

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2010 R	2009 R
2. HOUSING DEVELOPMENT FUND	10 968 651	10 900 596
Unappropriated Surplus	7 988 680	7 920 625
Loans estinguished by Government in April 1998	2 979 971	2 979 971
The Housing Fund is represented by the following assets and liabilities:		
Property, plant and equipment	507 721	507 721
Housing selling scheme loans	2 525 476	2 671 199
Bank and cash	7 935 454	7 721 676
	<u>10 968 651</u>	<u>10 900 596</u>
3. RESERVES		
Capital Replacement Reserve	0	227 931 145
Collapsing of reserve and transfer to accumulated surplus	0	(227 931 145)
	-	-
Capitalisation Reserve	0	98 305 255
Collapsing of reserve and transfer to accumulated surplus	0	(98 305 255)
	-	-
Government Grants Reserve	0	1 593 470 629
Collapsing of reserve and transfer to accumulated surplus	0	(1593 470 629)
	-	-
Donations and Public Contribution Reserve	0	60 209 630
Collapsing of reserve and transfer to accumulated surplus	0	(60 209 630)
	-	-
Revaluation Reserve	359 565 517	372 882 758
Collapsing of reserve and transfer to accumulated surplus		
Self Insurance Reserve	0	15 626 030
Collapsing of reserve and transfer to accumulated surplus	0	(15 626 030)
	-	-
	<u>359 565 517</u>	<u>372 882 758</u>
The impact on Accumulated surplus is as follows:		
Accumulated surplus Balance: 30 June 2007	0	1 526 807 602
Collapsing of reserve and transfer to accumulated surplus: prior adju	0	1 435 572 643
Collapsing of reserve and transfer to accumulated surplus: Current a	0	1 995 542 689
Total impact on accumulated surplus	0	4 957 922 934
4. LONG TERM LIABILITIES		
Local Registered Stock loans	781 995	829 995
Annuity loans	50 000 000	92 492 846
	<u>50 781 995</u>	<u>93 322 841</u>
Less: Current portion transferred to current		
Local Registered Stock loans	0	0
Annuity loans	(2 874 203)	(92 540 846)
	<u>47 907 792</u>	<u>781 995</u>
Refer to Appendix A for more detail on long term liabilities.		
5. CONSUMER DEPOSITS		
Water and electricity	<u>51 836 858</u>	<u>46 216 749</u>
No interest is paid on consumer deposits.		
Guarantees held in lieu of electricity and water deposits	<u>9 143 371</u>	<u>8 813 881</u>

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	2010	2009
	R	R
6. TRADE AND OTHER PAYABLES		
Trade Creditors	88 834 949	101 018 729
Amounts received in advance	14 372 751	14 579 745
Other	4 348 435	7 305 357
Guarantees	261 795	261 795
Staff leave	41 727 104	30 814 491
Retentions	60 204 230	46 217 792
	<u>209 749 272</u>	<u>200 197 918</u>
7. CONDITIONAL GRANTS FROM GOVERNMENT		
Local Government Restructuring grant	953 927	953 927
Finance Management grant	0	0
PTIF	11 528 189	2 225 602
2010 Stadium grant	0	128 455 004
Municipal infrastructure grant	28 927 683	35 906 043
Limpopo Provincial Government	2 949 710	2 949 710
DWAF refurbishment	16 191 147	8 621 171
NERSA	17 447 948	7 058 388
Housing Accreditation grant	318 349	1 697 284
Local Government Transitional grant	649 874	649 874
Municipal Systems Improvement grant	0	0
Provincial LED projects	54 714	54 714
National Heritage Council	0	50 000
Capricorn District Municipality	0	2 259 173
2010 Host City Operating Grant	0	25 000 000
	<u>79 021 541</u>	<u>215 880 890</u>

See note 18 for reconciliation of grants. These amounts are invested until utilised.

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8 PROPERTY, PLANT & EQUIPMENT

	Land and Buildings R	Infrastructure R	Other and Movable R	Heritage R	Other assets R	Intangible R	Total R
Carrying values at 1 July 2008	1 302 231 405	1 815 630 862	63 721 831	2 862 537	-	-	3 190 591 859
Cost	1 330 589 679	1 872 507 111	71 883 191	2 862 537	-	-	3 277 842 518
Accumulated depreciation – cost	(28 358 274)	(56 876 249)	(8 161 360)	0	-	-	(93 395 883)
Acquisitions	12 697 842	259 914 010	33 770 585	1 221 338	-	-	307 603 775
Capital under construction	513 959 628	199 185 054	210 885	1 044 920	-	-	714 400 487
Depreciation – based on cost	(35 279 141)	(60 884 251)	(10 472 321)	-	-	-	(106 635 713)
Game count	-	-	-	-	8 774 385	-	8 774 385
Carrying value of disposals	-	-	-	-	-	-	-
Cost	-	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-	-
Other movements	-	-	-	-	-	-	-
Carrying values at 30 June 2009	1 793 609 734	2 213 845 675	87 230 980	5 128 795	8 774 385	-	4 108 589 569
Cost	1 857 247 149	2 331 606 175	105 864 661	5 128 795	8 774 385	-	4 308 621 165
Accumulated depreciation – cost	(63 637 415)	(117 760 500)	(18 633 681)	-	-	-	(200 031 596)
Acquisitions	376 503 883	86 622 058	32 797 060	304 641	-	-	496 227 642
Capital under construction	26 196 264	349 024 144	9 650 870	2 995 184	-	-	387 866 462
Depreciation – based on cost	(39 192 577)	(52 158 464)	(14 273 780)	-	-	-	(105 624 821)
Carrying value of disposals	-	-	-	-	-	-	-
Cost	-	-	(6 749 099)	-	-	-	(6 749 099)
Accumulated depreciation	-	-	2 285 435	-	-	-	2 285 435
Other movements	-	-	-	-	-	-	-
Carrying values at 30 June 2010	2 157 117 304	2 597 333 413	110 941 466	8 428 620	8 774 385	-	4 882 595 188
Cost	2 259 947 296	2 767 252 377	141 563 492	8 428 620	8 774 385	-	5 185 966 170
Accumulated depreciation – cost	(102 829 992)	(169 918 964)	(30 622 026)	-	-	-	(303 370 982)

All assets were fair revalued by using depreciated replacement values. The effective date of the revaluation was 1 July 2008.

Included under PPE - Land and buildings, are buildings to the amount of R7 554 992 which is regarded as investment property. See note 39.

Refer to Appendix B for more detail on property, plant & equipment, including those in the course of construction.

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	2010 R	2009 R
9. INVESTMENTS		
Long Term Fixed Deposits		
ABSA Bank	0	81 721 250
Endowment Policy	0	671 731
	<u>0</u>	<u>82 392 981</u>
Short Term Fixed Deposits		
ABSA Bank	0	55 535 219
First National Bank	0	50 533 390
Investec Bank	0	0
Nedbank	0	56 533 390
Standard Bank	58 999 800	109 536 302
	<u>58 999 800</u>	<u>272 138 301</u>
Total Investments	<u>58 999 800</u>	<u>354 531 282</u>
Council's valuation of investments	<u>58 999 800</u>	<u>354 531 282</u>

No investments have been written off during the year.

The Absa long term investment serves as security for the ABSA Annuity Loan.
The Standard Bank investment has been pledged as security for the Guarantees issued to Eskom (R 58 999 800).

CURRENT INVESTMENTS

Opening	8 217 389	8 217 389
Additions	-	-
Closing	<u>8 217 389</u>	<u>8 217 389</u>

10. NON CURRENT RECEIVABLES

Motor car loans	0	19 367
Housing selling scheme loans	2 525 476	2 671 199
Sport loans	1 020 215	1 190 907
Erven loans	24 446 249	12 301 870
Loan to Subsidiary - Polokwane Housing Association	4 467 017	3 944 752

Less: current portion transferred to current receivables

Motor car loans	0	19 367
Housing selling scheme loans	164 436	130 001
Erven loans	24 384 350	12 202 708
Sport loans	88 200	91 842
	<u>7 821 971</u>	<u>7 684 177</u>

Motor car loans

attract interest at 7.5% per annum and which are repayable over a maximum period of 6 years. These loans were redeemed in the year 2010.

Housing selling scheme loans

These loans have different interest rates and loans were given over a period of 30 years.

Sport loans

These loans were given to sporting bodies at an interest rate of 10% repayable over 10 years. These loans are repayable in 2016.

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		2010	2009
		R	R
10.	NON CURRENT RECEIVABLES (CONT)		
	Erven loans		
	These loans were granted to the community for the purchase of stands. The loans attract different interest rates.		
	Electrical connection		
	The loans attract interest at 5% per annum. This loan is repayable in the year 2009.		
	Loan to Subsidiary		
	An interest free loan was given to the Polokwane Housing Association. The loan is repayable in 2017.		
11.	INVENTORY		
	Consumable stores - at cost	48 961 426	40 649 665
	Unsold properties held for resale	3 246 426	4 230 637
	Water - at cost	421 795	282 398
		<u>52 629 647</u>	<u>45 162 700</u>
	Only properties listed under inventory which were sold during the year, were expensed. All purchased water inventory were capitalized, but only purification costs were capitalized i.r.o. non purchased water inventory		
12.	CONSUMER DEBTORS		
	Consumer Debtors	273 562 109	234 900 093
	Less Provision for bad debts	(106 736 120)	(109 127 774)
	Less contra debtors suspense account	(17 980 405)	(18 194 512)
	Plus outstanding RD cheques	4 804 497	14 893 744
		<u>153 650 081</u>	<u>122 471 551</u>
	Ageing of consumer debtors		
	Current (0-30 days)	76 655 733	52 052 688
	31-60 days	12 988 182	15 606 296
	61-90 days	10 461 038	12 634 575
	91-120 days	7 872 737	10 241 664
	120+ days	149 500 120	129 532 753
		<u>257 477 810</u>	<u>220 067 976</u>
	Consumer debtors per category		
	Government	29 976 730	27 514 456
	Business	77 676 476	67 843 836
	Individuals	140 838 884	118 814 987
	Other	8 985 720	5 894 697
		<u>257 477 810</u>	<u>220 067 976</u>
	The analysis and ageing of consumer debtors per service could not be provided as the billing system utilised by the municipality was not set up to generate such reports		
	Reconciliation of bad debt provision		
	Balance at beginning of year	109 127 774	46 815 696
	Contributions to provision		20 000 000
	Bad debts recovered/(written off) against provision	(319 631)	(112 510)
	Over provision previous year	(2 072 023)	42 424 588
	Balance at year end	<u>106 736 120</u>	<u>109 127 774</u>

POLOKWANE MUNICIPALITY
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		2010	2009
		R	R
13.	OTHER RECEIVABLES		
	Other debtors	5 535 224	4 255 773
	Deposits	498 705	392 667
		<u>6 033 929</u>	<u>4 648 440</u>
14.	VAT		
	Vat refundable	<u>42 750 530</u>	<u>55 780 835</u>
	Vat is payable on an invoice basis.		
15.	CASH AND CASH EQUIVALENTS		
	The municipality has the following bank accounts:		
	Current account (primary bank account)		
	Standard Bank: Polokwane		
	Account number: 030172349		
	Bank statement balance at beginning of year	112 670 896	86 009 730
	Bank statement balance at end of year	<u>18 314 811</u>	<u>112 670 896</u>
	Cash book balance at beginning of year	49 930 160	66 215 936
	Cash book balance at end of year	<u>(96 027 207)</u>	<u>49 930 160</u>
	2010 Account		
	Standard Bank: Polokwane		
	Account number: 330535250		
	Bank statement balance at beginning of year	128 455 604	256 463 872
	Bank statement balance at end of year	<u>(70)</u>	<u>128 455 604</u>
	Cash book balance at beginning of year	128 455 004	256 341 660
	Cash book balance at end of year	<u>(70)</u>	<u>128 455 004</u>
	Housing Account		
	Standard Bank: Polokwane		
	Account number: 330535269		
	Bank statement balance at beginning of year	1 697 284	4 443 241
	Bank statement balance at end of year	<u>318 349</u>	<u>1 697 284</u>
	Cash book balance at beginning of year	1 697 284	4 397 233
	Cash book balance at end of year	<u>318 349</u>	<u>1 697 284</u>
	Other	14 925	10 873
	Petty cash	43 760	38 760
		<u>(95 650 243)</u>	<u>180 132 081</u>

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2010 R	2009 R
16. PROPERTY RATES		
Residential	91 730 067	82 734 175
Government	9 885 762	9 245 498
Commercial	68 179 032	63 464 900
Other	3 800 203	3 903 730
	<u>173 595 064</u>	<u>159 348 303</u>
VALUATIONS	R000's	R000's
Residential	1 283 668	1 220 646
Government	131 181	129 272
Commercial	723 877	680 006
Municipal	233 884	235 050
Other	573 963	342 584
	<u>2 946 573</u>	<u>2 607 558</u>
<p>Valuations on land are performed every four years and the last general valuation came into effect on 1 July 2002. The basic rate for 2009/10 was 9.42c in the Rand on land. Different rebates are granted to owners dependent on the land value of the property. An additional rebate of 40% was granted to -----</p>		
17. SERVICE CHARGES		
Sale of electricity	357 565 576	270 574 605
Sale of water	105 586 573	86 814 368
Refuse removal	40 972 883	36 430 033
Sewerage and sanitation charges	31 918 628	30 601 429
	<u>536 043 660</u>	<u>424 420 435</u>
18. GOVERNMENT SUBSIDIES & GRANTS		
Operating Grants	364 356 044	205 021 421
Equitable share	246 638 411	188 536 883
Restructuring grant	0	0
Municipal systems improvement grant	400 000	1 315 770
Water services operating grant	20 806 000	11 411 000
Finance management grant	445 248	619 638
Capricorn district municipality	0	294 660
Limpopo provincial government	0	500 000
Municipal infrastructure grant	3 813 643	2 343 470
PTIF	35 930 806	
Local Government Housing	1 421 935	
National Heritage Council	100 000	
2010 Operating grant	54 800 000	
Capital Grants	329 976 994	756 337 412
2010 FIFA World Cup Stadium grant	150 173 972	430 650 702
Municipal infrastructural grant (MIG)	132 967 717	129 234 590
Finance management grant	304 752	4 417 899
Capricorn district municipality	2 259 174	1 940 626
Limpopo provincial government	0	16 746 107
Public transport infrastructure grant	40 912 606	172 942 459
EPWP	1 091 750	
DWAF refurbishment	2 267 024	404 829
Total Government Grants & Subsidies	<u>694 333 038</u>	<u>961 358 833</u>

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2010	2009
	R	R
18. GOVERNMENT SUBSIDIES & GRANTS (CONTINUED)		
18.1 Equitable Share		
This grant is an unconditionally grant and is partially utilized for the provision of indigent support through free basic services. Registered indigents receive a maximum monthly subsidy of R130.50 (2009: R120.00) which is funded from this grant.		
18.2 Restructuring Grant		
Balance unspent at beginning of year	953 927	953 927
Current year receipts	-	-
Conditions met – transferred to revenue	0	0
Unspent amount transferred to liabilities	953 927	953 927
(see note 7)		
The grant was used for various restructuring initiatives.		
18.3 Finance Management Grant		
Balance unspent at beginning of year	0	4 537 537
Current year receipts	750 000	500 000
Conditions met – transferred to revenue	(750 000)	(5 037 537)
Unspent amount transferred to liabilities	0	0
(see note 7)		
This grant was used to promote and support reforms to municipal financial management and the implementation of the MFMA, 2003. The conditions of the grant were met. No funds have been withheld.		
18.4 Water services grant		
Current year receipts	20 806 000	11 411 000
Conditions met – transferred to revenue	(20 806 000)	(11 411 000)
Unspent amount transferred to liabilities	-	-
(see note 7)		
The grant was utilised to subsidise water schemes transferred by DWAF.		
18.5 PTIF		
Balance unspent at beginning of year	27 225 601	31 961 061
Current year receipts	61 148 000	168 207 000
Conditions met – transferred to revenue	(76 843 412)	(172 942 460)
Unspent amount transferred to liabilities	11 528 189	27 225 601
(see note 7)		
The grant was used for public transport and non motorised transport infrastructure.		
18.6 Municipal Systems Improvement Grant		
Balance unspent at beginning of year	0	915 770
Current year receipts	400 000	400 000.0
Conditions met – transferred to revenue	(400 000)	-1,315,770.0
Unspent amount transferred to liabilities	0	0
(see note 7)		
The purpose of the grant is for institutional systems. The grant was utilised.		

