMA 125 (1)(c)]		
Opening balance	(19 377)	(1 689 894)
Amounts received - current year	(2 415 549)	(68 394)
Amounts received - previous years	(71 842)	-
Amounts paid - Previous years	91 247	542 267
Amounts paid - Current year	200 000	-
Amounts claimed - current year	2 309 739	1 315 552
Outstanding penalties and interest	(62 321)	(118 909)
Closing balance - Receivable/(Payable)	31 896	(19 377)
Vat in suspense due to cash basis of accounting		
Input VAT	82 608	442 245
Output VAT	(1 046 962)	(633 588)
Payable	(964 354)	(191 343)
VAT is payable/receivable on the cash basis. VAT is only paid over to SARS once cash is received from debtors and only claimed from SARS once payment is made to creditors.		
46.4 PAYE, SDL and UIF - [MFMA 125 (1)(c)]		
Opening balance	-	165 306
Current year payroll deductions and Council Contributions	2 500 141	2 052 455
Amount paid - current year	(2 500 141)	(2 217 761)
Balance unpaid (included in creditors)	-	-
46.5 Pension and Medical Aid Deductions - [MFMA 125 (1)(c)]		
Opening balance	-	266 345
Current year payroll deductions and Council Contributions	3 649 154	3 688 794
Amount paid - current year	(3 649 154)	(3 955 140)
Balance unpaid (included in creditors)	-	-
46.6 Councillor's arrear consumer accounts - [MFMA 124 (1)(b)]		
The following Councillors had arrear accounts for more than 90 days as at 30 June 2012:		
	2012 R Outstanding more than 90 days	2011 R Outstanding more than 90 days
Councillor LL Adams	-	4 380
Councillor SC Jordaan	4 328	3 580
Councillor K Rigard	-	10 592
Councillor E Fatyela	-	2 614
Councillor KJ Arens	4 746	7 219
Councillor FZ Kwengana	2 257	-
Councillor CC Jantjies	411	-
Councillor KV De Bruin	2 414	-
Total Councillor Arrear Consumer Accounts	14 156	28 385
Councillor K Riegert had an arrear account for more than 90 days during the year, but this arrear account was settled before 30 June 2012.		

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

47	CAPITAL COMMITMENTS	2012 R	2011 R
	Commitments in respect of capital expenditure:		
	Approved and contracted for:	11 745 542	2 686 072
	Total commitments consist out of the following:		
	- Richmond Reservoir	-	187 793
	- Bulk Water Supply	1 750 000	-
	- Upgrading of Streets	1 687 399	-
	- Victoria Wes Cemetery	1 382 271	-
	- Victoria West Landfill Site	2 150 000	-
	- Stormwater Project	3 225 872	2 023 859
	- Loxton West Landfill Site	1 550 000	300 000
	- De Ville Street Road Project	-	174 420
		11 745 542	2 686 072
	This expenditure will be financed from:		
	Government Grants	11 745 542	2 686 072
		11 745 542	2 686 072
48	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, foreign exchange currency 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.		
	Market Risks		
	(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:		
	0.5% (2011 - 0.5%) Increase in interest rates	(7 079)	7 855
	0.5% (2011 - 0.5%) Decrease in interest rates	7 079	(7 855)

Other Risks

(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.

Receivables 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 endeavours 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.

The credit quality of receivables are further assessed by grouping individual debtors into different categories with similar risk profiles. The categories include the following: Bad Debt, Deceased, Good payers, Slow Payers, Government Departments, Debtors with Arrangements, Indigents, Municipal Workers, Handed over to Attorneys and Untraceable account. These categories are then impaired on a group basis based on the risk profile/credit quality associated with the group.

	2012 %	2012 R	2011 %	2011 R
The debtors per age analysis could be summarised as follows:				
Bad debt	21.33%	5 742 088	18.10%	4 128 210
Deceased	0.94%	252 345	0.38%	85 996
Good Payers	2.23%	600 052	2.89%	660 222
Municipal Worker	0.87%	233 600	1.36%	310 336
Slow Payers	4.60%	1 237 938	9.93%	2 266 205
Government Departments	4.42%	1 189 815	4.15%	947 332
Debtors with arrangements	4.87%	1 310 694	3.12%	712 496
Indigents	32.55%	8 759 914	30.06%	6 856 704
Handed over to Attorneys	13.93%	3 749 894	15.31%	3 493 157
Untraceable accounts	14.27%	3 839 922	14.70%	3 352 621
	<u>100.00%</u>	<u>26 916 261</u>	<u>100.00%</u>	<u>22 813 278</u>

All rates and services are payable within 30 days from invoice date. Refer to note 20 and 21 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 20 and 21 for balances included in receivables that were re-negotiated for the period under review.

Balances past due not impaired:

	2012 %	2012 R	2011 %	2011 R
<u>Non-Exchange Receivables (including long term receivables)</u>				
Rates	100.00%	939 393	100.00%	933 382
<u>Exchange Receivables (including long term receivables)</u>				
Electricity	50.51%	113 748	40.24%	103 061
Water	20.19%	45 480	25.06%	64 184
Refuse	11.17%	25 157	12.97%	33 223
Sewerage	11.28%	25 394	16.54%	42 374
Other	6.85%	15 436	5.19%	13 301
	<u>100.00%</u>	<u>225 215</u>	<u>100.00%</u>	<u>256 143</u>

No receivables are pledged as security for financial liabilities.

Due to the short term nature of receivables the carrying value disclosed in note 20 and 21 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.

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

UBUNTU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

	2012 %	2012 R	2011 %	2011 R
<u>Non-Exchange Receivables (including long term receivables)</u>				
Rates	100.00%	5 900 590	100.00%	5 734 624
<u>Exchange Receivables (including long term receivables)</u>				
Electricity	5.77%	1 125 115	7.25%	1 100 682
Water	44.96%	8 772 187	41.00%	6 221 465
Refuse	26.95%	5 258 050	28.65%	4 347 199
Sewerage	19.28%	3 762 505	19.78%	3 001 169
Other	3.04%	593 278	3.31%	502 409
	100.00%	19 511 135	100.00%	15 172 925
	2012 %	2012 R	2011 %	2011 R
Bad debts written off per debtor class:				
<u>Non-Exchange Receivables</u>				
Rates	100.00%	43 542	100.00%	177 396
<u>Exchange Receivables</u>				
Electricity	2.34%	5 953	-	-
Water	41.55%	105 827	-	-
Refuse	27.79%	70 764	-	-
Sewerage	28.32%	72 128	-	-
	100.00%	254 672	-	-

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 entity only enters into non-current investment transactions with major banks with high quality credit standing. Investments to the value of R 1 400 000 were held as security for the overdraft facility at FNB. Although the credit risk pertaining to non-current investments are considered to be low, the maximum exposure are disclosed below.

The banks utilised by the municipality for current and non-current investments are all listed on the JSE (First National Bank and Standard Bank). The credit quality of these institutions are evaluated based on their required SENS releases as well as other media reports. Based on all public communications, the financial sustainability is evaluated to be of high quality and the credit risk pertaining to these institutions are considered to be low.

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.

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

	2012 R	2011 R
Long term receivables	-	4 407
Receivables from exchange transactions	1 383 992	1 406 024
Receivables from non-exchange transactions	240 677	202 239
Cash and Cash Equivalents	1 415 073	5 067 726
Non-Current Investments	1 521 901	1 425 170
Unpaid conditional grants and subsidies	204 296	306 066
	4 765 939	8 411 632

(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.

UBUNTU MUNICIPALITY

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

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
2012				
Long Term liabilities - Annuity Loans	247 601	495 024	-	-
Capital repayments	174 186	422 808	-	-
Interest	73 415	72 216	-	-
Long Term liabilities - Finance Lease Liability	288 000	960 000	-	-
Capital repayments	203 536	826 727	-	-
Interest	84 464	133 273	-	-
Provisions - Landfill Sites	1 998 117	971 378	-	-
Capital repayments	1 998 117	799 155	-	-
Interest	-	172 223	-	-
Payables from exchange transactions	4 199 942	-	-	-
Unspent conditional government grants and receipts	4 482 977	-	-	-
Cash and Cash Equivalents	926 683	-	-	-
	<u>12 143 320</u>	<u>2 426 402</u>	<u>-</u>	<u>-</u>
	Less than 1 year	Between 1 and 5 years	Between 5 and 10 years	Over 10 Years
2011				
Long Term liabilities - Annuity Loans	247 588	742 455	-	-
Capital repayments	153 043	596 874	-	-
Interest	94 545	145 581	-	-
Long Term liabilities - Finance Lease Liability	93 914	104 730	-	-
Capital repayments	77 633	94 652	-	-
Interest	16 280	10 078	-	-
Provisions - Landfill Sites	1 998 117	971 378	-	-
Capital repayments	1 902 969	761 100	-	-
Interest	95 148	210 278	-	-
Payables from exchange transactions	6 224 540	-	-	-
Unspent conditional government grants and receipts	4 572 766	-	-	-
Cash and Cash Equivalents	1 581 362	-	-	-
	<u>14 718 287</u>	<u>1 818 563</u>	<u>-</u>	<u>-</u>

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

		2012 R	2011 R
49	FINANCIAL INSTRUMENTS		
	In accordance with the principles of GRAP 104 the financial instruments of the municipality are classified as follows:		
49.1	Financial Assets		
	Classification		
	Investments		
	Fixed Deposits	1 521 901	1 425 170
	Long-term Receivables		
	Councillor Allowances	-	4 407
	Receivables		
	Receivables from exchange transactions	1 383 992	1 406 024
	Receivables from non-exchange transactions	240 677	202 239
	Other Receivables		
	Government Subsidies and Grants	204 296	306 066
	Short-term Investment Deposits		
	Call Deposits	915 877	4 485 612
	Bank Balances and Cash		
	Bank Balances	496 696	580 114
	Cash Floats and Advances	2 500	2 000
		4 765 939	8 411 632
	SUMMARY OF FINANCIAL ASSETS		
	Financial instruments at amortised cost	4 765 939	8 411 632
	At amortised cost	4 765 939	8 411 632
49.2	Financial Liability		
	Classification		
	Non-Current Liabilities		
	Annuity Loans	422 809	596 874
	Capitalised Lease Liability	826 727	94 653
	Non-Current Provisions - Landfill Sites	799 155	761 100
	Payables from exchange transactions		
	Trade creditors	2 679 974	4 610 222
	Arrear portion of long term liabilities	739 987	648 837
	Retentions	148 080	455 736
	Deposits	38 672	31 103
	Other	593 229	478 642
	Current Provisions		
	Current Provisions - Landfill Sites	1 998 117	1 902 969
	Other Payables		
	Government Subsidies and Grants	4 482 977	4 572 766
	Current Portion of Long-term Liabilities		
	Annuity Loans	174 186	153 043
	Capitalised Lease Liability	203 536	77 633
	Bank Overdraft		
	Primary Bank account	926 683	1 581 362
		13 107 450	15 964 940
	SUMMARY OF FINANCIAL LIABILITY		
	Financial instruments at amortised cost	13 107 450	15 964 940
50	EVENTS AFTER THE REPORTING DATE		
	The municipality has no events after reporting date during the financial year ended 2011/2012.		
51	IN-KIND DONATIONS AND ASSISTANCE		
	The municipality received donated printers in the current year to the value of R 355 000 and infrastructure to the value of R 1 410 734		

52 PRIVATE PUBLIC PARTNERSHIPS

Council has not entered into any private public partnerships during the financial year.

53 CONTINGENT LIABILITY

The municipality does not have a permit or license for any of the landfill sites currently in use and could be liable for a penalty in terms of section 24G of the Environmental Conservation Act.

A Claim was lodged against the municipality by Mr AM Conroy, due to an dispute over an account for the provision of water. If successful, the municipality will be liable for an amount of R 94 144 plus interest.

A Claim was lodged against the municipality by Me C van Rooyen. The plaintiff claims that she was unlawfully suspended and demands a settlement amount of R 50 000 plus interest for damages incurred.

A Claim was lodged against the municipality by Mr MB Lolwana. The plaintiff claims that he was unlawfully suspended and demands a settlement amount of R 50 000 plus interest for damages incurred.

Guarantee in favour of Mineral Resources amounting to R 4 000 (2011 - R 4 000)

54 RELATED PARTIES

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

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.

54.1 Related Party Loans

Since 1 July 2004 loans to councillors and senior management employees are not permitted. Loans granted prior to this date are disclosed in note 18 to the Annual Financial Statements.

54.2 Compensation of key management personnel

The compensation of key management personnel is set out in note 30 to the Annual Financial Statements.

54.3 Other related party transactions

The following purchases were made during the year where Councillors or staff have an interest:

None

55 FINANCIAL SUSTAINABILITY

The indicators or conditions that may, individually or collectively, cast significant doubt about the going concern assumption are as follows:

Financial Indicators

Current Liabilities exceeds current assets with the current ration being 0.25:1 (2011 - 0.46:1)

The debtors' impairment ratio increased to 92% from the previous year's 89%

The municipality have budgeted for a deficit of R 3 590 867 for the 2012/2013 financial year. The municipality is also budgeting for negative cash flows during 2012/2013, 2013/2014 and 2014/2015 amounting to R 10 105 552, R 8 734 179 and R 8 540 632 respectively.

A bank overdraft facility is utilised amounting to R 1 400 000.

The municipality is in arrears with the Development Bank of South Africa to an amount of R 739 987 (2011 - R 648 837)

Other Indicators

Possible outflow of resources due the contingent liability disclosed in note 53

Actions taken by Council

Council is continuously exploring avenues to increase the revenue base and improve the credit control measures of the municipality to adress the negative indicators above.

These actions during 2012/2013 includes, but is not limited, to the following:

- An increase in farm rates to improve cash flow and increase revenue.
- Implementing a separate increased property rates tariff for commercial properties to improve cash flow and increase revenue.
- Council is currently in process to review and amend the credit control policy to recover outstanding debt through the pre-paid electricity process.

UBUNTU MUNICIPALITY

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

12 PROPERTY, PLANT AND EQUIPMENT

Reconciliation of Carrying Value

	Cost				Accumulated Depreciation and Impairment Losses				Carrying Value R
	Opening Balance R	Additions R	Disposals R	Closing Balance R	Opening Balance R	Depreciation for the year R	Disposals R	Closing Balance R	
Land and Buildings	19 542 021	144 899	-	19 686 920	306 300	88 112	-	394 411	19 292 508
Land	10 785 980	-	-	10 785 980	-	-	-	-	10 785 980
Buildings	8 756 041	144 899	-	8 900 940	306 300	88 112	-	394 411	8 506 528
Infrastructure	110 633 835	10 204 540	(263 103)	120 575 272	18 645 256	4 449 768	(109 680)	22 985 344	97 589 928
Stormwater and Roads	29 775 279	4 268 889	(53 502)	33 990 666	9 824 954	1 935 094	(44 971)	11 715 077	22 275 589
Sewerage	28 852 233	4 427 840	(167 805)	33 112 268	3 112 892	844 451	(59 013)	3 898 330	29 213 938
Electricity	18 088 605	797 561	-	18 886 167	2 219 135	671 696	-	2 890 831	15 995 335
Water	33 917 719	221 924	(41 796)	34 097 846	3 488 275	998 527	(5 696)	4 481 106	29 616 740
Solid Waste	-	488 325	-	488 325	-	-	-	-	488 325
Community Assets	877 397	221 449	-	1 098 846	29 018	7 361	-	36 379	1 062 467
Recreation Grounds	743 000	-	-	743 000	7 749	1 941	-	9 691	733 309
Cemetery	134 397	221 449	-	355 846	21 268	5 420	-	26 688	329 157
Lease Assets	308 088	1 156 161	(308 088)	1 156 161	103 770	169 584	(121 944)	151 410	1 004 751
Office Equipment	308 088	1 156 161	(308 088)	1 156 161	103 770	169 584	(121 944)	151 410	1 004 751
Other Assets	8 228 138	1 256 961	-	9 485 100	1 227 287	535 596	-	1 762 883	7 722 217
Office Equipment	363 465	575 264	-	938 729	106 159	97 343	-	203 502	735 227
Furniture & Fittings	1 551 160	105 752	-	1 656 912	256 182	123 134	-	379 316	1 277 596
Electrical Equipment	346 853	22 152	-	369 005	89 264	50 231	-	139 495	229 510
Motor vehicles	5 340 330	237 128	-	5 577 458	591 419	178 655	-	770 074	4 807 384
Mechanical Equipment	148 912	299 402	-	448 314	54 245	30 849	-	85 094	363 220
Computer equipment	477 419	17 263	-	494 682	130 018	55 385	-	185 402	309 280
	139 589 480	12 984 009	(571 191)	152 002 298	20 311 630	5 250 420	(231 624)	25 330 427	126 671 871

UBUNTU MUNICIPALITY

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

Reconciliation of Carrying Value

	Cost				Accumulated Depreciation and Impairment Losses				Carrying Value
	Opening Balance R	Additions R	Disposals R	Closing Balance R	Opening Balance R	Depreciation for the year R	Disposals R	Closing Balance R	R
Land and Buildings	19 055 015	487 006	-	19 542 021	223 347	82 953	-	306 300	19 235 721
Land	10 785 980	-	-	10 785 980	-	-	-	-	10 785 980
Balance previously reported	10 855 180	-	-	10 855 180	-	-	-	-	10 855 180
Correction of error - Refer to note 38.06	(69 200)	-	-	(69 200)	-	-	-	-	(69 200)
Buildings	8 269 035	487 006	-	8 756 041	223 347	82 953	-	306 300	8 449 741
Balance previously reported	8 504 035	487 006	-	8 991 041	230 403	85 303	-	315 706	8 675 335
Correction of error - Refer to note 38.06	(235 000)	-	-	(235 000)	(7 056)	(2 350)	-	(9 406)	(225 594)
Infrastructure	105 605 603	5 028 232	-	110 633 835	13 846 922	4 798 335	-	18 645 256	91 988 579
Stormwater and Roads	27 807 324	1 967 955	-	29 775 279	7 335 662	2 489 292	-	9 824 954	19 950 324
Balance previously reported	26 538 797	1 967 955	-	28 506 752	7 221 293	2 451 204	-	9 672 498	18 834 254
Correction of error - Refer to note 38.06	1 268 527	-	-	1 268 527	114 368	38 088	-	152 456	1 116 070
Sewerage	28 242 545	609 688	-	28 852 233	2 302 458	810 434	-	3 112 892	25 739 341
Electricity	16 784 500	1 304 105	-	18 088 605	1 596 536	622 599	-	2 219 135	15 869 470
Balance previously reported	15 737 608	1 304 105	-	17 041 713	1 503 994	591 780	-	2 095 773	14 945 940
Correction of error - Refer to note 38.06	1 046 892	-	-	1 046 892	92 542	30 819	-	123 362	923 530
Water	32 771 235	1 146 484	-	33 917 719	2 612 266	876 010	-	3 488 275	30 429 444
Balance previously reported	32 741 969	1 146 484	-	33 888 453	2 604 277	873 349	-	3 477 626	30 410 827
Correction of error - Refer to note 38.06	29 265	-	-	29 265	7 989	2 660	-	10 649	18 616
Other	-	-	-	-	-	-	-	-	-
Community Assets	877 397	-	-	877 397	21 676	7 341	-	29 018	848 379
Recreation Grounds	743 000	-	-	743 000	5 813	1 936	-	7 749	735 251
Cemetery	134 397	-	-	134 397	15 863	5 405	-	21 268	113 129
Lease Assets	308 088	-	-	308 088	67 718	36 052	-	103 770	204 318
Office Equipment	308 088	-	-	308 088	67 718	36 052	-	103 770	204 318

UBUNTU MUNICIPALITY

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

Other Assets	7 596 604	631 534	-	8 228 138	781 105	446 182	-	1 227 287	7 000 852
Office Equipment	363 465	-	-	363 465	58 731	47 428	-	106 159	257 305
Furniture & Fittings	1 085 999	465 161	-	1 551 160	148 026	108 156	-	256 182	1 294 978
Balance previously reported	1 072 674	465 161	-	1 537 835	146 426	107 623	-	254 049	1 283 786
Correction of error - Refer to note 38.06	13 325			13 325	1 600	533	-	2 133	11 192
Electrical Equipment	346 853	-	-	346 853	40 235	49 029	-	89 264	257 589
Motor vehicles	5 220 330	120 000	-	5 340 330	424 668	166 751	-	591 419	4 748 911
Mechanical Equipment	138 467	10 445	-	148 912	30 682	23 563	-	54 245	94 667
Computer equipment	441 491	35 928	-	477 419	78 763	51 255	-	130 018	347 402
	133 442 707	6 146 773	-	139 589 480	14 940 768	5 370 862	-	20 311 630	119 277 850

**APPENDIX A - Unaudited
UBUNTU LOCAL MUNICIPALITY
SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2012**

EXTERNAL LOANS	Rate	Loan Number	Redeemable	Balance at 30 JUNE 2011	Received during the period	Redeemed written off during the period	Balance at 30 JUNE 2012
ANNUITY LOANS							
DBSA-Sewerage Richmond	13.22%	12692/101	30/06/2015	749 917	-	152 922	596 995
Total Annuity Loans				749 917	-	152 922	596 995
LEASE LIABILITY							
NRB Risk Solutions	14.00%	21387	30/09/2012	54 688	-	54 688	-
CANON (Early settlement)	11.00%	MTW 05212	31/12/2011	117 598	-	117 598	-
Nashua	9.00%	Nashua	31/10/2016	-	1 156 161	125 898	1 030 263
Total Lease Liabilities				172 286	1 156 161	298 184	1 030 263
TOTAL EXTERNAL LOANS				922 203	1 156 161	451 106	1 627 258

APPENDIX B - Unaudited
UBUNTU LOCAL MUNICIPALITY
SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2012
MUNICIPAL VOTES CLASSIFICATION

2011 Actual Income R	2011 Actual Expenditure R	2011 Surplus/ (Deficit) R		2012 Actual Income R	2012 Actual Expenditure R	2012 Surplus/ (Deficit) R
8 800	(149 302)	(140 502)	Health Services	9 600	(61 375)	(51 775)
1 843 252	(4 926 546)	(3 083 294)	Public Works	4 292 012	(5 956 416)	(1 664 404)
19 724 977	(15 609 716)	4 115 261	Licences	19 807 181	(15 907 928)	3 899 253
47 745	(2 819 082)	(2 771 337)	Administration	108 578	(3 669 276)	(3 560 698)
10 951	(1 205)	9 746	Cemeteries	10 813	(243)	10 570
243 131	(5 802 418)	(5 559 287)	Roads and Stormwater Drainage	-	(2 481 470)	(2 481 470)
21 800	(1 344)	20 456	Nature Reserve	70 742	-	70 742
-	(5 412)	(5 412)	Aerodome	-	(56)	(56)
378 880	(3 583 890)	(3 205 010)	Council General Expenses	1 765 734	(5 230 025)	(3 464 291)
27 478	-	27 478	Abattoir	27 478	-	27 478
2 532 839	262 238	2 795 077	Property Tax	3 232 328	(4 800 847)	(1 568 519)
-	(1 397 488)	(1 397 488)	Management Services	1 049 046	(1 317 246)	(268 200)
17 740 733	(8 992 304)	8 748 429	Finance	20 048 966	(9 195 763)	10 853 203
7 789	(163 234)	(155 445)	Fire Brigade	-	(66 836)	(66 836)
370 583	(685 081)	(314 498)	Library	725 621	(1 067 508)	(341 887)
15 105	(848)	14 257	Parks and Recreation	4 339	-	4 339
1 873 921	(3 113 456)	(1 239 535)	Sewerage and Sanitation	5 323 287	(2 968 241)	2 355 046
308 875	(193 338)	115 537	Buildings and Offices	223 376	(503 498)	(280 122)
13 150	(4 509)	8 641	Commonage	34 124	(109)	34 015
-	(249)	(249)	Sunrise	-	-	-
1 327 887	(2 298 944)	(971 057)	Cleansing	1 600 134	(1 759 033)	(158 899)
7 435 325	(9 053 743)	(1 618 418)	Electricity	7 917 393	(10 662 975)	(2 745 582)
3 253 081	(4 818 562)	(1 565 481)	Water Distribution	4 707 277	(3 006 165)	1 701 112
4 245	-	4 245	Municipal Staff Housing	3 268	-	3 268
55 683 951	(61 851 838)	(6 167 887)	Total	69 444 795	(67 138 507)	2 306 288

APPENDIX C - Unaudited
UBUNTU LOCAL MUNICIPALITY
SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2012
GENERAL FINANCE STATISTIC CLASSIFICATIONS

2011 Actual Income R	2011 Actual Expenditure R	2011 Surplus/ (Deficit) R		2012 Actual Income R	2012 Actual Expenditure R	2012 Surplus/ (Deficit) R
692 000	(3 777 228)	(3 085 228)	Executive & Council	1 992 378	(5 733 523)	(3 741 145)
20 295 372	(10 128 898)	10 166 474	Budget & Treasury	24 401 082	(15 313 856)	9 087 226
2 099 533	(10 733 722)	(8 634 189)	Planning & Development	4 326 136	(8 437 995)	(4 111 859)
8 800	(149 302)	(140 502)	Health	9 600	(61 375)	(51 775)
20 181 734	(19 120 496)	1 061 238	Community & Social Services	20 679 671	(20 645 011)	34 660
7 789	(163 234)	(155 445)	Public Safety	-	(66 836)	(66 836)
15 105	(848)	14 257	Sport & Recreation	4 339	-	4 339
3 201 808	(5 412 400)	(2 210 592)	Waste Management	6 923 421	(4 727 274)	2 196 147
3 253 081	(4 818 562)	(1 565 481)	Water	4 707 277	(3 006 165)	1 701 112
7 435 325	(9 053 743)	(1 618 418)	Electricity	7 917 393	(10 662 975)	(2 745 582)
57 190 547	(63 358 434)	(6 167 887)	Total	70 961 297	(68 655 009)	2 306 288

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

Grant Description	Balance 1 JULY 2011	Correction of error	Balance 1 JULY 2011	Grants Received	Transfers	Operating Expenditure during the year Transferred to Revenue	Capital Expenditure during the year Transferred to Revenue	Balance 30 JUNE 2012
	R	R	R	R	R	R	R	R
UNSPENT AND UNPAID GOVERNMENT GRANTS AND RECEIPTS								
<u>National Government Grants</u>								
Equitable Share	-	-	-	15 157 000	-	15 157 000	-	-
Local Government Financial Management Grant	-	-	-	1 450 000	-	1 443 860	6 140	-
Municipal Infrastructure Grant	3 894 562	-	3 894 562	9 488 000	-	945 979	8 319 039	4 117 545
- General MIG Fund	3 269 954	-	3 269 954	9 488 000	(9 662 201)	-	-	3 095 753
- Project High Mast Lightning	-	-	-	-	672 423	82 578	589 845	-
- Project Road Loxton	-	-	-	-	600 000	59 872	498 702	41 426
- Victoria West Reservoir Project	-	-	-	-	129 778	616	129 162	-
- Victoria West Cemetery	-	-	-	-	300 000	29 121	221 449	49 430
- Victoria West Solid Waste	-	-	-	-	500 000	40 249	287 493	172 258
- Loxton Solid Waste	-	-	-	-	300 000	28 117	200 832	71 051
- Oxidation Pond Loxton	-	-	-	-	3 600 000	422 395	3 017 106	160 499
- King Street Road Project	-	-	-	-	1 537 041	159 915	1 279 533	97 593
- External Water Draining Project (Stormwater)	210 000	-	210 000	-	2 022 959	123 115	2 094 917	14 927
- Oxidation Pond Richmond	414 608	-	414 608	-	-	-	-	414 608
Municipal Systems Improvement Grant	314 112	-	314 112	790 000	-	872 994	231 119	-
Department of Water Affairs	-	-	-	489 293	-	471 417	222 172	(204 296)
- Masimbane Project	-	-	-	305 975	-	263 010	42 965	-
- Installation of Bulkmeters	-	-	-	-	-	25 089	179 207	(204 296)
- Other	-	-	-	183 318	-	183 318	-	-
Skills Development Fund	-	-	-	100 628	-	100 628	-	-
Total National Government Grants	4 208 674	-	4 208 674	27 474 921	-	18 991 877	8 778 470	3 913 249
<u>Provincial Government Grants</u>								
Project Library	175 093	-	175 093	723 000	-	587 201	134 458	176 434
De Ville Street Road Project	(306 066)	-	(306 066)	334 473	-	-	28 407	-
Total Provincial Government Grants	(130 973)	-	(130 973)	1 057 473	-	587 201	162 865	176 434
<u>Other Grant Providers</u>								
Project Survey of Land	1 248	-	1 248	-	-	-	-	1 248
Project Water Loxton	88 739	-	88 739	-	-	-	-	88 739
Solid Waste Site Victoria West	99 012	-	99 012	-	-	-	-	99 012
Total Other Grant Providers	188 999	-	188 999	-	-	-	-	188 999
Total	4 266 700	-	4 266 700	28 532 395	-	19 579 079	8 941 335	4 278 681

Vote	Description	I/E or GL	Income or Exper	Department
1010/0010/0000	SALARIES ;	I/E	E	1010
1010/0030/0000	BARGAINING COUNCIL LEVY;	I/E	E	1010
1010/0050/0000	PENSIONS CONTRIBUTIONS;	I/E	E	1010
1010/0060/0000	UIF;	I/E	E	1010
1010/0070/0000	GROUP LIFE;	I/E	E	1010
1010/0100/0000	LEAVE GRATIFICATION FUND;	I/E	E	1010
1010/0140/0000	BONUS;	I/E	E	1010
1010/0520/0000	INSURANCE COST;	I/E	E	1010
1010/0650/0000	TRAINING;	I/E	E	1010
1010/0790/0000	TRAVELLING, ACCOMODATION ET	I/E	E	1010
1010/1410/0000	SAFETY CLOTHES;	I/E	E	1010
1010/1440/0000	DEPRECIATION;	I/E	E	1010
1010/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1010
1010/5500/0000	HIRE;	I/E	I	1010
1010/5820/0000	SUBSIDIES;	I/E	I	1010
1010/6540/0000	CONTR: POSTPONE DEPREC AFF;	I/E	I	1010
1020/0000/0000	no SUB VOTE with this number	I/E	E	1020
1020/0010/0000	SALARIES ;	I/E	E	1020
1020/0020/0000	WAGES;	I/E	E	1020
1020/0030/0000	BARGAINING COUNCIL LEVY;	I/E	E	1020
1020/0040/0000	MEDICAL CONTRIBUTIONS;	I/E	E	1020
1020/0050/0000	PENSIONS CONTRIBUTIONS;	I/E	E	1020
1020/0060/0000	UIF;	I/E	E	1020
1020/0080/0000	HOUSING SUBSIDY;	I/E	E	1020
1020/0100/0000	LEAVE GRATIFICATION FUND;	I/E	E	1020
1020/0140/0000	BONUS;	I/E	E	1020
1020/0150/0000	MOTORVECHICLE ALLOWANCE;	I/E	E	1020
1020/0170/0000	OVERTIME PAYMENT;	I/E	E	1020
1020/0200/0000	TELEPHONE ALLOWANCES;	I/E	E	1020
1020/0210/0000	ASSISTANCE ALLOWANCE;	I/E	E	1020
1020/0520/0000	INSURANCE COST;	I/E	E	1020
1020/0570/0000	TELEPHONE , FAX & POSTAGE;	I/E	E	1020
1020/0610/0000	RENT PAID PIXLEY KA SEME;	I/E	E	1020
1020/0650/0000	TRAINING;	I/E	E	1020
1020/0690/0000	FUEL;	I/E	E	1020
1020/0700/0000	TYRES;	I/E	E	1020
1020/0710/0000	VECHICLE LICENCES;	I/E	E	1020
1020/0790/0000	TRAVELLING, ACCOMODATION ET	I/E	E	1020
1020/1090/0000	DEPARTEMENTAL WATER;	I/E	X	1020
1020/1100/0000	DEPARTEMENTAL ELECTRICITY;	I/E	X	1020
1020/1110/0000	DEPART SEWERAGE AND SANITATI	I/E	X	1020
1020/1120/0000	DEPARTEMENTAL CLEANSING;	I/E	X	1020
1020/1170/0000	FIRST AID KIDS;	I/E	E	1020
1020/1310/0000	LOSS ON DISPOSALOF P, P AND	I/E	E	1020
1020/1410/0000	SAFETY CLOTHES;	I/E	E	1020
1020/1440/0000	DEPRECIATION;	I/E	E	1020
1020/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1020
1020/3520/0000	VEHICLE REPAIRS;	I/E	E	1020