POLOKWANE MUNICIPALITY
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		2010 R	2009 R
18. GOVERNMENT SUBSIDIES & GRANTS (CONTINUED)			
18.7 2010 Stadium			
Balance unspent at beginning of year		128 455 004	256 341 660
Current year receipts		21 718 966	302 764 046
Conditions met – transferred to revenue		<u>(150 173 972)</u>	<u>(430 650 702)</u>
Unspent amount transferred to liabilities		<u>0</u>	<u>128 455 004</u>
(see note 7)			
This grant was utilised to construct a new 2010 stadium for the 2010 FIFA soccer World Cup. The conditions of the grant were met and no funds have been withheld.			
18.8 Municipal Infrastructure Grant (MIG)			
Balance unspent at beginning of year		35 906 043	60 895 102
Current year receipts		129 803 000	106 589 000
Conditions met – transferred to revenue		<u>(136 781 360)</u>	<u>(131 578 059)</u>
Unspent amount transferred to liabilities		<u>28 927 683</u>	<u>35 906 043</u>
(see note 7)			
This grant was used to construct municipal infrastructure to provide basic services for the benefit of poor households. The conditions of the grant were met and no funds have been withheld.			
18.9 Provincial Government			
Balance unspent at beginning of year		2 949 710	0
Current year receipts		0	29 027 617
Conditions met – transferred to revenue		<u>0</u>	<u>(26 077 907)</u>
Unspent amount transferred to liabilities		<u>2 949 710</u>	<u>2 949 710</u>
(see note 7)			
The grant was used to plan the construction of the convention centre.			
18.10 DWAF refurbishment			
Balance unspent at beginning of year		8 621 171	2 000 000
Current year receipts		9 837 000	7 026 000
Conditions met – transferred to revenue		<u>(2 267 024)</u>	<u>(404 829)</u>
Unspent amount transferred to liabilities		<u>16 191 147</u>	<u>8,621,171</u>
(see note 7)			
The grant was utilised to subsidise water schemes transferred by DWAF.			
18.11 2010 HOST CITY OPERATING GRANT			
Balance unspent at beginning of year		-	-
Current year receipts		54 800 000	0
Conditions met – transferred to revenue		<u>(54 800 000)</u>	<u>0</u>
Unspent amount transferred to liabilities		<u>0</u>	<u>0</u>
(see note 7)			
The grant was utilised to cover operational expenses associated with the hosting of the 2010 FIFA World Cup competition.			

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	2010	2009
	R	R
PUBLIC CONTRIBUTIONS, DONATED & CONTRIBUTED PROPERTY, PLANT & EQUIPMENT		
19. NERSA		
Balance unspent at beginning of year	7 058 388	11 661 508
Current year receipts	40 607 000	26 488 000
Conditions met – transferred to revenue	(30 217 440)	(31 091 120)
Unspent amount transferred to liabilities	<u>17 447 948</u>	<u>7 058 388</u>
The grant was utilised to instal electricity infrastructure.		
20. INVESTMENT REVENUE		
EXTERNAL INVESTMENTS		
Current account	7 056 806	12 305 865
External investments	24 627 137	51 537 098
Investment in PHA	<u>622 265</u>	
	<u>32 206 208</u>	<u>63 842 963</u>
21. OTHER REVENUE		
Building plan fees	2 705 133	2 958 552
Consumer Connection fees	8 056 747	7 706 799
Sale of even	24 882 191	11 640 539
Surcharge excess	4 970 327	10 815 431
Royalties Silicon	1 060 369	1 505 911
Services contributions	2 728 010	1 007 055
Reconnection and notice fees	5 992 267	4 017 485
Refund Seta levy	423 837	1 624 192
Laboratory tests	1 445 333	
Stock gains	2 492 979	
Game sales	2 181 604	
Sundry income	8 198 858	4 039 940
	<u>65 137 656</u>	<u>45 315 904</u>
22. EMPLOYEE RELATED COSTS		
Employee related cost - Salaries and wages	198 817 334	157 739 713
Employee related cost - Social contributions	52 848 614	44 411 590
Travel, motor car, accommodation & other	19 054 783	17 454 972
Housing benefits and allowances	7 949 324	7 252 838
Overtime benefits	38 409 059	30 198 491
Leave reserve provision	16 067 534	7 976 320
Long term service awards	<u>2 134 143</u>	<u>4 484 738</u>
	<u>333 280 791</u>	<u>269 518 662</u>
There were no advances paid to employees. Loans to employees is set out in Note 10.		
Municipal Manager		
Annual remuneration	456 826	671 101
Allowances	112 000	174 131
Council Contributions	120 457	163 671
	<u>689 283</u>	<u>1 008 903</u>
The post was vacant for 4 months of the year.		
Chief Financial Officer		
Annual remuneration	727 560	221 702
Allowances	72 000	24 000
Council Contributions	173 039	54 298
	<u>972 599</u>	<u>300 000</u>

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	2010 R	2009 R
Director Planning		
Annual remuneration	517 518	242 617
Allowances	168 000	89 000
Council Contributions	128 628	65 141
	<u>814 146</u>	<u>396 758</u>
The post was vacant for 5 months of the year.		
Director Technical Services		
Annual remuneration		
Allowances		
Council Contributions		
	<u>0</u>	<u>0</u>
The post was vacant as from July 2008.		
22. EMPLOYEE RELATED COSTS (CONT)		
Director Community Services		
Annual remuneration	462 583	445 099
Allowances	216 000	168 000
Council Contributions	139 792	133 145
	<u>818 375</u>	<u>746 244</u>
Director Corporate Services		
Annual remuneration		
Allowances		
Council Contributions		
	<u>0</u>	<u>0</u>
The post was vacant as from July 2007.		
Director 2010		
Annual remuneration	520 938	453 156
Allowances	168 000	163 748
Council Contributions	144 093	125 429
	<u>833 031</u>	<u>742 333</u>
The post was filled as from 1 November 2007.		
No performance bonuses were paid out in terms of Section 57 of the Municipal Systems Act.		
23. REMUNERATION OF COUNCILLORS		
Executive Mayor	710 756	662 855
Speaker	558 605	521 501
Chief Whip	524 855	489 122
Mayoral Committee members	3 601 267	3 393 980
Councillors	12 800 919	11 847 096
	<u>18 196 402</u>	<u>16 914 554</u>
The Executive Mayor, Speaker and certain Mayoral Committee Members are full time. Each is provided with an office and secretarial support at the cost of Council. The Executive Mayor has use of a Council owned vehicle.		
24. FINANCE COST		
Local Registered Stock loans	32 692	153 000
Annuity loans	23 594 043	15 879 429
	<u>23 626 735</u>	<u>16 032 429</u>
25. BULK PURCHASES		
Electricity	229 752 004	164 163 959
Water	85 079 251	80 410 748
	<u>314 831 255</u>	<u>244 574 707</u>

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	2010 R	2009 R
26. GRANT AND SUBSIDIES PAID		
Housing Association	0	0
Animal care : SPCA	220 000	220 000
	<u>220 000</u>	<u>220 000</u>
27. GENERAL EXPENSES		
Project Management	0	2 343 470
Free basic services	13 346 554	7 421 102
Printing and stationery	3 018 491	2 554 241
Rental equipment	9 051 080	6 979 892
Stores and material	3 594 450	2 361 334
Meter reading	3 366 107	2 533 061
Research and development	2 532 440	13 934 456
Training	1 927 322	4 633 825
Postage and telegram	1 862 380	1 484 511
Legal expenses	2 712 444	1 714 679
Subsistence and travelling	4 729 772	4 248 951
Security services	11 080 346	9 124 227
Telephone costs	5 500 128	5 856 732
Garden services	2 250 028	2 337 476
Awareness campaigns	59 270	82 007
Insurance	9 336 419	6 594 690
Levy Seta training	2 552 117	1 955 274
Street cleaning	7 643 641	4 420 814
Cost of unsold property	984 211	4 966 929
Provision for rehabilitation of landfill sites	251 792	2 517 920
Fuel and oil	8 955 203	13 969 955
Bank charges	1 419 852	
Festivals	1 554 808	
2010 Operating expenses	95 656 135	
Subscription fees	2 426 556	
Valuation roll	7 011 477	
Waste disposal	4 605 931	
Other	42 600 067	43 398 383
	<u>250 229 020</u>	<u>145 433 929</u>
28. CORRECTION OF ERROR		
1		
The municipality incorrectly credited the revaluation reserve as results of the unbundling process of assets. In terms of GRAP 17, such transactions should have been credited to accumulated surplus for the assets measured at depreciated cost.		
The effect in accumulated surplus and revaluation reserve is as follows:		
Decrease in revaluation reserve		953 287 345
Increase in accumulated surplus		<u>953 287 345</u>
2		
The municipality council approved an interest free shareholder loan of R 11 252 748 to the Thabatsweu Housing Company (Pty) Ltd in 2007, repayable after ten years (2017). The loan was not initially measured at fair value in the statement of financial position as required by IAS 39. The impact is as follows:		
Decrease in Long term		7 307 996
Increase in Investment		<u>8 217 389</u>
Impact on accumulated surplus		<u>909 393</u>
3		
The municipality never provided for the 13th cheque during the current and prior year. The impact is as follows:		
Impact on provision		<u>14 392 221</u>
29. CASH GENERATED FROM/(UTILISED IN) OPERATIONS		
Net surplus for the year	440 843 708	800 264 052
Adjustment for:		
Net gains previously not included	(14 832 117)	
Transfer to Accumulated surplus	(9 942 348)	(18 010 438)
Profit on sale of asset	(305 303)	
Depreciation charges	107 768 136	107 330 528
Contributions to bad debt	(2 391 654)	62 312 078

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2010	2009
	R	R
Contribution to Reserve	-	2 924 921
Interest Income	(32 206 208)	(63 842 963)
Interest Expense	23 626 735	16 032 429
Operating surplus before working capital changes	512 560 949	907 010 607
changes		
(Increase)/decrease in inventories	(7 466 947)	11 219 109
(Increase)/decrease in debtors	(31 178 530)	(24 398 468)
(Increase)/decrease in other debtors	(1 385 489)	6 274 607
Increase/(decrease) in conditional grants	(136 859 349)	(158 487 496)
Increase/(decrease) in creditors	9 551 354	84 011 820
Increase/(decrease) in provisions	3 518 361	6 973 945
(Increase)/decrease in VAT	13 030 305	(19 003 684)
Cash generated by operations	<u>361 770 655</u>	<u>813 600 440</u>
30 ADDITIONAL DISCLOSURES IN TERMS OF SECTION 125 OF MUNICIPAL FINANCE MANAGEMENT ACT, 2003		
30.1 Contribution to SALGA		
Council membership fees payable	1 685 865	1 084 780
Amount paid current year	<u>(1 685 865)</u>	<u>(1 084 780)</u>
Balance unpaid (included in creditors)	<u>-</u>	<u>-</u>
30.2 Audit Fees		
Current year audit fee	1 510 210	1 839 694
Amount paid current year	<u>(1 510 210)</u>	<u>(1 839 694)</u>
Balance unpaid (included in creditors)	<u>-</u>	<u>-</u>
30.3 VAT		
VAT is payable on the invoice basis. VAT input receivables and VAT output receivable are shown in note 14. All VAT returns have been submitted by the due date throughout the year.		
30.4 Pay as You Earn (PAYE)		
Current payroll deductions	39 109 530	27 768 511
Amount paid current year	<u>(39 109 530)</u>	<u>(27 768 511)</u>
Balance unpaid	<u>-</u>	<u>-</u>
30.5 Unemployment Insurance Fund (UIF)		
Current payroll deductions	3 589 908	2 813 171
Amount paid current year	<u>(3 589 908)</u>	<u>(2 813 171)</u>
Balance unpaid	<u>-</u>	<u>-</u>

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2010 R	2009 R
30. ADDITIONAL DISCLOSURES IN TERMS OF SECTION 125 OF MUNICIPAL FINANCE MANAGEMENT ACT, 2003 (CONT)		
30.6 Medical Aid		
Current payroll deductions	20 461 936	11 174 666
Amount paid current year	<u>(20 461 936)</u>	<u>(11 174 666)</u>
Balance unpaid	<u>-</u>	<u>-</u>
30.7 Pension Fund		
Current payroll deductions	50 329 279	30 778 212
Amount paid current year	<u>(50 329 279)</u>	<u>(30 778 212)</u>
Balance unpaid	<u>-</u>	<u>-</u>
31. INVESTMENT PROPERTY		
Cost	<u>125,510,500</u>	<u>125,510,500</u>
TOTAL	<u>125,510,500</u>	<u>125,510,500</u>
RECONCILIATION OF INVESTMENT PROPERTY		
Opening balance 1 July	<u>125,510,500</u>	<u>125,510,500</u>
	<u>-</u>	<u>-</u>
Closing balance at 30 June	<u>125,510,500</u>	<u>125,510,500</u>
The rental income generated from the investment property is R 4.8 million		
The investment property comprises mostly land leased for agricultural purposes		
32. COMMITMENTS		
Commitments in respect of capital expenditure:		
Approved and contracted for	<u>420 576 696</u>	<u>471 596 000</u>
The expenditure will be financed from:		
- Capital Replacement Reserve	137 110 130	167 553 000
- Government Grants	283 466 566	304 043 000
	<u>420 576 696</u>	<u>471 596 000</u>