1020/4110/0000	INTEREST & REDEMPTION;	I/E	E	1020
1020/4120/0000	CAPITAL & EQUIPMENT;	I/E	E	1020
1020/5000/0000	Grant expenditure	I/E	E	1020
1020/5002/0000	Grants received	I/E	I	1020
1020/5060/0000	BUILDING SCHEMES/PLANS;	I/E	I	1020
1020/5240/0000	ENCROACHMENTS;	I/E	I	1020
1020/5241/0000	Stock Adjustments	I/E	E	1020
1020/5260/0000	ERF VERKOPE;	I/E	I	1020
1020/5430/0000	HIRE OF MUN VECH & MACHINERY	I/E	I	1020
1020/5730/0000	SAND AND STONE SALES;	I/E	I	1020
1020/6140/0000	CAR INSURANCE;	I/E	I	1020
1020/6410/0000	WOOD SALES;	I/E	I	1020
1020/6470/0000	GAIN ON DISPOSAL P, P AND EQ	I/E	I	1020
1030/0010/0000	SALARIES ;	I/E	E	1030
1030/0030/0000	BARGAINING COUNCIL LEVY;	I/E	E	1030
1030/0040/0000	MEDICAL CONTRIBUTIONS;	I/E	E	1030
1030/0050/0000	PENSIONS CONTRIBUTIONS;	I/E	E	1030
1030/0060/0000	UIF;	I/E	E	1030
1030/0070/0000	GROUP LIFE;	I/E	E	1030
1030/0080/0000	HOUSING SUBSIDY;	I/E	E	1030
1030/0090/0000	SAFETY CLOTHES;	I/E	E	1030
1030/0100/0000	LEAVE GRATIFICATION FUND;	I/E	E	1030
1030/0140/0000	BONUS;	I/E	E	1030
1030/0150/0000	MOTORVECHICLE ALLOWANCE;	I/E	E	1030
1030/0170/0000	OVERTIME PAYMENT;	I/E	E	1030
1030/0200/0000	TELEPHONE ALLOWANCES;	I/E	E	1030
1030/0210/0000	ASSISTANCE ALLOWANCE;	I/E	E	1030
1030/0510/0000	STATIONARY & PRINTING;	I/E	E	1030
1030/0520/0000	INSURANCE COST;	I/E	E	1030
1030/0570/0000	TELEPHONE , FAX & POSTAGE;	I/E	E	1030
1030/0650/0000	TRAINING;	I/E	E	1030
1030/0690/0000	FUEL;	I/E	E	1030
1030/0710/0000	VECHICLE LICENCES;	I/E	E	1030
1030/0730/0000	SABS FEES;	I/E	E	1030
1030/0740/0000	ROAD SIGNS;	I/E	E	1030
1030/0790/0000	TRAVELLING, ACCOMODATION ET	I/E	E	1030
1030/1090/0000	DEPARTEMENTAL WATER;	I/E	X	1030
1030/1100/0000	DEPARTEMENTAL ELECTRICITY;	I/E	X	1030
1030/1110/0000	DEPART SEWERAGE AND SANITATI	I/E	X	1030
1030/1410/0000	SAFETY CLOTHES;	I/E	E	1030
1030/1468/0000	SOL PLAATJE TRAFFIC SYSTEMS;	I/E	E	1030
1030/1472/0000	PRODIBA FEES;	I/E	E	1030
1030/1473/0000	SECURITY SERVICES;	I/E	E	1030
1030/1475/0000	Bank charges	I/E	E	1030
1030/1477/0000	SPEED LAW ENFORCEMENT;	I/E	E	1030
1030/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1030
1030/4120/0000	VEHICLE REPAIRS;	I/E	E	1030
1030/5110/0000	TRAFFIC FINES ;	I/E	I	1030
1030/5160/0000	COURT FINES;	I/E	I	1030
1030/5180/0000	DUPLICATE REG CERTIFICATES;	I/E	I	1030

1030/5610/0000	MOTORVECHICLE REGISTRATION;	I/E	I	1030
1030/5790/0000	SPECIAL PERMITS;	I/E	I	1030
1030/5880/0000	VECHICLE FITNESS CERTIFICATE	I/E	I	1030
1030/6100/0000	MOTORVEHICLE LICENCE;	I/E	I	1030
1030/6110/0000	SPECIFIC REGISTRATION;	I/E	I	1030
1030/6120/0000	TEMPORARY PERMIT;	I/E	I	1030
1030/6593/0000	TRAFFIC FINES SEC 56;	I/E	I	1030
1030/6594/0000	CONTEMPT OF COURT;	I/E	I	1030
1030/6595/0000	RENTAL GROUNDS TESTING;	I/E	I	1030
1030/6596/0000	ID CARD DRIVERS LICENSES;	I/E	I	1030
1030/6597/0000	PROFESSIONAL DRIVERS LICENSE	I/E	I	1030
1030/6598/0000	TESTING LEARNERS & DRIVERS L	I/E	I	1030
1030/6599/0000	Donated Assets	I/E	I	1030
1040/0010/0000	SALARIES ;	I/E	E	1040
1040/0020/0000	WAGES;	I/E	E	1040
1040/0030/0000	BARGAINING COUNCIL LEVY;	I/E	E	1040
1040/0040/0000	MEDICAL CONTRIBUTIONS;	I/E	E	1040
1040/0050/0000	PENSIONS CONTRIBUTIONS;	I/E	E	1040
1040/0060/0000	UIF;	I/E	E	1040
1040/0080/0000	HOUSING SUBSIDY;	I/E	E	1040
1040/0090/0000	SAFETY CLOTHES;	I/E	E	1040
1040/0100/0000	LEAVE GRATIFICATION FUND;	I/E	E	1040
1040/0140/0000	BONUS;	I/E	E	1040
1040/0150/0000	MOTORVECHICLE ALLOWANCE;	I/E	E	1040
1040/0170/0000	OVERTIME PAYMENT;	I/E	E	1040
1040/0200/0000	TELEPHONE ALLOWANCES;	I/E	E	1040
1040/0510/0000	STATIONARY & PRINTING;	I/E	E	1040
1040/0520/0000	INSURANCE COST;	I/E	E	1040
1040/0530/0000	BANK COSTS;	I/E	E	1040
1040/0540/0000	SUNDRIES;	I/E	E	1040
1040/0550/0000	AUDIT FEES;	I/E	E	1040
1040/0570/0000	TELEPHONE , FAX & POSTAGE;	I/E	E	1040
1040/0590/0000	REGISTRAR OF DEEDS;	I/E	E	1040
1040/0630/0000	TOURISM;	I/E	E	1040
1040/0650/0000	TRAINING;	I/E	E	1040
1040/0690/0000	FUEL;	I/E	E	1040
1040/0700/0000	TYRES;	I/E	E	1040
1040/0710/0000	VECHICLE LICENCES;	I/E	E	1040
1040/0790/0000	TRAVELLING, ACCOMODATION ET	I/E	E	1040
1040/0990/0000	TURBO MUNEX LICENCE;	I/E	E	1040
1040/1080/0000	DISIPLINARY HEARINGS;	I/E	E	1040
1040/1090/0000	DEPARTEMENTAL WATER;	I/E	X	1040
1040/1100/0000	DEPARTEMENTAL ELECTRICITY;	I/E	X	1040
1040/1110/0000	DEPART SEWERAGE AND SANITATI	I/E	X	1040
1040/1120/0000	DEPARTEMENTAL CLEANSING;	I/E	X	1040
1040/1170/0000	FIRST AID KIDS;	I/E	E	1040
1040/1180/0000	CONGRESS AND SEMINAR FEES;	I/E	E	1040
1040/1190/0000	FINANCIAL MANAGEMENT GRANT;	I/E	E	1040
1040/1310/0000	LOSS ON DISPOSALOF P, P AND	I/E	E	1040
1040/1330/0000	STOCK AND MATERIAL;	I/E	E	1040

1040/1410/0000	SAFETY CLOTHES;	I/E	E	1040
1040/1440/0000	DEPRECIATION;	I/E	E	1040
1040/1441/0000	AMORTISATION - INTANGIBLES	I/E	E	1040
1040/1467/0000	RENT - TOSHIBA;	I/E	E	1040
1040/1469/0000	RENT COPIER;	I/E	E	1040
1040/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1040
1040/3520/0000	VEHICLE REPAIRS;	I/E	E	1040
1040/3540/0000	COMPUTER & COPIER MAINTENANC	I/E	E	1040
1040/4110/0000	INTEREST & REDEMPTION;	I/E	E	1040
1040/4120/0000	CAPITAL & EQUIPMENT;	I/E	E	1040
1040/4360/0000	CONTRIBUTION TO REVOLVING FU	I/E	E	1040
1040/4380/0000	CONTR LEAVE RESERVE;	I/E	E	1040
1040/5000/0000	Grant expenditure	I/E	E	1040
1040/5020/0000	Grants received	I/E	I	1040
1040/5030/0000	FINANCIAL MANAGEMENT GRANT;	I/E	I	1040
1040/5270/0000	FAX & TELEPHONE (TO PUBLIC);	I/E	I	1040
1040/5580/0000	LOOK-UP FEES;	I/E	I	1040
1040/5640/0000	PHOTOCOPIES;	I/E	I	1040
1040/5840/0000	SURPLUS CASH;	I/E	I	1040
1040/5870/0000	VALUATION CERTIFICATES;	I/E	I	1040
1040/6270/0000	HOUSE SALES;	I/E	I	1040
1040/6340/0000	HAWKERS;	I/E	I	1040
1040/6420/0000	SUNDRIES INCOME;	I/E	I	1040
1040/6500/0000	CONTRIBUTIONS FROM PROVISION	I/E	I	1040
1040/6591/0000	SKILLS DEVELOPMENT FUND;	I/E	I	1040
1050/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1050
1050/5002/0000	Grants received	I/E	I	1120
1050/5320/0000	GRAVE SALES;	I/E	I	1050
1060/0010/0000	SALARIES ;	I/E	E	1060
1060/0020/0000	WAGES;	I/E	E	1060
1060/0030/0000	BARGAINING COUNCIL LEVY;	I/E	E	1060
1060/0040/0000	MEDICAL CONTRIBUTIONS;	I/E	E	1060
1060/0050/0000	PENSIONS CONTRIBUTIONS;	I/E	E	1060
1060/0060/0000	UIF;	I/E	E	1060
1060/0100/0000	LEAVE GRATIFICATION FUND;	I/E	E	1060
1060/0140/0000	BONUS;	I/E	E	1060
1060/0170/0000	OVERTIME PAYMENT;	I/E	E	1060
1060/0210/0000	ASSISTANCE ALLOWANCE;	I/E	E	1060
1060/0690/0000	FUEL;	I/E	E	1060
1060/0780/0000	DISASTER MANAGEMENT;	I/E	E	1060
1060/1251/0000	STORMWATER PROJEK;	I/E	E	1060
1060/1410/0000	SAFETY CLOTHES;	I/E	E	1060
1060/1440/0000	DEPRECIATION;	I/E	E	1060
1060/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1060
1060/3520/0000	VEHICLE REPAIRS;	I/E	E	1060
1060/4120/0000	CAPITAL & EQUIPMENT;	I/E	E	1060
1060/5001/0000	Grant expenditure	I/E	E	1060
1060/5002/0000	Grants received	I/E	I	1060
1060/5430/0000	HIRE OF MUN VECH & MACHINERY	I/E	I	1060
1070/0010/0000	Salaries;	I/E	E	1070

1070/0750/0000	PURCHASE OF GAME & FEED;	I/E	E	1070
1070/2215/0000	Fair value adjustments - biological ass	I/E	I	1070
1070/2215/0000A	Fair value adjustments - biological ass	I/E	E	1070
1070/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1070
1070/5480/0000	HIRE OF WILD ANIMAL NETS;	I/E	I	1070
1070/5960/0000	WILD ANIMAL NETS;	I/E	I	1070
1070/6330/0000	VENSION SALES;	I/E	I	1070
1080/0520/0000	INSURANCE COST;	I/E	E	1080
1080/0680/0000	MEMBERSHIP FEES;	I/E	E	1080
1080/1440/0000	DEPRECIATION;	I/E	E	1080
1080/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1080
1080/5410/0000	HIRE OF MUN BUILDINGS;	I/E	I	1080
1080/6260/0000	AIRSTRIP FEES;	I/E	I	1080
1090/0000/0000	no SUB VOTE with this number	I/E	E	1090
1090/0040/0000	MEDICAL CONTRIBUTIONS;	I/E	E	1090
1090/0050/0000	PENSIONS CONTRIBUTIONS;	I/E	E	1090
1090/0312/0000	Post retirement health - Actuarial Gai	I/E	I	1090
1090/0313/0000	Post retirement health - Contribution	I/E	E	1090
1090/0314/0000	Post retirement health - Actuarial Los	I/E	E	1090
1090/0315/0000	Post retirement health - Finance char	I/E	E	1090
1090/0520/0000	INSURANCE COST;	I/E	E	1090
1090/0540/0000	GROUP LIFE;	I/E	E	1090
1090/0570/0000	TELEPHONE , FAX & POSTAGE;	I/E	E	1090
1090/0650/0000	TRAINING;	I/E	E	1090
1090/0680/0000	MEMBERSHIP FEES;	I/E	E	1090
1090/0690/0000	FUEL;	I/E	E	1090
1090/0790/0000	TRAVELLING, ACCOMODATION ET	I/E	E	1090
1090/0810/0000	PUBLICITY & ADVERTISEMENT;	I/E	E	1090
1090/0820/0000	PUBLIC FUNCTIONS;	I/E	E	1090
1090/0830/0000	LEGAL EXPENSES;	I/E	E	1090
1090/0980/0000	SKILLS DEVELOPMENT LEVY;	I/E	E	1090
1090/1010/0000	PAUPERS FUNERALS;	I/E	E	1090
1090/1011/0000	WERKSKEPPING;	I/E	E	1090
1090/1040/0000	HIV AIDS;	I/E	E	1090
1090/1050/0000	COUNCILLORS ALLOWANCE;	I/E	E	1090
1090/1070/0000	MEDICAL CONTRI CONT MEMBERS;	I/E	E	1090
1090/1130/0000	COUNCILLORS PENSION;	I/E	E	1090
1090/1180/0000	CONGRESS AND SEMINAR FEES;	I/E	E	1090
1090/1440/0000	DEPRECIATION;	I/E	E	1090
1090/1463/0000	MAYORAL ENTERTAINMENT FUND;	I/E	E	1090
1090/1464/0000	ENTERTAINMENT CUP FUND;	I/E	E	1090
1090/1476/0000	CONTRIBUTION TO WOMAN LEAGUE	I/E	E	1090
1090/4120/0000	CAPITAL & EQUIPMENT;	I/E	E	1090
1090/4390/0000	PROVISION FOR BAD DEBTS;	I/E	E	1090
1090/5003/0000	Project Expenditure - Own Funds	I/E	E	1090
1090/5680/0000	PUBLIC DONATIONS;	I/E	I	1090
1090/5820/0000	SUBSIDIES;	I/E	I	1090
1100/0010/0000	SALARIES ;	I/E	E	1100
1100/0520/0000	INSURANCE COST;	I/E	E	1100
1100/1090/0000	DEPARTEMENTAL WATER;	I/E	X	1100

1100/1440/0000	DEPRECIATION;	I/E	E	1100
1100/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1100
1100/6360/0000	RENT ABBATIOR;	I/E	I	1100
1110/1220/0000	PROPERTY RATES REBATED;	I/E	I	1110
1110/1474/0000	REVISE VALUATIONS;	I/E	I	1110
1110/4350/0000	CONTRIBUTION TO WORK CAP RES	I/E	E	1110
1110/5670/0000	PROPERTY RATES AND TAXES;	I/E	I	1110
1120/0010/0000	SALARIES ;	I/E	E	1120
1120/0020/0000	Wages;	I/E	E	1120
1120/0030/0000	BARGAINING COUNCIL LEVY;	I/E	E	1120
1120/0040/0000	MEDICAL CONTRIBUTIONS;	I/E	E	1120
1120/0050/0000	PENSIONS CONTRIBUTIONS;	I/E	E	1120
1120/0060/0000	UIF;	I/E	E	1120
1120/0080/0000	HOUSING SUBSIDY;	I/E	E	1120
1120/0100/0000	LEAVE GRATIFICATION FUND;	I/E	E	1120
1120/0140/0000	BONUS;	I/E	E	1120
1120/0150/0000	MOTORVECHICLE ALLOWANCE;	I/E	E	1120
1120/0170/0000	OVERTIME PAYMENT;	I/E	E	1120
1120/0200/0000	TELEPHONE ALLOWANCES;	I/E	E	1120
1120/0510/0000	STATIONARY & PRINTING;	I/E	E	1120
1120/0520/0000	INSURANCE COST;	I/E	E	1120
1120/0570/0000	TELEPHONE , FAX & POSTAGE;	I/E	E	1120
1120/0650/0000	TRAINING;	I/E	E	1120
1120/0790/0000	TRAVELLING, ACCOMODATION ET	I/E	E	1120
1120/1180/0000	CONGRESS AND SEMINAR FEES;	I/E	E	1120
1120/1440/0000	DEPRECIATION;	I/E	E	1120
1120/1470/0000	ENTERTAINMENT FUND;	I/E	E	1120
1120/4900/0000	Irrecoverable Grant expenditure	I/E	I	1120
1120/5001/0000	Grant expenditure	I/E	E	1120
1120/5002/0000	Grants received	I/E	I	1120
1120/5640/0000	PHOTOCOPIES;	I/E	I	1120
1130/0010/0000	SALARIES ;	I/E	E	1130
1130/0020/0000	WAGES;	I/E	E	1130
1130/0030/0000	BARGAINING COUNCIL LEVY;	I/E	E	1130
1130/0040/0000	MEDICAL CONTRIBUTIONS;	I/E	E	1130
1130/0050/0000	PENSIONS CONTRIBUTIONS;	I/E	E	1130
1130/0060/0000	UIF;	I/E	E	1130
1130/0070/0000	GROUP LIFE;	I/E	E	1130
1130/0080/0000	HOUSING SUBSIDY;	I/E	E	1130
1130/0100/0000	LEAVE GRATIFICATION FUND;	I/E	E	1130
1130/0140/0000	BONUS;	I/E	E	1130
1130/0150/0000	MOTORVECHICLE ALLOWANCE;	I/E	E	1130
1130/0170/0000	OVERTIME PAYMENT;	I/E	E	1130
1130/0200/0000	TELEPHONE ALLOWANCES;	I/E	E	1130
1130/0300/0000	Long service awards - Contribution	I/E	E	1130
1130/0301/0000	Long service awards - Finance charge	I/E	E	1130
1130/0302/0000	Long service awards - Actuarial Gain	I/E	I	1130
1130/0303/0000	Long service awards - Actuarial Loss	I/E	E	1130
1130/0310/0000	Post retirement health - Contribution	I/E	E	1130
1130/0310/0004	Post retirement health - Actuarial Los	I/E	E	1130

1130/0311/0000	Post retirement health - Finance char	I/E	E	1130
1130/0312/0000	Post retirement health - Actuarial Gai	I/E	I	1130
1130/0510/0000	STATIONARY & PRINTING;	I/E	E	1130
1130/0520/0000	INSURANCE COST;	I/E	E	1130
1130/0530/0000	BANK COSTS;	I/E	E	1130
1130/0550/0000	AUDIT FEES;	I/E	E	1130
1130/0570/0000	TELEPHONE , FAX & POSTAGE;	I/E	E	1130
1130/0600/0000	CREDIT CONTROLE;	I/E	E	1130
1130/0620/0000	WORKMAN'S COMPENSATION FUND;	I/E	E	1130
1130/0650/0000	TRAINING;	I/E	E	1130
1130/0790/0000	TRAVELLING, ACCOMODATION ET	I/E	E	1130
1130/0990/0000	TURBO MUNEX LICENCE;	I/E	E	1130
1130/1160/0000	MENTORS;	I/E	E	1130
1130/1190/0000	FMG	I/E	E	1130
1130/1190/0000A	PROFESIONAL AND CONSULTANT F	I/E	E	1130
1130/1191/0000	CONSULTANCY FEES;	I/E	E	1130
1130/1260/0000	DEBT COLLECTION COSTS;	I/E	E	1130
1130/1310/0000	LOSS ON DISPOSALOF P, P AND	I/E	E	1130
1130/1315/0000	Cash Shortage	I/E	E	1130
1130/1370/0000	SUBSIDY: FREE PARAFFIN HAMPE	I/E	E	1130
1130/1440/0000	DEPRECIATION;	I/E	E	1130
1130/1461/0000	M S I PROGRAMME;	I/E	E	1130
1130/1471/0000	Interest Paid -Creditors;	I/E	E	1130
1130/1481/0000	Interest - SARS	I/E	E	1130
1130/1482/0000	Penalties - SARS	I/E	E	1130
1130/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1130
1130/3540/0000	COMPUTER & COPIER MAINTENANC	I/E	E	1130
1130/4120/0000	CAPITAL & EQUIPMENT;	I/E	E	1130
1130/5000/0000	Grant expenditure	I/E	E	1130
1130/5003/0000	Project Expenditure - Own Funds	I/E	E	1130
1130/5020/0000	Grants received	I/E	I	1130
1130/5030/0000	FINANCIAL MANAGEMENT GRANT;	I/E	I	1130
1130/5100/0000	COMM: RECOVER;	I/E	I	1130
1130/5250/0000	EQUITABLE SHARE ALLOCATION;	I/E	I	1130
1130/5270/0000	FAX & TELEPHONE (TO PUBLIC);	I/E	I	1130
1130/5540/0000	INTEREST EXTERNAL INVESTMENT	I/E	I	1130
1130/5580/0000	LOOK-UP FEES;	I/E	I	1130
1130/5640/0000	PHOTOCOPIES;	I/E	I	1130
1130/5840/0000	SURPLUS CASH;	I/E	I	1130
1130/5860/0000	RENT MTN TOWER;	I/E	I	1130
1130/5861/0000	SMOOTHING OF RENTAL INCOME	I/E	I	1130
1130/5870/0000	VALUATION CERTIFICATES;	I/E	I	1130
1130/5990/0000	INTEREST ON SERVICES;	I/E	I	1130
1130/6140/0000	INSURANCE RECEIPTS	I/E	I	1130
1130/6240/0000	LOXTON RPA - PURCHASES;	I/E	E	1130
1130/6250/0000	LOXTON RPA - INCOME;	I/E	I	1130
1130/6340/0000	HAWKERS;	I/E	I	1130
1130/6420/0000	SUNDRIES INCOME;	I/E	I	1130
1130/6430/0000	COLLECTION COSTS;	I/E	I	1130
1130/6479/0000	INTEREST PAID;	I/E	E	1130

1130/6480/0000	INTEREST RECEIVED ;	I/E	I	1130
1130/6481/0000	M S I PROGRAMME;	I/E	I	1130
1200/0520/0000	INSURANCE COST;	I/E	E	1200
1200/0650/0000	TRAINING;	I/E	E	1200
1200/0690/0000	FUEL;	I/E	E	1200
1200/0700/0000	TYRES;	I/E	E	1200
1200/0710/0000	VECHICLE LICENCES;	I/E	E	1200
1200/0780/0000	DISASTER MANAGEMENT;	I/E	E	1200
1200/1410/0000	SAFETY CLOTHES;	I/E	E	1200
1200/1440/0000	DEPRECIATION;	I/E	E	1200
1200/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1200
1200/3520/0000	VEHICLE REPAIRS;	I/E	E	1200
1200/4110/0000	INTEREST & REDEMPTION;	I/E	E	1200
1200/5300/0000	FIRE BRIGADE FEES;	I/E	I	1200
1200/5310/0000	DONATIONS - PIXLEY	I/E	I	1200
1210/0010/0000	SALARIES ;	I/E	E	1210
1210/0020/0000	WAGES;	I/E	E	1210
1210/0030/0000	BARGAINING COUNCIL LEVY;	I/E	E	1210
1210/0040/0000	MEDICAL CONTRIBUTIONS;	I/E	E	1210
1210/0050/0000	PENSIONS CONTRIBUTIONS;	I/E	E	1210
1210/0060/0000	UIF;	I/E	E	1210
1210/0070/0000	GROUP LIFE;	I/E	E	1210
1210/0080/0000	HOUSING SUBSIDY;	I/E	E	1210
1210/0140/0000	BONUS;	I/E	E	1210
1210/0510/0000	STATIONARY & PRINTING;	I/E	E	1210
1210/0520/0000	INSURANCE COST;	I/E	E	1210
1210/0570/0000	TELEPHONE , FAX & POSTAGE;	I/E	E	1210
1210/0670/0000	LOST BOOKS;	I/E	E	1210
1210/1440/0000	DEPRECIATION;	I/E	E	1210
1210/1450/0000	LIBRARY PROJECT;	I/E	E	1210
1210/1467/0000	NASHUA COPIERS	I/E	E	1210
1210/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1210
1210/4120/0000	CAPITAL & EQUIPMENT;	I/E	E	1210
1210/5001/0000	Grant expenditure	I/E	E	1210
1210/5002/0000	Grants received	I/E	I	1210
1210/5003/0000	Project Expenditure - Own Funds	I/E	E	1210
1210/5280/0000	FINES OVERDUE BOOKS;	I/E	I	1210
1210/6570/0000	LIBRARY PROJECT;	I/E	I	1210
1210/6599/0000	ASSETS TRANSFERRED	I/E	I	1210
1220/0520/0000	INSURANCE COST;	I/E	E	1220
1220/1090/0000	DEPARTEMENTAL WATER;	I/E	X	1220
1220/1100/0000	DEPARTEMENTAL ELECTRICITY;	I/E	X	1220
1220/1110/0000	DEPART SEWERAGE AND SANITATI	I/E	X	1220
1220/1120/0000	DEPARTEMENTAL CLEANSING;	I/E	X	1220
1220/1410/0000	ADMINISTRATION COSTS;	I/E	E	1220
1220/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1220
1220/5000/0000	Grant expenditure	I/E	E	1220
1220/5003/0000	Project Expenditure - Own Funds	I/E	E	1220
1220/5020/0000	Grants received	I/E	I	1220
1220/5080/0000	CAMPING FEES;	I/E	I	1220

1300/0000/0000	no SUB VOTE with this number	I/E	E	1300
1300/0010/0000	SALARIES ;	I/E	E	1300
1300/0020/0000	WAGES;	I/E	E	1300
1300/0030/0000	BARGAINING COUNCIL LEVY;	I/E	E	1300
1300/0040/0000	MEDICAL CONTRIBUTIONS;	I/E	E	1300
1300/0050/0000	PENSIONS CONTRIBUTIONS;	I/E	E	1300
1300/0060/0000	UIF;	I/E	E	1300
1300/0100/0000	LEAVE GRATIFICATION FUND;	I/E	E	1300
1300/0140/0000	BONUS;	I/E	E	1300
1300/0170/0000	OVERTIME PAYMENT;	I/E	E	1300
1300/0200/0000	TELEPHONE ALLOWANCES;	I/E	E	1300
1300/0210/0000	ASSISTANCE ALLOWANCE;	I/E	E	1300
1300/0211/0000	ACTING ALLOWANCE;	I/E	E	1300
1300/0520/0000	INSURANCE COST;	I/E	E	1300
1300/0570/0000	TELEPHONE , FAX & POSTAGE;	I/E	E	1300
1300/0690/0000	FUEL;	I/E	E	1300
1300/0700/0000	TYRES;	I/E	E	1300
1300/0710/0000	VECHICLE LICENCES;	I/E	E	1300
1300/0790/0000	TRAVELLING, ACCOMODATION ET	I/E	E	1300
1300/1000/0000	Project Expenditure - Own Funds	I/E	E	1300
1300/1030/0000	MEDICAL EXAMS;	I/E	E	1300
1300/1090/0000	DEPARTEMENTAL WATER;	I/E	X	1300
1300/1100/0000	DEPARTEMENTAL ELECTRICITY;	I/E	X	1300
1300/1110/0000	DEPART SEWERAGE AND SANITATI	I/E	X	1300
1300/1120/0000	DEPARTEMENTAL CLEANSING;	I/E	X	1300
1300/1140/0000	SANITATION DISINFECTANT;	I/E	E	1300
1300/1310/0000	LOSS ON DISPOSALOF P, P AND	I/E	E	1300
1300/1360/0000	SUBSIDY: FREE BASIC SEWERAGE	I/E	I	1300
1300/1410/0000	SAFETY CLOTHES;	I/E	E	1300
1300/1440/0000	DEPRECIATION;	I/E	E	1300
1300/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1300
1300/3520/0000	VEHICLE REPAIRS;	I/E	E	1300
1300/3530/0000	VEHICLE SERVICES;	I/E	E	1300
1300/4120/0000	CAPITAL & EQUIPMENT;	I/E	E	1300
1300/4130/0000	INTEREST EXTERNAL LOAN;	I/E	E	1300
1300/4390/0000	PROVISION FOR BAD DEBTS;	I/E	E	1300
1300/5000/0000	Grant expenditure	I/E	E	1300
1300/5002/0000	Grants received	I/E	I	1300
1300/5040/0000	ADMIN COST SANITATION;	I/E	E	1300
1300/5170/0000	DRAIN SUCTION SERVICES;	I/E	I	1300
1300/5310/0000	GARDEN RUBBISH REMOVAL;	I/E	I	1300
1300/5490/0000	HOUSEHOLD RUBBISH REMOVAL;	I/E	I	1300
1300/5620/0000	NIGHTSOIL BUCKETS REMOVAL;	I/E	I	1300
1300/5760/0000	LEVY SEWERAGE SERVICES;	I/E	I	1300
1300/5761/0000	LEVY SEWERAGE SERVICES (INTERNAL	I/E	X	1300
1300/5770/0000	SEWERAGE L/SCALE;	I/E	I	1300
1310/0010/0000	SALARIES ;	I/E	E	1310
1310/0030/0000	BARGAINING COUNCIL LEVY;	I/E	E	1310
1310/0050/0000	PENSIONS CONTRIBUTIONS;	I/E	E	1310
1310/0060/0000	UIF;	I/E	E	1310

1310/0140/0000	BONUS;	I/E	E	1310
1310/0520/0000	INSURANCE COST;	I/E	E	1310
1310/1090/0000	DEPARTEMENTAL WATER;	I/E	X	1310
1310/1100/0000	DEPARTEMENTAL ELECTRICITY;	I/E	X	1310
1310/1110/0000	DEPART SEWERAGE AND SANITATI	I/E	X	1310
1310/1120/0000	DEPARTEMENTAL CLEANSING;	I/E	X	1310
1310/1440/0000	DEPRECIATION;	I/E	E	1310
1310/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1310
1310/4120/0000	CAPITAL & EQUIPMENT;	I/E	E	1310
1310/5410/0000	HIRE OF MUN BUILDINGS;	I/E	I	1310
1310/5420/0000	HIRE OF MUNICIPAL HOUSES;	I/E	I	1310
1310/5470/0000	HIRE OF TOWNHALL;	I/E	I	1310
1310/6592/0000	RENT- LAND;	I/E	I	1310
1320/0520/0000	INSURANCE COST;	I/E	E	1320
1320/0770/0000	SKUT;	I/E	E	1320
1320/1440/0000	DEPRECIATION;	I/E	E	1320
1320/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1320
1320/5360/0000	HIRE COMMONAGE;	I/E	I	1320
1320/5520/0000	IMPOUNDING FEES;	I/E	I	1320
1320/5940/0000	GRAZING;	I/E	I	1320
1330/3510/0000	GENERAL MAINTENANCE AND RE	I/E	E	1330
1360/0000/0000	no SUB VOTE with this number	I/E	E	1360
1360/0010/0000	SALARIES ;	I/E	E	1360
1360/0020/0000	WAGES;	I/E	E	1360
1360/0030/0000	BARGAINING COUNCIL LEVY;	I/E	E	1360
1360/0040/0000	MEDICAL CONTRIBUTIONS;	I/E	E	1360
1360/0050/0000	PENSIONS CONTRIBUTIONS;	I/E	E	1360
1360/0060/0000	UIF;	I/E	E	1360
1360/0080/0000	HOUSING SUBSIDY;	I/E	E	1360
1360/0100/0000	LEAVE GRATIFICATION FUND;	I/E	E	1360
1360/0140/0000	BONUS;	I/E	E	1360
1360/0170/0000	OVERTIME PAYMENT;	I/E	E	1360
1360/0200/0000	TELEPHONE ALLOWANCES;	I/E	E	1360
1360/0210/0000	ASSISTANCE ALLOWANCE;	I/E	E	1360
1360/0520/0000	INSURANCE COST;	I/E	E	1360
1360/0570/0000	TELEPHONE , FAX & POSTAGE;	I/E	E	1360
1360/0690/0000	FUEL;	I/E	E	1360
1360/0700/0000	TYRES;	I/E	E	1360
1360/0710/0000	VECHICLE LICENCES;	I/E	E	1360
1360/0790/0000	TRAVELLING, ACCOMODATION ET	I/E	E	1360
1360/0880/0000	PURCHASE OF BLACK BAGS;	I/E	E	1360
1360/1030/0000	MEDICAL EXAMS;	I/E	E	1360
1360/1140/0000	SANITATION DISINFECTANT;	I/E	E	1360
1360/1310/0000	LOSS ON DISPOSALOF P, P AND	I/E	E	1360
1360/1390/0000	SUBSIDIDISED FREE BASIC SERV	I/E	I	1360
1360/1410/0000	SAFETY CLOTHES;	I/E	E	1360
1360/1440/0000	DEPRECIATION;	I/E	E	1360
1360/1483/0000	Depreciation - Tip Sites	I/E	E	1360
1360/1484/0000	Impairments - Tip Sites	I/E	E	1360
1360/1485/0000	Finance charges - Tip sites	I/E	E	1360

1360/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	1360
1360/3520/0000	VEHICLE REPAIRS;	I/E	E	1360
1360/4120/0000	CAPITAL & EQUIPMENT;	I/E	E	1360
1360/4390/0000	PROVISION FOR BAD DEBTS;	I/E	E	1360
1360/5002/0000	Grants received	I/E	I	1300
1360/5170/0000	DRAIN SUCTION SERVICES;	I/E	I	1360
1360/5310/0000	GARDEN RUBBISH REMOVAL;	I/E	I	1360
1360/5490/0000	HOUSEHOLD RUBBISH REMOVAL;	I/E	I	1360
1360/5491/0000	HOUSEHOLD RUBBISH REMOVAL (Int	I/E	X	1360
1360/6320/0000	BLACK BAGS;	I/E	I	1360
2000/0010/0000	SALARIES ;	I/E	E	2000
2000/0020/0000	WAGES;	I/E	E	2000
2000/0030/0000	BARGAINING COUNCIL LEVY;	I/E	E	2000
2000/0040/0000	MEDICAL CONTRIBUTIONS;	I/E	E	2000
2000/0050/0000	PENSIONS CONTRIBUTIONS;	I/E	E	2000
2000/0060/0000	UIF;	I/E	E	2000
2000/0080/0000	HOUSING SUBSIDY;	I/E	E	2000
2000/0140/0000	BONUS;	I/E	E	2000
2000/0170/0000	OVERTIME PAYMENT;	I/E	E	2000
2000/0200/0000	TELEPHONE ALLOWANCES;	I/E	E	2000
2000/0210/0000	ASSISTANCE ALLOWANCE;	I/E	E	2000
2000/0510/0000	STATIONARY & PRINTING;	I/E	E	2000
2000/0520/0000	INSURANCE COST;	I/E	E	2000
2000/0570/0000	TELEPHONE , FAX & POSTAGE;	I/E	E	2000
2000/0650/0000	TRAINING;	I/E	E	2000
2000/0690/0000	FUEL;	I/E	E	2000
2000/0700/0000	TYRES;	I/E	E	2000
2000/0710/0000	VEHICLE LICENCES;	I/E	E	2000
2000/0790/0000	TRAVELLING, ACCOMODATION ET	I/E	E	2000
2000/0890/0000	CHRISTMAS LIGHTS;	I/E	E	2000
2000/0910/0000	TV REPAIRS & UPGRADE;	I/E	E	2000
2000/1090/0000	DEPARTEMENTAL WATER;	I/E	X	2000
2000/1100/0000	DEPARTEMENTAL ELECTRICITY;	I/E	X	2000
2000/1110/0000	DEPART SEWERAGE AND SANITATI	I/E	X	2000
2000/1120/0000	DEPARTEMENTAL CLEANSING;	I/E	X	2000
2000/1310/0000	LOSS ON DISPOSAL OF P, P AND	I/E	E	2000
2000/1350/0000	SUBSIDY: FREE BASIC ELECTRIC	I/E	I	2000
2000/1410/0000	SAFETY CLOTHES;	I/E	E	2000
2000/1440/0000	DEPRECIATION;	I/E	E	2000
2000/1466/0000	PREPAID METERS;	I/E	E	2000
2000/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	2000
2000/3520/0000	VEHICLE REPAIRS;	I/E	E	2000
2000/3550/0000	REPAIRS STREETLIGHTS;	I/E	E	2000
2000/3560/0000	TRANSFORMERS;	I/E	E	2000
2000/3601/0000	TELEMATRIC SYSTEM;	I/E	E	2000
2000/4010/0000	BULK PURCHASES: ELECTRICITY;	I/E	E	2000
2000/4110/0000	INTEREST & REDEMPTION;	I/E	E	2000
2000/4120/0000	CAPITAL & EQUIPMENT;	I/E	E	2000
2000/4390/0000	PROVISION FOR BAD DEBTS;	I/E	E	2000
2000/5002/0000	Grants received	I/E	I	2000

2000/5140/0000	DIRECT ELECTRICITY SALES;	I/E	I	2000
2000/5141/0000	DIRECT ELECTRICITY SALES (Internal)	I/E	X	2000
2000/5190/0000	ELECTRICITY AVAILABILITY FEE	I/E	I	2000
2000/5200/0000	ELECTRICITY CONNECTIONS;	I/E	I	2000
2000/5210/0000	ELECTRICITY PRIVATE REPAIRS;	I/E	I	2000
2000/5220/0000	ELECTRICITY RECONNECTIONS;	I/E	I	2000
2000/5230/0000	ELECTRICITY SALES;	I/E	I	2000
2000/5660/0000	PRE-PAID METER BOX;	I/E	I	2000
2000/6400/0000	TEST METER;	I/E	I	2000
3000/0010/0000	SALARIES ;	I/E	E	3000
3000/0020/0000	WAGES;	I/E	E	3000
3000/0030/0000	BARGAINING COUNCIL LEVY;	I/E	E	3000
3000/0040/0000	MEDICAL CONTRIBUTIONS;	I/E	E	3000
3000/0050/0000	PENSIONS CONTRIBUTIONS;	I/E	E	3000
3000/0060/0000	UIF;	I/E	E	3000
3000/0100/0000	LEAVE GRATIFICATION FUND;	I/E	E	3000
3000/0140/0000	BONUS;	I/E	E	3000
3000/0170/0000	OVERTIME PAYMENT;	I/E	E	3000
3000/0200/0000	TELEPHONE ALLOWANCES;	I/E	E	3000
3000/0210/0000	ASSISTANCE ALLOWANCE;	I/E	E	3000
3000/0520/0000	INSURANCE COST;	I/E	E	3000
3000/0570/0000	TELEPHONE , FAX & POSTAGE;	I/E	E	3000
3000/0690/0000	FUEL;	I/E	E	3000
3000/0700/0000	TYRES;	I/E	E	3000
3000/0710/0000	VECHICLE LICENCES;	I/E	E	3000
3000/0790/0000	TRAVELLING, ACCOMODATION ET	I/E	E	3000
3000/0920/0000	MASIMBANE PROJECT WAGES;	I/E	E	3000
3000/1030/0000	MEDICAL EXAMS;	I/E	E	3000
3000/1090/0000	DEPARTEMENTAL WATER;	I/E	X	3000
3000/1100/0000	DEPARTEMENTAL ELECTRICITY;	I/E	X	3000
3000/1110/0000	DEPART SEWERAGE AND SANITATI	I/E	X	3000
3000/1120/0000	DEPARTEMENTAL CLEANSING;	I/E	X	3000
3000/1310/0000	LOSS ON DISPOSALOF P, P AND	I/E	E	3000
3000/1340/0000	SUBSIDY : FREE BASIC WATER;	I/E	I	3000
3000/1410/0000	SAFETY CLOTHES;	I/E	E	3000
3000/1430/0000	WATER RESEARCH;	I/E	E	3000
3000/1440/0000	DEPRECIATION;	I/E	E	3000
3000/3510/0000	GENERAL MAINTENANCE AND REPA	I/E	E	3000
3000/3520/0000	VEHICLE REPAIRS;	I/E	E	3000
3000/4020/0000	BULK PURCHASES: WATER;	I/E	E	3000
3000/4120/0000	CAPITAL & EQUIPMENT;	I/E	E	3000
3000/4390/0000	PROVISION FOR BAD DEBTS;	I/E	E	3000
3000/5001/0000	Grant expenditure	I/E	E	3000
3000/5002/0000	Grants received	I/E	I	3000
3000/5003/0000	Project Expenditure - Own Funds	I/E	E	3000
3000/5010/0000	MASIMBANE FUND WATERAPARAAT;	I/E	E	3000
3000/5260/0000	Disposal of assets	I/E	E	3000
3000/5890/0000	WATER AVAILABILITY FEES;	I/E	I	3000
3000/5900/0000	WATER CONNECTIONS;	I/E	I	3000
3000/5930/0000	WATER SALES;	I/E	I	3000

3000/5932/0000	WATER SALES (Internal)	I/E	X	3000
3000/5931/0000	PRE PAID WATER SALES;	I/E	I	3000
3000/6370/0000	RE CONNECTION WATER;	I/E	I	3000
3000/6470/0000	Gain on diposal of PPE/Donated asset	I/E	I	3000
3010/5130/0000	DAMWATER SALES;	I/E	E	3010
3010/5130/0000A	DAMWATER SALES;	I/E	I	3010
4000/5420/0000	HIRE OF MUNICIPAL HOUSES;	I/E	I	4000
5000/2410/0000	CAPITALISATION RESERVE;	GL		5000
5000/2650/0000	GOVERNMENT GRANT RESERVE;	GL		5000
5000/2670/0000	CAPITAL REPLACEMENT RESERVE;	GL		5000
5200/2590/0000	WORKING CAPITAL;	GL		5200
5200/2620/0000	VERLOF;	GL		5200
5200/2630/0000	BONUSES	GL		5200
5400/4500/0000	ACCUMULATED SURPLUS/DEFICIT;	GL		5400
5800/2670/0000	REVOLVING FUND;	GL		5800
5850/1230/0000	EKSTERNE LENING; RIOOLNETWER	GL		5850
5850/1250/0000	FINANCE LEASES	GL		5850
5870/1001/0000	LONG SERVICE AWARDS	GL		5870
5870/1101/0000	POST RETIREMENT HEALTH	GL		5870
5891/1002/0000	PROVISION FOR LANDFILL SITES	GL		5890
5900/4010/0000	DEPOSITO'S ELEKTRISITEIT;	GL		5900
5900/4020/0000	DEPOSITO'S WATER;	GL		5900
6200/2100/0000	LAND AND BUILDINGS	GL		6200
6200/2110/0000	INFRASTRUCTURE	GL		6200
6200/2120/0000	COMMUNITY ASSETS	GL		6200
6200/2130/0000	LOOSE ASSETS	GL		6200
6200/2150/0000	GESONDHEID;	GL		6200
6200/2160/0000	REINIGING;	GL		6200
6200/2180/0000	ELEKTRISITEIT;	GL		6200
6200/2190/0000	WATER;	GL		6200
6200/2200/0000	ABATTOIR;	GL		6200
6200/2210/0000	BRANDWEER;	GL		6200
6200/2215/0000	ACCUM DEPREC LAND AND BUILDING	GL		6200
6200/2217/0000	ACCUM DEPREC INFRASTRUCTURE	GL		6200
6200/2218/0000	ACCUM DEPREC COMMUNITY ASSETS	GL		6200
6200/2219/0000	ACCUM DEPREC LOOSE ASSETS	GL		6200
6200/2220/0000	ACCUM DEPREC SEWERAGE/SANITA	GL		6200
6200/2221/0000	ACCUM DEPREC ELECTRICITY;	GL		6200
6200/2222/0000	ACCUM DEPREC WATER;	GL		6200
6200/2224/0000	ACCUM DEPREC FIRE PROTECTION	GL		6200
6200/2225/0000	ACCUM DEPREC PUBLIC WORKS;	GL		6200
6200/2230/0000	LENINGS GEDELG;	GL		6200
6200/2240/0000	BYDRAE UIT INKOMSTE;	GL		6200
6200/2350/0000	SKENKINGS EN SUBSIDIES;	GL		6200
6300/2100/0000	INVESTMENT PROPERTY	GL		6300
6300/2200/0000	BIOLOGICAL ASSETS	GL		6300
6300/2300/0000	INTANGIBLE ASSETS	GL		6300
6300/2300/0001	Accumulated Amortisation - Intangibl	GL		6300
6300/2402/0000	CAPITALISED RESTORATION COST - Cc	GL		6300
6300/2451/0000	CAPITALISED RESTORATION COST - Ac	GL		6300

6300/2515/0000	INVESTMENT PROPERTY - ACCUMULATED	GL	6300
6350/2301/0000	Operating lease asset	GL	6350
6350/2403/0000	Operating lease liability	GL	6350
6400/2500/0000	SUBSIDIE KERKSTRAAT;	GL	6400
6400/2670/0000	CAPITAL REPLACEMENT RESERVE;	GL	6400
6400/2940/0000	PROJEK NASIONALE TESOURIE;	GL	6400
6400/2950/0000	PROJEK BIBLIOTEEK;	GL	6400
6400/2960/0000	BELEGGING EQUITABLE SHARE;	GL	6400
6400/3000/0000	PROJECT SURVEY OF PLOT;	GL	6400
6400/3040/0000	WATER PROJECT LOXTON;	GL	6400
6400/3070/0000	OWN FUNDS;	GL	6400
6400/3100/0000	PROJECT- ELECTRICITY-RICHMOND	GL	6400
6400/3101/0000	PROJECT CONSOLIDATED MSIG ;	GL	6400
6400/3102/0000	PROJECT - SANITATION PUMPSTATION	GL	6400
6400/3104/0000	HOUSING PROJECT;	GL	6400
6400/3106/0000	HOUSING PROJEK RICHMOND;	GL	6400
6400/3107/0000	WATER METERS;	GL	6400
6400/3108/0000	HIGH MAST LIGHTNING;	GL	6400
6400/3109/0000	LEAVE RESERVE FUND;	GL	6400
6400/3112/0000	SPORT DEVELOPMENT;	GL	6400
6400/3113/0000	DROUGHT RELIEF FUNDS;	GL	6400
6400/3115/0000	ROAD PROJECT LOXTON;	GL	6400
6400/3116/0000	SKILLS DEVELOPMENT FUND;	GL	6400
6400/3117/0000	EIA SOLID WASTE SITE VIC WES	GL	6400
6400/3118/0000	ERADICATION OF BUCKETS & WATER	GL	6400
6400/3119/0000	ELECTRICITY PROJECT RICHMOND	GL	6400
6400/3120/0000	RENOVATION & REPAIR SPORT;	GL	6400
6400/3121/0000	MIG FUNDS;	GL	6400
6400/3122/0000	DME PROJECTS;	GL	6400
6400/3123/0000	RICHMOND RESERVOIR PROJECT;	GL	6400
6400/3124/0000	PLAYGROUND;	GL	6400
6400/3125/0000	TOURISM PLAN;	GL	6400
6400/3126/0000	RUBBISH BINS;	GL	6400
6400/3128/0000	ASSURANCE CLAIMS;	GL	6400
6400/3129/0000	BANK OWN FUNDS;	GL	6400
6400/3130/0000	OXIDATION PONDS RICHMOND;	GL	6400
6400/3131/0000	VICTORIA WEST RESERVOIR PROJECT	GL	6400
6400/3136/0000	FIRE FIGHT EQUIPMENT,	GL	6400
6400/3980/0000	SOCIAL PLAN;	GL	6400
6400/3991/0000	DE VILLE STREET ROAD PROJECT	GL	6400
6600/7340/0000	P. MINIES - HOUSE LOAN;	GL	6600
6600/7350/0000	F H KOOPMAN;	GL	6600
6600/7360/0000	J LOLWANA;	GL	6600
6600/7370/0000	P MINIES;	GL	6600
6600/7380/0000	K RIEGERT;	GL	6600
6600/7390/0000	J H VORSTER;	GL	6600
6600/7400/0000	M MASHIYA;	GL	6600
6600/7420/0000	CR MC INTOSH;	GL	6600
6600/7430/0000	G W VAN HEERDEN;	GL	6600
6600/7431/0000	PROV BAD DEBTS LONG TERM DEB	GL	6600

6600/7437/0000	E LE FLEUR;	GL	6600
7000/7170/0000	VOORRAAD;	GL	7000
7000/7191/0000	WATER STOCK	GL	7000
7200/1640/0000	VAT INPUT IN SUSPENSE	GL	7200
7200/1650/0000	VAT INPUT TAX;	GL	7200
7200/1660/0000	VAT PAID TO SARS;	GL	7200
7200/1670/0000	FUEL DEPOSITS;	GL	7200
7200/1680/0000	ELECTRICITY DEPOSIT - RICHMO	GL	7200
7200/1690/0000	Building Deposit - Concor	GL	7200
7200/5820/0000	DIVERSE DEBITEURE;	GL	7200
7200/5821/0000	DIVERSE WATER;	GL	7200
7200/5822/0000	DIVERSE SEWERAGE;	GL	7200
7200/5823/0000	DIVERSE RENT;	GL	7200
7200/5824/0000	DIVERSE RATES	GL	7200
7200/5825/0000	DIVERSE ELECTRICITY	GL	7200
7200/5826/0000	DIVERSE SANITATION/REFUSE	GL	7200
7200/5827/0000	UNMETERED USAGE - ELECTRICITY	GL	7200
7200/5828/0000	UNMETERED USAGE - WATER	GL	7200
7200/8030/0000	DEBTORS CONTROL RATES;	GL	7200
7200/8040/0000	DEBTORS CONTROL RENT;	GL	7200
7200/8050/0000	DEBTORS CONTROL ENCROACHMENT	GL	7200
7200/8070/0000	DEBTORS CONTROL HOUSE SALES;	GL	7200
7200/8080/0000	DEBTORS CONTROL ADMINISTATIO	GL	7200
7200/8090/0000	DEBTORS CONTROL ELECTRICITY;	GL	7200
7200/8100/0000	DEBTORS CONTROL WATER;	GL	7200
7200/8110/0000	DEBTORS CONTROL PREPAID ELEC	GL	7200
7200/8120/0000	DEBTORS CONTROL IRRIGATION;	GL	7200
7200/8130/0000	DEBTORS CONTROL SANITATION;	GL	7200
7200/8140/0000	DEBTORS CONTROL SEWERAGE;	GL	7200
7200/8150/0000	DEBTORS CONTROL GRAZING;	GL	7200
7200/8170/0000	DEBTORS CONTROL MISCELLANEOU	GL	7200
7200/8180/0000	DEBTORS CONTROL BALANCE B/F;	GL	7200
7600/7120/0000	KLEINKAS;	GL	7600
7600/7130/0000	FLOAT VERKEER;	GL	7600
7600/9540/0000	CASH CONTROL ACCOUNT;	GL	7600
7600/9546/0000	CASH SUSPENSE: ALL TRANSFERS	GL	7600
7600/9547/0000	CASH SUSPENSE: CHEQUE FINALS	GL	7600
7600/9550/0000	CASH SUSPENSE DIRECT DEPOSIT	GL	7600
7600/9560/0000	STANDARD BANK - RICHMOND;	GL	7600
7600/9600/0000	RICHMOND TRAFFIC FINES ;	GL	7600
8000/1680/0000	ELECTRICITY DEPOSIT - RICHMO	GL	8000
8000/3030/0000	PROJECTS;	GL	8000
8000/3890/0000	SUNDRY CREDITORS;	GL	8000
8000/3900/0000	ARREAR PORTION OF LONG TERM LIA	GL	8000
8000/3910/0000	RETENTIONS	GL	8000
8000/3921/0000	SARS INTEREST AND PENALTIES	GL	8000
8000/4070/0000	UNCLEARED DEPOSITOS;	GL	8000
8000/7180/0000	DEPOSITOS - HANDELS;	GL	8000
8000/7200/0000	DEP GEMEENSKAPSAAL;	GL	8000
8000/7210/0000	DEP STADSAAL;	GL	8000

8000/7220/0000	DEP SKOUSAAL;	GL	8000
8000/8410/0000	PAYROLL SUSPENCE ACCOUNT;	GL	8000
8000/8430/0000	MEDICAL CONT MEMBERS;	GL	8000
8000/8715/0000	PRE-PAID ELECTRICITY	GL	8000
8000/9020/0000	BTW UITSET BELASTING GEHEF;	GL	8000
8000/9030/0000	VAT OUTPUT RECEIVED;	GL	8000
8000/9790/0000	RICHMOND TRAFFIC FINES CONTRO	GL	8000
8200/9010/0000	BANKREKENING;	GL	8200
8400/8730/0000	VIC WES,RICH,LOXT SKOONMPR.	GL	8400
8400/9700/0000	HIGMAST LIGTHING RICHMOND;	GL	8400
8400/9710/0000	MIG 1088: UBUNTU STORMWATER	GL	8400
8400/9720/0000	VICTORIA WES SOLID WASTE;	GL	8400
8400/9730/0000	CEMETRY VICTORIA WES;	GL	8400
8400/9740/0000	LOXTON SOLID WASTE,	GL	8400
8400/9750/0000	MIG 1088:STORMW INDIRECT CO	GL	8400
8400/9760/0000	PROJECT NAT/TREASURY, (FMG)	GL	8400
8400/9770/0000	PROJECT LIBRARY;	GL	8400
8400/9780/0000	OKSIDASI DAM LOX INDIRECT CO	GL	8400
8400/9800/0000	OKSIDASI DAM LOX DIRECT COS	GL	8400
8400/9820/0000	MISAMBANE WATER PROJECT,	GL	8400
8400/9840/0000	PROJECT - ELECTRICITY;	GL	8400
8400/9850/0000	PROJECT SURVEY OF PLOT;	GL	8400
8400/9860/0000	WATER PROJECT LOXTON;	GL	8400
8400/9870/0000	MIG1186(b) (i) WAGES VW KNGS	GL	8400
8400/9880/0000	MIG1186(b) ii SUPP MAT KINGS	GL	8400
8400/9882/0000	INSTALLATION OF BULKMETERS;	GL	8400
8400/9883/0000	PROJECT- ELECTRICITY RICHMON	GL	8400
8400/9884/0000	PROJECT CONSOLIDATE MSIG;	GL	8400
8400/9886/0000	LOXTON - KERBSTONES PROJECT;	GL	8400
8400/9889/0000	UBUNTU WATER SEVICES PLAN;	GL	8400
8400/9890/0000	ENVIRONMENT PROJECT;	GL	8400
8400/9910/0000	HOUSING PROJECT;	GL	8400
8400/9911/0000	SANITATION MANDELA SQUARE PR	GL	8400
8400/9912/0000	SANITATION PUMP STATION;	GL	8400
8400/9913/0000	HOUSING PROJECT RICHMOND;	GL	8400
8400/9915/0000	HIGH MAST LIGHTNING;	GL	8400
8400/9917/0000	ERADICATION OF BUCKETS & WAT	GL	8400
8400/9918/0000	MIG1186 (a) (i) WAGES LOXT P	GL	8400
8400/9919/0000	DROUGHT RELIEF FUND,	GL	8400
8400/9920/0000	O & M SEWERAGE PIPE;	GL	8400
8400/9921/0000	ROAD PROJECT LOXTON;	GL	8400
8400/9922/0000	EIA SOLID WASTE SITE VIC WES	GL	8400
8400/9924/0000	ELECTRICITY PROJEC RICHMOND;	GL	8400
8400/9925/0000	RENOVATIONS & REPAIRS OF SPO	GL	8400
8400/9926/0000	MIG FUNDS;	GL	8400
8400/9927/0000	DME PROJECTS;	GL	8400
8400/9928/0000	RICHMOND RESERVOIR PROJECT;	GL	8400
8400/9929/0000	EXTERNAL WATER DRAINING;	GL	8400
8400/9930/0000	ASSURANCE CLAIMS;	GL	8400
8400/9931/0000	PLAYGROUND;	GL	8400

8400/9932/0000	TOURISM PLAN;	GL	8400
8400/9933/0000	RUBBISH BINS;	GL	8400
8400/9934/0000	OXIDATION PONDS RICHMOND;	GL	8400
8400/9935/0000	VICTORIA WEST RESERVOIR PROJ	GL	8400
8400/9939/0000	FIRE FIGHT EQUIPMENT;	GL	8400
8400/9940/0000	DE VILLE STREET ROAD PROJECT	GL	8400
8400/9941/0000	STORM WATER PROJEK;	GL	8400
8400/9942/0000	LOW COST HOUSING - VICTORIA WES	GL	8400
8400/9943/0000	LOW COST HOUSING - LOXTON	GL	8400
8400/9944/0000	LOW COST HOUSING - RICHMOND	GL	8400
9000/7000/0000	OPENING BALANCES;	GL	9000
9000/8410/0000	PAYROLL SUSPENCE ACCOUNT;	GL	9000
9000/8780/0000	REFUNDS: CONSUMER ACCOUNTS;	GL	9000

Sub-Vote Municipal Vote Grap Vote

10	Health Services	Health
30	Health Services	Health
50	Health Services	Health
60	Health Services	Health
70	Health Services	Health
70	Health Services	Health
140	Health Services	Health
520	Health Services	Health
650	Health Services	Health
790	Health Services	Health
1410	Health Services	Health
1440	Health Services	Health
3510	Health Services	Health
5500	Health Services	Health
5820	Health Services	Health
6540	Health Services	Health
0	Public Works	Planning & Development
10	Public Works	Planning & Development
20	Public Works	Planning & Development
30	Public Works	Planning & Development
40	Public Works	Planning & Development
50	Public Works	Planning & Development
60	Public Works	Planning & Development
80	Public Works	Planning & Development
100	Public Works	Planning & Development
140	Public Works	Planning & Development
150	Public Works	Planning & Development
170	Public Works	Planning & Development
200	Public Works	Planning & Development
210	Public Works	Planning & Development
520	Public Works	Planning & Development
570	Public Works	Planning & Development
610	Public Works	Planning & Development
650	Public Works	Planning & Development
690	Public Works	Planning & Development
700	Public Works	Planning & Development
710	Public Works	Planning & Development
790	Public Works	Planning & Development
1090	Public Works	Planning & Development
1100	Public Works	Planning & Development
1110	Public Works	Planning & Development
1120	Public Works	Planning & Development
1170	Public Works	Planning & Development
1310	Public Works	Planning & Development
1410	Public Works	Planning & Development
1440	Public Works	Planning & Development
3510	Public Works	Planning & Development
3520	Public Works	Planning & Development

4110 Public Works	Planning & Development
4120 Public Works	Planning & Development
5000 Public Works	Planning & Development
5020 Public Works	Planning & Development
5060 Public Works	Planning & Development
5240 Public Works	Planning & Development
5050 Public Works	Planning & Development
5260 Public Works	Planning & Development
5430 Public Works	Planning & Development
5730 Public Works	Planning & Development
6140 Public Works	Planning & Development
6410 Public Works	Planning & Development
6470 Public Works	Planning & Development
10 Licences	Community & Social Services
30 Licences	Community & Social Services
40 Licences	Community & Social Services
50 Licences	Community & Social Services
60 Licences	Community & Social Services
70 Licences	Community & Social Services
80 Licences	Community & Social Services
90 Licences	Community & Social Services
100 Licences	Community & Social Services
140 Licences	Community & Social Services
150 Licences	Community & Social Services
170 Licences	Community & Social Services
200 Licences	Community & Social Services
170 Licences	Community & Social Services
510 Licences	Community & Social Services
520 Licences	Community & Social Services
570 Licences	Community & Social Services
650 Licences	Community & Social Services
690 Licences	Community & Social Services
710 Licences	Community & Social Services
730 Licences	Community & Social Services
740 Licences	Community & Social Services
790 Licences	Community & Social Services
1090 Licences	Community & Social Services
1100 Licences	Community & Social Services
1110 Licences	Community & Social Services
1410 Licences	Community & Social Services
1468 Licences	Community & Social Services
1472 Licences	Community & Social Services
1473 Licences	Community & Social Services
1468 Licences	Community & Social Services
1477 Licences	Community & Social Services
3510 Licences	Community & Social Services
4120 Licences	Community & Social Services
5110 Licences	Community & Social Services
5160 Licences	Community & Social Services
5180 Licences	Community & Social Services

1410 Administration	Community & Social Services
1440 Administration	Community & Social Services
1450 Administration	Community & Social Services
1467 Administration	Community & Social Services
1469 Administration	Community & Social Services
3510 Administration	Community & Social Services
3520 Administration	Community & Social Services
3540 Administration	Community & Social Services
4110 Administration	Community & Social Services
4120 Administration	Community & Social Services
4360 Administration	Community & Social Services
4380 Administration	Community & Social Services
5000 Administration	Community & Social Services
5020 Administration	Community & Social Services
5030 Administration	Community & Social Services
5270 Administration	Community & Social Services
5270 Administration	Community & Social Services
5640 Administration	Community & Social Services
5840 Administration	Community & Social Services
5870 Administration	Community & Social Services
6270 Administration	Community & Social Services
6340 Administration	Community & Social Services
6420 Administration	Community & Social Services
6500 Administration	Community & Social Services
6591 Administration	Community & Social Services
3510 Cemeteries	Community & Social Services
5020 Management Services	Budget & Treasury
5320 Cemeteries	Community & Social Services
10 Roads and Stormwater Drainage	Planning & Development
20 Roads and Stormwater Drainage	Planning & Development
30 Roads and Stormwater Drainage	Planning & Development
40 Roads and Stormwater Drainage	Planning & Development
50 Roads and Stormwater Drainage	Planning & Development
60 Roads and Stormwater Drainage	Planning & Development
100 Roads and Stormwater Drainage	Planning & Development
140 Roads and Stormwater Drainage	Planning & Development
170 Roads and Stormwater Drainage	Planning & Development
210 Roads and Stormwater Drainage	Planning & Development
690 Roads and Stormwater Drainage	Planning & Development
780 Roads and Stormwater Drainage	Planning & Development
1251 Roads and Stormwater Drainage	Planning & Development
1410 Roads and Stormwater Drainage	Planning & Development
1440 Roads and Stormwater Drainage	Planning & Development
3510 Roads and Stormwater Drainage	Planning & Development
3520 Roads and Stormwater Drainage	Planning & Development
4120 Roads and Stormwater Drainage	Planning & Development
3520 Roads and Stormwater Drainage	Planning & Development
3520 Roads and Stormwater Drainage	Planning & Development
5430 Roads and Stormwater Drainage	Planning & Development
10 Nature Reserve	Budget & Treasury