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

33.	CONTINGENT LIABILITIES	2010 R	2009 R
33.1	Heque Investments (Purchase of Farm Palmfontein) Plaintiff ceased High Court litigation following cost orders against them - want to negotiate on sale. Appointment of valuer by Properties section awaited for new valuation on property pending negotiation of sale.	400 000	400 000
33.2	Kenro Contraction CC Dispute regarding specifications in tender	20,000	20,000
33.3	M C Makgaba Claim for damages against municipality caused by alleged negligence of council official.	30,000	30,000
33.4	Gazani Buiding Contractors and Iliad Africa t/a Builder Market Taxation of bills cost awaited.	35,000	35,000
33.5	Braam Pretorius Damages claim for injuries against municipality following incident at Florapark Dam.	250,000	250,000
33.6	Federated Timbers Phekoga Constuction - application for summary judgement on strength of allegation of non-payment in terms of cession document.	70,000	70,000
33.7	Oson Domestic Installations Dispute regarding awarding of tender.	300,000	300,000
33.8	Mokone Mokone Attorneys. Claiming payment of purchase price in transfer of Erf Finalisig documentation in opposition of appeal proceding lodged by Mokone Mokone Attorneys in Supreme Court of Appeal.	-	-
33.9	Federated Timbers 3rd respondent for payment of cession.	210,000	210,000
33.10	MGN Joint Venture Arbitration pending	250,000	250,000
33.11	Matrix Project Developers Summons for payment of alleged outstanding accounts	28,000,000	28,000,000
33.12	PC Rakgoale Claim for damages caused.	100,000	100,000
33.13	K Yendall Seeks payment for alleged outstanding pension benefits	160,000	160,000
33.14	Blue Sands Trading Claim for payment in terms of session.	1,300,000	1,300,000
33.15	Eli Stroh & Mhovu JV Application against awarding of tender.	250,000	250,000
33.16	Limpopo tribunal hearing Limpopo tribunal hearing on objection to Ivypark extension 49	850,000	850,000
33.17	Linchi property consultants Cancellation of contract by municipality upheld by court	300,000	300,000
33.18	Wetevreden landfill site Possible eviction order against illegal squatters	600,000	-
33.19	T T Sekoati Claim for alleged acting allowance against Council	20,000	-
33.20	OA International Claim of alleged arrear consulting fees	100,000	-
33.21	Davel Planers Appeal against LUMC resolution i.t.o clause 21 application.	50,000	-
33.22	Various property owners Legal action taken against 23 property owners allowing illegal land uses The above legal matters are ongoing and have not yet been finalised.	75,000	-
33.2	Guarantees Guarantees held in lieu of consumer deposits	261,795	261,795

2010	2009
R	R

**UNAUTHORISED, IRREGULAR,
FRUITLESS AND WASTEFUL
35 EXPENDITURE DISALLOWED**

	2010	2009
35.1 Unauthorised expenditure		
Reconciliation of unauthorised expenditure		
Opening balance	151,281,000	151,281,000
Unauthorised expenditure current year	20,021,741	-
Approved by Council or condoned	-	-
Transfer to receivables for recovery	-	-
Unauthorised expenditure awaiting authorisation	<u>171,302,741</u>	<u>151,281,000</u>

During the year, the municipality spent R 20 021 741.47 of the conditional grants for purpose no

35.2 Fruitless and wasteful expenditure

Reconciliation of fruitless and wasteful expenditure

Opening balance -	909,100	
Fruitless and wasteful expenditure current year	-	909,100
Condoned or written off by Council	-	-
To be recovered – contingent asset	(909,100)	-
Fruitless and wasteful expenditure awaiting condonem	<u>-</u>	<u>909,100</u>

This relate to the amount paid to Linchi property consultants for preparation of valuation roll

35.3 Irregular expenditure

Reconciliation of irregular expenditure

Opening balance	325,126	
Mayor over payment		12,030
Fruitless and wasteful expenditure current - Traditional	92,077	92,019
Fruitless and wasteful expenditure current year-council	-	-
Overpayment Councillors	-	103,212
Underpayment Councillors	-	(58,029)
Overpayment S57 Managers	-	175,894
Condoned or written off by Council	(92,019)	-
Transfer to receivables for recovery – not condoned	-	-
Irregular expenditure awaiting condonement	<u>325,184</u>	<u>325,126</u>

Section 81(5)(a)(i) and (ii) of the Municipal structures Act 117 of 1998, which deals with the participation of traditional leaders states:

Traditional leader who participate in the proceedings of a municipal council is entitled to payment of out of pocket expenses in respect of such participation; the municipality remunerated five traditional leaders a total amount of R 92 019 during 2008/9 and R 92 077 during the 2009/10 financial year. Such expenditure is deemed to be irregular in terms of section 1 of the MFMA. There was also over and underpayment of councillors remuneration as disclosed above.

Section 57 Managers received increases during the year without signing performance contracts. These increases deemed to be irregular expenditure.

36 RETIREMENT BENEFIT INFORMATION

36.1 Defined contribution plan

The following are defined contribution plans:
post-employment medical care benefit.

These contributions have been expensed amounting to:

<u>3,751,264</u>	<u>3,205,615</u>
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37 INVESTMENT IN MUNICIPAL ENTITIES

Issued share capital	100	100
Percentage owned by Council (%)	100%	100%
Indebtness of Municipal Entities	11,252,748	11,252,748
Dividends received	-	-
Management fees received	-	-
Administration fees received	-	-

The above is the information pertaining to Polokwane Housing Association which is owned and controlled by the Municipality

38 PROVISIONS

Provision for rehabilitation of landfill sites

Carrying amount at beginning of year	2,517,920
Additions during the year	251,792
Reductions during the year	0
Carrying amount at end of year	<u>2,769,712</u>

The Weltevreden Landfill Site is a permitted facility in terms of Section 20 of the Environmental Conservation Act (Act 73 of 1989) and is located on portion 4 of the farm Weltevreden 746 LS - District Polokwane. The expected life span of the site is a further 13 years

Provision for long service awards

Carrying amount at beginning of year	4,456,025
Additions during the year	1,527,485
Reductions during the year	55,450
Carrying amount at end of year	<u>5,928,060</u>

Employees qualify for the following long service awards:

- After 10 years of continuous service an amount of R550 (adjusted annually) per each year of service
- After 20 years of continuous service a watch to the value of R5 253 (adjusted annually)
- Additional 10, 20 and 30 leave days for 10, 15 and each 5 years after 15 years of service respectively

Provision for leave bonuses (13th cheque)

Carrying amount at beginning of year	14,392,221
Additions during the year	16,186,755
Reductions during the year	14,392,221
Carrying amount at end of year	<u>16,186,755</u>
TOTAL	<u>24,884,527</u>

Employees rendered a service to the year and are entitled to a 13th cheque/bonus

39 Investment property

Cost of land	125,510,500	125,510,500
TOTAL	<u>125,510,500</u>	<u>125,510,500</u>

Cost of buildings	7,554,992	7,959,434
Impairment		(404,442)
TOTAL	<u>7,554,992</u>	<u>7,554,992</u>

RECONCILIATION OF INVESTMENT PROPERTY

Opening balance 1 July	133,065,492	133,469,934
Impairment	-	(404,442)
Closing balance at 30 June	<u>133,065,492</u>	<u>133,065,492</u>

The rental income generated from the investment property is R 6.0 million
The investment property comprises of dwellings and land leased for agricultural purposes.

40 RISK MANAGEMENT

40.1 Maximum credit risk exposure

Credit risk consists mainly of cash deposits, cash equivalents and trade debtors. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Trade receivables comprise a widespread customer base. Management evaluates credit risk relating to customers on an ongoing basis. If customers are

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

Investment in Standard Bank	58,999,800	272,138,301
Trade and other receivables	137,565,782	122,471,551
	<u>196,565,582</u>	<u>394,609,852</u>

These balances represent the maximum exposure to credit risk.

40.2 Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities. Cash flow forecasts are prepared and adequate utilised borrowing facilities are monitored.

The table below analyses the municipality's financial liabilities into relevant maturity groupings based on the remaining period at the Statement of Financial Position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

Borrowings	47,866,125	781,995
Trade and other payables	209,749,270	200,197,918
	<u>257,615,395</u>	<u>200,979,913</u>

Ratification of deviations from breaches

40.4 in procurement processes

Prescribed procurement processes were not followed but was approved by the Municipal Manager in terms of delegated powers and in accordance with Supply Chain Management Regulations and Policy. Valid reasons for deviations were recorded in all instances.

171 577 853

41 GOING CONCERN

Polokwane Municipality was a Host City for the 2010 Soccer World Cup (SWC). Much of the funds of the tournament were to come from other spheres of government. At the last minute in 2009 some of the departments pulled out. At this stage all systems were up and running in preparation for the SWC. Service providers were appointed and Contracts were signed. With the withdrawal of funding, the municipality had to use all the 2010 SWC projects and operations. This has put a strain on the financials of the municipality as a result the municipality had cash flow problems. The cash book had a negative closing balance. The budget was also exceeded. Grant funds were also used for operations. This also put a strain on the municipality.

The municipality has taken action to remedy the situation by raising a R 400 million loan. The R 320 million will be released after a public finance which has already been received. The R 320 million will be released after a public Council also approved a turn around strategy which is meant to increase revenue, reduce costs and improve the operations of the municipality.

**APPENDIX A
SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2010**

External Loans	Loan No.	Redeemable	Balance at 30 June 2009	Received during the period	Redeemed or written off during the period	Balance at 30 June 2010
			R	R	R	R
LONG TERM LOANS						
Stock Loan@10%	506	2009/10	3 000		3 000	0
Stock Loan@10%	507	2009/10	45 000		45 000	0
Stock Loan@10%	508	2011/12	15 400			15 400
Stock Loan@10%	509	2011/12	41 667			41 667
Stock Loan@10%	513	2011/12	8 333			8 333
Stock Loan@10%	510	2013/14	53 333			53 333
Stock Loan@10%	511	2013/14	30 000			30 000
Stock Loan@10%	512	2013/14	30 000			30 000
Stock Loan@10%	514	2014/15	100 000			100 000
Stock Loan@10%	515	2014/15	10 000			10 000
Stock Loan@10%	516	2014/15	22 000			22 000
Stock Loan@10%	517	2014/15	83 333			83 333
Stock Loan@10%	523	2014/15	14 667			14 667
Stock Loan@10%	518	2015/16	7 799			7 799
Stock Loan@10%	519	2015/16	8 633			8 633
Stock Loan@10%	520	2015/16	40 000			40 000
Stock Loan@10%	522	2015/16	6 829			6 829
Stock Loan@10%	524	2015/16	90 000			90 000
Stock Loan@10%	525	2015/16	200 000			200 000
Stock Loan@10%	527	2016/17	20 000			20 000
			829 995	0	48 000	781 995
ANNUITY LOAN						
ANNUITY LOAN @13.65%	404	2009/10	92 492 846		92 492 846	0
ANNUITY LOAN @ 11.52%	1	2019/20		50 000 000		50 000 000
			92 492 846	50 000 000	92 492 846	50 000 000
Total External Loans			93 322 841	50,000,000	92 540 846	50 781 995

**APPENDIX B
ANALYSIS OF PROPERTY, PLANT & EQUIPMENT AS AT 30 JUNE 2010**

	HISTORICAL COST					ACCUMULATED DEPRECIATION				Carrying Value
	Opening Balance	Additions/ Transfers	Under Construction	Disposals	Closing Balance	Opening Balance	Additions/ Transfers	Disposals	Closing Balance	
	R	R	R	R	R	R	R	R	R	
LAND	247,326,386	647,087	1,733,677	0	249,707,150	0	0	0	0	249,707,150
Land	247,326,386	647,087	1,733,677		249,707,150				0	249,707,150
BUILDINGS	1,612,165,580	375,856,796	24,462,587	0	2,012,484,962	63,637,415	39,192,577	0	102,829,992	1,909,654,970
Dwellings	31,350,894		400,306		31,751,200	2,225,754	988,852		3,214,606	28,536,594
Non Residential	1,580,814,685	375,856,796	24,062,282		1,980,733,762	61,411,660	38,203,726		99,615,386	1,881,118,376
INFRASTRUCTURE	2,340,867,374	86,622,057	349,024,144	0	2,776,513,576	117,760,500	52,158,464	0	169,918,964	2,606,594,611
Electricity reticulation	573,382,608	29,943,641	67,672,585		670,998,834	27,077,911	13,795,819		40,873,730	630,125,104
Roads, pavements, bridges & stormwater	1,190,546,355	46,164,727	135,667,996		1,372,379,078	67,706,433	27,570,252		95,276,686	1,277,102,392
Water reservoirs & reticulation	362,400,115	958,862	77,609,698		440,968,675	13,914,273	6,997,184		20,911,456	420,057,218
Sewerage purification & reticulation	208,500,760	6,639,836	66,236,904		281,377,500	8,841,915	3,657,071		12,498,986	268,878,513
Solid Waste	4,454,896	2,914,991	1,010,120		8,380,007	10,231	46,474		56,704	8,323,302
Cemetaries	1,582,641		826,842		2,409,483	209,737	91,664		301,401	2,108,081
MOVABLE & OTHER ASSETS	105,653,776	32,797,060	9,650,870	-7,054,402	141,047,305	18,633,681	14,273,780	-2,285,435	30,622,026	110,425,279
Machinery & equipment	35,432,764	20,767,332	7,363,173	-16,562	63,546,707	4,683,873	5,330,970	-6,034	10,008,810	53,537,897
Furniture & Equipment	11,198,153	1,713,746		-35,362	12,876,537	3,115,174	1,534,529	-12,166	4,637,537	8,238,999
Computer Equipment	6,087,587	1,872,665		-397,012	7,563,240	1,869,871	1,445,728	-209,005	3,106,595	4,456,645
Transport Vehicles	52,935,273	8,443,318	2,287,697	-6,605,465	57,060,822	8,964,763	5,962,552	-2,058,231	12,869,084	44,191,737
HERITAGE ASSETS	4,812,191	304,641	2,995,184	0	8,112,016	0	0	0	0	8,112,016
Heritage assets	4,812,191	304,641	2,995,184		8,112,016				0	8,112,016
BIOLOGICAL ASSETS	8,774,385	0	0	0	8,774,385	0	0	0	0	8,774,385
Biological Assets	8,774,385		0		8,774,385				0	8,774,385
INTANGIBLE ASSETS	24,443,083	12,074,918	1,012,282	0	37,530,283	724,700	2,143,315	0	2,868,014	34,662,269
Intangible Assets	24,443,083	12,074,918	1,012,282		37,530,283	724,700	2,143,315		2,868,014	34,662,269
TOTAL	4,344,042,775	508,302,560	388,878,744	-7,054,402	5,234,169,677	200,756,296	107,768,136	-2,285,435	306,238,997	4,927,930,680