750 Nature Reserve	Budget & Treasury
5200 Nature Reserve	Budget & Treasury
5200 Nature Reserve	Budget & Treasury
3510 Nature Reserve	Budget & Treasury
5480 Nature Reserve	Budget & Treasury
5480 Nature Reserve	Budget & Treasury
6330 Nature Reserve	Budget & Treasury
520 Aerodome	Community & Social Services
680 Aerodome	Community & Social Services
1440 Aerodome	Community & Social Services
3510 Aerodome	Community & Social Services
5410 Aerodome	Community & Social Services
6260 Aerodome	Community & Social Services
0 Council General Expenses	Executive & Council
40 Council General Expenses	Executive & Council
50 Council General Expenses	Executive & Council
310 Council General Expenses	Executive & Council
310 Council General Expenses	Executive & Council
310 Council General Expenses	Executive & Council
310 Council General Expenses	Executive & Council
520 Council General Expenses	Executive & Council
540 Council General Expenses	Executive & Council
570 Council General Expenses	Executive & Council
650 Council General Expenses	Executive & Council
680 Council General Expenses	Executive & Council
690 Council General Expenses	Executive & Council
790 Council General Expenses	Executive & Council
810 Council General Expenses	Executive & Council
820 Council General Expenses	Executive & Council
830 Council General Expenses	Executive & Council
980 Council General Expenses	Executive & Council
1010 Council General Expenses	Executive & Council
1011 Council General Expenses	Executive & Council
1040 Council General Expenses	Executive & Council
1050 Council General Expenses	Executive & Council
1070 Council General Expenses	Executive & Council
1130 Council General Expenses	Executive & Council
1180 Council General Expenses	Executive & Council
1440 Council General Expenses	Executive & Council
1463 Council General Expenses	Executive & Council
1464 Council General Expenses	Executive & Council
1476 Council General Expenses	Executive & Council
4120 Council General Expenses	Executive & Council
4390 Council General Expenses	Executive & Council
1000 Council General Expenses	Executive & Council
5680 Council General Expenses	Executive & Council
5820 Council General Expenses	Executive & Council
10 Abbatoir	Community & Social Services
520 Abbatoir	Community & Social Services
1090 Abbatoir	Community & Social Services

1440 Abbatoir	Community & Social Services
3510 Abbatoir	Community & Social Services
6360 Abbatoir	Community & Social Services
1220 Property Tax	Budget & Treasury
1474 Property Tax	Budget & Treasury
4350 Property Tax	Budget & Treasury
5670 Property Tax	Budget & Treasury
10 Management Services	Budget & Treasury
20 Management Services	Budget & Treasury
30 Management Services	Budget & Treasury
40 Management Services	Budget & Treasury
50 Management Services	Budget & Treasury
60 Management Services	Budget & Treasury
80 Management Services	Budget & Treasury
100 Management Services	Budget & Treasury
140 Management Services	Budget & Treasury
150 Management Services	Budget & Treasury
170 Management Services	Budget & Treasury
200 Management Services	Budget & Treasury
510 Management Services	Budget & Treasury
520 Management Services	Budget & Treasury
570 Management Services	Budget & Treasury
650 Management Services	Budget & Treasury
790 Management Services	Budget & Treasury
1180 Management Services	Budget & Treasury
1440 Management Services	Budget & Treasury
1470 Management Services	Budget & Treasury
4900 Management Services	Budget & Treasury
5000 Management Services	Budget & Treasury
5020 Management Services	Budget & Treasury
5640 Management Services	Budget & Treasury
10 Finance	Budget & Treasury
20 Finance	Budget & Treasury
30 Finance	Budget & Treasury
40 Finance	Budget & Treasury
50 Finance	Budget & Treasury
60 Finance	Budget & Treasury
70 Finance	Budget & Treasury
80 Finance	Budget & Treasury
100 Finance	Budget & Treasury
140 Finance	Budget & Treasury
150 Finance	Budget & Treasury
170 Finance	Budget & Treasury
200 Finance	Budget & Treasury
300 Finance	Budget & Treasury
300 Finance	Budget & Treasury
300 Finance	Budget & Treasury
300 Finance	Budget & Treasury
310 Finance	Budget & Treasury
310 Finance	Budget & Treasury

310 Finance	Budget & Treasury
310 Finance	Budget & Treasury
510 Finance	Budget & Treasury
520 Finance	Budget & Treasury
530 Finance	Budget & Treasury
550 Finance	Budget & Treasury
570 Finance	Budget & Treasury
600 Finance	Budget & Treasury
620 Finance	Budget & Treasury
650 Finance	Budget & Treasury
790 Finance	Budget & Treasury
990 Finance	Budget & Treasury
1160 Finance	Budget & Treasury
1190 Finance	Budget & Treasury
1190 Finance	Budget & Treasury
1191 Finance	Budget & Treasury
1260 Finance	Budget & Treasury
1310 Finance	Budget & Treasury
1310 Finance	Budget & Treasury
1370 Finance	Budget & Treasury
1440 Finance	Budget & Treasury
1461 Finance	Budget & Treasury
1471 Finance	Budget & Treasury
1472 Finance	Budget & Treasury
1473 Finance	Budget & Treasury
3510 Finance	Budget & Treasury
3540 Finance	Budget & Treasury
4120 Finance	Budget & Treasury
5000 Finance	Budget & Treasury
1000 Finance	Budget & Treasury
5020 Finance	Budget & Treasury
5030 Finance	Budget & Treasury
5100 Finance	Budget & Treasury
5250 Finance	Budget & Treasury
5270 Finance	Budget & Treasury
5540 Finance	Budget & Treasury
5580 Finance	Budget & Treasury
5560 Finance	Budget & Treasury
5840 Finance	Budget & Treasury
5860 Finance	Budget & Treasury
5861 Finance	Budget & Treasury
5870 Finance	Budget & Treasury
5990 Finance	Budget & Treasury
6140 Finance	Budget & Treasury
6240 Finance	Budget & Treasury
6250 Finance	Budget & Treasury
6340 Finance	Budget & Treasury
6420 Finance	Budget & Treasury
6430 Finance	Budget & Treasury
6479 Finance	Budget & Treasury

6480 Finance	Budget & Treasury
6481 Finance	Budget & Treasury
520 Fire Brigade	Public Safety
650 Fire Brigade	Public Safety
690 Fire Brigade	Public Safety
700 Fire Brigade	Public Safety
710 Fire Brigade	Public Safety
780 Fire Brigade	Public Safety
1410 Fire Brigade	Public Safety
1440 Fire Brigade	Public Safety
3510 Fire Brigade	Public Safety
3520 Fire Brigade	Public Safety
4110 Fire Brigade	Public Safety
5300 Fire Brigade	Public Safety
5300 Fire Brigade	Public Safety
10 Library	Community & Social Services
20 Library	Community & Social Services
30 Library	Community & Social Services
40 Library	Community & Social Services
50 Library	Community & Social Services
60 Library	Community & Social Services
70 Library	Community & Social Services
80 Library	Community & Social Services
140 Library	Community & Social Services
510 Library	Community & Social Services
520 Library	Community & Social Services
570 Library	Community & Social Services
670 Library	Community & Social Services
1440 Library	Community & Social Services
1450 Library	Community & Social Services
1467 Library	Community & Social Services
3510 Library	Community & Social Services
4120 Library	Community & Social Services
5000 Library	Community & Social Services
5020 Library	Community & Social Services
1000 Library	Community & Social Services
5280 Library	Community & Social Services
6570 Library	Community & Social Services
6599 Library	Community & Social Services
520 Parks and Recreation	Sport & Recreation
1090 Parks and Recreation	Sport & Recreation
1100 Parks and Recreation	Sport & Recreation
1110 Parks and Recreation	Sport & Recreation
1120 Parks and Recreation	Sport & Recreation
1410 Parks and Recreation	Sport & Recreation
3510 Parks and Recreation	Sport & Recreation
5000 Parks and Recreation	Sport & Recreation
1000 Parks and Recreation	Sport & Recreation
5020 Parks and Recreation	Sport & Recreation
5080 Parks and Recreation	Sport & Recreation

0 Sewerage and Sanitation	Waste Management
10 Sewerage and Sanitation	Waste Management
20 Sewerage and Sanitation	Waste Management
30 Sewerage and Sanitation	Waste Management
40 Sewerage and Sanitation	Waste Management
50 Sewerage and Sanitation	Waste Management
60 Sewerage and Sanitation	Waste Management
100 Sewerage and Sanitation	Waste Management
140 Sewerage and Sanitation	Waste Management
170 Sewerage and Sanitation	Waste Management
200 Sewerage and Sanitation	Waste Management
210 Sewerage and Sanitation	Waste Management
211 Sewerage and Sanitation	Waste Management
520 Sewerage and Sanitation	Waste Management
570 Sewerage and Sanitation	Waste Management
690 Sewerage and Sanitation	Waste Management
700 Sewerage and Sanitation	Waste Management
710 Sewerage and Sanitation	Waste Management
790 Sewerage and Sanitation	Waste Management
1000 Sewerage and Sanitation	Waste Management
1030 Sewerage and Sanitation	Waste Management
1090 Sewerage and Sanitation	Waste Management
1100 Sewerage and Sanitation	Waste Management
1110 Sewerage and Sanitation	Waste Management
1120 Sewerage and Sanitation	Waste Management
1140 Sewerage and Sanitation	Waste Management
1310 Sewerage and Sanitation	Waste Management
1360 Sewerage and Sanitation	Waste Management
1410 Sewerage and Sanitation	Waste Management
1440 Sewerage and Sanitation	Waste Management
3510 Sewerage and Sanitation	Waste Management
3520 Sewerage and Sanitation	Waste Management
3530 Sewerage and Sanitation	Waste Management
4120 Sewerage and Sanitation	Waste Management
4130 Sewerage and Sanitation	Waste Management
4390 Sewerage and Sanitation	Waste Management
5000 Sewerage and Sanitation	Waste Management
5020 Sewerage and Sanitation	Waste Management
5040 Sewerage and Sanitation	Waste Management
5170 Sewerage and Sanitation	Waste Management
5310 Sewerage and Sanitation	Waste Management
5490 Sewerage and Sanitation	Waste Management
5620 Sewerage and Sanitation	Waste Management
5760 Sewerage and Sanitation	Waste Management
5760 Sewerage and Sanitation	Waste Management
5770 Sewerage and Sanitation	Waste Management
10 Buildings and Offices	Executive & Council
30 Buildings and Offices	Executive & Council
50 Buildings and Offices	Executive & Council
60 Buildings and Offices	Executive & Council

140 Buildings and Offices	Executive & Council
520 Buildings and Offices	Executive & Council
1090 Buildings and Offices	Executive & Council
1100 Buildings and Offices	Executive & Council
1110 Buildings and Offices	Executive & Council
1120 Buildings and Offices	Executive & Council
1440 Buildings and Offices	Executive & Council
3510 Buildings and Offices	Executive & Council
4120 Buildings and Offices	Executive & Council
5410 Buildings and Offices	Executive & Council
5420 Buildings and Offices	Executive & Council
5470 Buildings and Offices	Executive & Council
6592 Buildings and Offices	Executive & Council
520 Commonage	Planning & Development
770 Commonage	Planning & Development
1440 Commonage	Planning & Development
3510 Commonage	Planning & Development
5360 Commonage	Planning & Development
5520 Commonage	Planning & Development
5940 Commonage	Planning & Development
3510 Sunrise	Planning & Development
0 Cleansing	Waste Management
10 Cleansing	Waste Management
20 Cleansing	Waste Management
30 Cleansing	Waste Management
40 Cleansing	Waste Management
50 Cleansing	Waste Management
60 Cleansing	Waste Management
80 Cleansing	Waste Management
100 Cleansing	Waste Management
140 Cleansing	Waste Management
170 Cleansing	Waste Management
200 Cleansing	Waste Management
210 Cleansing	Waste Management
520 Cleansing	Waste Management
570 Cleansing	Waste Management
690 Cleansing	Waste Management
700 Cleansing	Waste Management
710 Cleansing	Waste Management
790 Cleansing	Waste Management
880 Cleansing	Waste Management
1030 Cleansing	Waste Management
1140 Cleansing	Waste Management
1310 Cleansing	Waste Management
1390 Cleansing	Waste Management
1410 Cleansing	Waste Management
1440 Cleansing	Waste Management
1450 Cleansing	Waste Management
1451 Cleansing	Waste Management
1452 Cleansing	Waste Management

3510 Cleansing	Waste Management
3520 Cleansing	Waste Management
4120 Cleansing	Waste Management
4390 Cleansing	Waste Management
5020 Sewerage and Sanitation	Waste Management
5170 Cleansing	Waste Management
5310 Cleansing	Waste Management
5490 Cleansing	Waste Management
5490 Cleansing	Waste Management
6320 Cleansing	Waste Management
10 Electricity	Electricity
20 Electricity	Electricity
30 Electricity	Electricity
40 Electricity	Electricity
50 Electricity	Electricity
60 Electricity	Electricity
80 Electricity	Electricity
140 Electricity	Electricity
170 Electricity	Electricity
200 Electricity	Electricity
210 Electricity	Electricity
510 Electricity	Electricity
520 Electricity	Electricity
570 Electricity	Electricity
650 Electricity	Electricity
690 Electricity	Electricity
700 Electricity	Electricity
710 Electricity	Electricity
790 Electricity	Electricity
890 Electricity	Electricity
910 Electricity	Electricity
1090 Electricity	Electricity
1100 Electricity	Electricity
1110 Electricity	Electricity
1120 Electricity	Electricity
1310 Electricity	Electricity
1350 Electricity	Electricity
1410 Electricity	Electricity
1440 Electricity	Electricity
1466 Electricity	Electricity
3510 Electricity	Electricity
3520 Electricity	Electricity
3550 Electricity	Electricity
3560 Electricity	Electricity
3601 Electricity	Electricity
4010 Electricity	Electricity
4110 Electricity	Electricity
4120 Electricity	Electricity
4390 Electricity	Electricity
5020 Electricity	Electricity

5140 Electricity	Electricity
5140 Electricity	Electricity
5190 Electricity	Electricity
5200 Electricity	Electricity
5210 Electricity	Electricity
5220 Electricity	Electricity
5230 Electricity	Electricity
5660 Electricity	Electricity
6400 Electricity	Electricity
10 Water Distribution	Water
20 Water Distribution	Water
30 Water Distribution	Water
40 Water Distribution	Water
50 Water Distribution	Water
60 Water Distribution	Water
100 Water Distribution	Water
140 Water Distribution	Water
170 Water Distribution	Water
200 Water Distribution	Water
210 Water Distribution	Water
520 Water Distribution	Water
570 Water Distribution	Water
690 Water Distribution	Water
700 Water Distribution	Water
710 Water Distribution	Water
790 Water Distribution	Water
920 Water Distribution	Water
1030 Water Distribution	Water
1090 Water Distribution	Water
1100 Water Distribution	Water
1110 Water Distribution	Water
1120 Water Distribution	Water
1310 Water Distribution	Water
1340 Water Distribution	Water
1410 Water Distribution	Water
1430 Water Distribution	Water
1440 Water Distribution	Water
3510 Water Distribution	Water
3520 Water Distribution	Water
4020 Water Distribution	Water
4120 Water Distribution	Water
4390 Water Distribution	Water
5000 Water Distribution	Water
5020 Water Distribution	Water
1000 Water Distribution	Water
5010 Water Distribution	Water
5260 Water Distribution	Water
5890 Water Distribution	Water
5900 Water Distribution	Water
5930 Water Distribution	Water

5930 Water Distribution	Water
5931 Water Distribution	Water
6370 Water Distribution	Water
6470 Water Distribution	Water
5130 Water Distribution	Water
5130 Water Distribution	Water
5420 Municipal Staff Housing	Executive & Council
2410 STATUTERY FUNDS	
2650 STATUTERY FUNDS	
2670 STATUTERY FUNDS	
2590 RESERVES	
2620 RESERVES	
2630 RESERVES	
4500 ACCUMULATED SURPLUS/DEFICIT	
2670 REVOLVING FUND;	
1230 LONG TERM IABILITIES	
1250 LONG TERM IABILITIES	
1000 EMPLOYEE BENEFITS	
1100 EMPLOYEE BENEFITS	
1000 Non-Current Provisions	
4010 CONSUMER DEPOSITS	
4020 CONSUMER DEPOSITS	
2100 NETT FIXED ASSETS	
2110 NETT FIXED ASSETS	
2120 NETT FIXED ASSETS	
2130 NETT FIXED ASSETS	
2150 NETT FIXED ASSETS	
2160 NETT FIXED ASSETS	
2180 NETT FIXED ASSETS	
2190 NETT FIXED ASSETS	
2200 NETT FIXED ASSETS	
2210 NETT FIXED ASSETS	
2215 NETT FIXED ASSETS	
2217 NETT FIXED ASSETS	
2218 NETT FIXED ASSETS	
2219 NETT FIXED ASSETS	
2220 NETT FIXED ASSETS	
2221 NETT FIXED ASSETS	
2222 NETT FIXED ASSETS	
2224 NETT FIXED ASSETS	
2225 NETT FIXED ASSETS	
2230 NETT FIXED ASSETS	
2240 NETT FIXED ASSETS	
2350 NETT FIXED ASSETS	
2100 INVESTMENT PROPERTY	
2200 BIOLOGICAL ASSETS	
2300 INTANGIBLE ASSETS	
2300 INTANGIBLE ASSETS	
2400 CAPITALISED RESTORATION COST	
2450 CAPITALISED RESTORATION COST	

2150 INVESTMENT PROPERTY
2300 Operating lease asset
2400 Operating lease liability
2300 INVESTMENTS
2670 INVESTMENTS
2940 INVESTMENTS
2950 INVESTMENTS
2960 INVESTMENTS
3000 INVESTMENTS
3040 INVESTMENTS
3070 INVESTMENTS
3100 INVESTMENTS
3101 INVESTMENTS
3102 INVESTMENTS
3104 INVESTMENTS
3106 INVESTMENTS
3107 INVESTMENTS
3108 INVESTMENTS
3109 INVESTMENTS
3112 INVESTMENTS
3113 INVESTMENTS
3115 INVESTMENTS
3116 INVESTMENTS
3117 INVESTMENTS
3118 INVESTMENTS
3119 INVESTMENTS
3120 INVESTMENTS
3121 INVESTMENTS
3122 INVESTMENTS
3123 INVESTMENTS
3124 INVESTMENTS
3125 INVESTMENTS
3126 INVESTMENTS
3128 INVESTMENTS
3129 INVESTMENTS
3130 INVESTMENTS
3131 INVESTMENTS
3136 INVESTMENTS
3980 INVESTMENTS
3991 INVESTMENTS
7340 LONG TERM DEBTORS
7350 LONG TERM DEBTORS
7360 LONG TERM DEBTORS
7370 LONG TERM DEBTORS
7380 LONG TERM DEBTORS
7390 LONG TERM DEBTORS
7400 LONG TERM DEBTORS
7420 LONG TERM DEBTORS
7430 LONG TERM DEBTORS
7431 LONG TERM DEBTORS

7437 LONG TERM DEBTORS
7170 INVENTORY
7180 INVENTORY
1640 DEBTORS
1650 DEBTORS
1660 DEBTORS
1670 DEBTORS
1680 DEBTORS
1690 DEBTORS
5820 DEBTORS
5821 DEBTORS
5822 DEBTORS
5823 DEBTORS
5824 DEBTORS
5825 DEBTORS
5826 DEBTORS
5827 DEBTORS
5828 DEBTORS
8030 DEBTORS
8040 DEBTORS
8050 DEBTORS
8070 DEBTORS
8080 DEBTORS
8090 DEBTORS
8100 DEBTORS
8110 DEBTORS
8120 DEBTORS
8130 DEBTORS
8140 DEBTORS
8150 DEBTORS
8170 DEBTORS
8180 DEBTORS
7120 CASH ON HAND AND AT BANK
7130 CASH ON HAND AND AT BANK
9540 CASH ON HAND AND AT BANK
9546 CASH ON HAND AND AT BANK
9547 CASH ON HAND AND AT BANK
9550 CASH ON HAND AND AT BANK
9560 CASH ON HAND AND AT BANK
9600 CASH ON HAND AND AT BANK
1680 CREDITORS
3030 CREDITORS
3890 CREDITORS
3900 CREDITORS
3910 CREDITORS
3920 CREDITORS
4070 CREDITORS
7180 CREDITORS
7200 CREDITORS
7210 CREDITORS

7220 CREDITORS
8410 CREDITORS
8430 CREDITORS
3911 CREDITORS
9020 CREDITORS
9030 CREDITORS
9790 CREDITORS
9010 BANK OVERDRAFT
8730 CAPITAL / PROJECTS
9700 CAPITAL / PROJECTS
9710 CAPITAL / PROJECTS
9720 CAPITAL / PROJECTS
9730 CAPITAL / PROJECTS
9740 CAPITAL / PROJECTS
9750 CAPITAL / PROJECTS
9760 CAPITAL / PROJECTS
9770 CAPITAL / PROJECTS
9780 CAPITAL / PROJECTS
9800 CAPITAL / PROJECTS
9820 CAPITAL / PROJECTS
9840 CAPITAL / PROJECTS
9850 CAPITAL / PROJECTS
9860 CAPITAL / PROJECTS
9870 CAPITAL / PROJECTS
9880 CAPITAL / PROJECTS
9882 CAPITAL / PROJECTS
9883 CAPITAL / PROJECTS
9884 CAPITAL / PROJECTS
9886 CAPITAL / PROJECTS
9889 CAPITAL / PROJECTS
9890 CAPITAL / PROJECTS
9910 CAPITAL / PROJECTS
9911 CAPITAL / PROJECTS
9912 CAPITAL / PROJECTS
9913 CAPITAL / PROJECTS
9915 CAPITAL / PROJECTS
9917 CAPITAL / PROJECTS
9918 CAPITAL / PROJECTS
9919 CAPITAL / PROJECTS
9920 CAPITAL / PROJECTS
9921 CAPITAL / PROJECTS
9922 CAPITAL / PROJECTS
9924 CAPITAL / PROJECTS
9925 CAPITAL / PROJECTS
9926 CAPITAL / PROJECTS
9927 CAPITAL / PROJECTS
9928 CAPITAL / PROJECTS
9929 CAPITAL / PROJECTS
9930 CAPITAL / PROJECTS
9931 CAPITAL / PROJECTS

9932 CAPITAL / PROJECTS
9933 CAPITAL / PROJECTS
9934 CAPITAL / PROJECTS
9935 CAPITAL / PROJECTS
9939 CAPITAL / PROJECTS
9940 CAPITAL / PROJECTS
9941 CAPITAL / PROJECTS
9942 CAPITAL / PROJECTS
9943 CAPITAL / PROJECTS
9944 CAPITAL / PROJECTS
7000 SUSPENSE
8410 SUSPENSE
8780 SUSPENSE

Grap Classification	Notes Detail
Employee Related Costs	Salaries and Wages
Employee Related Costs	Bargaining Council Levy
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Group Life Insurance
Employee Related Costs	Leave Reserve Fund
Employee Related Costs	Bonus
General Expenses	Insurance
General Expenses	Training
General Expenses	Travel and subsistence
General Expenses	Safety clothes
Depreciation and Amortisation	
Repairs and Maintenance	
Rental of Facilities and Equipment	
Government Grants and Subsidies	Subsidies
Other Income	Sundry Income
NOT IN GRAP	
Employee Related Costs	Salaries and Wages
Employee Related Costs	Salaries and Wages
Employee Related Costs	Bargaining Council Levy
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Housing Subsidy
Employee Related Costs	Leave Reserve Fund
Employee Related Costs	Bonus
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
Employee Related Costs	Overtime
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
General Expenses	Insurance
General Expenses	Telephone
General Expenses	other
General Expenses	Training
General Expenses	Fuel Cost
General Expenses	Tyres
General Expenses	License Fees
General Expenses	Travel and subsistence
Internal Charges (Debits)	Water - Departmental Charges
Internal Charges (Debits)	Electricity - Departmental Charges
Internal Charges (Debits)	Sewerage and Sanitation - Departmental Charges
Internal Charges (Debits)	Refuse - Departmental Charges
General Expenses	other
Loss on disposal of Property,Plant and Equipment	
General Expenses	Safety clothes
Depreciation and Amortisation	
Repairs and Maintenance	
Repairs and Maintenance	

Finance Charges	
General Expenses	Capital Equipment
Operating grant expenditure	
Government Grants and Subsidies	Grants and donations
Other Income	Sundry Income
Other Income	Sundry Income
Stock Adjustments	
Gain on disposal of Property, Plant and Equipment	
Rental of Facilities and Equipment	
Other Income	Sundry Income
Third Party Payments	
Other Income	Sundry Income
Gain on disposal of Property, Plant and Equipment	
Employee Related Costs	Salaries and Wages
Employee Related Costs	Bargaining Council Levy
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Group Life Insurance
Employee Related Costs	Housing Subsidy
General Expenses	Safety clothes
Employee Related Costs	Leave Reserve Fund
Employee Related Costs	Bonus
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
Employee Related Costs	Overtime
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
General Expenses	Printing and stationery
General Expenses	Insurance
General Expenses	Telephone
General Expenses	Training
General Expenses	Fuel Cost
General Expenses	License Fees
General Expenses	other
General Expenses	other
General Expenses	Travel and subsistence
Internal Charges (Debits)	Water - Departmental Charges
Internal Charges (Debits)	Electricity - Departmental Charges
Internal Charges (Debits)	Sewerage and Sanitation - Departmental Charges
General Expenses	Safety clothes
Contracted Services	
General Expenses	other
General Expenses	other
General Expenses	Bank Charges
Contracted Services	
Repairs and Maintenance	
Repairs and Maintenance	
Fines	Traffic Fines
Fines	Court Fines
Licences and Permits	

Licences and Permits	
Licences and Permits	
Licences and Permits	
Licences and Permits	
Licences and Permits	
Licences and Permits	
Fines	Traffic Fines
Fines	Court Fines
Rental of Facilities and Equipment	
Licences and Permits	
Licences and Permits	
Licences and Permits	
Public Contributions and Donations	
Employee Related Costs	Salaries and Wages
Employee Related Costs	Salaries and Wages
Employee Related Costs	Bargaining Council Levy
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Housing Subsidy
General Expenses	Safety clothes
Employee Related Costs	Leave Reserve Fund
Employee Related Costs	Bonus
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
Employee Related Costs	Overtime
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
General Expenses	Printing and stationery
General Expenses	Insurance
General Expenses	Bank Charges
General Expenses	other
General Expenses	Audit Fees
General Expenses	Telephone
General Expenses	other
General Expenses	other
General Expenses	Training
General Expenses	Fuel Cost
General Expenses	Tyres
General Expenses	License Fees
General Expenses	Travel and subsistence
General Expenses	other
General Expenses	Other
Internal Charges (Debits)	Water - Departmental Charges
Internal Charges (Debits)	Electricity - Departmental Charges
Internal Charges (Debits)	Sewerage and Sanitation - Departmental Charges
Internal Charges (Debits)	Refuse - Departmental Charges
General Expenses	other
General Expenses	other
Operating grant expenditure	
Loss on disposal of Property,Plant and Equipment	
General Expenses	other

General Expenses	Safety clothes
Depreciation and Amortisation	
Depreciation and Amortisation	Intangible Assets
Finance Charges	Finance leases
Finance Charges	Finance leases
Repairs and Maintenance	
Repairs and Maintenance	
Repairs and Maintenance	
Finance Charges	
General Expenses	Capital Equipment
Finance Charges	
Employee Related Costs	Leave Reserve Fund
Operating grant expenditure	
Government Grants and Subsidies	Grants and donations
Government Grants and Subsidies	Grants and donations
Other Income	Sundry Income
Other Income	Sundry Income
Other Income	Sundry Income
Other Income	Sundry Income
Other Income	Sundry Income
Other Income	Sundry Income
Other Income	Sundry Income
Other Income	Sundry Income
Other Income	Sundry Income
Other Income	Sundry Income
Other Income	Sundry Income
Government Grants and Subsidies	Grants and donations
Repairs and Maintenance	
Government Grants and Subsidies	Grants and donations
Other Income	Sundry Income
Employee Related Costs	Salaries and Wages
Employee Related Costs	Salaries and Wages
Employee Related Costs	Bargaining Council Levy
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Leave Reserve Fund
Employee Related Costs	Bonus
Employee Related Costs	Overtime
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
General Expenses	Fuel Cost
General Expenses	other
Operating grant expenditure	
General Expenses	Safety clothes
Depreciation and Amortisation	
Repairs and Maintenance	
Repairs and Maintenance	
Repairs and Maintenance	
Operating grant expenditure	
Government Grants and Subsidies	Grants and donations
Rental of Facilities and Equipment	
Employee Related Costs	Salaries and Wages

General Expenses	other
Fair Value Adjustments	Biological Assets
Fair Value Adjustments	Biological Assets
Repairs and Maintenance	
Rental of Facilities and Equipment	
Other Income	Sundry Income
Other Income	Sale of Game
General Expenses	Insurance
General Expenses	Membership Fees
Depreciation and Amortisation	
Repairs and Maintenance	
Rental of Facilities and Equipment	
Other Income	Sundry Income
NOT IN GRAP	
Employee Related Costs	Contributions for UIF, pensions and medical aids
Remuneration of Councillors	
Actuarial Gains	
Employee Related Costs	Post Employment Health
Actuarial Losses	
Finance Charges	Post Employment Health
General Expenses	Insurance
Employee Related Costs	Group Life Insurance
General Expenses	Telephone
General Expenses	Training
General Expenses	Membership Fees
General Expenses	Fuel Cost
General Expenses	Travel and subsistence
General Expenses	Advertising
General Expenses	other
General Expenses	Legal Cost
General Expenses	Skills development levy
General Expenses	Paupers Funerals
General Expenses	Job Creation
General Expenses	other
Remuneration of Councillors	
Employee Related Costs	Post Employment Health
Remuneration of Councillors	
General Expenses	other
Depreciation and Amortisation	
General Expenses	Entertainment Expenses
General Expenses	Entertainment Expenses
General Expenses	Contribution to Womens League
Repairs and Maintenance	
Debt Impairment	
General Expenses	Project Expenditure - Own Funds
Public Contributions and Donations	
Government Grants and Subsidies	Subsidies
Employee Related Costs	Salaries and Wages
General Expenses	Insurance
Internal Charges (Debits)	Water - Departmental Charges

Depreciation and Amortisation	
Repairs and Maintenance	
Rental of Facilities and Equipment	
Property Rates	Less: Rebates
Property Rates	Less: Rebates
Debt Impairment	
Property Rates	Residential, Commercial Property, State
Employee Related Costs	Salaries and Wages
Employee Related Costs	Salaries and Wages
Employee Related Costs	Bargaining Council Levy
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Housing Subsidy
Employee Related Costs	Leave Reserve Fund
Employee Related Costs	Bonus
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
Employee Related Costs	Overtime
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
General Expenses	Printing and stationery
General Expenses	Insurance
General Expenses	Telephone
General Expenses	Training
General Expenses	Travel and subsistence
General Expenses	other
Depreciation and Amortisation	
General Expenses	other
Bad Debts Recovered	
Operating grant expenditure	
Government Grants and Subsidies	Grants and donations
Other Income	Sundry Income
Employee Related Costs	Salaries and Wages
Employee Related Costs	Salaries and Wages
Employee Related Costs	Bargaining Council Levy
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Group Life Insurance
Employee Related Costs	Housing Subsidy
Employee Related Costs	Leave Reserve Fund
Employee Related Costs	Bonus
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
Employee Related Costs	Overtime
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
Employee Related Costs	Long service awards
Finance Charges	Long service awards
Actuarial Gains	
Actuarial Losses	
Employee Related Costs	Post Employment Health
Actuarial Losses	

Finance Charges	Post Employment Health
Actuarial Gains	
General Expenses	Printing and stationery
General Expenses	Insurance
General Expenses	Bank Charges
General Expenses	Audit Fees
General Expenses	Telephone
General Expenses	other
Employee Related Costs	Contributions for UIF, pensions and medical aids
General Expenses	Training
General Expenses	Travel and subsistence
General Expenses	License Fees
Employee Related Costs	Salaries and Wages
Operating grant expenditure	
General Expenses	Professional Fees
General Expenses	Professional Fees
General Expenses	other
General Expenses	other
General Expenses	other
General Expenses	Free Paraffin Hampers
Depreciation and Amortisation	
Operating grant expenditure	
Finance Charges	Creditors
Finance Charges	Creditors
General Expenses	Penalties
Repairs and Maintenance	
Repairs and Maintenance	
General Expenses	Capital Equipment
Operating grant expenditure	
General Expenses	Project Expenditure - Own Funds
Government Grants and Subsidies	Grants and donations
Government Grants and Subsidies	Grants and donations
Other Income	Sundry Income
Government Grants and Subsidies	Equitable Share
Other Income	Sundry Income
Interest Earned - External Investments	
Other Income	Sundry Income
Other Income	Sundry Income
Other Income	Sundry Income
Rental of Facilities and Equipment	
Rental of Facilities and Equipment	
Other Income	Sundry Income
Interest Earned - Outstanding Debtors	
Third Party Payments	
General Expenses	other
Agency Services	
Other Income	Sundry Income
Other Income	Sundry Income
Other Income	Sundry Income
Finance Charges	Bank Overdraft

Interest Earned - external investments	
Government Grants and Subsidies	Grants and donations
General Expenses	Insurance
General Expenses	Training
General Expenses	Fuel Cost
General Expenses	Tyres
General Expenses	License Fees
General Expenses	other
General Expenses	Safety clothes
Depreciation and Amortisation	
Repairs and Maintenance	
Repairs and Maintenance	
Finance Charges	
Other Income	Sundry Income
Other Income	Sundry Income
Employee Related Costs	Salaries and Wages
Employee Related Costs	Salaries and Wages
Employee Related Costs	Bargaining Council Levy
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Group Life Insurance
Employee Related Costs	Housing Subsidy
Employee Related Costs	Bonus
General Expenses	Printing and stationery
General Expenses	Insurance
General Expenses	Telephone
General Expenses	other
Depreciation and Amortisation	
Operating grant expenditure	
Finance Charges	Finance leases
Repairs and Maintenance	
General Expenses	Capital Equipment
Operating grant expenditure	
Government Grants and Subsidies	Grants and donations
General Expenses	Project Expenditure - Own Funds
Fines	Library Fines
Government Grants and Subsidies	Grants and donations
Public Contributions and Donations	Donated assets
General Expenses	Insurance
Internal Charges (Debits)	Water - Departmental Charges
Internal Charges (Debits)	Electricity - Departmental Charges
Internal Charges (Debits)	Sewerage and Sanitation - Departmental Charges
Internal Charges (Debits)	Refuse - Departmental Charges
General Expenses	other
Repairs and Maintenance	
Operating grant expenditure	
General Expenses	Project Expenditure - Own Funds
Government Grants and Subsidies	Grants and donations
Other Income	Sundry Income

NOT IN GRAP

Employee Related Costs	Salaries and Wages
Employee Related Costs	Salaries and Wages
Employee Related Costs	Bargaining Council Levy
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Leave Reserve Fund
Employee Related Costs	Bonus
Employee Related Costs	Overtime
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
General Expenses	Insurance
General Expenses	Telephone
General Expenses	Fuel Cost
General Expenses	Tyres
General Expenses	License Fees
General Expenses	Travel and subsistence
General Expenses	Project Expenditure - Own Funds
General Expenses	other
Internal Charges (Debits)	Water - Departmental Charges
Internal Charges (Debits)	Electricity - Departmental Charges
Internal Charges (Debits)	Sewerage and Sanitation - Departmental Charges
Internal Charges (Debits)	Refuse - Departmental Charges
General Expenses	other
Loss on disposal of Property,Plant and Equipment	
Service Charges	Less: Rebates
General Expenses	Safety clothes
Depreciation and Amortisation	
Repairs and Maintenance	
Repairs and Maintenance	
Repairs and Maintenance	
General Expenses	Capital Equipment
Finance Charges	Long-term Liabilities
Debt Impairment	
Operating grant expenditure	
Government Grants and Subsidies	Grants and donations
General Expenses	Other
Service Charges	Sewerage and Sanitation Charges
Other Income	Sundry Income
Other Income	Sundry Income
Other Income	Sundry Income
Service Charges	Sewerage and Sanitation Charges
Internal Charges (Credits)	Sewerage and Sanitation - Departmental Charges
Other Income	Sundry Income
Employee Related Costs	Salaries and Wages
Employee Related Costs	Bargaining Council Levy
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids

Employee Related Costs	Bonus
General Expenses	Insurance
Internal Charges (Debits)	Water - Departmental Charges
Internal Charges (Debits)	Electricity - Departmental Charges
Internal Charges (Debits)	Sewerage and Sanitation - Departmental Charges
Internal Charges (Debits)	Refuse - Departmental Charges
Depreciation and Amortisation	Investment Property
Repairs and Maintenance	
General Expenses	Capital Equipment
Rental of Facilities and Equipment	
Rental of Facilities and Equipment	
Rental of Facilities and Equipment	
Rental of Facilities and Equipment	
General Expenses	Insurance
General Expenses	other
Depreciation and Amortisation	
Repairs and Maintenance	
Rental of Facilities and Equipment	
Other Income	Sundry Income
Other Income	Sundry Income
Repairs and Maintenance	
NOT IN GRAP	
Employee Related Costs	Salaries and Wages
Employee Related Costs	Salaries and Wages
Employee Related Costs	Bargaining Council Levy
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Housing Subsidy
Employee Related Costs	Leave Reserve Fund
Employee Related Costs	Bonus
Employee Related Costs	Overtime
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
General Expenses	Insurance
General Expenses	Telephone
General Expenses	Fuel Cost
General Expenses	Tyres
General Expenses	License Fees
General Expenses	Travel and subsistence
General Expenses	other
General Expenses	other
General Expenses	other
Loss on disposal of Property,Plant and Equipment	
Service Charges	Less: Rebates
General Expenses	Safety clothes
Depreciation and Amortisation	
Depreciation and Amortisation	Landfill Sites
Impairments	Landfill Sites
Finance Charges	Landfill Sites

Repairs and Maintenance	
Repairs and Maintenance	
General Expenses	Capital Equipment
Debt Impairment	
Government Grants and Subsidies	Grants and donations
Other Income	Sundry Income
Service Charges	Refuse removal
Service Charges	Refuse removal
Internal Charges (Credits)	Refuse - Departmental Charges
Other Income	Sundry Income
Employee Related Costs	Salaries and Wages
Employee Related Costs	Salaries and Wages
Employee Related Costs	Bargaining Council Levy
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Housing Subsidy
Employee Related Costs	Bonus
Employee Related Costs	Overtime
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
General Expenses	Printing and stationery
General Expenses	Insurance
General Expenses	Telephone
General Expenses	Training
General Expenses	Fuel Cost
General Expenses	Tyres
General Expenses	License Fees
General Expenses	Travel and subsistence
General Expenses	other
Repairs and Maintenance	
Internal Charges (Debits)	Water - Departmental Charges
Internal Charges (Debits)	Electricity - Departmental Charges
Internal Charges (Debits)	Sewerage and Sanitation - Departmental Charges
Internal Charges (Debits)	Refuse - Departmental Charges
Loss on disposal of Property,Plant and Equipment	
Service Charges	Less: Rebates
General Expenses	Safety clothes
Depreciation and Amortisation	
Repairs and Maintenance	
Repairs and Maintenance	
Repairs and Maintenance	
Repairs and Maintenance	
Repairs and Maintenance	
Repairs and Maintenance	
Bulk Purchases	Electricity
Finance Charges	
General Expenses	Capital Equipment
Debt Impairment	
Government Grants and Subsidies	Grants and donations

Service Charges	Electricity
Internal Charges (Credits)	Electricity - Departmental Charges
Service Charges	Electricity
Other Income	Sundry Income
Other Income	Sundry Income
Other Income	Sundry Income
Service Charges	Electricity
Other Income	Sundry Income
Other Income	Sundry Income
Employee Related Costs	Salaries and Wages
Employee Related Costs	Salaries and Wages
Employee Related Costs	Bargaining Council Levy
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Contributions for UIF, pensions and medical aids
Employee Related Costs	Leave Reserve Fund
Employee Related Costs	Bonus
Employee Related Costs	Overtime
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
Employee Related Costs	Travel, motor car, telephone, assistance and other allowances
General Expenses	Insurance
General Expenses	Telephone
General Expenses	Fuel Cost
General Expenses	Tyres
General Expenses	License Fees
General Expenses	Travel and subsistence
Employee Related Costs	Salaries and Wages
General Expenses	other
Internal Charges (Debits)	Water - Departmental Charges
Internal Charges (Debits)	Electricity - Departmental Charges
Internal Charges (Debits)	Sewerage and Sanitation - Departmental Charges
Internal Charges (Debits)	Refuse - Departmental Charges
Loss on disposal of Property,Plant and Equipment	
Service Charges	Less: Rebates
General Expenses	Safety clothes
General Expenses	Water Research
Depreciation and Amortisation	
Repairs and Maintenance	
Repairs and Maintenance	
Bulk Purchases	Water
General Expenses	Capital Equipment
Debt Impairment	
Operating grant expenditure	
Government Grants and Subsidies	Grants and donations
General Expenses	Project Expenditure - Own Funds
Operating grant expenditure	
Loss on disposal of Property,Plant and Equipment	
Service Charges	Water
Other Income	Sundry Income
Service Charges	Water

Internal Charges (Credits)	Water - Departmental Charges
Service Charges	Water
Other Income	Sundry Income
Other Income	Sundry Income
General Expenses	Other
Other Income	Sundry Income
Other Income	Sundry Income
Capitalisation Reserve	
Government Grant Reserve	
Capital Replacement Reserve	
Receivables from exchange transactions	Provision for Bad Debts
Current Employee benefits	Staff Leave Accrual
Current Employee benefits	Bonus Accrual
Accumulated Surplus	
IMFO	
Long-term Liabilities	Annuity Loans - At amortised cost
Long-term Liabilities	Capitalised Lease Liability - At amortised cost
Employee benefits	
Employee benefits	
Non-Current Provisions	
Consumer Deposits	Electricity
Consumer Deposits	Water
Property, Plant and Equipment	
Property, Plant and Equipment	
Property, Plant and Equipment	
Property, Plant and Equipment	
Property, Plant and Equipment	
Property, Plant and Equipment	
Property, Plant and Equipment	
Property, Plant and Equipment	
Property, Plant and Equipment	
Property, Plant and Equipment	Accumulated Depreciation
Property, Plant and Equipment	Accumulated Depreciation
Property, Plant and Equipment	Accumulated Depreciation
Property, Plant and Equipment	Accumulated Depreciation
Property, Plant and Equipment	Accumulated Depreciation
Property, Plant and Equipment	Accumulated Depreciation
Property, Plant and Equipment	Accumulated Depreciation
Property, Plant and Equipment	Accumulated Depreciation
Property, Plant and Equipment	Accumulated Depreciation
Property, Plant and Equipment	Accumulated Depreciation
Property, Plant and Equipment	Accumulated Depreciation
Property, Plant and Equipment	Accumulated Depreciation
Investment Property	
Biological Assets	
Intangible Assets	
Intangible Assets	
Capitalised Restoration Cost	
Capitalised Restoration Cost	

Investment Property	
Operating Lease Asset	
Operating Lease Liability	
Non-Current Investments	FNB - Acc.no.71 26761 8613 - Subsidie Kerkstraat Investment
Non-Current Investments	FNB - Acc.no.71 08730 6258 - CRR Investment
Cash and Cash Equivalents	FNB - Acc.no.62 05698 7088 - Projek Nasionale Tesourie Inve
Cash and Cash Equivalents	FNB - Acc.no.62 04611 0920 - Projek Biblioteek Investment
Cash and Cash Equivalents	FNB - Acc.no.62 05001 7021 - Equitable Share Investment
Cash and Cash Equivalents	FNB - Acc.no.62 07015 8574 - Survey of plot Investment
Cash and Cash Equivalents	FNB - Acc.no.62 07521 0973 - Water Loxton Investment
Cash and Cash Equivalents	FNB - Acc.no.62 08647 7760 - Own Funds Investment
Cash and Cash Equivalents	No Funds
Cash and Cash Equivalents	FNB - Acc.no.62 08984 3744 - Project Consolidate MSIG Inve:
Cash and Cash Equivalents	No Funds
Cash and Cash Equivalents	FNB - Acc.no.62 10289 8519 - Housing Project Victoria West I
Cash and Cash Equivalents	FNB - Acc.no.62 11957 3477 - Housing Project Richmond Inve
Cash and Cash Equivalents	FNB - Acc.no.62 12481 9262 - Water Meters Investment
Cash and Cash Equivalents	FNB - Acc.no.62 14251 4894 - High Mast Lighting Investment
Cash and Cash Equivalents	FNB - Acc.no.74 12728 4318 - Leave Reserve Fund Investmei
Cash and Cash Equivalents	FNB - Acc.no.62 17213 8797 - Sport Development Investment
Cash and Cash Equivalents	FNB - Acc.no.62 17405 7680 - Drought Relief Funds Investme
Cash and Cash Equivalents	FNB - Acc.no.62 18164 4462 - Road Project Loxton Investmer
Cash and Cash Equivalents	FNB - Acc.no.62 18831 8333 - Skills Development Fund
Cash and Cash Equivalents	FNB - Acc.no.62 18925 8372 - EIA Solid Waste
Cash and Cash Equivalents	FNB - Acc.no.62 18925 5625 - Eradication of Buckets
Cash and Cash Equivalents	FNB - Acc.no.62 20178 3744 - Electricity Project Richmond
Cash and Cash Equivalents	FNB - Acc.no.62 22039 8235 - Renovation & Repair Sport
Cash and Cash Equivalents	FNB - Acc.no.62 20922 9831 - MIG Fund
Cash and Cash Equivalents	FNB - Acc.no.62 24204 3892 - DME Project
Cash and Cash Equivalents	FNB - Acc.no.62 25880 9064 - Reservoir Project (Richmond)
Cash and Cash Equivalents	FNB - Acc.no.62 24730 1708 - Playground
Cash and Cash Equivalents	FNB - Acc.no.62 24730 1964 - Tourism Plan
Cash and Cash Equivalents	FNB - Acc.no.62 24730 1071 - Rubbish Bins
Cash and Cash Equivalents	FNB - Acc.no.62 25094 0387 - Insurance Claims
Cash and Cash Equivalents	FNB - Acc.no.62 25254 5763 - Own Funds
Cash and Cash Equivalents	FNB - Acc.no.62 26770 3819 - Oxidation Ponds
Cash and Cash Equivalents	FNB - Acc.no.62 25880 8595 - Reservoir Project (Victoria Wes
Cash and Cash Equivalents	FNB - Acc.no.62 27128 8188 - Fire Fighting Equipment
Cash and Cash Equivalents	SOCIAL PLAN;
Cash and Cash Equivalents	FNB - Acc.no.62 28437 5386 - De Ville Street Project
Long-Term Receivables	Officials' Housing Loans - At amortised cost
Long-Term Receivables	Councillors Allowances
Long-Term Receivables	Councillors Allowances
Long-Term Receivables	Councillors Allowances
Long-Term Receivables	Councillors Allowances
Long-Term Receivables	Councillors Allowances
Long-Term Receivables	Councillors Allowances
Long-Term Receivables	Councillors Allowances
Long-Term Receivables	Councillors Allowances
Long-Term Receivables	Provision for Impairment

Long-Term Receivables	Councillors Allowances
Inventory	Maintenance Materials - At cost
Inventory	Water – at cost
Taxes	VAT input in suspense
Taxes	VAT input in suspense
Taxes	VAT Payable
Receivables from non-exchange transact	Fuel Deposits
Receivables from non-exchange transact	Electricity Deposit Richmond
Payables from exchange transactions	Sundry Deposits
Receivables from non-exchange transact	Suspense Debtors
Receivables from exchange transactions	Water
Receivables from exchange transactions	Sewerage
Receivables from exchange transactions	Other
Receivables from non-exchange transact	Rates
Receivables from exchange transactions	Electricity
Receivables from exchange transactions	Refuse
Receivables from exchange transactions	Electricity
Receivables from exchange transactions	Water
Receivables from non-exchange transact	Rates
Receivables from exchange transactions	Other
Receivables from exchange transactions	Other
Receivables from exchange transactions	Other
Receivables from exchange transactions	Other
Receivables from exchange transactions	Electricity
Receivables from exchange transactions	Water
Receivables from exchange transactions	Electricity
Receivables from exchange transactions	Water
Receivables from exchange transactions	Refuse
Receivables from exchange transactions	Sewerage
Receivables from exchange transactions	Other
Receivables from exchange transactions	Other
Receivables from exchange transactions	Other
Cash and Cash Equivalents	Cash Floats
Cash and Cash Equivalents	Cash Floats
Receivables from non-exchange transact	Suspense Debtors
Receivables from non-exchange transact	Suspense Debtors
Receivables from non-exchange transact	Suspense Debtors
Payables from exchange transactions	Sundry Creditors
Cash and Cash Equivalents	Bank Accounts
Cash and Cash Equivalents	Bank Accounts
Payables from exchange transactions	Sundry Deposits
Accumulated Surplus	
Payables from exchange transactions	Trade Payables
Payables from exchange transactions	Arrear Portion of Long Term Liabilities
Payables from exchange transactions	Retentions
Payables from exchange transactions	Sundry Creditors
Payables from exchange transactions	Sundry Creditors
Payables from exchange transactions	Sundry Deposits
Payables from exchange transactions	Sundry Deposits
Payables from exchange transactions	Sundry Deposits

Payables from exchange transactions	Sundry Deposits
Payables from exchange transactions	Sundry Creditors
Payables from exchange transactions	Sundry Creditors
Payables from exchange transactions	Pre-paid electricity
Taxes	VAT output in suspense
Taxes	VAT output in suspense
Payables from exchange transactions	Traffic Fines Control
Cash and Cash Equivalents	Primary Bank Account
Unspent Conditional Government Grant: Own Funding	
Unspent Conditional Government Grant: MIG - High Mast Lightning	
Unspent Conditional Government Grant: MIG - Stormwater Project	
Unspent Conditional Government Grant: MIG - Victoria West Solid Waste	
Unspent Conditional Government Grant: MIG - Victoria West Cemetery Project	
Unspent Conditional Government Grant: MIG - Loxton Solid Waste	
Unspent Conditional Government Grant: MIG - Stormwater Project	
Unspent Conditional Government Grant: FMG	
Unspent Conditional Government Grant: Library Project	
Unspent Conditional Government Grant: MIG - Oxidation Ponds Loxton	
Unspent Conditional Government Grant: MIG - Oxidation Ponds Loxton	
Unspent Conditional Government Grant: DWA - MISAMBANE WATER PROJECT	
Unspent Conditional Government Grant: Old Grant	
Unspent Conditional Government Grant: Other - Survey of Land	
Unspent Conditional Government Grant: Other - Water Project Loxton	
Unspent Conditional Government Grant: MIG - King Street	
Unspent Conditional Government Grant: MIG - King Street	
Unspent Conditional Government Grant: DWA - Bulk Meters	
Unspent Conditional Government Grant: INEG Grant	
Unspent Conditional Government Grant: MSIG	
Unspent Conditional Government Grant: Old Grant	
Unspent Conditional Government Grant: Old Grant	
Unspent Conditional Government Grant: Old Grant	
Unspent Conditional Government Grant: Housing	
Unspent Conditional Government Grant: Old Grant	
Unspent Conditional Government Grant: Old Grant	
Unspent Conditional Government Grant: Housing	
Unspent Conditional Government Grant: MIG - High Mast Lightning	
Unspent Conditional Government Grant: Old Grant	
Unspent Conditional Government Grant: MIG - Road Project Loxton	
Unspent Conditional Government Grant: Old Grant	
Unspent Conditional Government Grant: Old Grant	
Unspent Conditional Government Grant: MIG - Road Project Loxton	
Unspent Conditional Government Grant: Other Grant Provider	
Unspent Conditional Government Grant: INEG Grant	
Unspent Conditional Government Grant: Old Grant	
Unspent Conditional Government Grant: MIG - General	
Unspent Conditional Government Grant: INEG Grant	
Unspent Conditional Government Grant: MIG - Richmond Reservoir	
Unspent Conditional Government Grant: MIG - Stormwater Project	
Unspent Conditional Government Grant: Insurance Claims	
Unspent Conditional Government Grant: Own Funding	

Unspent Conditional Government Grant: Own Funding
Unspent Conditional Government Grant: Own Funding
Unspent Conditional Government Grant: MIG - Oxidation Ponds Richmond
Unspent Conditional Government Grant: MIG - Victoria West Reservoir Project
Unspent Conditional Government Grant: Own Funding
Unspent Conditional Government Grant: De Ville Street
Unspent Conditional Government Grant: Own Funding
Unspent Conditional Government Grant: Housing
Unspent Conditional Government Grant: Housing
Unspent Conditional Government Grant: Housing
Accumulated Surplus
Receivables from non-exchange transact Suspense Debtors
Receivables from non-exchange transact Suspense Debtors

Kommentaar**2010 Final****Journals 2010**

Moet geskuif word

105 928.46	-
86.25	-
20 688.04	-
1 146.67	-
968.88	-
-	-
9 240.01	-
9 565.68	-
-	-
-	-
472.72	-
-	-
459.03	-
-9 600.00	-
-59 000.00	-
-	-
-	-
1 585 682.80	-
582 449.25	-
911.04	-
30 837.00	-
246 525.72	-
15 349.87	-
20 140.20	-
12 423.31	-
95 963.66	-
222 748.82	-
116 150.52	-
9 054.96	-
13 079.33	-
13 005.60	-
8 708.66	-
5 376.05	-
-	-
44 859.58	-
-	-
12 181.60	-
93 068.31	-
348.89	-
2 648.07	-
1 529.30	-
1 529.30	-
-	-
-	-
9 409.26	-
810 433.79	-
47 992.68	-
42 296.32	-

-	-
-	-
-	-
-1 960 698.54	-
-2 425.10	-
-525.00	-
55 506.50	-
-2 559.00	-
-	-
-5 483.20	-
-	-
-6 814.00	-
-	-
792 295.94	-
465.00	-
30 343.80	-
128 910.61	-
9 680.60	-
1 864.50	-
2 854.00	-
-	-
9 323.00	-
64 301.40	-
-	-
168 457.58	-
-	-
-	-
-	-
10 420.32	-
14 960.50	-
17 851.23	-
103 783.81	-
-	-
73.73	-
-	-
21 120.41	-
556.49	-
4 190.29	-
770.60	-
46 469.95	-
9 872 504.52	-
-	-
-	-
213 200.89	-
-	-
26 953.79	-
33 944.25	-
-14 859 750.78	-
-286 971.50	-
-8 620.00	-

-27 138.74	-
-3 678.00	-
-87 740.00	-
-163 688.15	-
-2 200.00	-
-8 411.25	-
-	-
-	-
-	-
-	-
-	-
-	-
776 985.95	-
84.21	-
468.75	-
14 684.40	-
126 265.77	-
7 396.36	-
-	-
-	-
8 450.08	-
37 321.03	-
162 095.82	-
1 648.81	-
4 099.08	-
43 405.70	-
27 132.70	-
7 659.72	-
92 293.27	-
-	-
77 275.41	-
-	-
-	-
3 412.28	-
3 457.89	-
-	-
219.00	-
76 462.34	-
-	-
6 500.00	-
3 454.48	-
7 160.43	-
2 299.90	-
1 655.60	-
4 666.89	-
-	-
1 185.00	-
-	-
-	-

Capital

1 469.86	-
432 552.67	-
448.48	-
11 908.51	-
18 088.79	-
989.03	-
1 120.39	-
64 153.05	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-877.72	-
-	-
49.12	-
-	-
-	-
-125 738.84	-
-	-
-51 290.94	-
-	-
-	-
-2 840.00	-
192 985.90	-
-	-
146.16	-
2 615.40	-
40 694.07	-
2 178.81	-
-	-
16 084.42	-
13 530.32	-
988.80	-
30 395.04	-
-	-
-	-
9 519.96	-
2 408 629.84	-
245 729.55	-
1 282.32	-
-	-
-	-
-	-
-	-
-	-

Moet geskuif word

-	-
-	-
37 500.00	-
73 944.06	-
-475.00	-
-700.00	-
-34 426.86	-
10 420.32	-
4 187.10	-
-	-
2 069.62	-
-	-
-	-
-	-
-	-
-	-
79 328.00	-
193 863.55	-
295 028.00	-
9 565.20	-
-	-
2 493.58	-
-	-
116 143.57	-
-	-
368 333.37	-
82 751.77	-
-	-
19 588.91	-
113 611.61	-
43 560.71	-
-	-
-	-
1 513 951.65	-
-	-
179 436.21	-
-	-
-	-
11 121.21	-
64 381.69	-
100 000.00	-
-	-
324 057.52	-
137 000.00	-
-900.00	-
-	-
-	-
10 299.96	-
-	-

-	-
459.03	-
-25 790.38	-
918 502.65	-
-	-
3 892 975.48	-
-5 060 887.66	-
613 076.04	-
-	-
90.00	-
32 001.60	-
124 309.03	-
2 578.15	-
-	-
-	-
7 730.33	-
129 960.00	-
-	-
4 620.24	-
-	-
25 590.72	-
31 393.29	-
70 500.00	-
191 078.96	-
-	-
-	-
-	-
2 465 771.59	-
55 952.52	-
-61 666.71	-
-	-
1 512 659.64	-
145 500.00	-
866.25	-
71 414.80	-
198 173.73	-
14 877.40	-
4 493.40	-
12 646.43	-
6 641.68	-
70 389.48	-
143 650.92	-
256.18	-
3 780.00	-
7 981.00	-
5 037.00	-
-13 890.00	-
-	-
-	-
-	-

	-	-
	-	-
	114 249.53	-
	15 731.28	-
	76 626.54	-
	1 230 012.33	-
	36 354.29	-
	-	-
	-	-
	4 449.84	-
	76 820.62	-
	93 436.20	-
	57 400.00	-
	-	-
Kobus, herstateer na general expenses	500 679.52	-
	-	-
	-	-
	-	-
	6 136.37	-
	150 691.35	-
	-	-
	105 000.00	-
	19 142.21	-
Fruitless	245 838.46	-
Fruitless	10 039.92	-
	1 049.03	-
	37 858.20	-
	-	-
	746 260.03	-
	125 672.74	-
	-850 000.00	-
	-750 000.00	-
	-29 629.49	-
	-11 196 337.00	-
	-544.52	-
	-416 264.64	-
	-	-
	3.93	-
	-1 142.12	-
	-78 729.63	-
	12 581.18	-
	-7 544.32	-
	-1 738 372.84	-
	-276 111.85	-
	19 720.73	-
	-13 568.14	-
	-3 240.60	-
	-5 280.00	-
	-	-
	64 079.26	-

Deel van Library Project
Deel van Library Project
Deel van Library Project

-	-
-	-
10 420.32	-
-	-
3 774.74	-
-	-
90.00	-
-	-
-	-
-	-
599.03	-
11.66	-
-	-
-1 368.00	-
-189 111.12	-
263 031.91	-
1 500.00	-
180.00	-
12 246.00	-
41 140.59	-
3 018.78	-
1 594.80	-
2 313.78	-
17 069.02	-
1 242.47	-
17 553.36	-
4 998.84	-
-	-
-	-
-	-
2 065.87	-
-	-
247 317.40	-
-264 000.00	-
23 043.29	-
-2 292.03	-
-	-
-683 259.81	-
10 420.22	-
4 482.25	-
35 384.83	-
4 599.80	-
1 529.30	-
9 409.26	-
3 308.81	-
-	-
600.00	-
-	-
-21 280.00	-

Moet geskuif word

-	-
1 276 694.77	-
-	-
1 139.70	-
6 408.00	-
245 820.42	-
14 794.35	-
-	-
77 535.58	-
117 030.57	-
-	-
15 335.19	-
-	-
31 612.98	-
7 678.51	-
182 407.99	-
57 150.54	-
26 288.85	-
2 781.05	-
-	-
4 450.00	-
953.55	-
1 938.31	-
1 090.85	-
-	-
9 666.81	-
-	-
894 750.53	-
9 790.53	-
-	-
80 881.70	-
57 265.94	-
-	-
-	-
216 546.01	-
901 034.82	-
25 650.00	-
-159 075.60	-
-	-
-341 409.47	-
13 160.56	-
100.83	-
-1 421.04	-
-1 254 620.96	-
-54 580.07	-
-	-
-	-
-	-
-	-
-	-

Moet geskuif word

-	-
10 420.32	-
11 051.67	-
35 041.50	-
11 511.40	-
12 943.76	-
18 714.00	-
175 162.62	-
-	-
-136 276.53	-
-134 312.26	-
-19 935.59	-
-10 271.93	-
10 420.32	-
2 197.75	-
-	-
6 065.23	-
-7 639.67	-
-502.02	-
-5 512.00	-
-	-
-	-
535 432.98	-
96 431.50	-
458.04	-
5 668.20	-
116 638.71	-
6 051.04	-
-	-
1 167.72	-
40 194.50	-
29 423.25	-
-	-
1 545.35	-
7 450.68	-
6 274.78	-
177 713.80	-
87 182.23	-
10 033.75	-
3 126.36	-
5 227.58	-
3 140.00	-
11 772.82	-
-	-
809 533.55	-
9 549.91	-
-	-
383.23	-
130.59	-
67 022.33	-

67 856.67	-
107 755.84	-
-	-
1 618 319.96	-
-	-
-723.78	-
-9 828.07	-
-2 225 007.41	-
-45 951.36	-
-	-
432 356.33	-
550.00	-
236.19	-
25 173.60	-
81 776.52	-
4 743.59	-
10 009.38	-
39 119.42	-
105 138.89	-
4 890.90	-
10 285.06	-
3 538.74	-
25 246.12	-
5 255.32	-
6 421.05	-
74 343.42	-
3 087.63	-
2 871.75	-
10 372.26	-
-	-
1 389.77	-
57 454.92	-
62 701.92	-
6 081.50	-
5 322.80	-
-	-
266 343.00	-
9 961.26	-
590 409.48	-
-	-
169 581.01	-
39 993.25	-
7 894.21	-
-	-
-	-
5 554 012.09	-
-	-
-	-
525 450.25	-
-1 925 642.21	-

-2 681 751.23	-
-243 180.23	-
-39 805.74	-
-1 141.26	-
-757.02	-
-868.46	-
-3 144 802.51	-
-10 689.66	-
-	-
396 469.95	-
16 690.00	-
288.87	-
2 615.40	-
79 581.00	-
4 834.76	-
5 541.76	-
30 709.59	-
73 220.73	-
-	-
5 921.42	-
33 564.55	-
3 982.47	-
163 606.03	-
15 123.10	-
2 563.80	-
58 248.33	-
-	-
-	-
755 153.37	-
94 114.88	-
26 696.72	-
22 970.60	-
-	-
537 335.05	-
9 609.28	-
32 464.20	-
872 889.36	-
195 503.81	-
57 487.77	-
430 178.18	-
-	-
2 204 449.76	-
106 079.66	-
-9 039 420.99	-
65 852.38	-
-	-
-	-
-27 036.24	-
-2 858.72	-
-3 204 847.29	-