**APPENDIX C
SEGMENTAL ANALYSIS OF PROPERTY, PLANT & EQUIPMENT AS AT 30 JUNE 2010**

	HISTORICAL COST					ACCUMULATED DEPRECIATION					Carrying Value
	Opening Balance	Additions/ Transfers	Under Construction	Disposals	Closing Balance	Opening Balance	Additions/ Transfers	Disposals	Closing Balance		
	R	R	R	R	R	R	R	R	R	R	
EXECUTIVE COUNCIL	1 059 060	-	-	-	1 059 060	250 383	118 249	-	368 632	690 428	
Executive Council	1 059 060				1 059 060	250 383	118 249		368 632	690 428	
BUDGET & TREASURY	3 405 283	89 583	38 244	(6 720 979)	(3 187 869)	900 385	1 095 145	(2 173 541)	(178 011)	(3 009 858)	
OFFICE											
Finance	3 405 283	89 583	38 244	(6 720 979)	(3 187 869)	900 385	1 095 145	(2 173 541)	(178 011)	(3 009 858)	
CORPORATE SERVICES	318 175 724	21 837 772	14 239 252	(276 756)	353 975 992	18 742 575	6 603 303	(93 023)	25 252 855	328 723 137	
Human Resources	848 268	5 256			853 524	296 608	111 014		407 622	445 902	
IT Services	2 403 335	2 363 393	974 038		5 740 766	490 428	558 853		1 049 281	4 691 485	
Property Services	264 841 146	103 943	4 905 423		269 850 512	8 955 815	3 721 692		12 677 507	257 173 005	
Other Admin	50 082 975	19 365 180	8 359 791	(276 756)	77 531 190	8 999 724	2 211 744	(93 023)	11 118 445	66 412 745	
COMMUNITY & SOCIAL SERVICES	143 161 105	2 722 555	3 505 510	-	149 389 170	13 347 491	5 358 454	-	18 705 945	130 683 225	
Libraries & archives	39 740 654	1 394 468	33 484		41 168 606	3 177 463	2 035 592		5 213 055	35 955 551	
Museums	81 420 306	654 082	2 645 184		84 719 572	8 880 226	2 796 952		11 677 178	73 042 394	
Community halls & facilities	3 520 553	660 778			4 181 331	4 693	32 834		37 527	4 143 804	
Cemeteries & crematoriums	1 902 704	13 227	826 842		2 742 773	259 223	157 861		417 084	2 325 689	
Other Social Services	16 576 888				16 576 888	1 025 886	335 215		1 361 101	15 215 787	
SPORT & RECREATION	1127 422 141	378 075 136	15 279 651	-	1520 776 928	12 167 172	23 601 394	-	35 768 566	1485 008 362	
Sport & recreation	1127 422 141	378 075 136	15 279 651		1 520 776 928	12 167 172	23 601 394		35 768 566	1 485 008 362	
PUBLIC SAFETY	46 577 205	3 138 145	2 643 174	-	52 358 524	4 546 021	5 104 614	-	9 650 635	42 707 889	
Police	26 808 669	682 777	2 054 695		29 546 141	2 409 317	3 111 319		5 520 636	24 025 505	
Fire	19 168 681	2 455 368	27 279		21 651 328	2 121 708	1 974 807		4 096 515	17 554 813	
Street lighting	599 855		561 200		1 161 055	14 996	18 488		33 484	1 127 571	
HOUSING	3 363 142	990 210	-	-	4 353 352	303 068	109 618	-	412 686	3 940 666	
Housing	3 363 142	990 210			4 353 352	303 068	109 618		412 686	3 940 666	
HEALTH	2 407 278	28 864	-	-	2 436 142	500 161	129 141	-	629 302	1 806 840	
Clinics	2 407 278	28 864			2 436 142	500 161	129 141		629 302	1 806 840	
PLANNING & DEVELOPMENT	75 401 687	2 956 444	18 179 609	-	96 537 740	1 020 933	835 235	-	1 856 168	94 681 572	
Economic development	14 126 479	1 867 130	3 888 475		19 882 084	591 774	454 613		1 046 387	18 835 697	
Town Planning	60 864 745	1 089 314	14 237 561		76 191 620	286 520	300 752		587 272	75 604 348	
Licensing & Regulation	410 463		53 573		464 036	142 639	79 870		222 509	241 527	
ROAD TRANSPORT	1203 217 420	54 263 308	122 296 135	(56 667)	1 379 720 196	68 642 982	28 881 446	(18 871)	97 505 557	1 282 214 639	
Roads	1203 136 220	54 263 308	122 296 135	(56 667)	1 379 638 996	68 626 166	28 875 233	(18 871)	97 482 528	1 282 156 468	
Vehicle licensing & testing	81 200				81 200	16 816	6 213		23 029	58 171	
ENVIRONMENTAL PROTECTION	10 708 339	331 074	-	-	11 039 413	245 553	100 314	-	345 867	10 693 546	
Pollution Control	26 176				26 176	7 612	3 571		11 183	14 993	
Game Reserve	10 682 163	331 074			11 013 237	237 941	96 743		334 684	10 678 553	
ELECTRICITY	596 703 676	6 014 439	15 372 678	-	618 090 793	28 627 479	14 852 005	-	43 479 484	574 611 309	
Electricity distribution	596 703 676	6 014 439	15 372 678		618 090 793	28 627 479	14 852 005		43 479 484	574 611 309	
WATER	375 303 170	35 365 323	172 493 713	-	583 162 206	15 904 587	8 111 865	-	24 016 452	559 145 754	
Water distribution	237 998 459	35 365 323	172 493 713		445 857 495	11 182 649	4 602 789		15 785 438	430 072 057	
Water storage	137 304 711				137 304 711	4 721 938	3 509 076		8 231 014	129 073 697	
WASTE WATER MANAGEMENT	402 560 678	307 381	23 808 213	-	426 676 272	33 650 511	9 814 163	-	43 464 674	383 211 598	
Sewerage	395 991 156	307 381	23 808 213		420 106 750	33 434 532	9 712 659		43 147 191	376 959 559	
Stormwater	6 561 202				6 561 202	215 702	101 227		316 929	6 244 273	
Public toilets	8 320				8 320	277	277		554	7 766	
WASTE MANAGEMENT	34 576 867	2 182 326	1 022 565	-	37 781 758	1 906 995	3 053 190	-	4 960 185	32 821 573	
Solid waste	34 576 867	2 182 326	1 022 565		37 781 758	1 906 995	3 053 190		4 960 185	32 821 573	
OTHER	-	-	-	-	-	-	-	-	-	-	
Other										0	
TOTAL	4 344 042 775	508 302 560	388 878 744	(7 054 402)	5 234 169 677	200 756 296	107 768 136	(2 285 435)	306 238 997	4 927 930 680	

**APPENDIX D
DETAILED SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2010**

2009 Actual Income	2009 Actual Expenditure	2009 Actual Surplus/ (Deficit)		2010 Actual Income	2010 Actual Expenditure	2010 Actual Surplus/ (Deficit)
R	R	R		R	R	R
-	72,269,788	(72,269,788)	Executive & Council	-	132,831,736	(132,831,736)
	70,856,209	(70,856,209)	Council general expenses		33,638,657	(33,638,657)
	126,709	(126,709)	Municipal Manager		103,324	(103,324)
	31,677	(31,677)	2010		98,117,886	(98,117,886)
	1,255,193	(1,255,193)	Secretariat & Records		971,869	(971,869)
1,238,700,738	112,192,009	1,126,508,729	Finance & Admin	952,286,516	134,884,999	817,401,517
			Finance			
992,449,952		992,449,952	Intergovernmental transfers	724,550,478		724,550,478
	3,506,715	(3,506,715)	Mankweng/Sebayeng		3,431,418	(3,431,418)
84,626,229	12,846,216	71,780,013	Financial services	50,463,452	22,721,133	27,742,319
159,348,303	9,947,430	149,400,873	Assessment rates	173,595,064	16,723,210	156,871,854
			Human Resources			
	572,445	(572,445)	O & W		579,825	(579,825)
	10,034,213	(10,034,213)	Personnel		19,709,484	(19,709,484)
1,624,192	913,194	710,998	Training	423,837	1,257,642	(833,805)
	348,365	(348,365)	Labour relations		363,562	(363,562)
6,200	359,780	(353,580)	Occupational Health	106,575	379,641	(273,066)
192	2,039,236	(2,039,044)	IT		208,853	(208,853)
			Property Services			
	7,093,266	(7,093,266)	Administration		8,216,557	(8,216,557)
	13,149,895	(13,149,895)	Civic Centre		655,939	(655,939)
			Other Admin			
	676,865	(676,865)	Com & public participation		748,464	(748,464)
	78,113	(78,113)	Security & risk management		56,881	(56,881)
	146,526	(146,526)	Project Management		3,828,637	(3,828,637)
	87,026	(87,026)	Internal audit		68,693	(68,693)
	1,894,848	(1,894,848)	Technical depot		2,196,051	(2,196,051)
	11,127,509	(11,127,509)	Transport workshop		8,287,016	(8,287,016)
	16,057,286	(16,057,286)	Community security		19,083,122	(19,083,122)
	2,617,728	(2,617,728)	Legal Services		4,864,952	(4,864,952)
645,670	18,695,353	(18,049,683)	Procurement	3,147,110	21,503,918	(18,356,808)
18,712,030	41,195,107	(22,483,077)	Planning & Development	33,813,178	26,390,811	7,422,367
15,391,341	19,916,727	(4,525,386)	Land use management	30,759,876	4,796,167	25,963,709
236,886	5,210,280	(4,973,394)	Spatial Planning	219,920	5,895,090	(5,675,170)
3,083,803	5,480,218	(2,396,415)	Building inspections	2,833,382	5,387,419	(2,554,037)
			Local economic development		2,719,142	(2,719,142)
	3,569,169	(3,569,169)	Community development		1,455,470	(1,455,470)
	870,556	(870,556)	Investment promotion		525,505	(525,505)
	3,801,019	(3,801,019)	Economic planning		2,573,160	(2,573,160)
	2,347,138	(2,347,138)	IDP		3,038,858	(3,038,858)

APPENDIX D
DETAILED SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2010

2009 Actual Income	2009 Actual Expenditure	2009 Actual Surplus/ (Deficit)		2010 Actual Income	2010 Actual Expenditure	2010 Actual Surplus/ (Deficit)
R	R	R		R	R	R
-	6,877,452	(6,877,452)	Health	-	6,805,929	(6,805,929)
	4,047,106	(4,047,106)	Clinics		3,513,634	(3,513,634)
	2,830,346	(2,830,346)	Health inspection		3,292,295	(3,292,295)
3,012,724	38,472,549	(35,459,825)	Community Services	5,504,228	41,484,806	(35,980,578)
311,342	11,379,289	(11,067,947)	Libraries	323,277	13,735,003	(13,411,726)
	1,056,515	(1,056,515)	Museums			
61,542	6,280,542	(6,219,000)	Art Museum		1,146,779	(1,146,779)
300,114	2,581,178	(2,281,064)	Museum	89,036	9,585,880	(9,496,844)
451,177	3,560,552	(3,109,375)	Community centres	251,912	2,661,612	(2,409,700)
			Cemeteries	591,389	3,810,203	(3,218,814)
			Other Community			
1,777,086	6,817,709	(5,040,623)	Game Reserve	4,154,694	6,197,323	(2,042,629)
111,463	1,252,410	(1,140,947)	Showgrounds	93,920	1,626,988	(1,533,068)
	5,544,354	(5,544,354)	Cultural desk		2,721,019	(2,721,019)
132,840	4,211,151	(4,078,311)	Housing	97,262	6,674,876	(6,577,614)
	4,207,882	(4,207,882)	Administration		6,671,620	(6,671,620)
129,144	2,871	126,273	Assisted schemes	92,894	2,786	90,108
3,696	398	3,298	Letting schemes	4,368	471	3,897
15,984,606	58,042,616	(42,058,010)	Public Safety	13,468,746	65,827,920	(52,359,174)
3,523,514	29,067,282	(25,543,768)	Traffic	3,406,143	31,619,496	(28,213,353)
181,835	19,789,899	(19,608,064)	Fire fighting	272,409	22,935,637	(22,663,228)
	1,752,254	(1,752,254)	Disaster management		2,832,266	(2,832,266)
12,274,437	6,218,599	6,055,838	Licensing	9,788,584	5,898,818	3,889,766
4,820	1,214,582	(1,209,762)	Municipal control centre	1,610	2,541,702	(2,540,092)
883,314	55,831,482	(54,948,168)	Parks & Recreation	777,934	71,779,228	(71,001,294)
5,926	1,807,687	(1,801,761)	Nursery	1,588	1,977,506	(1,975,918)
74,406	21,656,647	(21,582,241)	Parks	95,169	24,969,484	(24,874,315)
589,925	27,788,267	(27,198,342)	Sport & recreation	420,868	40,470,535	(40,049,667)
213,057	4,578,881	(4,365,824)	Swimming pools	260,309	4,361,703	(4,101,394)
-	708,581	(708,581)	Environmental Protection	-	780,308	(780,308)
	708,581	(708,581)	Air pollution		780,308	(780,308)
36,430,070	43,469,367	(7,039,297)	Waste Management	40,972,883	48,077,278	(7,104,395)
36,430,070	37,622,628	(1,192,558)	Refuse Removal	40,972,883	40,038,949	933,934
	5,846,739	(5,846,739)	Street & side walking cleaning		8,038,329	(8,038,329)

APPENDIX D
DETAILED SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2010

2009 Actual Income	2009 Actual Expenditure	2009 Actual Surplus/ (Deficit)		2010 Actual Income	2010 Actual Expenditure	2010 Actual Surplus/ (Deficit)
R	R	R		R	R	R
31,163,943	40,893,639	(9,729,696)	Waste water management	34,321,839	43,881,512	(9,559,673)
92,379	26,369,495	(26,277,116)	Sewer purification	1,445,333	26,644,142	(25,198,809)
31,071,564	7,704,687	23,366,877	Sewer reticulation	32,876,506	9,021,684	23,854,822
	5,404,955	(5,404,955)	Stormwater		6,053,106	(6,053,106)
	1,414,502	(1,414,502)	Public toilets		2,162,580	(2,162,580)
6,940,783	47,449,886	(40,509,103)	Road Transport	7,830,567	58,983,153	(51,152,586)
	45,218,527	(45,218,527)	Roads & streets		56,315,299	(56,315,299)
6,940,783	2,231,359	4,709,424	Vehicle licensing & testing	7,830,567	2,667,854	5,162,713
101,869,755	145,220,550	(43,350,795)	Water distribution	116,276,917	163,593,034	(47,316,117)
101,869,755	48,554,516	53,315,239	Water Distribution	116,276,917	49,958,599	66,318,318
	92,627,007	(92,627,007)	Water provision		101,532,221	(101,532,221)
	4,039,027	(4,039,027)	Water Purification		12,102,215	(12,102,215)
278,709,831	269,316,898	9,392,933	Electricity	369,182,671	333,806,552	35,376,119
	6,013,025	(6,013,025)	Workshop		7,759,510	(7,759,510)
278,709,831	256,725,778	21,984,053	Distribution	369,182,671	316,043,543	53,139,128
	6,578,095	(6,578,095)	Street Lighting		10,003,499	(10,003,499)
24,000	27,601	(3,601)	Other	24,000	35,247	(11,247)
24,000	27,601	(3,601)	Airport	24,000	35,247	(11,247)
1,732,564,634	936,178,676	796,385,958	Total	1,574,556,741	1,135,837,391	438,719,350