Kyk of dit korrek geklassifiseer is

Moontlik 'n bate - ondersoek

-833 455.62	-
-	-
-6 052.00	-
-	-
-	-
-745.40	-
-	-
-	-
-1 059 286.95	-
-17 894 045.24	92 592.30
-610 474.11	-
-	-162 669.02
-126 456 724.56	-1 391 978.09
-	-
-884 786.21	-
-234 983.35	-
-66 978.00	-
-3 648 380.00	-
-1 382 245.46	-1 152 648.60
-106 890.62	-
-43 960.48	-
5 516 134.39	13 538 880.51
28 040 693.75	77 564 909.36
19 178 586.84	-18 301 189.84
769 718.00	7 134 974.36
7 978.00	-7 978.00
29 355 864.69	-29 355 864.69
13 848 154.68	-13 848 154.68
34 627 772.63	-34 627 772.63
-	-
44 000.00	-44 000.00
-7 493 468.03	7 270 121.24
-232 012.23	-13 614 909.35
-87 703.30	66 026.81
-2 822.00	-846 001.12
239 541.41	-239 541.41
-636 195.09	636 195.09
634 260.29	-634 260.29
-8 800.00	8 800.00
-7 144 130.36	7 144 130.36
-	-
-	-
-	-
15 981 600.00	339 600.00
65 500.00	-
44 330.00	-
-448.48	-
24 286.03	19 695.93
-23 124.12	-18 938.69

	-56 193.26	-12 566.46
	100 934.94	-
	-323.46	-
Vind uit oor die een	76 225.00	-
Reg	1 324 546.57	-
Reg	45 241.14	-
Reg	5 416.51	-
Reg	5 019.17	-
Reg	-	-
Reg	-	-
Reg	2 612.49	-
Reg	-	-
Reg	432.71	-
Reg	-	-
Reg	-	-
Reg	-	-
Reg	10 670.19	-
Reg	61 338.93	-
Reg	-	-
Reg	52 753.11	-
Reg	1 651.88	-
Reg	92 915.37	-
Reg	-	-
Reg	-	-
Reg	-	-
Reg	-	-
Reg	411 418.99	-
Reg	1 056 983.65	-
Reg	1 461 750.05	-
Reg	3 043.81	-
Reg	64 993.01	-
Reg	1 571.99	-
Reg	130 242.12	-
Reg	1 389.40	-
Reg	546 349.06	-
Reg	74 254.35	-
Reg	189 350.48	-
Reg	-	-
Reg	-	-
	61 508.69	-
	5 177.52	-
	10 308.40	-
	9 400.08	-
	5 500.08	-
	11 258.40	-
	2 005.38	-
	10 500.08	-
	13 800.08	-
	-363 766.63	-

	108.32	-
	366 944.32	-
	13 254.03	-
	429 431.98	-
	1 426.32	-
	-1 689 893.56	-
	51 000.00	-
	16 300.00	-
Hierdie items moet opgelos word	-10 000.00	-
	437 360.68	-
Hierdie items moet opgelos word	11 044.20	-
Hierdie items moet opgelos word	-610 670.90	-
Hierdie items moet opgelos word	72.00	-
Hierdie items moet opgelos word	-	-
Hierdie items moet opgelos word	108 804.28	-
Hierdie items moet opgelos word	-	-
	-	156 140.32
	-	223 892.90
	6 840 751.14	-
	333 752.98	-
	-237.85	-
	149.05	-
	-316.60	-
	1 390 469.20	-
	4 588 442.99	-
	-32 509.94	-
	49 396.59	-
	3 561 528.55	-
	3 099 944.16	-
	22.70	-
	-11 253.66	-
	71 797.67	-
	2 750.00	-750.00
	-	-
	2 137.26	-
	-	-
Hierdie tjeks moet nie hier wees nie	-	-
	-	-
	18 839.56	-
	654 344.60	-
Hier is transaksies in wat sal moet skuif	-3 796.20	-
	2 986 163.00	-
	-3 438 936.04	100 000.00
	-572 744.98	-
	-838 710.97	-
	-190 792.94	-
	-866.50	-
	-	-
	-	-
	-14 106.64	-

Skoonmaak teen kontrolevote

-	-
-501 645.04	-
-8 935.33	-
-	-36 736.32
-265 835.32	-
-	-
-390 108.88	-
-25 678.74	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
0.00	-
-	-
-	-
0.00	-
-	-
-1 247.99	-
-88 738.90	-
-	-
-	-
-	-
-	-
-0.00	-
-	-
-	-
-	-
744 157.97	-
-	-
0.00	-
821 597.07	-
-	-
0.00	-
-	-
-	-
0.00	-
278 906.43	-
-99 011.62	-
-	-
-	-
-834 085.49	-
-769 220.24	-
-600 000.00	-
-210 000.00	-
-	-
-	-

<u>2010 Restated</u>	<u>2010 Restated</u>	<u>2011 Final</u>	<u>Journals 2011</u>
105 928.46	105 928.00	99 516.04	-
86.25	86.00	82.00	-
20 688.04	20 688.00	21 042.55	-
1 146.67	1 147.00	1 152.49	-
968.88	969.00	792.72	-
-	-	5 260.40	-
9 240.01	9 240.00	13 124.89	-
9 565.68	9 566.00	-	-
-	-	-	-
-	-	7 596.58	-
472.72	473.00	518.95	-
-	-	-	-
459.03	459.00	215.00	-
-9 600.00	-9 600.00	-8 800.00	-
-59 000.00	-59 000.00	-	-
-	-	-	-
-	-	-	-
1 585 682.80	1 585 683.00	1 880 103.68	-
582 449.25	582 449.00	796 769.70	-
911.04	911.00	975.11	-
30 837.00	30 837.00	35 524.78	-
246 525.72	246 526.00	282 909.15	-
15 349.87	15 350.00	16 166.94	-
20 140.20	20 140.00	18 274.20	-
12 423.31	12 423.00	23 352.68	-
95 963.66	95 964.00	130 188.67	10 708.63
222 748.82	222 749.00	236 093.96	-
116 150.52	116 151.00	108 233.94	-
9 054.96	9 055.00	9 577.56	-
13 079.33	13 079.00	22 690.93	-
13 005.60	13 006.00	-	-
8 708.66	8 709.00	6 449.03	-
5 376.05	5 376.00	6 569.07	-
-	-	-	-
44 859.58	44 860.00	82 680.48	-
-	-	1 228.07	-
12 181.60	12 182.00	11 828.95	-
93 068.31	93 068.00	148 077.96	-
348.89	349.00	350.74	-
2 648.07	2 648.00	3 050.95	-
1 529.30	1 529.00	1 621.74	-
1 529.30	1 529.00	1 621.74	-
-	-	-	-
-	-	-	-
9 409.26	9 409.00	-9 409.26	-
810 433.79	810 434.00	810 433.79	38 088.03
47 992.68	47 993.00	126 541.72	-
42 296.32	42 296.00	56 002.58	-

-	-	-	-
-	-	-	-
-	-	-	-
-1 960 698.54	-1 960 699.00	-1 802 686.69	-
-2 425.10	-2 425.00	-2 576.00	-
-525.00	-525.00	-395.00	-
55 506.50	55 507.00	76 483.57	-
-2 559.00	-2 559.00	-24 900.00	-
-	-	-	-
-5 483.20	-5 483.00	-9 785.00	-
-	-	-42.00	-
-6 814.00	-6 814.00	-2 866.69	-
-	-	-	-
792 295.94	792 296.00	1 422 238.29	-
465.00	465.00	787.20	-
30 343.80	30 344.00	45 650.40	-
128 910.61	128 911.00	202 727.10	-
9 680.60	9 681.00	17 992.74	-
1 864.50	1 865.00	-	-
2 854.00	2 854.00	9 786.14	-
-	-	-	-
9 323.00	9 323.00	1 602.16	-
64 301.40	64 301.00	82 463.06	32 294.79
-	-	-	-
168 457.58	168 458.00	630 412.64	-
-	-	-	-
-	-	12 135.36	-
-	-	24 262.67	-
10 420.32	10 420.00	-	-
14 960.50	14 961.00	20 581.74	-
17 851.23	17 851.00	8 371.06	-
103 783.81	103 784.00	7 654.00	-
-	-	793.00	-
73.73	74.00	-	-
-	-	5 645.78	-
21 120.41	21 120.00	64 094.52	-
556.49	556.00	578.77	-
4 190.29	4 190.00	12 526.32	-
770.60	771.00	817.12	-
46 469.95	46 470.00	25 695.14	-
9 872 504.52	9 872 505.00	11 539 748.37	1 018 551.72
-	-	21 153.95	-
-	-	-	-
213 200.89	213 201.00	306 249.39	-
-	-	-	-
26 953.79	26 954.00	108 824.51	-
33 944.25	33 944.00	-	-
-14 859 750.78	-14 859 751.00	-19 034 327.05	-
-286 971.50	-286 972.00	-95 600.00	-
-8 620.00	-8 620.00	-16 491.00	-

-27 138.74	-27 139.00	-29 514.53	-
-3 678.00	-3 678.00	-8 579.00	-
-87 740.00	-87 740.00	-102 656.00	-
-163 688.15	-163 688.00	-170 504.07	-
-2 200.00	-2 200.00	-3 038.00	-
-8 411.25	-8 411.00	-9 652.50	-
-	-	-61.50	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-134 552.00	-
-	-	-120 000.00	-
776 985.95	776 986.00	1 185 661.30	-
84.21	84.00	-	-
468.75	469.00	524.80	-
14 684.40	14 684.00	23 208.00	-
126 265.77	126 266.00	165 083.87	-
7 396.36	7 396.00	8 535.84	-
-	-	-	-
-	-	-	-
8 450.08	8 450.00	-	-
37 321.03	37 321.00	54 178.59	5 028.60
162 095.82	162 096.00	136 482.00	-
1 648.81	1 649.00	-	-
4 099.08	4 099.00	4 093.18	-
43 405.70	43 406.00	56 307.58	-
27 132.70	27 133.00	291 805.29	-
7 659.72	7 660.00	-	-
92 293.27	92 293.00	11 903.64	-
-	-	-	-
77 275.41	77 275.00	100 409.39	-
-	-	-	-
-	-	-	-
3 412.28	3 412.00	1 330.00	-
3 457.89	3 458.00	7 339.16	-
-	-	-	-
219.00	219.00	612.50	-
76 462.34	76 462.00	52 996.62	-
-	-	1 920.00	-
6 500.00	6 500.00	13 649.98	-
3 454.48	3 454.00	3 998.27	-
7 160.43	7 160.00	8 751.40	-
2 299.90	2 300.00	2 439.96	-
1 655.60	1 656.00	1 964.75	-
4 666.89	4 667.00	-	-
-	-	-	-
1 185.00	1 185.00	-	-
-	-	-	-
-	-	3 482.96	-

1 469.86	1 470.00	0.02	-
432 552.67	432 553.00	574 344.54	-1 817.00
448.48	448.00	8 866.00	-
11 908.51	11 909.00	10 156.77	-
18 088.79	18 089.00	14 835.79	-
989.03	989.00	8 572.46	-
1 120.39	1 120.00	19 217.15	-
64 153.05	64 153.00	60 351.63	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-4.00	-
-877.72	-878.00	-1 478.32	-
-	-	-	-
49.12	49.00	-	-
-	-	-	-
-	-	-	-
-125 738.84	-125 739.00	-8 526.13	-
-	-	-	-
-51 290.94	-51 291.00	-37 736.73	-
-	-	1 205.11	-
-	-	-	-
-2 840.00	-2 840.00	-10 951.00	-
192 985.90	192 986.00	192 743.67	-
-	-	-	-
146.16	146.00	153.81	-
2 615.40	2 615.00	1 432.80	-
40 694.07	40 694.00	40 755.36	-
2 178.81	2 179.00	2 172.10	-
-	-	3 570.51	-
16 084.42	16 084.00	17 448.39	165.57
13 530.32	13 530.00	7 759.03	-
988.80	989.00	494.40	-
30 395.04	30 395.00	94 467.51	-
-	-	140.00	-
-	-	2 327 897.01	-
9 519.96	9 520.00	-	-
2 408 629.84	2 408 630.00	2 451 204.46	-
245 729.55	245 730.00	376 853.35	-
1 282.32	1 282.00	71 656.70	-
-	-	-	-
-	-	213 502.93	-
-	-	-243 130.73	-
-	-	-	-
-	-	-	-

-	-	-	-
-	-	-21 800.00	-
37 500.00	37 500.00	-	-
73 944.06	73 944.00	1 344.04	-
-475.00	-475.00	-	-
-700.00	-700.00	-	-
-34 426.86	-34 427.00	-	-
10 420.32	10 420.00	-	-
4 187.10	4 187.00	4 187.10	-
-	-	-	-
2 069.62	2 070.00	1 225.02	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	2 461.20	-
-	-	13 236.61	-
-	-	-	-
79 328.00	79 328.00	90 364.00	-
193 863.55	193 864.00	39 965.86	-
295 028.00	295 028.00	318 435.00	-
9 565.20	9 565.00	-	-
-	-	-	-
2 493.58	2 494.00	1 278.94	-
-	-	2 000.00	-
116 143.57	116 144.00	225 217.11	-11 131.05
-	-	-	-
368 333.37	368 333.00	339 460.80	-
82 751.77	82 752.00	45 751.95	-
-	-	-	-
19 588.91	19 589.00	34 024.90	-
113 611.61	113 612.00	139 478.93	-
43 560.71	43 561.00	35 600.00	-
-	-	350 305.00	-
-	-	-	-
1 513 951.65	1 513 952.00	1 602 336.03	-
-	-	-	-
179 436.21	179 436.00	136 899.23	-
-	-	-	-
-	-	-	-
11 121.21	11 121.00	99 572.23	-
64 381.69	64 382.00	69 320.00	-
100 000.00	100 000.00	-	-
-	-	-	-
324 057.52	324 058.00	81 890.88	-32 577.46
137 000.00	137 000.00	-	-
-900.00	-900.00	-378 880.00	-
-	-	-	-
-	-	-	-
10 299.96	10 300.00	-	-
-	-	-	-

-	-	-	-
459.03	459.00	-	-
-25 790.38	-25 790.00	-27 477.60	-
918 502.65	918 503.00	318 658.34	-
-	-	-	-
3 892 975.48	3 892 975.00	-262 237.52	-
-5 060 887.66	-5 060 888.00	-2 926 569.36	75 071.89
613 076.04	613 076.00	723 985.21	-
-	-	2 250.00	-
90.00	90.00	98.40	-
32 001.60	32 002.00	31 651.20	-
124 309.03	124 309.00	129 283.49	-
2 578.15	2 578.00	2 671.44	-
-	-	-	-
-	-	-	-
7 730.33	7 730.00	8 385.86	437.02
129 960.00	129 960.00	142 596.50	-
-	-	-	-
4 620.24	4 620.00	4 620.24	-
-	-	899.55	-
25 590.72	25 591.00	-	-
31 393.29	31 393.00	32 154.17	-
70 500.00	70 500.00	-	-
191 078.96	191 079.00	152 801.55	-
-	-	-	-
-	-	-	-
-	-	-	-
2 465 771.59	2 465 772.00	-	-
55 952.52	55 953.00	165 654.00	-
-61 666.71	-61 667.00	-	-
-	-	-	-
1 512 659.64	1 512 660.00	1 883 342.14	-
145 500.00	145 500.00	355 614.25	-
866.25	866.00	1 512.90	-
71 414.80	71 415.00	63 591.04	-
198 173.73	198 174.00	231 865.14	-
14 877.40	14 877.00	20 284.34	-
4 493.40	4 493.00	3 452.60	-
12 646.43	12 646.00	9 498.36	-
6 641.68	6 642.00	545 275.13	-329 296.20
70 389.48	70 389.00	92 210.97	9 912.85
143 650.92	143 651.00	88 968.00	-
256.18	256.00	7 043.89	-
3 780.00	3 780.00	3 000.00	-
7 981.00	7 981.00	4 142.00	-
5 037.00	5 037.00	5 658.00	-
-13 890.00	-13 890.00	-	-
-	-	646 012.00	-
-	-	-	-
-	-	-	-

-	-	-	-
-	-	-	-
114 249.53	114 250.00	124 790.29	-
15 731.28	15 731.00	-	-
76 626.54	76 627.00	118 990.90	-
1 230 012.33	1 230 012.00	960 237.67	-
36 354.29	36 354.00	41 145.19	-
-	-	-	-
-	-	118 011.86	-
4 449.84	4 450.00	-	-
76 820.62	76 821.00	28 575.94	-
93 436.20	93 436.00	159 556.49	-
57 400.00	57 400.00	-	-
-	-	1 077 534.22	-
500 679.52	500 680.00	-	-
-	-	1 842 131.58	-
-	-	-	-
-	-	-	-
6 136.37	6 136.00	-	-
150 691.35	150 691.00	117 781.53	-
-	-	-	-
105 000.00	105 000.00	367 232.73	-
19 142.21	19 142.00	116 360.21	-
245 838.46	245 838.00	96 844.37	-
10 039.92	10 040.00	38 066.88	-
1 049.03	1 049.00	-	-
37 858.20	37 858.00	65 774.89	-
-	-	-	-
746 260.03	746 260.00	-	-
125 672.74	125 673.00	-	-
-850 000.00	-850 000.00	-	-
-750 000.00	-750 000.00	-1 200 000.00	-
-29 629.49	-29 629.00	-34 313.12	-
-11 196 337.00	-11 196 337.00	-13 985 560.00	-
-544.52	-545.00	-665.08	-
-416 264.64	-416 265.00	-342 296.28	-
-	-	-	-
3.93	4.00	-	-
-1 142.12	-1 142.00	-1 187.35	-
-78 729.63	-78 730.00	-60 957.52	-
12 581.18	12 581.00	-2 368.95	-
-7 544.32	-7 544.00	-7 456.20	-
-1 738 372.84	-1 738 373.00	-1 603 693.77	-
-276 111.85	-276 112.00	-28 141.00	-
19 720.73	19 721.00	33 671.29	-
-13 568.14	-13 568.00	-14 608.56	-
-3 240.60	-3 241.00	-2 605.00	-
-5 280.00	-5 280.00	-12 693.00	-
-	-	-	-
64 079.26	64 079.00	43 510.71	-

-	-	-8 298.61	-
-	-	-435 887.82	-
10 420.32	10 420.00	-	-
-	-	-	-
3 774.74	3 775.00	12 050.98	-
-	-	-	-
90.00	90.00	96.00	-
-	-	1 481.96	-
-	-	65 785.40	-
-	-	-	-
599.03	599.00	122.06	-
11.66	12.00	83 698.18	-
-	-	-	-
-1 368.00	-1 368.00	-7 789.45	-
-189 111.12	-189 111.00	-	-
263 031.91	263 032.00	374 734.71	-
1 500.00	1 500.00	-	-
180.00	180.00	352.20	-
12 246.00	12 246.00	12 511.20	-
41 140.59	41 141.00	47 010.81	-
3 018.78	3 019.00	4 759.47	-
1 594.80	1 595.00	1 594.80	-
2 313.78	2 314.00	1 702.44	-
17 069.02	17 069.00	19 740.71	835.65
1 242.47	1 242.00	1 177.05	-
17 553.36	17 553.00	-	-
4 998.84	4 999.00	5 603.17	-
-	-	-	-
-	-	-	-
-	-	214 060.35	-
-	-	-	-
2 065.87	2 066.00	1 000.00	-
-	-	-	-
247 317.40	247 317.00	-	-
-264 000.00	-264 000.00	-366 907.13	-
23 043.29	23 043.00	-	-
-2 292.03	-2 292.00	-3 675.98	-
-	-	-	-
-683 259.81	-683 260.00	-	-
10 420.22	10 420.00	-	-
4 482.25	4 482.00	4 114.09	-
35 384.83	35 385.00	46 523.64	-
4 599.80	4 600.00	4 877.72	-
1 529.30	1 529.00	1 621.74	-
9 409.26	9 409.00	-	-
3 308.81	3 309.00	848.42	-
-	-	-	-
600.00	600.00	-	-
-	-	-	-
-21 280.00	-21 280.00	-15 105.00	-

-	-	-	-
1 276 694.77	1 276 695.00	1 348 893.46	-
-	-	2 011.65	-
1 139.70	1 140.00	1 177.69	-
6 408.00	6 408.00	7 306.78	-
245 820.42	245 820.00	274 330.83	-
14 794.35	14 794.00	15 664.28	-
-	-	10 743.06	-
77 535.58	77 536.00	116 764.81	27 150.33
117 030.57	117 031.00	148 044.23	-
-	-	-	-
15 335.19	15 335.00	13 339.39	-
-	-	-	-
31 612.98	31 613.00	-	-
7 678.51	7 679.00	4 685.82	-
182 407.99	182 408.00	228 476.74	-
57 150.54	57 151.00	-	-
26 288.85	26 289.00	20 943.00	-
2 781.05	2 781.00	8 537.05	-
-	-	-	-
4 450.00	4 450.00	-	-
953.55	954.00	314.82	-
1 938.31	1 938.00	2 150.55	-
1 090.85	1 091.00	817.12	-
-	-	-	-
9 666.81	9 667.00	22 270.00	-
-	-	-	-
894 750.53	894 751.00	1 093 949.66	-
9 790.53	9 791.00	19 782.25	-
-	-	-	-
80 881.70	80 882.00	21 851.00	-
57 265.94	57 266.00	58 855.93	-
-	-	-	-
-	-	-	-
216 546.01	216 546.00	212 780.40	-
901 034.82	901 035.00	549 847.56	-
25 650.00	25 650.00	-	-
-159 075.60	-159 076.00	-667 671.74	-
-	-	-	-
-341 409.47	-341 409.00	-365 118.99	-
13 160.56	13 161.00	-901.06	-
100.83	101.00	-	-
-1 421.04	-1 421.00	-1 506.24	-
-1 254 620.96	-1 254 621.00	-1 979 194.24	46 521.44
-54 580.07	-54 580.00	-56 729.05	-
-	-	-	-
-	-	-4 839.58	-
-	-	-	-
-	-	-	-
-	-	-	-

-	-	-	-
10 420.32	10 420.00	-	-
11 051.67	11 052.00	11 383.19	-
35 041.50	35 042.00	37 847.77	-
11 511.40	11 511.00	12 209.05	-
12 943.76	12 944.00	14 562.64	-
18 714.00	18 714.00	18 714.00	4 185.00
175 162.62	175 163.00	175 278.79	-
-	-	-	-
-136 276.53	-136 277.00	-144 250.00	-
-134 312.26	-134 312.00	-125 721.15	-
-19 935.59	-19 936.00	-38 904.00	-
-10 271.93	-10 272.00	-	-
10 420.32	10 420.00	-	-
2 197.75	2 198.00	722.81	-
-	-	-	-
6 065.23	6 065.00	3 786.23	-
-7 639.67	-7 640.00	-88.60	-
-502.02	-502.00	-570.18	-
-5 512.00	-5 512.00	-12 491.00	-
-	-	249.11	-
-	-	-	-
535 432.98	535 433.00	488 483.36	-
96 431.50	96 432.00	107 278.90	-
458.04	458.00	421.16	-
5 668.20	5 668.00	4 982.44	-
116 638.71	116 639.00	99 713.31	-
6 051.04	6 051.00	5 480.78	-
-	-	1 368.90	-
1 167.72	1 168.00	8 508.83	-
40 194.50	40 195.00	42 110.07	3 976.11
29 423.25	29 423.00	17 542.27	-
-	-	-	-
1 545.35	1 545.00	1 148.93	-
7 450.68	7 451.00	-	-
6 274.78	6 275.00	4 536.79	-
177 713.80	177 714.00	223 498.81	-
87 182.23	87 182.00	-	-
10 033.75	10 034.00	21 963.20	-
3 126.36	3 126.00	7 321.13	-
5 227.58	5 228.00	12 348.30	-
3 140.00	3 140.00	-	-
11 772.82	11 773.00	14 681.71	-
-	-	-	-
809 533.55	809 534.00	1 094 450.55	-
9 549.91	9 550.00	16 392.29	-
-	-	-	-
383.23	383.00	333.49	267.89
130.59	131.00	424.49	118.76
67 022.33	67 022.00	88 804.54	40 370.86

67 856.67	67 857.00	34 221.58	-
107 755.84	107 756.00	194 697.30	-
-	-	-	-
1 618 319.96	1 618 320.00	857 950.31	-
-	-	-	-
-723.78	-724.00	8 701.14	-
-9 828.07	-9 828.00	-1 392.64	-
-2 225 007.41	-2 225 007.00	-2 431 968.36	2 322.10
-45 951.36	-45 951.00	-49 641.81	-
-	-	-	-
432 356.33	432 356.00	492 297.95	-
550.00	550.00	35 663.00	-
236.19	236.00	270.60	-
25 173.60	25 174.00	15 578.40	-
81 776.52	81 777.00	91 877.20	-
4 743.59	4 744.00	5 410.11	-
10 009.38	10 009.00	5 928.00	-
39 119.42	39 119.00	36 654.06	11 799.01
105 138.89	105 139.00	110 732.57	-
4 890.90	4 891.00	3 452.40	-
10 285.06	10 285.00	24 916.01	-
3 538.74	3 539.00	-	-
25 246.12	25 246.00	-	-
5 255.32	5 255.00	5 389.61	-
6 421.05	6 421.00	13 859.65	-
74 343.42	74 343.00	125 522.74	-
3 087.63	3 088.00	-	-
2 871.75	2 872.00	2 997.65	-
10 372.26	10 372.00	48 204.30	-
-	-	-	-
1 389.77	1 390.00	-	-
57 454.92	57 455.00	44 604.82	-
62 701.92	62 702.00	79 319.16	-
6 081.50	6 082.00	6 449.46	-
5 322.80	5 323.00	5 644.84	-
-	-	-	-
266 343.00	266 343.00	558 578.69	-
9 961.26	9 961.00	16 272.32	-
590 409.48	590 409.00	591 779.54	30 819.21
-	-	-2 000.00	-
169 581.01	169 581.00	119 903.13	-
39 993.25	39 993.00	127 731.51	-
7 894.21	7 894.00	-	-
-	-	-	-
-	-	3 951.00	-
5 554 012.09	5 554 012.00	7 113 343.48	-
-	-	-	-
-	-	-	-
525 450.25	525 450.00	21 388.02	-
-1 925 642.21	-1 925 642.00	-769 219.74	-

-2 681 751.23	-2 681 751.00	-3 398 565.66	17 982.97
-243 180.23	-243 180.00	-309 064.06	-
-39 805.74	-39 806.00	-40 023.51	-
-1 141.26	-1 141.00	-1 923.69	-
-757.02	-757.00	-4 367.10	-
-868.46	-868.00	-87.72	-
-3 144 802.51	-3 144 803.00	-3 822 969.24	7 087.92
-10 689.66	-10 690.00	18 183.02	-
-	-	-	-
396 469.95	396 470.00	386 490.59	-
16 690.00	16 690.00	115 574.19	-
288.87	289.00	289.08	-
2 615.40	2 615.00	1 432.80	-
79 581.00	79 581.00	70 218.17	-
4 834.76	4 835.00	4 897.02	-
5 541.76	5 542.00	6 042.50	-
30 709.59	30 710.00	30 830.38	1 449.75
73 220.73	73 221.00	73 026.04	-
-	-	-	-
5 921.42	5 921.00	7 496.28	-
33 564.55	33 565.00	-	-
3 982.47	3 982.00	4 516.27	-
163 606.03	163 606.00	216 052.46	-
15 123.10	15 123.00	8 206.88	-
2 563.80	2 564.00	3 003.00	-
58 248.33	58 248.00	56 076.75	-
-	-	-	-
-	-	-	-
755 153.37	755 153.00	1 025 816.70	-
94 114.88	94 115.00	118 894.27	-
26 696.72	26 697.00	27 496.88	-
22 970.60	22 971.00	24 226.10	-
-	-	-	-
537 335.05	537 335.00	683 054.72	-
9 609.28	9 609.00	20 133.26	-
32 464.20	32 464.00	58 642.52	-
872 889.36	872 889.00	873 349.17	2 660.48
195 503.81	195 504.00	330 487.25	-
57 487.77	57 488.00	101 823.48	-
430 178.18	430 178.00	425 970.70	-
-	-	-	-
2 204 449.76	2 204 450.00	1 821 472.79	-
106 079.66	106 080.00	198 295.18	-
-9 039 420.99	-9 039 421.00	-223 370.29	-
65 852.38	65 852.00	-	-
-	-	-	-
-	-	-	-
-27 036.24	-27 036.00	-28 583.31	-
-2 858.72	-2 859.00	-2 237.74	-
-3 204 847.29	-3 204 847.00	-3 778 386.03	100 596.56

-833 455.62	-833 456.00	-1 091 161.40	-
-	-	-	-
-6 052.00	-6 052.00	-4 156.00	-
-	-	-	-
-	-	124.96	-
-	-	-	-
-745.40	-745.00	-4 244.60	-
-	-	-	-
-	-	-	-
-1 059 286.95	-1 059 287.00	-1 059 286.95	-
-17 801 452.94	-17 801 453.00	-20 611 524.48	125 169.76
-610 474.11	-610 474.00	-1 150 634.34	329 296.20
-162 669.02	-162 669.00	-	-266 427.33
-127 848 702.66	-127 848 703.00	-125 751 076.36	-1 391 978.09
-	-	-	-
-884 786.21	-884 786.00	-749 916.90	-
-234 983.35	-234 983.00	-172 285.78	-
-66 978.00	-66 978.00	-722 790.00	-
-3 648 380.00	-3 648 380.00	-3 751 443.00	-
-2 534 894.06	-2 534 894.00	-1 471 050.00	-1 193 019.46
-106 890.62	-106 891.00	-107 279.77	-
-43 960.48	-43 960.00	-49 600.73	-
19 055 014.90	19 055 015.00	6 140 718.75	13 401 301.44
105 605 603.11	105 605 603.00	30 008 648.93	80 625 186.51
877 397.00	877 397.00	19 552 970.41	-18 675 573.41
7 904 692.36	7 904 692.00	882 340.57	7 653 885.99
-	-	7 978.00	-7 978.00
-	-	29 965 552.89	-29 965 552.89
-	-	15 159 208.64	-15 159 208.64
-	-	35 774 256.62	-35 774 256.62
-	-	-	-
-	-	44 000.00	-44 000.00
-223 346.79	-223 347.00	-7 980 573.81	7 674 274.26
-13 846 921.58	-13 846 922.00	-317 314.99	-18 327 941.26
-21 676.49	-21 676.00	-89 639.30	60 621.64
-848 823.12	-848 823.00	-2 822.00	-1 328 234.73
-	-	-570 892.38	570 892.38
-	-	-1 227 974.63	1 227 974.63
-	-	-239 088.88	239 088.88
-	-	-8 800.00	8 800.00
-	-	-9 595 334.82	9 595 334.82
-	-	-	-
-	-	-	-
-	-	-	-
16 321 200.00	16 321 200.00	15 981 600.00	339 600.00
65 500.00	65 500.00	87 300.00	-
44 330.00	44 330.00	35 015.52	-
-448.48	-448.00	-	-
43 981.96	43 982.00	24 286.03	19 695.93
-42 062.81	-42 063.00	-23 882.10	-19 325.34

-68 759.72	-68 760.00	-74 907.26	-16 751.46
100 934.94	100 935.00	103 303.90	-
-323.46	-323.00	-1 144.53	-
76 225.00	76 225.00	80 950.95	-
1 324 546.57	1 324 547.00	1 344 218.81	-
45 241.14	45 241.00	73 140.54	-
5 416.51	5 417.00	173 620.46	-
5 019.17	5 019.00	22 798.51	-
-	-	-	-
-	-	-	-
2 612.49	2 612.00	1 748.03	-
-	-	-	-
432.71	433.00	108 818.81	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
10 670.19	10 670.00	10 805.20	-
61 338.93	61 339.00	63 584.76	-
-	-	-	-
52 753.11	52 753.00	53 575.85	-
1 651.88	1 652.00	106 771.32	-
92 915.37	92 915.00	105 311.10	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
411 418.99	411 419.00	2 651 886.66	-
1 056 983.65	1 056 984.00	205 760.05	-
1 461 750.05	1 461 750.00	97 021.42	-
3 043.81	3 044.00	3 074.38	-
64 993.01	64 993.00	66 006.64	-
1 571.99	1 572.00	1 587.78	-
130 242.12	130 242.00	56 992.57	-
1 389.40	1 389.00	6 546.03	-
546 349.06	546 349.00	479 898.12	-
74 254.35	74 254.00	80 398.81	-
189 350.48	189 350.00	23 769.12	-
-	-	-	-
-	-	92 495.04	-
61 508.69	61 509.00	59 758.69	-
5 177.52	5 178.00	5 177.52	-
10 308.40	10 308.00	10 308.40	-
9 400.08	9 400.00	5 200.08	-
5 500.08	5 500.00	4 300.08	-
11 258.40	11 258.00	11 258.40	-
2 005.38	2 005.00	2 005.38	-
10 500.08	10 500.00	10 500.08	-
13 800.08	13 800.00	13 800.08	-
-363 766.63	-363 767.00	-539 203.76	-