APPENDIX E (1)
ACTUAL OPERATING VERSUS BUDGET FOR THE YEAR ENDED 30 JUNE 2010

	2010 Actual R	2010 Budget R	2010 Variance R	2010 Variance %	Explanations of significant variances greater than 10% versus budget
REVENUE					
Property rates	173 595 064	169 508 000	4 087 064	2.41	
Service charges	536 043 660	515 134 110	20 909 550	4.06	
Rental of facilities and equipment	6 051 734	5 507 900	543 834	9.87	
Interest earned – external investments	32 206 208	30 000 000	2 206 208	7.35	
Interest earned – outstanding debtors	17 101 099	20 200 500	(3 099 401)	(15.34)	Over budgeted
Fines	2 830 817	2 886 800	(55 983)	(1.94)	
Licensing & permits	7 793 005	6 615 200	1 177 805	17.80	Growth in issue of licenses
Revenue for agency services	9 769 284	13 000 000	(3 230 716)	(24.85)	Growth less than anticipated
Government grants & subsidies – operating	364 356 044	312 520 000	51 836 044	16.59	Spending of previous years funds
Government grants & subsidies – capital	329 976 994	344 807 000	(14 830 006)	(4.30)	
Public contributions, donated and contributed	30 217 440	40 607 000	(10 389 560)	(25.59)	Under spending on capital projects
Other revenue	65 137 656	95 595 785	(30 458 129)	(31.86)	Sales of stands did not materialize with R30 Million
Total Revenue	1 575 079 006	1 556 382 295	18 696 710	1.20	
EXPENDITURE					
Employee related costs	333 280 791	320 356 625	12 924 166	4.03	
Remuneration of councillors	18 196 402	16 034 020	2 162 382	13.49	11% increase was allowed while 8.3% was budgeted
Bad debts	(2 391 654)	15 000 000	(17 391 654)	(115.94)	Provision sufficient- no contribution made
Collection costs	1 692 446	2 500 000	(807 554)	(32.30)	Under collection of anticipated revenue
Depreciation	107 768 136	88 016 705	19 751 431	22.44	GRAP implementation
Repairs & maintenance	86 782 166	82 820 550	3 961 616	4.78	
Finance costs	23 626 735	19 900 000	3 726 735	18.73	Change in financing rules
Bulk purchases	314 831 255	330 162 000	(15 330 745)	(4.64)	
Grants & subsidies paid	220 000	400 000	(180 000)	(45.00)	Paid less than anticipated
General expenses	250 229 020	228 613 100	21 615 920	9.46	More spent on 2010 related expenditure
Total Expenditure	1134 235 297	1 103 803 000	30 432 297	2.76	
NET SURPLUS/(DEFICIT) FOR THE YEAR	440 843 708	452 579 295	(11 735 587)		

**APPENDIX E (2)
ACTUAL CAPITAL VERSUS BUDGET (ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT)
FOR THE YEAR ENDED 30 JUNE 2010**

	2010	2010	2010	2010	Explanations of significant variances greater than 5% versus budget
	Actual R	Budget R	Variance R	Variance %	
EXECUTIVE & COUNCIL	-	-	-	-	
Executive & Council	-	-	-	-	
BUDGET & TREASURY OFFICE	127,827	1,100,000	(972,173)	(88.38)	
Finance	127,827	1,100,000	(972,173)	(88.38)	Bulk of project budgeted in next financial year
CORPRATE SERVICES	36,077,023	69,373,400	(33,296,377)	(48.00)	
Human Resources	5,256	1,508,000	(1,502,744)	(99.65)	Underspending/ contract less than budget amount
Information Technology	3,337,430	5,920,000	(2,582,570)	(43.62)	Underspending/ contract less than budget amount
Property Services	5,009,366	8,655,000	(3,645,634)	(42.12)	Underspending/ contract less than budget amount
Other & Admin	27,724,971	53,290,400	(25,565,429)	(47.97)	Underspending/ contract less than budget amount
PLANNING & DEVELOPMENT	21,082,480	52,036,600	(30,954,120)	(59.49)	
Planning & Development	21,082,480	52,036,600	(30,954,120)	(59.49)	Underspending/ contract less than budget amount
ROAD TRANSPORT	176,559,443	286,167,900	(109,608,457)	(38.30)	
Vehicle Licensing & Testing	-	-	-	-	Underspending/ contract less than budget amount
Roads & Stormwater	176,559,443	286,167,900	(109,608,457)	(38.30)	Underspending/ contract less than budget amount
HEALTH	28,864	30,500	(1,636)	(5.36)	
Clinics	28,864	30,500	(1,636)	(5.36)	Underspending/ contract less than budget amount
COMMUNITY & SOCIAL	6,386,960	12,324,400	(5,937,440)	(48.18)	
Libraries & Archives	1,427,951	1,641,000	(213,049)	(12.98)	Underspending/ contract less than budget amount
Museums	3,299,267	5,307,100	(2,007,833)	(37.83)	Underspending/ contract less than budget amount
Community Halls & Facilities	819,673	2,269,600	(1,449,927)	(63.88)	Underspending/ contract less than budget amount
Cemeteries & Crematoriums	840,069	1,910,000	(1,069,931)	(56.02)	Underspending/ contract less than budget amount
Other Facilities	-	1,196,700	(1,196,700)	(100.00)	Project abandoned
ENVIRONMENTAL	331,074	368,000	(36,926)	(10.03)	
Biodiversity & landscape	331,074	368,000	(36,926)	(10.03)	Underspending/ contract less than budget amount
PUBLIC SAFETY	7,534,205	11,456,300	(3,922,095)	(34.24)	
Police	2,791,045	7,109,500	(4,318,455)	(60.74)	Underspending/ contract less than budget amount
Fire	2,482,647	1,153,400	1,329,247	115.25	Underspending/ contract less than budget amount
Street Lighting	2,260,513	3,193,400	(932,887)	(29.21)	Underspending/ contract less than budget amount
SPORT & RECREATION	393,195,892	481,628,400	(88,432,508)	(18.36)	
Sport & Recreation	393,195,892	481,628,400	(88,432,508)	(18.36)	Underspending/ contract less than budget amount
WASTE WATER MANAGEMENT	24,115,594	54,520,700	(30,405,106)	(55.77)	
Sewerage	24,115,594	54,520,700	(30,405,106)	(55.77)	Underspending/ contract less than budget amount
WASTE MANAGEMENT	3,204,892	7,901,000	(4,696,108)	(59.44)	
Solid Waste	3,204,892	7,901,000	(4,696,108)	(59.44)	Underspending/ contract less than budget amount
HOUSING	990,210	1,210,000	(219,790)	(18.16)	
Housing	990,210	1,210,000	(219,790)	(18.16)	Underspending/ contract less than budget amount
WATER	129,719,892	194,243,800	(64,523,908)	(33.22)	
Water Distribution	129,719,892	194,243,800	(64,523,908)	(33.22)	Underspending/ contract less than budget amount
ELECTRICITY	97,826,948	125,397,000	(27,570,052)	(21.99)	
Electricity Distribution	97,826,948	125,397,000	(27,570,052)	(21.99)	Underspending/ contract less than budget amount
TOTAL	897,181,304	1,297,758,000	(400,576,696)	(30.87)	

APPENDIX F
DISCLOSURE OF GRANTS AND SUBSIDIES

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

Name of Grants		Quarterly receipts					Quarterly Expenditure for the Year					Delay \ withheld	Gazette amount Municipal year	Reason for delay/ withholding of funds	Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of Revenue Act	Reason for non-compliance		
		Sep	Dec	March	June	Total	Sep	Dec	March	June	Total						Total	Total
Equitable Share	DPLG	100 091 073	80 072 863	66 474 475		246 638 411	61 659 603	61 659 603	61 659 603	61 659 603	246 638 411	No	246 639 000		Not Applicable	Not Applicable		
PTIF	NDT	30 000 000		11 146 000	20 000 000	61 146 000	12 945 861	13 243 940	8 225 958	42 427 653	76 843 412	No	66 146 000	Yes	Not Applicable	Not Applicable		
NEP	DME		40 607 000			40 607 000	2 988 116	9 350 565	9 305 631	8 573 127	30 217 440	No	40 607 000	Yes	Not Applicable	Not Applicable		
Financial Management Gra	National Treasury	750 000				750 000	199 677	131 852	418 471		750 000	No	750 000	Yes	Not Applicable	Not Applicable		
MIG Grants	DPLG	25 750 000	65 000 000	39 053 000		129 803 000	21 727 882	33 431 943	25 157 551	56 463 984	136 781 360	No	129 803 000	Yes	Not Applicable	Not Applicable		
2010 Stadium	DSR				20 000 000	20 000 000	130 173 972			20 000 000	150 173 972	No	53 026 000	Yes	Not Applicable	Not Applicable		
Water	DWAF	2 690 000	16 194 000	7 294 000	4 465 000	30 643 000	3 083 339	11 000 373	4 900 612	4 088 700	23 073 024	No	28 868 000	Yes	Not Applicable	Not Applicable		
NBHDG	National Treasury					0					0	Yes	No spending	Not Applicable	Not Applicable	Not Applicable		
MSIP	DPLG	400 000				400 000		400 000			400 000	No	400 000	Yes	Not Applicable	Not Applicable		
National Heritage Council	National Heritage Council		50 000			50 000		100 000			100 000	No	0	Yes	Not Applicable	Not Applicable		
CoCTA						0				1 421 932	1 421 932	No	0	Yes	Not Applicable	Not Applicable		
CDM						0	1 190 834	520 159	548 181		2 259 174	No	0	Yes	Not Applicable	Not Applicable		
EPWP			679 800	411 950		1 091 750		1 028 838		62 912	1 091 750	No	2 325 000	Yes	Not Applicable	Not Applicable		
2010 Operating Grant	DSR		40 800 000		14 000 000	54 800 000	5 251 476	5 923 951	8 982 283	34 642 290	54 800 000	No	40 800 000	Yes	Not Applicable	Not Applicable		
		159 681 073	243 403 663	124 379 425	58 465 000	585 929 161	239 220 759	136 791 223	119 198 291	229 340 201	724 550 474		609 364 000					

POLOKWANE MUNICIPALITY

Account	Dr
Revenue Accounts	
Property Rates	
ASSESSMENT RATES	70050000
Service charges	
Electricity	
SALES - PRIVATE ELEC	70662600
SALES - DEPART. ELEC	70660800
SALES - PRIVATE CASH	70662610
Water	
SALES - DEPART. WATE	70660850
SALES - PRIVATE WATE	70662650
SALES PRIVATE WATER	70662700
Refuse removal	
FEES - DEPARTMENT RE	70080900
FEES - PRIVATE REFUS	70082600
FEES - REMOVAL COSTS	70083800
Sewer	
FEES INDUSTRIAL AFFL	70080120
FEES - DEPARTMENT SE	70080950
FEES - PRIVATE SEWER	70082650
Rental	
RENTAL - MISCELLANEO	70190100
RENTAL - BUILDINGS	70190300
RENTAL - LAPA	70190305
RENTAL - LAND	70190400
RENTAL - CAMPING SIT	70190700
RENTAL - QUARRY	70190900
RENTAL - RONDAVELS	70290500
RENTAL - ANNUAL SHOW	70290580
RENTAL - ARENA	70290590

Account	Dr
RENTAL - HALLS	70290600
RENTAL - COMM CENTRE	70290601
RENTAL - COMM CENTRE	70290602
RENTAL - COMM CENTRE	70290603
RENTAL - COMM CENTRE	70290604
RENTAL-COMMUNITY CEN	70290605
RENTAL - HAWKER FACI	70290650
RENTAL SPORTING BODI	70290700
RENTAL - SPORTING BO	70290701
RENTAL - SPORTING BO	70290702
RENTAL - SPORTING BO	70290703
RENTAL - S/BODIES -	70290704
RENTAL - S/BODIES -	70290705
RENTAL - TEA ROOM PO	70300100
RENTAL - DWELLINGS	70300300
RENTAL - CARAVAN PAR	70300400
RENTAL - R293	70300500
Interest investments	
INTEREST ON INVESTME	70460400
Interest outstanding debtors	
INTEREST - ARREARS	70460100
INTEREST - SUNDRY LO	70460300
INTEREST SELLING OF	70460500
Fines	
FINES	70020000
Licence & Permits	
APPLICATION DRIVERS	70080050
ISSUE DRIVERS LICENC	70080060
LICENCES - TRADE & GENERA	70440300
LICENCES - DOGS	70440400
LICENCES - FLAMMABLE	70440600

Account	Dr
Government grants - operating	
GRANT EQUITABLE SHAR	70000001
RESTRUCTURING GRANT	70000003
MSIP	70000004
DWAF	70000008
GRANT - LG FIN MANAG	70000010
CDM	70000012
GRANT - LIMPOPO PROV	70000013
WTER SERVICES OPERAT	70000016
LACAL GOVT HOUSING	70000015
PTIF	70000014
MIG	70000017
2010 OPERATING GRANT	70000018
PUBLIC PARTNERS	70000020
Government grants - capital	
GRANT - SPORT & RECR	70000006
EPWP	70000007
DWAF	70000008
GRANT - LG FIN MANAG	70000010
CDM	70000012
GRANT - LIMPOPO PROV	70000013
PTIF	70000014
MIG	70000017
Neighbourhood development	70000019
Public partners	70000020
Donations	
GRANT - NER	70000009
Other revenue	
ADMINISTRATION COSTS	70010000
ADMINISTRATION COSTS	70010050
ADMINISTRATION COSTS	70010100
FEES - FUNERAL SERVI	70016000
REFUND SETA LEVY	70065100

Account	Dr
FEES MISCELLANEOUS	70080150
SEVICE CONTRIBUTIONS	70290350
FEES - LAB TESTS	70080300
FEES - INCENERATION	70080350
FEES - BURIAL SERVIC	70080400
FEES - BUILDING PLAN	70080600
FEES - FIRE FIGHTING	70080700
FEES - TOWN PLANNING	70081100
FEES - TOMBSTONE APP	70081150
FEES - RECONNECTION	70081300
FEES - RE INSPECTION	70081400
FEES - INSTRUCTOR CERT	70081625
FEES - NOTICES	70081675
FEES - MASS WEIGH BR	70081900
FEES - NIGHT DRIVES	70082120
FEES - OCCUPATION CE	70082200
FEES - TRAINING	70082350
FEES - PARKING METERS	70082400
FEES - PARKING AREAS	70082500
FEES - PARKING - EMP	70082510
FEES - SEWERAGE PLAN	70082900
FEES - CD'S	70083100
FEES - ADMISSION - P	70083300
FEES - ADMISSION - N	70083301
FEES - ADMISSION WES	70083302
FEES - ADMISSION SESHEGO	70083303
FEES - TESTING OF ME	70083400
FEES - CLEARANCE CER	70083500
FEES - DECORATION	70083600
FEES - FURNISHING IN	70083700
FEES - GRAZING	70084300
FEES - SPECIAL METER	70090000
SALES - MATERIALS	70091000