108.32	108.00	108.32	-
366 944.32	366 944.00	165 546.49	-
13 254.03	13 254.00	13 254.03	-
429 431.98	429 432.00	443 803.24	-1 558.35
1 426.32	1 426.00	-0.00	-
-1 689 893.56	-1 689 894.00	-19 377.47	-
51 000.00	51 000.00	51 000.00	-
16 300.00	16 300.00	16 300.00	-
-10 000.00	-10 000.00	-10 000.00	-
437 360.68	437 361.00	126 172.69	-
11 044.20	11 044.00	1 792.30	-63 962.80
-610 670.90	-610 671.00	-645 913.69	-46 521.44
72.00	72.00	6 052.63	-
-	-	-90 345.97	-75 071.89
108 804.28	108 804.00	181 865.80	-8 276.98
-	-	-4 943.95	-2 322.10
156 140.32	156 140.00	-	149 052.40
223 892.90	223 893.00	-	187 259.14
6 840 751.14	6 840 751.00	6 225 889.63	-
333 752.98	333 753.00	403 397.81	-
-237.85	-238.00	-157.85	-
149.05	149.00	149.05	-
-316.60	-317.00	-316.60	-
1 390 469.20	1 390 469.00	1 573 141.03	-
4 588 442.99	4 588 443.00	6 365 875.52	-
-32 509.94	-32 510.00	-93 778.00	-
49 396.59	49 397.00	55 470.09	-
3 561 528.55	3 561 529.00	4 320 153.87	-
3 099 944.16	3 099 944.00	3 461 986.23	-
22.70	23.00	22.70	-
-11 253.66	-11 254.00	-11 240.46	-
71 797.67	71 798.00	76 677.97	-
2 000.00	2 000.00	2 750.00	-750.00
-	-	-	-
2 137.26	2 137.00	2 215.02	-
-	-	-	-
-	-	-	-
-	-	-	-
18 839.56	18 840.00	91 776.78	-
654 344.60	654 345.00	488 337.00	-
-3 796.20	-3 796.00	-3 796.20	-
2 986 163.00	2 986 163.00	-	-
-3 338 936.04	-3 338 936.00	-3 704 357.12	-905 862.32
-572 744.98	-572 745.00	-648 836.85	-
-838 710.97	-838 711.00	-455 736.29	-
-190 792.94	-190 793.00	-206 795.18	-
-866.50	-867.00	-15 503.85	-
-	-	-	-
-	-	-	-
-14 106.64	-14 107.00	-17 306.64	-

-	-	-	-	-
-501 645.04	-501 645.00	-6 068.12	-	-
-8 935.33	-8 935.00	8 542.81	-	-
-36 736.32	-36 736.00	-	-46 442.31	-
-265 835.32	-265 835.00	-633 588.30	-	-
-	-	-	-	-
-390 108.88	-390 109.00	-258 818.61	-	-
-25 678.74	-25 679.00	-1 581 362.32	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	0.00	-	-
0.00	-	-175 092.87	-	-
-	-	-	-	-
-	-	-	-	-
0.00	-	-	-	-
-	-	-	-	-
-1 247.99	-1 248.00	-1 247.99	-	-
-88 738.90	-88 739.00	-88 738.90	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-0.00	-	-314 112.18	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
744 157.97	744 158.00	0.00	-	-
-	-	-	-	-
0.00	-	-	-	-
821 597.07	821 597.00	-	-	-
-	-	-	-	-
0.00	-	-	-	-
-	-	-	-	-
-	-	-	-	-
0.00	-	-	-	-
278 906.43	278 906.00	-	-	-
-99 011.62	-99 012.00	-99 011.62	-	-
-	-	-	-	-
-	-	-	-	-
-834 085.49	-834 085.00	-3 269 954.76	-	-
-769 220.24	-769 220.00	-0.00	-	-
-600 000.00	-600 000.00	-	-	-
-210 000.00	-210 000.00	-210 000.00	-	-
-	-	-	-	-
-	-	-	-	-

-	-	-	-
-	-	-	-
-582 280.34	-582 280.00	-414 608.60	-
1 400 000.00	1 400 000.00	-	-
-	-	-	-
-	-	306 066.48	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	6 551.40	-
0.00	5.00	-0.00	-0.00

<u>2011 Final</u>	<u>2011 Final (Round)</u>	<u>2012 Final</u>	<u>2012 Final (Round)</u>
99 516.04	99 516.00	41 503.16	41 513.00
82.00	82.00	24.60	25.00
21 042.55	21 043.00	7 130.14	7 130.00
1 152.49	1 152.00	432.88	433.00
792.72	793.00	708.53	709.00
5 260.40	5 260.00	6 811.45	6 811.00
13 124.89	13 125.00	4 273.65	4 274.00
-	-	-	-
-	-	-	-
7 596.58	7 597.00	480.00	480.00
518.95	519.00	-	-
-	-	-	-
215.00	215.00	-	-
-8 800.00	-8 800.00	-9 600.00	-9 600.00
-	-	-	-
-	-	-	-
-	-	-	-
1 880 103.68	1 880 104.00	2 344 419.28	2 344 419.00
796 769.70	796 770.00	811 451.58	811 452.00
975.11	975.00	1 119.48	1 119.00
35 524.78	35 525.00	38 498.62	38 499.00
282 909.15	282 909.00	358 368.06	358 368.00
16 166.94	16 167.00	19 751.36	19 751.00
18 274.20	18 274.00	18 860.40	18 860.00
23 352.68	23 353.00	4 171.57	4 172.00
140 897.30	140 897.00	124 788.73	124 789.00
236 093.96	236 094.00	333 546.46	333 546.00
108 233.94	108 234.00	141 423.22	141 423.00
9 577.56	9 578.00	18 942.30	18 942.00
22 690.93	22 691.00	55 683.12	55 683.00
-	-	46.36	46.00
6 449.03	6 449.00	14 973.54	14 974.00
6 569.07	6 569.00	6 398.86	6 399.00
-	-	15 000.00	15 000.00
82 680.48	82 680.00	72 669.67	72 670.00
1 228.07	1 228.00	-	-
11 828.95	11 829.00	7 105.30	7 105.00
148 077.96	148 078.00	221 891.28	221 891.00
350.74	351.00	369.83	370.00
3 050.95	3 051.00	4 092.56	4 093.00
1 621.74	1 622.00	1 714.23	1 714.00
1 621.74	1 622.00	1 722.34	1 722.00
-	-	-	-
-	-	153 423.36	153 423.00
-9 409.26	-9 409.00	2 562.99	2 563.00
848 521.82	848 522.00	844 451.11	844 451.00
126 541.72	126 542.00	157 055.29	157 055.00
56 002.58	56 003.00	24 270.34	24 270.00

-	-	-	-
-	-	-	-
-	-	-	-
-1 802 686.69	-1 802 687.00	-4 244 461.23	-4 244 461.00
-2 576.00	-2 576.00	-10 760.00	-10 760.00
-395.00	-395.00	-290.00	-290.00
76 483.57	76 484.00	165 546.49	165 546.00
-24 900.00	-24 900.00	-18 995.00	-18 995.00
-	-	-350.00	-350.00
-9 785.00	-9 785.00	-16 009.80	-16 010.00
-42.00	-42.00	-	-
-2 866.69	-2 867.00	-1 145.55	-1 146.00
-	-	-	-
1 422 238.29	1 422 238.00	1 730 363.31	1 730 363.00
787.20	787.00	951.20	951.00
45 650.40	45 650.00	56 750.40	56 750.00
202 727.10	202 727.00	284 713.88	284 714.00
17 992.74	17 993.00	21 486.77	21 487.00
-	-	-	-
9 786.14	9 786.00	9 554.40	9 554.00
-	-	-	-
1 602.16	1 602.00	-	-
114 757.85	114 758.00	157 249.00	157 249.00
-	-	64 308.00	64 308.00
630 412.64	630 413.00	678 413.81	678 414.00
-	-	5 400.00	5 400.00
12 135.36	12 135.00	28 919.51	28 920.00
24 262.67	24 263.00	11 620.60	11 621.00
-	-	-	-
20 581.74	20 582.00	27 774.55	27 775.00
8 371.06	8 371.00	17 708.68	17 709.00
7 654.00	7 654.00	7 089.71	7 090.00
793.00	793.00	-	-
-	-	-	-
5 645.78	5 646.00	4 646.01	4 646.00
64 094.52	64 095.00	95 908.96	95 909.00
578.77	579.00	1 267.13	1 267.00
12 526.32	12 526.00	26 558.76	26 559.00
817.12	817.00	863.04	863.00
25 695.14	25 695.00	45 066.86	45 067.00
12 558 300.09	12 558 300.00	400 718.51	400 719.00
21 153.95	21 154.00	62 325.00	62 325.00
-	-	-	-
306 249.39	306 249.00	274 717.14	274 717.00
-	-	11 922 239.66	11 922 240.00
108 824.51	108 825.00	-	-
-	-	-	-
-19 034 327.05	-19 034 327.00	-18 984 149.00	-18 984 149.00
-95 600.00	-95 600.00	-47 980.00	-47 980.00
-16 491.00	-16 491.00	-13 248.00	-13 248.00

-29 514.53	-29 515.00	-30 161.95	-30 162.00
-8 579.00	-8 579.00	-11 706.00	-11 706.00
-102 656.00	-102 656.00	-103 860.00	-103 860.00
-170 504.07	-170 504.00	-189 572.84	-189 573.00
-3 038.00	-3 038.00	-2 870.00	-2 870.00
-9 652.50	-9 653.00	-9 342.00	-9 342.00
-61.50	-62.00	-	-
-	-	-	-
-	-	-29 610.00	-29 610.00
-	-	-	-
-	-	-	-
-134 552.00	-134 552.00	-384 681.25	-384 681.00
-120 000.00	-120 000.00	-	-
1 185 661.30	1 185 661.00	1 329 540.49	1 329 540.00
-	-	14 455.17	14 455.00
524.80	525.00	500.20	500.00
23 208.00	23 208.00	46 818.00	46 818.00
165 083.87	165 084.00	205 280.95	205 281.00
8 535.84	8 536.00	8 405.26	8 405.00
-	-	-	-
-	-	-	-
-	-	8 233.15	8 233.00
59 207.19	59 207.00	31 653.50	31 654.00
136 482.00	136 482.00	156 953.20	156 953.00
-	-	-	-
4 093.18	4 093.00	4 174.92	4 175.00
56 307.58	56 308.00	87 920.59	87 921.00
291 805.29	291 805.00	326 455.67	326 456.00
-	-	-	-
11 903.64	11 904.00	19 423.78	19 424.00
-	-	-	-
100 409.39	100 409.00	108 572.04	108 572.00
-	-	-	-
-	-	-	-
1 330.00	1 330.00	88 521.17	88 521.00
7 339.16	7 339.00	50 755.72	50 756.00
-	-	1 676.48	1 676.00
612.50	613.00	53.50	54.00
52 996.62	52 997.00	75 638.16	75 638.00
1 920.00	1 920.00	-	-
13 649.98	13 650.00	49 471.75	49 472.00
3 998.27	3 998.00	2 927.66	2 928.00
8 751.40	8 751.00	13 783.29	13 783.00
2 439.96	2 440.00	2 870.12	2 870.00
1 964.75	1 965.00	1 722.34	1 722.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	50 641.58	50 642.00
3 482.96	3 483.00	-	-

0.02	-	13 935.36	13 935.00
572 527.54	572 528.00	800 652.43	800 652.00
8 866.00	8 866.00	10 640.11	10 640.00
10 156.77	10 157.00	43 499.44	43 499.00
14 835.79	14 836.00	6 082.03	6 082.00
8 572.46	8 572.00	7 203.64	7 204.00
19 217.15	19 217.00	8 870.46	8 870.00
60 351.63	60 352.00	113 247.67	113 248.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-4.00	-4.00	-4.20	-4.00
-1 478.32	-1 478.00	-1 181.72	-1 182.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-8 526.13	-8 526.00	-6 763.92	-6 764.00
-	-	-	-
-37 736.73	-37 737.00	-100 627.91	-100 628.00
1 205.11	1 205.00	242.71	243.00
-	-	-250 569.95	-250 570.00
-10 951.00	-10 951.00	-10 812.90	-10 813.00
192 743.67	192 744.00	165 426.96	165 427.00
-	-	2 340.00	2 340.00
153.81	154.00	110.70	111.00
1 432.80	1 433.00	-	-
40 755.36	40 755.00	30 070.18	30 070.00
2 172.10	2 172.00	1 902.10	1 902.00
3 570.51	3 571.00	6 128.36	6 128.00
17 613.96	17 614.00	16 175.12	16 175.00
7 759.03	7 759.00	6 912.52	6 913.00
494.40	494.00	-	-
94 467.51	94 468.00	132 385.28	132 385.00
140.00	140.00	140.00	140.00
2 327 897.01	2 327 897.00	-	-
-	-	-	-
2 451 204.46	2 451 204.00	1 935 093.72	1 935 094.00
376 853.35	376 853.00	122 111.90	122 112.00
71 656.70	71 657.00	62 673.05	62 673.00
-	-	-	-
213 502.93	213 503.00	-	-
-243 130.73	-243 131.00	-	-
-	-	-	-
-	-	-	-

-	-	-	-
-21 800.00	-21 800.00	-70 000.00	-70 000.00
-	-	-	-
1 344.04	1 344.00	-	-
-	-	-742.00	-742.00
-	-	-	-
-	-	-	-
-	-	-	-
4 187.10	4 187.00	-	-
-	-	-	-
1 225.02	1 225.00	56.12	56.00
-	-	-	-
-	-	-	-
-	-	-	-
2 461.20	2 461.00	-	-
13 236.61	13 237.00	144 120.14	144 120.00
-	-	-	-
90 364.00	90 364.00	98 588.00	98 588.00
39 965.86	39 966.00	1 957 404.60	1 957 405.00
318 435.00	318 435.00	326 839.00	326 839.00
-	-	-	-
-	-	-	-
1 278.94	1 279.00	3 381.59	3 382.00
2 000.00	2 000.00	-	-
214 086.06	214 086.00	115 546.09	115 546.00
-	-	-	-
339 460.80	339 461.00	387 852.58	387 853.00
45 751.95	45 752.00	79 703.52	79 704.00
-	-	54 625.38	54 625.00
34 024.90	34 025.00	20 970.81	20 971.00
139 478.93	139 479.00	170 269.05	170 269.00
35 600.00	35 600.00	38 450.00	38 450.00
350 305.00	350 305.00	115 080.00	115 080.00
-	-	-	-
1 602 336.03	1 602 336.00	1 675 052.44	1 675 052.00
-	-	-	-
136 899.23	136 899.00	38 152.46	38 152.00
-	-	1 896.00	1 896.00
-	-	-	-
99 572.23	99 572.00	2 093.28	2 093.00
69 320.00	69 320.00	-	-
-	-	-	-
-	-	-	-
49 313.42	49 313.00	-	-
-	-	-	-
-378 880.00	-378 880.00	-1 765 734.03	-1 765 734.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

-	-	-	-
-	-	-	-
-27 477.60	-27 478.00	-27 477.60	-27 478.00
318 658.34	318 658.00	685 503.10	685 503.00
-	-	64 094.70	64 095.00
-262 237.52	-262 238.00	4 800 847.46	4 800 847.00
-2 851 497.47	-2 851 497.00	-3 981 925.83	-3 981 926.00
723 985.21	723 985.00	696 793.73	696 794.00
2 250.00	2 250.00	-	-
98.40	98.00	98.40	98.00
31 651.20	31 651.00	39 823.20	39 823.00
129 283.49	129 283.00	136 374.41	136 374.00
2 671.44	2 671.00	2 799.18	2 799.00
-	-	-	-
-	-	-	-
8 822.88	8 823.00	9 903.15	9 903.00
142 596.50	142 597.00	148 064.96	148 065.00
-	-	-	-
4 620.24	4 620.00	4 713.88	4 714.00
899.55	900.00	405.88	406.00
-	-	-	-
32 154.17	32 154.00	21 599.30	21 599.00
-	-	-	-
152 801.55	152 802.00	226 840.22	226 840.00
-	-	-	-
-	-	-	-
-	-	231.00	231.00
-	-	-798 455.64	-798 456.00
165 654.00	165 654.00	29 600.00	29 600.00
-	-	-	-
-	-	-20.00	-20.00
1 883 342.14	1 883 342.00	2 432 080.56	2 432 081.00
355 614.25	355 614.00	537 604.11	537 604.00
1 512.90	1 513.00	1 685.10	1 685.00
63 591.04	63 591.00	97 081.20	97 081.00
231 865.14	231 865.00	354 007.89	354 008.00
20 284.34	20 284.00	24 310.13	24 310.00
3 452.60	3 453.00	4 460.05	4 460.00
9 498.36	9 498.00	8 795.52	8 796.00
215 978.93	215 979.00	115 955.57	115 956.00
102 123.82	102 124.00	112 660.33	112 660.00
88 968.00	88 968.00	181 062.40	181 062.00
7 043.89	7 044.00	2 298.82	2 299.00
3 000.00	3 000.00	6 121.60	6 122.00
4 142.00	4 142.00	77 617.00	77 617.00
5 658.00	5 658.00	52 621.00	52 621.00
-	-	-32 239.00	-32 239.00
646 012.00	646 012.00	-	-
-	-	-	-
-	-	-	-

-	-	-	-
-	-	-	-
124 790.29	124 790.00	118 569.93	118 570.00
-	-	-	-
118 990.90	118 991.00	138 804.84	138 805.00
960 237.67	960 238.00	1 288 602.51	1 288 603.00
41 145.19	41 145.00	40 941.53	40 942.00
-	-	-	-
118 011.86	118 012.00	-	-
-	-	72 652.75	72 653.00
28 575.94	28 576.00	126 178.73	126 179.00
159 556.49	159 556.00	388 684.63	388 685.00
-	-	-	-
1 077 534.22	1 077 534.00	940 450.46	940 450.00
-	-	-	-
1 842 131.58	1 842 132.00	1 285 900.00	1 285 900.00
-	-	-	-
-	-	-	-
-	-	-	-
117 781.53	117 782.00	101 436.00	101 436.00
-	-	-	-
367 232.73	367 233.00	558 276.26	558 276.00
116 360.21	116 360.00	779.40	779.00
96 844.37	96 844.00	19 456.92	19 457.00
38 066.88	38 067.00	58 200.70	58 201.00
-	-	29.08	29.00
65 774.89	65 775.00	15 558.26	15 558.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-1 200 000.00	-1 200 000.00	-1 450 000.00	-1 450 000.00
-34 313.12	-34 313.00	-35 555.50	-35 556.00
-13 985 560.00	-13 985 560.00	-15 157 000.00	-15 157 000.00
-665.08	-665.00	-913.42	-913.00
-342 296.28	-342 296.00	-272 087.51	-272 088.00
-	-	-	-
-	-	-	-
-1 187.35	-1 187.00	-468.66	-469.00
-60 957.52	-60 958.00	-77 105.27	-77 105.00
-2 368.95	-2 369.00	-2 448.19	-2 448.00
-7 456.20	-7 456.00	-8 131.83	-8 132.00
-1 603 693.77	-1 603 694.00	-1 624 432.99	-1 624 433.00
-28 141.00	-28 141.00	-207 686.70	-207 687.00
33 671.29	33 671.00	-	-
-14 608.56	-14 609.00	-10 146.08	-10 146.00
-2 605.00	-2 605.00	-609.80	-610.00
-12 693.00	-12 693.00	-33 489.13	-33 489.00
-	-	-	-
43 510.71	43 511.00	32 878.04	32 878.00

-8 298.61	-8 299.00	-32 538.51	-32 539.00
-435 887.82	-435 888.00	-1 104 112.18	-1 104 112.00
-	-	-	-
-	-	-	-
12 050.98	12 051.00	26 582.74	26 583.00
-	-	-	-
96.00	96.00	165.00	165.00
1 481.96	1 482.00	-	-
65 785.40	65 785.00	13 124.18	13 124.00
-	-	-	-
122.06	122.00	15 812.39	15 812.00
83 698.18	83 698.00	11 151.96	11 152.00
-	-	-	-
-7 789.45	-7 789.00	-	-
-	-	-	-
374 734.71	374 735.00	425 845.18	425 845.00
-	-	-	-
352.20	352.00	344.40	344.00
12 511.20	12 511.00	13 845.60	13 846.00
47 010.81	47 011.00	53 505.17	53 505.00
4 759.47	4 759.00	5 087.78	5 088.00
1 594.80	1 595.00	2 192.43	2 192.00
1 702.44	1 702.00	1 330.92	1 331.00
20 576.36	20 576.00	22 759.94	22 760.00
1 177.05	1 177.00	-	-
-	-	-	-
5 603.17	5 603.00	11 151.78	11 152.00
-	-	-	-
-	-	-	-
214 060.35	214 060.00	505 015.77	505 016.00
-	-	25 889.90	25 890.00
1 000.00	1 000.00	539.46	539.00
-	-	-	-
-	-	-	-
-366 907.13	-366 907.00	-	-
-	-	-	-
-3 675.98	-3 676.00	-3 962.30	-3 962.00
-	-	-721 659.07	-721 659.00
-	-	-	-
-	-	-	-
4 114.09	4 114.00	5 675.82	5 676.00
46 523.64	46 524.00	60 777.95	60 778.00
4 877.72	4 878.00	5 156.99	5 157.00
1 621.74	1 622.00	1 722.34	1 722.00
-	-	-	-
848.42	848.00	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-15 105.00	-15 105.00	-4 338.90	-4 339.00

-	-	-	-
1 348 893.46	1 348 893.00	1 433 830.26	1 433 830.00
2 011.65	2 012.00	134 290.96	134 291.00
1 177.69	1 178.00	1 274.26	1 274.00
7 306.78	7 307.00	7 053.82	7 054.00
274 330.83	274 331.00	272 509.61	272 510.00
15 664.28	15 664.00	18 264.43	18 264.00
10 743.06	10 743.00	3 344.51	3 345.00
143 915.14	143 915.00	128 907.71	128 908.00
148 044.23	148 044.00	165 142.10	165 142.00
-	-	-	-
13 339.39	13 339.00	21 011.20	21 011.00
-	-	109.50	110.00
-	-	-	-
4 685.82	4 686.00	12 385.17	12 385.00
228 476.74	228 477.00	332 020.01	332 020.00
-	-	-	-
20 943.00	20 943.00	24 843.00	24 843.00
8 537.05	8 537.00	6 575.82	6 576.00
-	-	-	-
-	-	-	-
314.82	315.00	391.73	392.00
2 150.55	2 151.00	3 197.28	3 197.00
817.12	817.00	865.49	865.00
-	-	-	-
22 270.00	22 270.00	8 212.50	8 213.00
-	-	-	-
1 093 949.66	1 093 950.00	1 219 585.55	1 219 586.00
19 782.25	19 782.00	13 776.48	13 776.00
-	-	-	-
21 851.00	21 851.00	66 766.74	66 767.00
58 855.93	58 856.00	108 135.64	108 136.00
-	-	-	-
-	-	-	-
212 780.40	212 780.00	209 785.67	209 786.00
549 847.56	549 848.00	-	-
-	-	-	-
-667 671.74	-667 672.00	-3 439 501.33	-3 439 501.00
-	-	-	-
-365 118.99	-365 119.00	-407 197.67	-407 198.00
-901.06	-901.00	-341.41	-341.00
-	-	8 626.77	8 627.00
-1 506.24	-1 506.00	-1 597.92	-1 598.00
-1 932 672.80	-1 932 673.00	-2 146 171.12	-2 146 171.00
-56 729.05	-56 729.00	-61 009.95	-61 010.00
-	-	-	-
-4 839.58	-4 840.00	-	-
-	-	-	-
-	-	-	-
-	-	-	-

-	-	-	-
-	-	-	-
11 383.19	11 383.00	15 493.92	15 494.00
37 847.77	37 848.00	50 269.67	50 270.00
12 209.05	12 209.00	12 903.10	12 903.00
14 562.64	14 563.00	24 813.55	24 814.00
22 899.00	22 899.00	22 961.76	22 962.00
175 278.79	175 279.00	480 535.54	480 536.00
-	-	-	-
-144 250.00	-144 250.00	-72 686.00	-72 686.00
-125 721.15	-125 721.00	-128 708.56	-128 709.00
-38 904.00	-38 904.00	-21 981.00	-21 981.00
-	-	-	-
-	-	-	-
722.81	723.00	-	-
-	-	-	-
3 786.23	3 786.00	108.77	109.00
-88.60	-89.00	-44.74	-45.00
-570.18	-570.00	-	-
-12 491.00	-12 491.00	-34 079.00	-34 079.00
249.11	249.00	-	-
-	-	-	-
488 483.36	488 483.00	564 876.95	564 877.00
107 278.90	107 279.00	353 290.14	353 290.00
421.16	421.00	552.12	552.00
4 982.44	4 982.00	2 181.16	2 181.00
99 713.31	99 713.00	102 809.95	102 810.00
5 480.78	5 481.00	7 109.65	7 110.00
1 368.90	1 369.00	1 390.32	1 390.00
8 508.83	8 509.00	-	-
46 086.18	46 086.00	43 923.29	43 923.00
17 542.27	17 542.00	15 949.49	15 949.00
-	-	-	-
1 148.93	1 149.00	757.07	757.00
-	-	-	-
4 536.79	4 537.00	11 902.94	11 903.00
223 498.81	223 499.00	367 100.91	367 101.00
-	-	-	-
21 963.20	21 963.00	11 533.55	11 534.00
7 321.13	7 321.00	796.44	796.00
12 348.30	12 348.00	8 781.80	8 782.00
-	-	-	-
14 681.71	14 682.00	1 748.00	1 748.00
-	-	-	-
1 094 450.55	1 094 451.00	1 234 009.11	1 234 009.00
16 392.29	16 392.00	14 128.80	14 129.00
-	-	-	-
601.38	601.00	182.29	182.00
543.25	543.00	11.00	11.00
129 175.40	129 175.00	133 203.45	133 203.00

34 221.58	34 222.00	8 797.97	8 798.00
194 697.30	194 697.00	108 007.43	108 007.00
-	-	-	-
857 950.31	857 950.00	-	-
-	-	-556 690.79	-556 691.00
8 701.14	8 701.00	-	-
-1 392.64	-1 393.00	-118.25	-118.00
-2 429 646.26	-2 429 646.00	-2 834 024.90	-2 834 025.00
-49 641.81	-49 642.00	-108 414.56	-108 415.00
-	-	-	-
492 297.95	492 298.00	555 265.87	555 266.00
35 663.00	35 663.00	117 709.18	117 709.00
270.60	271.00	300.32	300.00
15 578.40	15 578.00	22 294.80	22 295.00
91 877.20	91 877.00	101 003.82	101 004.00
5 410.11	5 410.00	6 022.03	6 022.00
5 928.00	5 928.00	4 783.80	4 784.00
48 453.07	48 453.00	45 646.81	45 647.00
110 732.57	110 733.00	93 344.74	93 345.00
3 452.40	3 452.00	3 452.40	3 452.00
24 916.01	24 916.00	47 149.86	47 150.00
-	-	8 261.30	8 261.00
-	-	-	-
5 389.61	5 390.00	17 066.44	17 066.00
13 859.65	13 860.00	15 043.50	15 044.00
125 522.74	125 523.00	101 701.27	101 701.00
-	-	-	-
2 997.65	2 998.00	2 850.00	2 850.00
48 204.30	48 204.00	30 269.97	30 270.00
-	-	-	-
-	-	-	-
44 604.82	44 605.00	47 333.81	47 334.00
79 319.16	79 319.00	98 626.86	98 627.00
6 449.46	6 449.00	6 804.22	6 804.00
5 644.84	5 645.00	5 983.74	5 984.00
-	-	-	-
558 578.69	558 579.00	697 336.76	697 337.00
16 272.32	16 272.00	13 099.56	13 100.00
622 598.75	622 599.00	671 696.44	671 696.00
-2 000.00	-2 000.00	57 029.60	57 030.00
119 903.13	119 903.00	222 563.32	222 563.00
127 731.51	127 732.00	72 635.24	72 635.00
-	-	28 962.30	28 962.00
-	-	-	-
3 951.00	3 951.00	-	-
7 113 343.48	7 113 343.00	8 424 823.18	8 424 823.00
-	-	-	-
-	-	-	-
21 388.02	21 388.00	-	-
-769 219.74	-769 220.00	-672 423.47	-672 423.00

-3 380 582.69	-3 380 583.00	-3 881 408.58	-3 881 409.00
-309 064.06	-309 064.00	-418 039.35	-418 039.00
-40 023.51	-40 024.00	-43 307.41	-43 307.00
-1 923.69	-1 924.00	-369.29	-369.00
-4 367.10	-4 367.00	-1 904.65	-1 905.00
-87.72	-88.00	-185.96	-186.00
-3 815 881.32	-3 815 881.00	-4 010 544.94	-4 010 545.00
18 183.02	18 183.00	-4 585.80	-4 586.00
-	-	-	-
386 490.59	386 491.00	465 180.77	465 181.00
115 574.19	115 574.00	51 274.70	51 275.00
289.08	289.00	341.32	341.00
1 432.80	1 433.00	-	-
70 218.17	70 218.00	76 526.43	76 526.00
4 897.02	4 897.00	6 028.87	6 029.00
6 042.50	6 043.00	-	-
32 280.13	32 280.00	33 564.22	33 564.00
73 026.04	73 026.00	84 264.07	84 264.00
-	-	-	-
7 496.28	7 496.00	10 037.31	10 037.00
-	-	-	-
4 516.27	4 516.00	6 089.00	6 089.00
216 052.46	216 052.00	277 084.23	277 084.00
8 206.88	8 207.00	18 441.85	18 442.00
3 003.00	3 003.00	2 304.00	2 304.00
56 076.75	56 077.00	28 778.85	28 779.00
-	-	33 800.00	33 800.00
-	-	-	-
1 025 816.70	1 025 817.00	855 578.44	855 578.00
118 894.27	118 894.00	160 732.98	160 733.00
27 496.88	27 497.00	29 832.76	29 833.00
24 226.10	24 226.00	72 450.25	72 450.00
-	-	-	-
683 054.72	683 055.00	712 005.42	712 005.00
20 133.26	20 133.00	15 195.02	15 195.00
58 642.52	58 643.00	62 507.17	62 507.00
876 009.65	876 010.00	998 526.65	998 527.00
330 487.25	330 487.00	126 139.07	126 139.00
101 823.48	101 823.00	78 078.30	78 078.00
425 970.70	425 971.00	448 308.07	448 308.00
-	-	-	-
1 821 472.79	1 821 473.00	-	-
198 295.18	198 295.00	183 587.01	183 587.00
-223 370.29	-223 370.00	-823 367.61	-823 368.00
-	-	-	-
-	-	-	-
-	-	-	-
-28 583.31	-28 583.00	-25 755.35	-25 755.00
-2 237.74	-2 238.00	-11 861.40	-11 861.00
-3 677 789.47	-3 677 789.00	-4 553 380.22	-4 553 380.00