Account	Dr
FEES-ROYALTIES SILIC	70290210
SERVICES CONTRIBUTIO	70290250
SERVICE CONTRIBUTION	70290300
ADVERTS - PETER MOKA	70290800
FEES - SUBSCRIPTIONS	70430000
APPLICATION - ROADWO	70444100
ISSUE ROADWOR	70444200
FEES - PAMPHLETS	70445000
FEES - JOBBING	70450000
SURPLUS CASH	70570000
FEES - TENDER DEPOSI	70575000
STOCK GAINS	70585000
SALES-SELLING OF ERV	70663700
SALES - MISCELLANEOU	70660100
SALES - GRASS AND RE	70661400
SALES-WOOD	70661600
SALES - BLUE PRINT	70662500
SURCHARGE - EXCESS C	70662620
SALES - TROPHY AND C	70663200
SALES - SUNDRIES	70663600
SALES -GAME LIVE	70663900
FEES - LOST BOOKS	70770000
OBSOLETE CHEQUES	70790000
EXPENSE ACCOUNTS	

Account	Dr
SALARIES	1005000
SALARIES DIRECTORS	1005010
SALARIES MANAGERS	1005020
REDEMPTION OF LEAVE	1080000
LEAVE BONUSES	1030000
PROTECTIVE CLOTHING	1100000
STUDENTS HOLIDAY WOR	1165000
SALARIES COUNCILLORS	1005000
Employee related cost - Social contributions	
CONTRIBUTION MEDICAL	1120000
CONTRIBUTION PENSION	1140000
GROUP INSURANCE	1180000
ADM LEVY INDUSTRIAL	1190000
INSURANCE - UNEMPLOY	2895000
MEDICAL CONTINUED ME	2430005
COUNCIL CONTRIBUTION MEDICAL	1120000
COUNCIL CONTRIBUTION PENSION	1140000
Travel, motor car, accomodation, subsistence & other allowances	
LOCOMOTION ALLOWANCE	1290000
LOCOMOTION ALLOWANCE	1290100
Housing benefits and allowances	
HOUSING SUBSIDIES	1220000
HOUSING AID	1240000
STANDBY ALLOWANCES	1260000
TOOL ALLOWANCES	1280000
TELEPHONE ALLOWANCE	1285000
OPERATIONAL ALLOWANC	1295000
Overtime	

Account	Dr
LEAVE RESERVE FUND	2391000
Long service awards	
LONG SERVICE LEAVE R	1040000
LONG SERVICE BONUS	1050000
LONG SERVICE AWARDS	2390000
Councillors remuneration	
SALARY EX/MAYOR FULL	1005100
SPEAKER PART TIME	1005200
MAYORAL COMMITTEE FULL	1005300
MAYORAL COMMITTEE PA	1005400
COUNCILLORS PART TIM	1005500
TELEPHONE ALLOWANCE	1285100
TELEPHONE ALLOWANCE	1285200
TELEPHONE ALLOWANCE	1285300
TELEPHONE ALLOWANCE	1285400
TRAVEL ALLOWANCE EX/	1290200
TRAVEL ALLOWANCE SPE	1290300
TRAVEL ALLOWANCE MAY	1290400
TRAVEL ALLOWANCE COU	1290600
COUNCIL CONTRIBUTION MEDICAL	1120000
COUNCIL CONTRIBUTION PENSION	1140000
SALARIES COUNCILLORS	1005000
Bad debts	
DOUBTFUL DEBT	2084000
Collection costs	
LEGAL EXPENSES	2550000
Depreciation	
DEPRECIATION	4020000
Repairs & maintenance	

Account	Dr
ARLAMS AND EQUIPMENT	3016000
FIRE HYDRANTS - EXTI	3020000
BUILDINGS AND EQUIPM	3040000
BUILD & EQUIPMENT CE	3040001
BUILD & EQUIPMENT -	3040003
BUILD & EQUIPMENT -	3040004
TOOLS	3045000
TOMBSTONES	3045800
GROUNDS AND FENCES	3050000
RESEALING STREETS	3055000
MAINS	3060000
OFFICE MACHINES AND	3070000
WORKS OF ART	3085000
PLANT AND EQUIPMENT	3090000
METERS	3200000
FURNITURE AND FITTIN	3210000
MUSEUM ITEMS	3215000
DISTRIBUTION SYSTEM-	3225000
DISTRIBUTION SYSTEM	3230000
EMERGENCY CALL POINT	3235000
RESERVOIRS	3240000
ROADS, STREETS, CULV	3250000
CLEAN-UP & UPGRADING	3250002
RADIO'S	3260000
CLEANING OF ERVEN	3265000
RAILWAY LINES X 1,2,	3270000
RAILWAY LINES X 8	3270100
RAILWAY LINES X 12	3270200
ATHLETIC EQUIPMENT	3280100
SPORTS FIELDS	3280800
PORTABLE SKID UNITS	3290000
STREET LIGHTS	3295000
SIDEWALKS	3300000

Account	Dr
VEHICLES	3330000
FIREBREAKS	3340000
SOFTWARE	3350000
LABOUR COSTS	3400000
Finance cost	
INTEREST LOANS EXTER	2346000
Bulk purchases	
PURCHASE OF ELECTRIC	2010000
PURCHASING OF WATER	2016000
PURCHASE OF WATER	2015000
Grants and subsidies paid	
GRANTS	2270000
General expenses	
PROJECT MANAGEMENT U	2010500
ESCOM CONNECTION	2015100
INFECTIOUS DECEASES	2020000
ADMIN. CHARGES - DEP	2030000
ADMIN. CHARGES - HOU	2040000
ADVERTISEMENTS	2060000
ASSET VERIFICATION	2065000
PAUPER BURIALS	2070000
BANK CHARGES	2080000
FEES - EASYPAY SYSTE	2080100
HANDLING - ILLEGAL L	2081000
FREE BASIC SERVICES	2082000
DRIVING/DIVING PERMI	2088000
BOOKS AND PERIODICAL	2100000
TREES	2110000
SPONSORSHIP SPORTING	2115000
2010 EVENTS	2116000
2010 INSURANCE	2117000

Account	Dr
2010 MARKETING & COMMUNICATION	2117004
2010 FIFA EVENTS	2117005
2010 VOLUNTEER PROGRAMME	2117006
2010 MASTER PLAN	2117007
2010 TRANSPORT OPERATIONS	2117008
2010 WASTE MANAGEMENT	2117009
2010 FAN MILE	2117010
2010 PUBLIC HEALTH	2117011
2010 CITY DRESSING	2117012
2010 RIGHTS PROTECTION	2117014
FUEL AND OIL	2120000
WATER RESEARCH LEVY	2130000
CHEMICALS	2160000
ANIMALS	2170000
AMMUNITION	2180000
TOWN PLANNING	2200000
PRINTING AND STATION	2210000
EXTERNAL PRINTING	2210001
CORPORATE PUBLICITY	2210004
FESTIVALS	2212000
DEPT. CHARGES - ELEC	2220000
CHARGES - ELECTRICIT	2220500
DICIPLINARY COMMITEE	2222000
ENERGY FORUM	2230000
CASH HANDLING	2240000
GRAVE DIGGING	2245500
TOURISM MANAGEMENT	2251000
SMME MANAGEMENT	2254000
LEVY - SITA TRAINING	2260500
RETEST DRIVERS LICEN	2261000
GRANTS - ASSESSMENT	2267000
GRANT - USER CHARGES	2268000
GRANTS - MISCELLANEO	2270000

Account	Dr
ADMINISTRATION CHARG	2290000
RENTAL - OFFICES/BUI	2290100
RENTAL - EQUIPMENT	2300000
DATA COMMUNICATION	2300100
IDP AND HEARINGS	2345000
CHILDRENS PROGRAM	2360000
CONFERENCES/CONGRESS	2380000
CASHIER DEFICIT	2382000
CONSULTING FEES	2385000
SUBSCRIPTION FEES	2400000
LICENCES - SAMRO	2410000
LICENCES - RADIO	2410100
LICENCES - ALARMSRADIO	2410300
STOCK LOSSES	2417000
LICENCES - VEHICLES	2419000
STORES AND MATERIAL	2420000
MEDICINE AND MATERIA	2430000
MEDICAL EXAMINATIONS	2430100
MANUALS	2431000
METER READING SERVIC	2435000
SAMPLE TESTS	2440000
ADMINISTRATION CHARG	2441000
COMMUNITY PROGRAMS	2445000
RESEARCH & DEVELOPME	2460000
EMERGENCY DISASTER RELIEF	2460300
MAYORS BOSBERAAD	2470000
WEED CONTROL	2475500
MARKETING	2480000
RECEPTIONS - CIVIC	2480100
SPECIAL EVENTS	2480200
TRAINING	2500000
TRAINING - WARD COMM	2500200
STAFF BUSSARY	2500400

Account	Dr
AUDIT FEES - OUTSOUR	2515000
SPECIAL INVESTIGATIO	2518000
PENSIONS AND GRATUIT	2520000
POINT DUTY	2522000
POSTAGE AND TELEGRAM	2530000
LIBRARY PROGRAMS	2535000
STREET CLEANING	2535005
HOLIDAY PROGRAM	2536000
PROGRAMS CLINIC	2536100
EAP PROGRAMME	2536200
PROGRAMMING	2540000
RATIONS	2541000
LEGAL EXPENSES	2550000
STREET SWEEPING	2555000
CLEANING SERVICES	2555500
SUBSIST & TRAVELLING	2560000
SUBSIST & TRAVEL (AB	2560100
ADMINISTRATION CHARG	2565000
PUBLICITY	2570000
SPORT & RECREATION P	2570500
FILMS AND DEVELOPMEN	2580000
RISK MANAGEMENT	2585000
ROAD SHOWS	2586000
SEEDS PLANTS	2590000
DEPARTMENT CHARGES -	2600000
SANITATION - DRAININ	2600020
CYLINDERS FIRE FIGHT	2610000
SECURITY CONTROL	2615000
ADMINISTRATION CHARG	2620000
SECURITY SERVICES	2620100
CELL PHONES	2622000
CLEAN UP ACTION	2625000
CLEANING SERVICES	2630000

Account	Dr
DEMOLITION OF STRUCT	2660000
SPECIAL SERVICES	2665000
GUARD SERVICES RENTA	2665100
COURIER SERVICES	2670000
PROMOTIONS	2675000
2010 EVENTS	2680000
TERMINATION OF SERVI	2685000
PUBLIC CONSULTATION	2690000
EPWP EXPENSES	2700300
SWIMMING SUPERVISION	2735500
TELEPHONE	2740000
TELEMETRIC SYSTEMS	2741000
TITLE DEEDS CENTRAL	2744000
ENTRANCE CONTROL	2745000
PRESTIGE AWARDS	2750000
DISCRET. VOTE - EX/M	2790000
GARDEN SERVICES	2835500
EXHIBITIONS	2840000
CAPTURING OF GAME	2841000
OFF LOADING OF DRYIN	2843000
HOLIDAY PROGRAMS	2845000
VETERINARY SERVICES	2850000
COST OF SALES	2855000
AWARENESS CAMPAIGNS	2855000
REMOVAL COSTS	2857000
LOST BOOKS	2865000
INSURANCE - WORKMENS	2880000
INSURANCE - OTHER	2900000
DECORATION - OFFICIA	2910000
REFRESHMENTS	2910500
REFRESHMENTS - MEETI	2910600
TRANSLATIONS	2915000
WORKSHOPS	2930000

Account	Dr
REFUSE BINS	2940000
REFUSE REMOVAL SERVI	2940100
VALUATION ROLL	2950000
VALUATIONS - INTERIM	2955000
LAUNDRY	2960000
BY LAWS	2965000
DEPARTMENT CHARGES -	2970000
WASTE DISPOSAL - REC	2970100
CHARGES - WATER	2970500
RECRUITING EXPENSES	2980000
SHOP STOCK - MUSEUMS	2981000
WARD COMMITTEE MEETI	2982000
CONTR HOUSING	6000015
CONTR FREEBASIC SERVICES	6030000
CONT CRR	6400000
ADMIN RECHARGED	
RE CHARGED - REVENUE	7000100
RE CHARGED - CAPITAL	7000200
RE CHARGED - OTHER	7000300
Total expenditure	
ASSET ACCOUNTS	

Account	Dr
DISPOSALS	GRBU-DIS
ADDITIONS	GRCO-ADD
DISPOSALS	GRCO-DIS
ADDITIONS	GREL-ADD
DISPOSALS	GREL-DIS
ADDITIONS	GREE-ADD
ADDITIONS	GRFF-ADD
ADDITIONS	GRLA-ADD
ADDITIONS	GRMV-ADD
DISPOSALS	GRMV-DIS
ADDITIONS	GROE-ADD
DISPOSALS	GROE-DIS
ADDITIONS	GRPE-ADD
DISPOSALS	GRPE-DIS
ADDITIONS	GRRF-ADD
DISPOSALS	GRRF-DIS
ADDITIONS	GRRO-ADD
DISPOSALS	GRRO-DIS
ADDITIONS	GRSM-ADD
DISPOSALS	GRSM-DIS
ADDITIONS	GRSE-ADD
DISPOSALS	GRSE-DIS
ADDITIONS	GRWA-ADD
DISPOSALS	GRWA-DIS
AUDIO VISSUAL EQUIPM	W1004206
NURSERY RELOCATION A	W3015206
WIP-CIVIC CENTRE	W4005207
UPGRADING OF MUNICIP	W4006207
EQUIPMENT /MASTER PL	W4007207
PUBLIC TOILETS REFUR	W4010207
BARRIER FREE ACCESS	W4011206
ITSOSENG ENTREPRENEU	W4020206
AFRICAN MARKET-PLANN	W4021206

Account	Dr
UPGRADING SECURITY :	W1114207
TWO WAY RADIO SYSTEM	W1115207
300 X 30METER X 65MM	W1116207
CCTV CAMERA MONITORI	W1120207
MANKWENG LIBRARY FUR	W1095206
MANKWENG LIBRARY BOO	W3096206
BOOKSTOCK DEVELOPMEN	W1143207
FURNITURE FOR INTERN	W3144207
MANKWENG LIBRARY FEN	W5140207
HIGHMAST LIGHT	W9108207
ELECTRIFY 1100 HOUSE	W8066206
IOTA SUBSTATION	W8071206
SERVICE CONNECTION S	W8086207
ELECTRIFY LOW INCOME	W8088207
IOTA SUBSTATION	W8091207
REFURBISHMENT OF 11K	W8096207
BUIITE STREET FEEDER	W8101207
NIRVANA X3 192 ERVEN	W8102207
POWER FACTOR CORRECT	W8103207
SECOND ESKOM SUPPLY	W8104207
ELECTRIFY LOW INCOME	W8105207
UPGRADE BETA SUB	W8106207
INFRASTRUCTURE UPGRA	W3080206
SINKING OF BOREHOLES	W0082206
ENVIROMENTAL STUDY P	W0084206
CITY ENTRANCES DEVEL	W0125207
ENVIROMENTAL TRAININ	W1062205
NURSERY RELOCATION A	W3123207
CADASRAL DATA	W1144207
AERIAL PHOTOGRAPHS U	W1145207
GIS	W1148207
PROJECTS MANAGEMENT	W1150207
IT INFRAST.&SYSTEMS	W1151207

Account	Dr
STRONGROOM	W4116206
TOWNSHIP ESTABLISHME	W4118206
TAXI HOLDING AREA	W2037207
PUBLIC TRANSPORT FAC	W2038207
ROAD NETWORK	W2039207
AIRPORT CITY LINK	W2040207
PUBLIC TRANSPORT OPP	W2041207
NON-MOTORISED TRANSP	W2042207
PLANNING ARTERIAL RU	W2044207
PLAINING TAR ROADS M	W2045207
PLANNING SDA1 CONSTR	W2046207
PLANNING WIDENING OF	W2047207
PLANNING SIDEWALKS	W2048207
LABOUR INTENSIVE: GR	W2049206
LABOUR INTENSIVE GRA	W2049207
LABOUR INTENSIVE GRA	W2050207
EPWP	W2052207
LINK ROAD BETWEEN MA	W2053206
POLOKWANE DRIVE INTE	W2053207
TAXI HOLDING AREA (C	W2055206
PARKING SESHEGO STAD	W2057206
CONVENTION CENTRE SE	W4045207
REGIONAL PURIFICATIO	W4046207
BULK SEWER LINES AND	W4049207
BULK SEWER LINES X73	W4050207
EQUIPMENT PURIFICATI	W4053207
RURAL SANITATION (HO	W4150206
private townships co	W4351206
SESHEGO ZONE 3&5	W4352206
BULK SEWER LINESAND	W4354206
SERVICING OF STANDS	W4355206
doornkraal servitude	W4357206
sludge lagoons city	W4358206

Account	Dr
RENOVATION OF JACK B	W3133207
NGOAKO RAMATHLODI IN	W7092206
2010 PLANNING PHASE	W7093206
2010 MASTER PLAN	W7134207
1X SCARIFIER GROMMER	W1032206
PURCHASING OF 6 X AL	W1098206
3 X SPEED & RED LIGH	W1111207
CHURCH STREET CEMETE	W3121207
ACCOMMODATION PUMPST	W4340206
MOTHAPO RWS	W6055207
MOLETJIE EAST RWS	W6056207
MOLETJIE SOUTH RWS	W6058207
HOUTRIVIER RWS	W6059207
MANKWENG RWS	W6063207
HOUTRIVIER RWS	W6300206
UPGRADING OF WATER L	W6321206
INSTALL PRESSURE ZON	W6325206
private township con	W6326206
palmietfontein bulk	W6327206
BULK WATER TO SDA3	W6329206
rural water	W6334206
automatio city water	W6341206
DAP NAUDE	W6342206
SEEPAGE WATER USAGE	W6343206
BOYNE RWS	W6450206
SEBAYENG/ DIKGALE RW	W6510206
DAM SAFETY	W4081207
PLANNING RESERVOIR S	W6074207
MASTER PLAN WATER	W6076207
RVICING OF STANDS	W6078207
PERSKEBULT	W6080207
UPGRADE CBD WATER LI	W6082207
GUEST HOUSE	W4003204

Account	Dr
chunespoort entr.	W3223205
MANKWENG DUMPING SIT	W5002204
CONVENTION CENTRE	W4021205
DIRECTIONAL ROAD SIG	W2085205
PLANNING ROAD INFRAS	W2094205
TOWNSHIP ESTABLISHME	W7003204
TOWNSHIP ESTABLISHME	W7227205
STRONG ROOM	W7232205
SESHEGO 1470 ZONE H	W7233205
058 SESHEGO UNIT FIO	W7234205
NGOAKO RAMATHLODI IN	W1206205
ERF 613MENT OF SPORT	W1208205
UPGRADING OF SESHEGO	W1211205
BOOM SYSTEM AT PARKI	W1004204
BOOM & SHELTER(SHOPR	W4077203
WATER SUPPLY GAMOGAN	W6009204
RENOVATIONS GLASS HO	W4002204
COMMUNITY SERVICE CE	W4121203
COUNCIL CHAMBER	W4141202
POLOKWANE BUS TERMIN	W7001204
POLOKWANE TAXI HOLDI	W7002204
CBD-CCTV CAMERA MONI	W1003204
COMMUNICATION SYSTEM	W1005204
communication consol	W1047205
COMMUNICATION SYSTEM	WW005204
FIRE STATION & OFFIC	W4091203
BAKONE MALAPA RESTAU	W4015205
FEEDER CABLE TO SESH	W8001204
UNFORESEEN EXPANSION	W8177205
DELTA SUB-ADDITIONAL	W8185205
HR INFORMATION SYSTE	W1059205
REPLACE FINANCIAL SY	W8133203
ITSOSENS ENTREPRENEU	W4010204

Account	Dr
HAWKERS COOKING FACI	W4018205
ITSOSENG INTREPRENEU	W4054202
MANKWENG TAXI RANK A	W7173205
STREET MANKWENG UNIT	W2003203
WIDEN BICCRD STR THA	W2070205
NELSON MANDELA DRIVE	W2071205
POLOKWANE INTERACTIO	W2072205
CONSTRUCTION OF GRAV	W2074205
REBUILD SILICON ROAD	W2077205
TARRING OF WESTERNBU	W2083205
NEWLANDS ACCESS	W2093205
BUS TERMINUS POLOKWA	W4151202
TWNNSHP ESTABL NEW P/	W7226205
TWNNSHP ESTABL NEW P/	W7229205
TWNNSHP ESTABL STRKPR	W7230205
TWN ESTABL (LOW INCO	W7231205
IVYDALE HOLDINGS	W7236205
N RAMATHLODI INDR SP	W1207205
REPL CRCKT PTCH AT C	W1216205
UPGR MIKES 3 (MOB CO	W9039205
UPGRADE SEWER PURIFI	W4009204
UPGRADE SEWER PURIFI	W4095205
SEWER NETWORK UPGRAD	W4098205
SEWER NETWORK UPGRAD	W4100205
SESHEGO EXT 71 (TOSK	W4101205
SLUDGE LAGOONS CITY	W4103205
DIKGALE RETICULATION	W6110205
MOLETJIE CENTRAL WAT	W6113205
SESHEGO ZONE 3,5 & 6	W6132205
SEPANAPUDI	W6133205
SESHEGO EXT 71 (TOSK	W6134205
RETICULATION -MOLETJ	W6140205
DAP NAUDE AND SESHEG	W6144205

Account	Dr
GA MOKGOPO WATER SUP	W6185205
SURPLUS FOR THE YEAR	
HOUSING DEVELOPMENT FUND	
BALANCE/CONTRIBUTION	90216006
INTEREST RECEIVED	90216007
OTHER INCOME	90216008
CAPITAL REPLACEMENT RESERVE	
BALANCE/CONTRIBUTION	90210006
PURCHASES	90210007
CAPITALISATION RESERVE	
BALANCE/CONTRIBUTION	90222006
DEPRECIATION	90222009
GOVERNMENT GRANT RESERVE	
BALANCE/CONTRIBUTION	90220006
PURCHASES	90220007
DEPRECIATION	90220009
DONATIONS AND PUBLIC CONT RESERVE	
BALANCE/CONTRIBUTION	90221006
PURCHASES	90221007
DEPRECIATION	90221009
SELF INSURANCE RESERVE	
BALANCE/CONTRIBUTION	90023006
INTEREST RECEIVED	90023007
OTHER INCOME	90023008
EXPENDITURE	90023009

Account	Dr
ACCUMULATED RESERVE	
BALANCE PREVIOUS YEAR	90164006
EXPENDITURE I R O PR	90164007
INCOME I R O PREVIUO	90164008
EXPEND. I.R.O.PREVIUO	90164009
ASSET RESERVE ACCOUN	ASSETRES
GENERAL LEDGER CAPIT	GLCAP-01
GENERAL LEDGER CAPIT	GLCAP-02
RETAINED EARNINGS	RETEARN
STORES ADDITIONS CON	STADDCTL
WORK IN PROGRESS ASS	WIPASREV
LONG TERM LIABILITIES	
BALANCE/RECEIVED	90504006
REDEMPTION	90504007
CONSUMER DEPOSITS	
CONSUMER DEPOSITSSER	90166011
ACCOUNTS PAYABLE	
ACCOUNTS PAYABLE	ACCPAY
GOODS RECEIVED NOT Y	GRNYI
PAYMENTS REC IN ADV	
AMOUNTS RECEIVED IN	90166006
RETENTIONS	
RETENTION MONIES	90166014
STAFF LEAVE	
BALANCE/CONTRIBUTION	90022006
OTHER INCOME	90022008

Account	Dr
LICENCES PROVINCIAL	90171011
HOUSING SESHEGO 652	90171018
HOUSINGNOBODY/MOTHAP	90171021
HOUSINGHOSPITAL VIEW	90171022
OTHER	
GUARANTEES	
GAURANTEE'S	90166016
UNSPENT CONDITIONAL GRANTS	
MIG	
BALANCE/CONTRIBUTION	90106006
EXPENDITURE	90106009
LED	
BALANCE/CONTRIBUTION	90096006
HOUSING ACCREDITATION GRANT	
BALANCE/CONTRIBUTION	90105006
INTEREST RECEIVED	90105007
EXPENDITURE	90105009
BANK CHARGES	90105010
NER	
BALANCE/CONTRIBUTION	90098006
EXPENDITURE	90098009
FMG	
BALANCE/CONTRIBUTION	90099006
EXPENDITURE	90099009
RESTRUCTURING	
BALANCE/CONTRIBUTION	90091006

Account	Dr
LG TRANSTIONAL GRANT	
BALANCE/CONTRIBUTION	90092006
MSIG	
BALANCE/CONTRIBUTION	90093006
2010 STADIUM GRANT	
BALANCE/CONTRIBUTION	90095006
INTEREST RECEIVED	90095007
EXPENDITURE	90095009
BANK CHARGES	90095010
PTIF	
BALANCE/CONTRIBUTION	90103006
EXPENDITURE	90103009
LIMPOPO PROV GOVT	0
BALANCE/CONTRIBUTION	90102006
EXPENDITURE	90102009
DWAF	
BALANCE/CONTRIBUTION	90097006
PROPERTY, PLANT & EQUIPMENT	
BALANCE/EXPENDITURE	90107006
ADVANCES REPAYD	90107009
BALANCE/EXPENDITURE	90108006
TRANSFERS	90108007
ADVANCES REPAYD	90108009
BALANCE/EXPENDITURE	90109006
TRANSFERS	90109007
BALANCE/EXPENDITURE	90110006
DEPRECIATION	90110009

Account	Dr
DEPRECIATION	90112009
BALANCE/EXPENDITURE	90113006
BALANCE/EXPENDITURE	90114006
BALANCE/EXPENDITURE	90115006
BALANCE/EXPENDITURE	90116006
BALANCE/EXPENDITURE	90117006
BALANCE/EXPENDITURE	90118006
DEPRECIATION	90118009
BALANCE/EXPENDITURE	90119006
DEPRECIATION	90119009
BALANCE/EXPENDITURE	90120006
DEPRECIATION	90120009
BALANCE/EXPENDITURE	90121006
DEPRECIATION	90121009
BALANCE/EXPENDITURE	90122006
DEPRECIATION	90122009
BALANCE/EXPENDITURE	90123006
DEPRECIATION	90123009
BALANCE/EXPENDITURE	90124006
DEPRECIATION	90124009
BALANCE/EXPENDITURE	90125006
DEPRECIATION	90125009
BALANCE/EXPENDITURE	90126006
DEPRECIATION	90126009
BALANCE/EXPENDITURE	90127006
DEPRECIATION	90127009
BALANCE/EXPENDITURE	90128006
DEPRECIATION	90128009
BALANCE/EXPENDITURE	90129006
DEPRECIATION	90129009
BALANCE/EXPENDITURE	90131006
DEPRECIATION	90131009
BALANCE/EXPENDITURE	90132006

Account	Dr
BALANCE/SPEND	90223006
BALANCE/SPEND	90239006
BALANCE/SPEND	90250006
BALANCE/SPEND	90246006
SOLD	90246007
INVESTMENT	
EXTERNAL INVESTMENTS	90503006
EXTERNAL INVESMENTS	90503007
LONG TERM RECEIVABLES	
ELECTRICAL CONNECTIO	90167009
SPORTCLUBS	90167013
VEHICLES	90167016
HOUSING SELLING SCHEME LOANS	
CHARGED	90306006
REDEMPTION	90306007
CHARGED	90243006
REDEMPTION	90243007
CHARGED	90245006
REDEMPTION	90245007
CHARGED	90259006
REDEMPTION	90259007
CHARGED	90262006
REDEMPTION	90262007
CHARGED	90270006
REDEMPTION	90270007
CHARGED	90294006
REDEMPTION	90294007
CHARGED	90255006
REDEMPTION	90255007
CHARGED	90247006

Account	Dr
ALLOCATED TO ERF LOANS	
ERF LOANS	
SUNDRY DEBTORS CHARG	90705006
SUNDRY DEBTORS REDEM	90705007
SUNDRY DEBTORS CHARG	90907006
SUNDRY DEBTORS REDEM	90907007
SUNDRY DEBTORS CHARG	90911006
SUNDRY DEBTORS REDEM	90911007
SUNDRY DEBTORS CHARG	90922006
SUNDRY DEBTORS REDEM	90922007
SUNDRY DEBTORS CHARG	91019006
SUNDRY DEBTORS REDEM	91019007
ALLOCATEDFROM HOUSING SELLING	
POLOKWANE HOUSING AS	90167020
INVENTORY	
GOODS RECEIVED	GOODSRECEIVED
RETURN TO STORES	RTSTORES
ADDITIONS	STADDITIONS
STADJUST	STADJUST
ISSUES	STISSUES
UNSOLD STANDS	
BALANCE/CONTRIBUTION	90001006
CONSUMER DEBTORS	
CONSUMER DEBTORSSERV	90167018
PROV FOR BAD DEBT	
BALANCE/CONTRIBUTION	90016006
EXPENDITURE	90016009

Account	Dr
OTHER DEBTORS	
INTERESTINVESTMENTS	90170025
ABSA BANK	90170030
STANDARD BANK	90170031
NEDBANK	90170034
JAN VAN WAVEREN COUR	90170036
E N B	90170037
HOUSINGSESHEGO607 UN	90171019
HOUSINGSEBAYENG UNIT	90171020
SALARIES STATEMENT 2	90171023
LEGAL COSTS	90171030
CLAIM DEPT WATER AFF	90171043
CONSUMER DEBTORS & S	90171008
OTHER CLAIMS	90171039
ESON PRE-PAID SALES	90171040
DEPOSITO : ESKOM	90167007
BANK	
PETTY CASH	90169007
MAYORS ACCOUNT	90169008
BANK ACCOUNT 2	90169009
BANK ACCOUNT 3 HOUSING	90169011
CONTRA - BANK ERRORS	90169021
CONTRA - RD CHEQUES	90169023
UNDERBANKING	90169029
BANK ACCOUNTS	BANK