-1 091 161.40	-1 091 161.00	-929 038.34	-929 038.00
-	-	-	-
-4 156.00	-4 156.00	-4 917.50	-4 918.00
-	-	-	-
124.96	125.00	108.68	109.00
-	-	-	-
-4 244.60	-4 245.00	-3 268.10	-3 268.00
-	-	-	-
-	-	-	-
-1 059 286.95	-1 059 287.00	-2 118 573.90	-2 118 574.00
-20 486 354.72	-20 486 355.00	-24 769 362.42	-24 769 362.00
-821 338.14	-821 338.00	-927 103.61	-927 104.00
-266 427.33	-266 427.00	-306 051.12	-306 051.00
-127 143 054.46	-127 143 054.00	-119 915 877.71	-119 915 878.00
-	-	-	-
-749 916.90	-749 917.00	-596 994.59	-596 995.00
-172 285.78	-172 286.00	-1 030 262.82	-1 030 263.00
-722 790.00	-722 790.00	-820 789.00	-820 789.00
-3 751 443.00	-3 751 443.00	-5 804 231.00	-5 804 231.00
-2 664 069.46	-2 664 069.00	-2 797 272.91	-2 797 273.00
-107 279.77	-107 280.00	-113 143.77	-113 144.00
-49 600.73	-49 601.00	-59 074.73	-59 075.00
19 542 020.19	19 542 020.00	19 686 918.95	19 686 919.00
110 633 835.44	110 633 835.00	120 575 272.04	120 575 272.00
877 397.00	877 397.00	1 098 845.73	1 098 846.00
8 536 226.56	8 536 227.00	10 641 260.67	10 641 261.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-306 299.55	-306 300.00	-394 411.13	-394 411.00
-18 645 256.25	-18 645 256.00	-22 985 344.44	-22 985 344.00
-29 017.66	-29 018.00	-36 378.93	-36 379.00
-1 331 056.73	-1 331 057.00	-1 914 292.30	-1 914 292.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
16 321 200.00	16 321 200.00	16 321 200.00	16 321 200.00
87 300.00	87 300.00	157 300.00	157 300.00
35 015.52	35 016.00	34 820.43	34 820.00
-	-	-	-
43 981.96	43 982.00	43 981.96	43 982.00
-43 207.44	-43 207.00	-43 400.74	-43 401.00

-91 658.72	-91 659.00	-114 620.48	-114 620.00
103 303.90	103 304.00	105 752.09	105 752.00
-1 144.53	-1 145.00	-1 505.76	-1 506.00
80 950.95	80 951.00	85 334.17	85 334.00
1 344 218.81	1 344 219.00	1 436 566.64	1 436 567.00
73 140.54	73 141.00	1 646.98	1 647.00
173 620.46	173 620.00	38 287.28	38 287.00
22 798.51	22 799.00	3 694.64	3 695.00
-	-	-	-
-	-	-	-
1 748.03	1 748.00	1 009.14	1 009.00
-	-	-	-
108 818.81	108 819.00	10 592.39	10 592.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
10 805.20	10 805.00	10 914.05	10 914.00
63 584.76	63 585.00	65 721.01	65 721.00
-	-	-	-
53 575.85	53 576.00	54 251.25	54 251.00
106 771.32	106 771.00	1 192.46	1 192.00
105 311.10	105 311.00	202 208.42	202 208.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2 651 886.66	2 651 887.00	3 434.67	3 435.00
205 760.05	205 760.00	1 370.85	1 371.00
97 021.42	97 021.00	71 707.23	71 707.00
3 074.38	3 074.00	3 105.35	3 105.00
66 006.64	66 007.00	66 838.75	66 839.00
1 587.78	1 588.00	1 603.77	1 604.00
56 992.57	56 993.00	268 881.06	268 881.00
6 546.03	6 546.00	1 005.12	1 005.00
479 898.12	479 898.00	1 903.31	1 903.00
80 398.81	80 399.00	81 412.36	81 412.00
23 769.12	23 769.00	24 008.56	24 009.00
-	-	-	-
92 495.04	92 495.00	1 089.78	1 090.00
59 758.69	59 759.00	57 408.69	57 409.00
5 177.52	5 178.00	5 177.52	5 178.00
10 308.40	10 308.00	10 308.40	10 308.00
5 200.08	5 200.00	1 600.08	1 600.00
4 300.08	4 300.00	4 300.08	4 300.00
11 258.40	11 258.00	11 258.40	11 258.00
2 005.38	2 005.00	2 005.38	2 005.00
10 500.08	10 500.00	10 500.08	10 500.00
13 800.08	13 800.00	13 800.08	13 800.00
-539 203.76	-539 204.00	-758 829.30	-758 829.00

108.32	108.00	108.32	108.00
165 546.49	165 546.00	-	-
13 254.03	13 254.00	9 574.75	9 575.00
442 244.89	442 245.00	82 607.90	82 608.00
-0.00	-	-	-
-19 377.47	-19 377.00	39 147.84	39 148.00
51 000.00	51 000.00	51 000.00	51 000.00
16 300.00	16 300.00	16 300.00	16 300.00
-10 000.00	-10 000.00	-10 000.00	-10 000.00
126 172.69	126 173.00	156 578.35	156 578.00
-62 170.50	-62 171.00	-15 404.95	-15 405.00
-692 435.13	-692 435.00	-672 916.68	-672 917.00
6 052.63	6 053.00	6 052.63	6 053.00
-165 417.86	-165 418.00	-95 670.48	-95 670.00
173 588.82	173 589.00	228 870.62	228 871.00
-7 266.05	-7 266.00	-9 200.05	-9 200.00
149 052.40	149 052.00	230 793.84	230 794.00
187 259.14	187 259.00	304 131.40	304 131.00
6 225 889.63	6 225 890.00	6 307 297.42	6 307 297.00
403 397.81	403 398.00	489 193.62	489 194.00
-157.85	-158.00	-1 059.49	-1 059.00
149.05	149.00	149.05	149.00
-316.60	-317.00	-316.60	-317.00
1 573 141.03	1 573 141.00	1 557 325.39	1 557 325.00
6 365 875.52	6 365 876.00	8 826 553.45	8 826 553.00
-93 778.00	-93 778.00	-283 235.27	-283 235.00
55 470.09	55 470.00	67 616.17	67 616.00
4 320 153.87	4 320 154.00	5 234 166.46	5 234 166.00
3 461 986.23	3 461 986.00	3 985 300.05	3 985 300.00
22.70	23.00	22.70	23.00
-11 240.46	-11 240.00	-11 227.26	-11 227.00
76 677.97	76 678.00	80 099.62	80 100.00
2 000.00	2 000.00	2 000.00	2 000.00
-	-	500.00	500.00
2 215.02	2 215.00	1 047.85	1 048.00
-	-	-0.01	-
-	-	-	-
-	-	-	-
91 776.78	91 777.00	33 663.84	33 664.00
488 337.00	488 337.00	463 031.61	463 032.00
-3 796.20	-3 796.00	-3 796.20	-3 796.00
-	-	-	-
-4 610 219.44	-4 610 219.00	-2 679 969.21	-2 679 969.00
-648 836.85	-648 837.00	-739 986.99	-739 987.00
-455 736.29	-455 736.00	-148 080.11	-148 080.00
-206 795.18	-206 795.00	-222 131.49	-222 131.00
-15 503.85	-15 504.00	-17 679.85	-17 680.00
-	-	-	-
-	-	-	-
-17 306.64	-17 307.00	-24 875.84	-24 876.00

-	-	-	-
-6 068.12	-6 068.00	2 605.29	2 605.00
8 542.81	8 543.00	18 528.84	18 529.00
-46 442.31	-46 442.00	-53 263.42	-53 263.00
-633 588.30	-633 588.00	-1 046 961.66	-1 046 962.00
-	-	-	-
-258 818.61	-258 819.00	-374 553.25	-374 553.00
-1 581 362.32	-1 581 362.00	-926 683.34	-926 683.00
-	-	-	-
-	-	-	-
-	-	-1 016 623.91	-1 016 624.00
-	-	-172 257.84	-172 258.00
-	-	-49 430.05	-49 430.00
-	-	-71 051.37	-71 051.00
-	-	1 001 697.16	1 001 697.00
0.00	-	-	-
-175 092.87	-175 093.00	-176 433.80	-176 434.00
-	-	-2 992 205.88	-2 992 206.00
-	-	2 831 707.21	2 831 707.00
-	-	-	-
-	-	-	-
-1 247.99	-1 248.00	-1 247.99	-1 248.00
-88 738.90	-88 739.00	-88 738.90	-88 739.00
-	-	142 127.65	142 128.00
-	-	-239 721.00	-239 721.00
-	-	204 296.34	204 296.00
-	-	-	-
-314 112.18	-314 112.00	-	-
-	-	-	-
-	-	-	-
-	-	-	-
0.00	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	69 207.45	69 207.00
-	-	-	-
-	-	-	-
-	-	-110 633.00	-110 633.00
-99 011.62	-99 012.00	-99 011.62	-99 012.00
-	-	-	-
-	-	-	-
-3 269 954.76	-3 269 955.00	-3 095 753.47	-3 095 753.00
-0.00	-	-	-
-	-	-	-
-210 000.00	-210 000.00	-	-
-	-	-	-
-	-	-	-

-	-	-	-
-	-	-	-
-414 608.60	-414 609.00	-414 608.60	-414 609.00
-	-	-	-
-	-	-	-
306 066.48	306 066.00	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
6 551.40	6 551.00	15 751.09	15 751.00
-0.00	-3.00	0.00	5.00

Budget 2012

60 000.00
100.00
20 000.00
500.00
1 000.00
7 000.00
5 000.00
-
500.00
1 000.00
200.00
4 000.00
1 000.00
-9 600.00
-
-
-
2 867 466.00
1 200 000.00
9 432.00
38 495.00
457 368.00
24 569.00
23 124.00
75 000.00
201 405.00
276 500.00
124 600.00
20 500.00
52 400.00
-
14 400.00
12 500.00
30 000.00
75 000.00
30 000.00
20 000.00
265 300.00
500.00
4 000.00
3 000.00
2 000.00
1 000.00
2 000.00
3 000.00
20 000.00
155 000.00
30 000.00

Budget 2011

219 500.00
230.00
27 270.00
2 785.00
3 290.00
-
18 295.00
-
5 000.00
10 000.00
2 000.00
4 000.00
15 000.00
-9 600.00
-127 000.00
-
-
2 662 220.00
600 000.00
8 670.00
49 580.00
436 050.00
23 725.00
35 470.00
72 000.00
190 445.00
254 625.00
100 000.00
16 190.00
15 365.00
-
14 400.00
10 800.00
7 000.00
75 000.00
30 000.00
20 000.00
20 000.00
400.00
3 000.00
2 000.00
1 530.00
500.00
2 000.00
-
20 000.00
65 000.00
10 000.00

-	-
-	-
-	-
-9 488 000.00	-
-7 600.00	-4 400.00
-1 900.00	-1 900.00
-	-
-25 000.00	-6 100.00
-2 500.00	-2 500.00
-8 000.00	-8 000.00
-	-
-6 000.00	-6 000.00
-50 000.00	-50 000.00
1 634 512.00	936 980.00
1 592.00	905.00
55 000.00	40 000.00
270 000.00	207 730.00
20 000.00	20 000.00
2 947.00	-
12 000.00	12 000.00
-	-
20 000.00	20 000.00
137 209.00	78 085.00
-	-
610 000.00	450 000.00
-	-
-	-
25 000.00	20 000.00
-	-
30 000.00	20 000.00
20 000.00	3 000.00
25 000.00	50 000.00
2 000.00	2 000.00
5 000.00	4 000.00
30 000.00	20 000.00
70 000.00	40 000.00
1 600.00	1 200.00
32 000.00	20 000.00
2 000.00	1 500.00
70 000.00	55 000.00
5 000.00	5 000.00
50 000.00	50 000.00
50 000.00	-
-	-
8 480 000.00	-
130 000.00	120 000.00
-	160 000.00
-16 000 000.00	-11 300 000.00
-80 000.00	-380 000.00
-20 000.00	-7 000.00

-30 000.00	-37 000.00
-10 000.00	-5 500.00
-100 000.00	-84 000.00
-135 000.00	-168 000.00
-3 300.00	-3 300.00
-10 000.00	-12 700.00
-5 000.00	-5 000.00
-	-1 000.00
-20 000.00	-5 000.00
-3 000.00	-25 000.00
-3 000.00	-10 000.00
-250 000.00	-90 000.00
-	-
1 652 848.00	1 483 460.00
6 000.00	5 000.00
1 672.00	1 505.00
48 732.00	18 210.00
220 000.00	327 050.00
12 000.00	14 400.00
1 800.00	1 800.00
-	5 000.00
22 000.00	22 000.00
106 783.00	97 100.00
170 988.00	224 965.00
3 000.00	1 000.00
5 000.00	4 100.00
100 000.00	40 000.00
390 000.00	377 045.00
1 000.00	-
25 000.00	10 000.00
-	-
100 000.00	50 000.00
50 000.00	300.00
120 000.00	30 000.00
70 000.00	10 000.00
30 000.00	10 000.00
7 000.00	4 450.00
2 000.00	1 000.00
90 000.00	60 000.00
-	-
18 000.00	15 000.00
5 000.00	5 000.00
15 000.00	20 000.00
4 000.00	5 000.00
10 000.00	3 000.00
5 000.00	3 000.00
5 000.00	1 000.00
-	-
-	-
5 000.00	5 000.00

20 000.00	15 000.00
5 292 733.00	30 000.00
-	-
120 000.00	40 000.00
60 000.00	50 000.00
7 500.00	5 000.00
21 000.00	20 000.00
120 000.00	55 000.00
-	-
-	20 000.00
-	-
-	-
-	-
-	-
-	-
-1 000.00	-500.00
-100.00	-
-1 300.00	-1 300.00
-	-
-	-
-1 000.00	-900.00
-	-
-2 500.00	-2 700.00
-5 300.00	-5 300.00
-40 000.00	-20 000.00
120 000.00	30 000.00
-	-
-15 000.00	-12 000.00
433 790.00	393 990.00
-	-
451.00	410.00
-	3 000.00
98 687.00	89 635.00
4 699.00	4 270.00
7 000.00	7 000.00
36 149.00	32 835.00
50 000.00	13 000.00
10 000.00	1 550.00
162 500.00	60 000.00
-	-
-	-
-	-
-	-
1 000 000.00	1 000 000.00
150 000.00	120 000.00
-	-
-	-
-	-
-2 500.00	-2 500.00
-	-

-	1 000.00
-	-
-	-
30 000.00	30 000.00
-1 000.00	-1 000.00
-	-
-35 000.00	-35 000.00
-	-
4 500.00	4 500.00
600.00	600.00
30 000.00	30 000.00
-118 000.00	-10 000.00
-10 000.00	-10 000.00
-	-
-	-
144 548.00	-
-	-
-	-
-	-
-	-
-	-
4 000.00	2 000.00
30 000.00	10 000.00
160 000.00	110 000.00
-	-
360 000.00	345 000.00
90 000.00	102 500.00
85 000.00	140 000.00
90 000.00	100 000.00
310 883.00	280 275.00
60 000.00	55 000.00
200 000.00	-
100 000.00	100 000.00
1 850 000.00	1 600 000.00
397 364.00	595 000.00
55 000.00	180 000.00
5 000.00	1 000.00
5 000.00	3 000.00
120 000.00	120 000.00
90 000.00	80 000.00
100 000.00	100 000.00
-	30 000.00
-	-
-	-
-310 000.00	-308 880.00
-563 000.00	-523 000.00
-	-
-	-
-	-

-	-
-	-
70 000.00	120 000.00
-	-
120 000.00	185 000.00
1 827 440.00	1 600 000.00
60 000.00	42 000.00
-	500.00
10 000.00	10 000.00
70 000.00	7 000.00
160 000.00	50 000.00
160 000.00	162 000.00
-	-
1 450 000.00	1 000 000.00
-	-
2 000 000.00	-
-	250.00
-	12 000.00
-	-
85 541.14	161 000.00
-	6 000.00
790 000.00	735 000.00
1 000.00	20 000.00
-	-
-	-
-	-
70 000.00	35 000.00
-	3 000.00
-	-
-	-
-	-
-1 450 000.00	-1 200 000.00
-27 000.00	-44 000.00
-15 055 000.00	-13 463 000.00
-1 500.00	-510.00
-300 000.00	-290 000.00
-50.00	-50.00
-100.00	-500.00
-2 000.00	-2 000.00
-65 000.00	-77 000.00
-	-
-7 000.00	-11 000.00
-1 800 000.00	-1 800 000.00
-	-
40 000.00	30 000.00
-12 000.00	-20 000.00
-3 000.00	-12 000.00
-525 000.00	-4 000.00
-1 000.00	-500.00
30 000.00	-

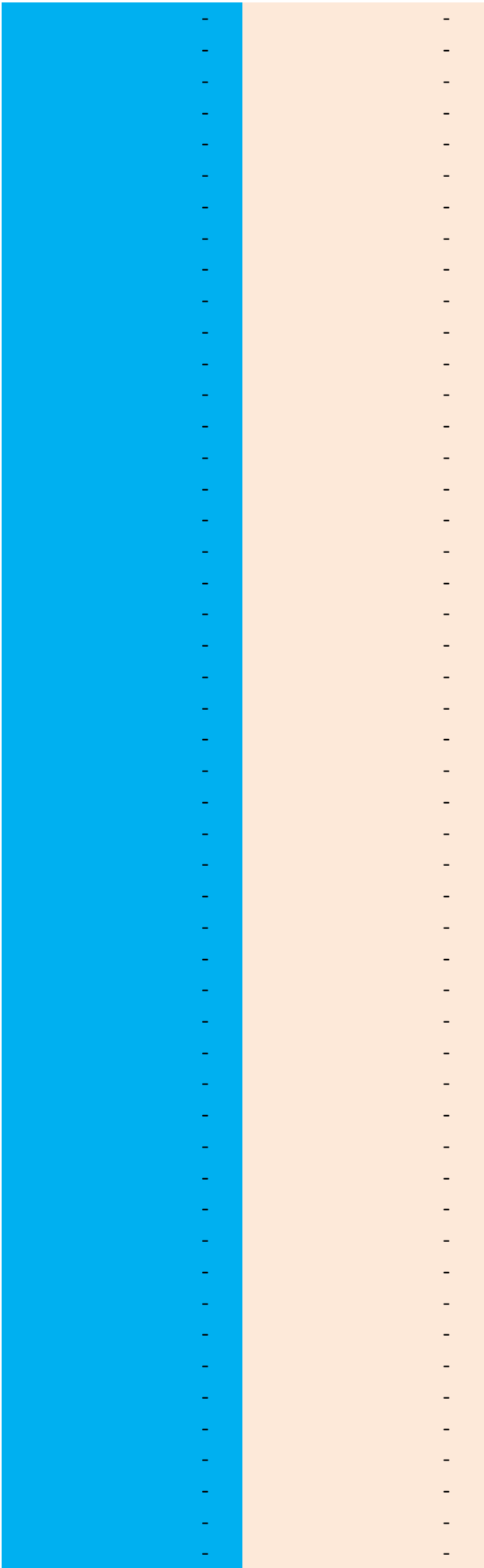
-20 000.00	-
-790 000.00	-750 000.00
-	-
3 000.00	3 000.00
14 900.00	17 100.00
3 000.00	3 000.00
500.00	500.00
35 000.00	40 000.00
35 000.00	29 700.00
-	6 000.00
45 000.00	61 000.00
50 000.00	30 000.00
-	-
-2 000.00	-5 000.00
-	-
500 000.00	476 100.00
-	-
702.00	485.00
23 155.00	15 170.00
120 000.00	108 315.00
7 915.00	5 615.00
3 000.00	3 440.00
2 000.00	2 440.00
58 121.00	39 675.00
3 000.00	2 500.00
-	-
12 341.14	6 000.00
5 000.00	5 000.00
30 000.00	30 000.00
725 000.00	542 000.00
70 000.00	-
2 000.00	1 500.00
-	-
-	-
-	-
-	-
-3 000.00	-2 520.00
-725 000.00	-542 000.00
-	-
-	-
6 500.00	4 500.00
55 000.00	40 000.00
6 000.00	6 000.00
3 500.00	1 600.00
-	-
120 000.00	120 000.00
-	-
-	-
-	-
-12 000.00	-14 000.00

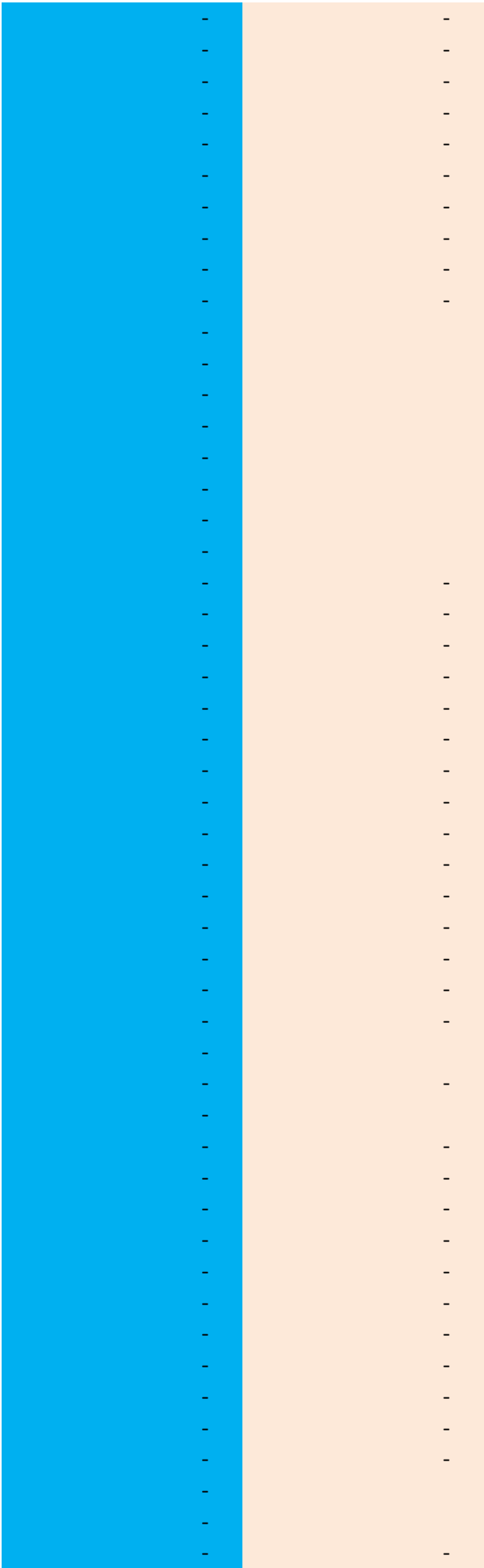
-	
1 436 958.00	862 620.00
500 000.00	500 000.00
956.00	880.00
9 600.00	9 525.00
214 475.00	196 250.00
19 692.00	14 980.00
30 000.00	-
120 000.00	71 885.00
108 000.00	90 000.00
-	-
20 000.00	20 000.00
10 000.00	7 915.00
25 000.00	-
20 000.00	20 000.00
300 000.00	160 000.00
50 000.00	50 000.00
40 000.00	40 000.00
20 000.00	35 000.00
-	-
5 000.00	1 000.00
2 000.00	500.00
2 000.00	2 000.00
1 200.00	2 170.00
-	
30 000.00	31 000.00
1 000.00	1 000.00
1 174 974.00	1 176 000.00
45 000.00	33 000.00
-	50 000.00
100 000.00	100 000.00
120 000.00	116 000.00
-	-
-	-
275 000.00	140 000.00
-	110 000.00
-	-
-	-
-	-
-384 099.00	-443 015.00
-600.00	-
-	-
-1 200.00	-
-1 335 700.00	-1 885 690.00
-84 300.00	-81 770.00
-	-
423 700.00	100 000.00
426.00	390.00
96 391.00	30 000.00
2 713.00	2 485.00

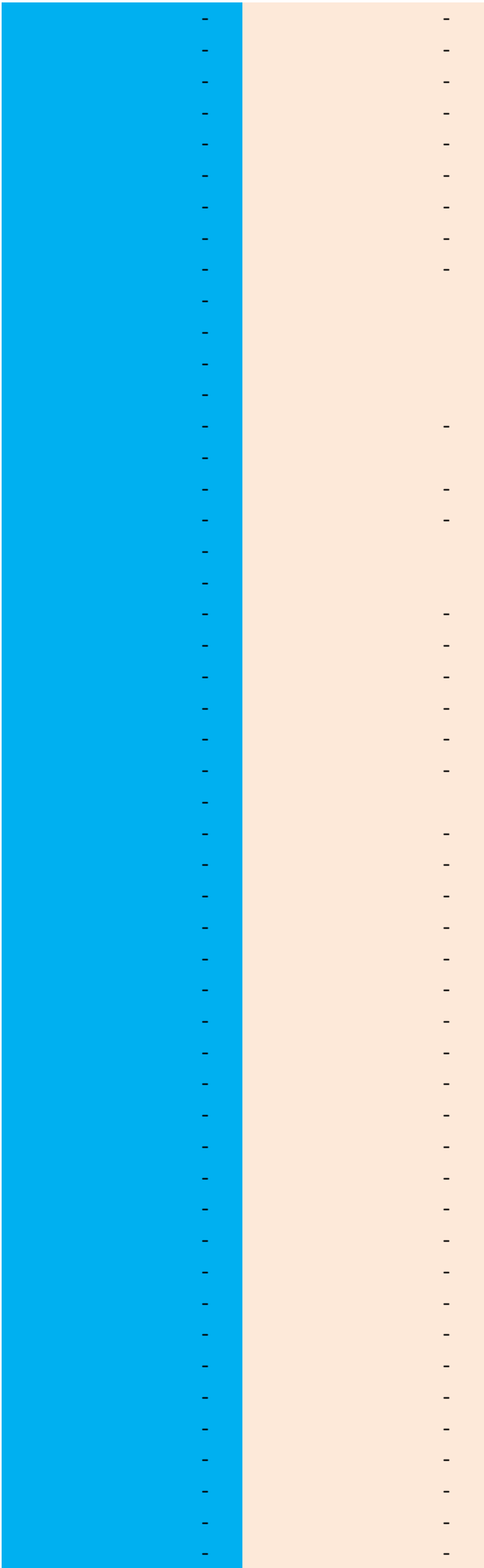
35 308.00	-
-	-
10 000.00	15 000.00
62 000.00	60 000.00
15 000.00	20 000.00
37 000.00	30 000.00
-	4 000.00
400 000.00	200 000.00
-	630 000.00
-130 000.00	-162 670.00
-28 000.00	-124 150.00
-30 000.00	-30 100.00
-	-77 000.00
-	-
2 000.00	2 000.00
-	20 000.00
5 000.00	10 000.00
-1 000.00	-6 000.00
-1 000.00	-915.00
-30 000.00	-12 000.00
-	500.00
-	-
772 615.00	714 980.00
160 000.00	65 000.00
8 370.00	715.00
3 617.00	3 310.00
175 770.00	162 660.00
8 370.00	7 750.00
1 392.00	-
5 000.00	5 000.00
64 384.00	59 585.00
25 000.00	25 000.00
-	-
1 200.00	1 200.00
-	-
12 000.00	12 000.00
298 500.00	160 000.00
20 000.00	15 200.00
12 000.00	3 800.00
25 000.00	15 000.00
50 000.00	9 000.00
8 000.00	8 000.00
30 000.00	30 000.00
-	1 000.00
1 564 010.00	1 179 650.00
45 000.00	32 000.00
4 000.00	4 000.00
-	-
-	-
-	-

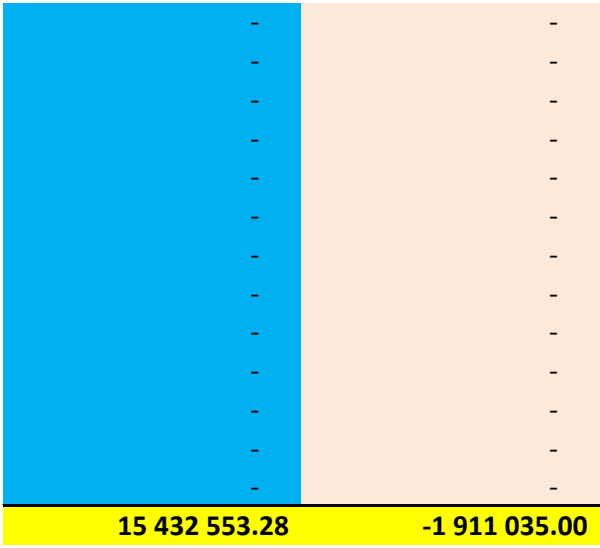
100 000.00	100 000.00
200 000.00	180 000.00
-	-
-	110 000.00
-	-
-	-
-1 200.00	-1 200.00
-2 501 665.00	-2 257 240.00
-90 000.00	-71 220.00
-	-
712 085.00	662 050.00
350 000.00	5 000.00
722.00	675.00
23 208.00	36 500.00
154 725.00	143 965.00
7 182.00	6 910.00
22 800.00	22 800.00
54 654.00	50 885.00
110 000.00	100 000.00
7 000.00	7 000.00
41 500.00	12 000.00
12 000.00	8 100.00
-	-
14 250.00	14 250.00
150 000.00	10 000.00
102 410.00	101 000.00
10 000.00	10 000.00
4 000.00	3 100.00
52 000.00	28 000.00
-	-
30 000.00	5 000.00
80 000.00	60 000.00
100 000.00	82 000.00
8 100.00	8 100.00
7 500.00	4 990.00
-	3 000.00
490 550.00	364 790.00
45 000.00	25 700.00
-	20 000.00
100 000.00	100 000.00
1 510 000.00	300 000.00
100 000.00	100 000.00
60 000.00	55 000.00
-	-
200 000.00	50 000.00
9 658 400.00	8 000 000.00
-	-
-	3 000.00
-	120 000.00
-	-

-2 487 626.00	-2 605 210.00
-312 374.00	-367 000.00
-32 000.00	-41 000.00
-2 000.00	-3 850.00
10 000.00	-100 000.00
-1 200.00	-1 125.00
-4 399 429.00	-3 687 890.00
-12 000.00	-15 000.00
-	-100.00
569 018.00	527 950.00
36 000.00	36 000.00
6 164.00	535.00
-	3 000.00
129 451.00	120 110.00
6 164.00	5 720.00
12 000.00	12 000.00
47 418.00	44 000.00
73 000.00	90 000.00
-	-
8 000.00	8 000.00
-	-
4 000.00	11 200.00
239 000.00	170 000.00
6 435.00	10 000.00
3 000.00	3 000.00
100 000.00	80 000.00
-	-
-	-
255 016.00	780 000.00
42 374.00	140 000.00
45 000.00	37 000.00
30 000.00	30 100.00
-	3 000.00
243 031.00	886 260.00
45 000.00	23 000.00
150 000.00	100 000.00
-	20 000.00
365 000.00	365 000.00
200 000.00	100 000.00
480 000.00	456 100.00
-	-
-	120 000.00
-	-
-	-
-	-
-	-
-	-
-25 000.00	-33 885.00
-15 000.00	-4 900.00
-3 439 384.00	-2 991 630.00









Journals 2012

<u>Description</u>	<u>Vote</u>	<u>dt/(kt)</u>
--------------------	-------------	----------------

Journals 27 November 2012

PRE-PAID ELECTRICITY	8000/8715/0000	-36 736.32
ACCUMULATED SURPLUS/DEFICIT; (Pre-paid electricity - 30 June 2010)	5400/4500/0000	36 736.32
PRE-PAID ELECTRICITY	8000/8715/0000	-9 705.99
ACCUMULATED SURPLUS/DEFICIT; (Pre-paid electricity - Movement 2010/2011)	5400/4500/0000	9 705.99
PRE-PAID ELECTRICITY	8000/8715/0000	-6 821.11
DIRECT ELECTRICITY SALES; (Pre-paid electricity - Movement 2010/2011)	2000/5140/0000	6 821.11