2009/2010 Original Budget	2009/2010 Adjutments	2009/2010 Adjustment Budget	2009/2010	2009/2010	2009/2010
			Closing Balance 30June 2010	Adjustments 30June 2010	Closing Balance 30June 2010
169,508,000		169,508,000	173,595,064.11		173,595,064.11
261,616,000		261,616,000	250,512,747.84	12,330,341.00	262,843,088.84
7,300,655		7,300,655	9,245,563.75		9,245,563.75
74,368,000		74,368,000	85,476,923.84		85,476,923.84
343,284,655	0	343,284,655	345,235,235	12,330,341	357,565,576.43
3,196,985		3,196,985	3,206,128.84	3,753,958.00	6,960,086.84
92,502,000		92,502,000	97,422,257.18		97,422,257.18
5,400,000		5,400,000	1,204,229.10		1,204,229.10
101,098,985	0	101,098,985	101,832,615	3,753,958	105,586,573.12
186,800		186,800	171,282.80		171,282.80
37,415,000		37,415,000	38,384,536.41		38,384,536.41
982,400		982,400	2,417,063.62		2,417,063.62
38,584,200	0	38,584,200	40,972,883	0	40,972,882.83
4,679,000		4,679,000	3,719,250.41		3,719,250.41
778,270		778,270	734,636.40		734,636.40
26,709,000		26,709,000	27,464,740.96		27,464,740.96
32,166,270	0	32,166,270	31,918,628	0	31,918,627.77
			22,497.84		22,497.84
596,000		596,000	388,791.67		388,791.67
150,700		150,700	108,298.92		108,298.92
1,690,500		1,690,500	2,957,580.59		2,957,580.59
144,300		144,300	189,448.28		189,448.28
20,000		20,000	19,837.32		19,837.32

Original Budget	Adjutments	Adjustment Budget	Closing Balance 30June 2010	Adjustments 30June 2010	Closing Balance 30June 2010
98,100		98,100	75,533.37		75,533.37
67,300		67,300	125,057.00		125,057.00
100,500		100,500	48,823.00		48,823.00
57,700		57,700	30,450.00		30,450.00
71,600		71,600	46,740.00		46,740.00
1,100		1,100	842.00		842.00
454,000		454,000	396,547.00		396,547.00
377,300		377,300	165,300.41		165,300.41
181,700		181,700	74,404.00		74,404.00
23,500		23,500	21,022.00		21,022.00
87,600		87,600	140,016.80		140,016.80
10,700		10,700	17,277.00		17,277.00
3,100		3,100	2,848.00		2,848.00
6,400		6,400	0.00		0.00
60,700		60,700	89,036.05		89,036.05
24,500		24,500	35,710.57		35,710.57
110,000		110,000	0.00		0.00
5,507,900	0	5,507,900	6,051,734	0	6,051,734.40
30,000,000	0	30,000,000	31,683,943		31,683,943
20,000,000		20,000,000	16,792,342.99		16,792,342.99
500		500	20,387.53		20,387.53
200,000		200,000	288,367.99		288,367.99
20,200,500	0	20,200,500	17,101,099	0	17,101,098.51
2,886,800		2,886,800	2,830,817.30		2,830,817.30
4,000,000		4,000,000	4,801,444.95		4,801,444.95
2,534,000		2,534,000	2,938,748.20		2,938,748.20
200		200	0.00		0.00
1,000		1,000	270.00		270.00
80,000		80,000	52,542.10		52,542.10

Original Budget	Adjutments	Adjustment Budget	Closing Balance 30June 2010	Adjustments 30June 2010	Closing Balance 30June 2010
240,219,000	6,420,000	246,639,000	246,638,411.40		246,638,411.40
400,000		400,000	400,000.00		400,000.00
750,000		750,000	445,247.87		445,247.87
27,282,000	-8,251,000	19,031,000	20,806,000.00		20,806,000.00
			1,421,935.40		1,421,935.40
			35,930,806.00		35,930,806.00
			3,813,642.97		3,813,642.97
40,800,000		40,800,000	54,800,000.00		54,800,000.00
4,900,000		4,900,000	100,000.00		100,000.00
314,351,000	-1,831,000	312,520,000	364,356,044	0	364,356,044
53,026,000		53,026,000	150,173,971.75		150,173,971.75
3,488,000		3,488,000	1,091,750.00		1,091,750.00
15,137,000	-5,300,000	9,837,000	2,267,023.83		2,267,023.83
			304,752.13		304,752.13
			2,259,173.62		2,259,173.62
77,000,000		77,000,000			
66,146,000		66,146,000	40,912,606.44		40,912,606.44
135,310,000		135,310,000	132,967,716.71		132,967,716.71
12,300,000	-12,300,000	0			
362,407,000	-17,600,000	344,807,000	329,976,994	0	329,976,994.48
40,607,000	0	40,607,000	30,217,440		30,217,440
7,000		7,000	8,414.00		8,414.00
75,185		75,185	18,258.00		18,258.00
1,800		1,800	4,920.00		4,920.00
41,600		41,600	39,774.00		39,774.00
1,650,000		1,650,000	423,837.28		423,837.28

Original Budget	Adjutments	Adjustment Budget	Closing Balance 30June 2010	Adjustments 30June 2010	Closing Balance 30June 2010
150,700		150,700	1,818,820.82		1,818,820.82
124,000		124,000	554,806.13		554,806.13
163,500		163,500	1,445,333.23		1,445,333.23
456,400		456,400	576,148.32		576,148.32
2,500,000		2,500,000	2,705,133.07		2,705,133.07
57,000		57,000	83,360.23		83,360.23
263,000		263,000	219,919.63		219,919.63
12,800		12,800	15,240.79		15,240.79
3,465,000		3,465,000	5,992,266.75		5,992,266.75
26,000		26,000	17,710.00		17,710.00
200		200	14,776.00		14,776.00
948,700		948,700	758,089.65		758,089.65
20,900		20,900	12,507.00		12,507.00
500		500	0.00		0.00
81,000		81,000	107,662.60		107,662.60
122,000		122,000	116,452.00		116,452.00
1,000		1,000	0.00		0.00
1,000		1,000	6,200.00		6,200.00
1,300		1,300	1,676.96		1,676.96
3,200		3,200	1,685.00		1,685.00
544,800		544,800	586,671.05		586,671.05
21,400		21,400	73,451.00		73,451.00
32,100		32,100	38,860.00		38,860.00
1,900		1,900	1,005.42		1,005.42
40,600		40,600	55,014.00		55,014.00
12,000		12,000	1,588.44		1,588.44
119,400		119,400	42,637.20		42,637.20
332,100		332,100	261,128.00		261,128.00
600		600	63,264.50		63,264.50
51,300		51,300	48,343.58		48,343.58

Original Budget	Adjutments	Adjustment Budget	Closing Balance 30June 2010	Adjustments 30June 2010	Closing Balance 30June 2010
800,000		800,000	1,060,369.42		1,060,369.42
535,000		535,000	1,973,078.76		1,973,078.76
185,300		185,300	852,344.88		852,344.88
1,100		1,100			
128,000		128,000	149,159.00		149,159.00
50,600		50,600	63,090.50		63,090.50
1,100		1,100	0.00		0.00
362,400		362,400	168,688.00		168,688.00
5,000		5,000	14,188.60		14,188.60
10,400		10,400	25,113.81		25,113.81
550,000		550,000	655,143.17		655,143.17
5,000		5,000	2,492,979.05		2,492,979.05
55,000,000		55,000,000	24,882,191.17		24,882,191.17
500		500	129.84		129.84
10,000		10,000	0.00		0.00
16,400		16,400	838.00		838.00
20,000,000		20,000,000	4,970,326.81		4,970,326.81
230,000		230,000	14,195.95		14,195.95
324,000		324,000	2,181,603.90		2,181,603.90
12,000		12,000	14,414.10		14,414.10
150,000		150,000	161,456.52		161,456.52
95,595,785	0	95,595,785	65,137,656	0	65,137,656
1,575,813,295.00	-19,431,000.00	1,556,382,295.00	1,558,472,441.72	16,084,299.00	1,574,556,740.72

Original Budget	Adjutments	Adjustment Budget	Closing Balance 30June 2010	Adjustments 30June 2010	Closing Balance 30June 2010
166,072,590		166,072,590	169,733,224.38		169,733,224.38
3,859,640		3,859,640	2,921,312.87		2,921,312.87
9,238,520		9,238,520	7,346,121.75		7,346,121.75
25,075		25,075			0.00
12,215,080		12,215,080	14,392,221.46	1,794,534.00	16,186,755.46
4,563,750		4,563,750	2,854,599.21		2,854,599.21
90,000		90,000			0.00
212,586,655	-8,251,000	204,335,655	197,022,800	1,794,534	198,817,334

12,458,025		12,458,025	13,116,316.59		13,116,316.59
39,301,885		39,301,885	36,456,508.26		36,456,508.26
811,105		811,105	625,474.86		625,474.86
72,950		72,950	63,823.36		63,823.36
1,510,275		1,510,275	1,801,661.03		1,801,661.03
3,500,000		3,500,000	3,646,861.55		3,646,861.55
			-1,280,810.04		-1,280,810.04
			-1,581,221.31		-1,581,221.31
57,654,240	0	57,654,240	52,848,614.30		52,848,614.30

12,703,505		12,703,505	13,512,660.66		13,512,660.66
6,545,770		6,545,770	5,542,122.35		5,542,122.35
19,249,275	0	19,249,275	19,054,783.01		19,054,783.01

2,065,415		2,065,415	2,050,765.85		2,050,765.85
962,515		962,515	1,705,604.00		1,705,604.00
3,178,455		3,178,455	3,353,013.01		3,353,013.01
66,810		66,810	75,336.13		75,336.13
13,790		13,790	61,639.70		61,639.70
640,600		640,600	702,964.88		702,964.88
6,927,585	0	6,927,585	7,949,323.57		7,949,323.57

Original Budget	Adjutments	Adjustment Budget	Closing Balance 30June 2010	Adjustments 30June 2010	Closing Balance 30June 2010
			16,067,534.15		16,067,534.15
132,740		132,740	320,058.34		320,058.34
104,975		104,975	29,599.49		29,599.49
400,000		400,000	994,924.67		994,924.67
637,715	0	637,715	1,344,582.50	0.00	1,344,582.50
483,325		483,325	472,704.10		472,704.10
384,190		384,190	375,354.53		375,354.53
1,797,045		1,797,045	0.00		0.00
1,238,785		1,238,785	2,477,450.39		2,477,450.39
8,181,420		8,181,420	8,372,398.53		8,372,398.53
32,005		32,005	33,126.00		33,126.00
15,985		15,985	16,542.00		16,542.00
139,750		139,750	128,088.00		128,088.00
740,320		740,320	639,465.00		639,465.00
120,830		120,830	113,509.08		113,509.08
96,050		96,050	90,190.02		90,190.02
758,960		758,960	594,381.24		594,381.24
2,045,355		2,045,355	1,796,482.21		1,796,482.21
			1,280,810.04		1,280,810.04
			1,581,221.31		1,581,221.31
			224,679.66		224,679.66
16,034,020	0	16,034,020	18,196,402.11	0	18,196,402.11
15,000,000	0	15,000,000	0.00		0.00
2,500,000	0	2,500,000	1,692,446.22		1,692,446.22
88,016,705	0	88,016,705	107,768,136.21		107,768,136.21

Original Budget	Adjutments	Adjustment Budget	Closing Balance 30June 2010	Adjustments 30June 2010	Closing Balance 30June 2010
8,000		8,000	1,436.88		1,436.88
50,000		50,000	0.00		0.00
2,952,000		2,952,000	2,734,432.09		2,734,432.09
2,000,000		2,000,000	1,473,917.39		1,473,917.39
5,000		5,000	0.00		0.00
10,000		10,000	416.25		416.25
21,500		21,500	7,623.88		7,623.88
4,000		4,000	1,697.81		1,697.81
1,028,000		1,028,000	665,062.10		665,062.10
					0.00
2,473,000	400,000	2,873,000	2,900,376.04		2,900,376.04
433,700		433,700	376,643.72		376,643.72
10,000		10,000	3,989.25		3,989.25
4,252,500	1,000,000	5,252,500	4,734,954.97		4,734,954.97
300,000		300,000	301,896.81		301,896.81
34,500		34,500	94,222.50		94,222.50
8,500		8,500	5,900.00		5,900.00
13,015,850	1,750,000	14,765,850	14,109,578.70		14,109,578.70
16,890,000	3,500,000	20,390,000	25,605,954.30		25,605,954.30
10,000		10,000			0.00
160,000		160,000	60,947.19		60,947.19
9,275,000		9,275,000	11,415,931.07		11,415,931.07
400,000		400,000	1,336,496.91		1,336,496.91
24,000		24,000	15,401.42		15,401.42
					0.00
96,000		96,000	78,415.25		78,415.25
75,000		75,000	0.00		0.00
65,000		65,000	0.00		0.00
10,000		10,000	6,682.38		6,682.38
1,000,000		1,000,000	389,721.96		389,721.96
32,000		32,000	28,244.34		28,244.34
1,800,000		1,800,000	2,173,870.72		2,173,870.72
300,000		300,000	573,459.19		573,459.19

Original Budget	Adjutments	Adjustment Budget	Closing Balance 30June 2010	Adjustments 30June 2010	Closing Balance 30June 2010
12,868,000		12,868,000	11,443,176.91		11,443,176.91
885,000		885,000	770,794.56		770,794.56
3,035,000		3,035,000	3,382,959.49		3,382,959.49
					0.00
76,170,550	6,650,000	82,820,550	86,782,165.67	0.00	86,782,165.67
19,900,000	0	19,900,000	23,626,734.84		23,626,734.84
248,157,000		248,157,000	229,752,003.60		229,752,003.60
31,950,000		31,950,000	52,580,430.71		52,580,430.71
50,055,000		50,055,000	32,498,820.32		32,498,820.32
330,162,000	0	330,162,000	314,831,254.63	0.00	314,831,254.63
400,000	0	400,000	220,000.00		220,000.00
2,000		2,000	0.00		0.00
122,581,230		122,581,230	122,830,863.18		122,830,863.18
1,550		1,550	1,924.00		1,924.00
1,018,000		1,018,000	488,538.85		488,538.85
700,000		700,000	197,766.66		197,766.66
10,000		10,000	0.00		0.00
1,720,000		1,720,000	1,419,852.13		1,419,852.13
900,000		900,000	877,738.51		877,738.51
30,000		30,000	0.00		0.00
10,850,000		10,850,000	13,346,554.03		13,346,554.03
17,300		17,300	6,227.31		6,227.31
320,800		320,800	203,584.06		203,584.06
50,000		50,000	33,713.50		33,713.50
150,000		150,000	153,723.66		153,723.66
500,000		500,000	396,532.48		396,532.48
900,000		900,000	1,217,280.50		1,217,280.50

Original Budget	Adjutments	Adjustment Budget	Closing Balance 30June 2010	Adjustments 30June 2010	Closing Balance 30June 2010
11,770,000		11,770,000	10,207,853.36		10,207,853.36
5,500,000		5,500,000	2,366,980.44		2,366,980.44
5,153,000		5,153,000	3,400,162.56		3,400,162.56
8,333,000		8,333,000	8,332,999.07		8,332,999.07
33,000,000	3,750,000	36,750,000	35,930,806.00		35,930,806.00
5,644,000		5,644,000	1,225,525.00		1,225,525.00
			0.00		0.00
			5,034.51		5,034.51
			6,920,475.17		6,920,475.17
			136,963.64		136,963.64
6,465,000		6,465,000	8,955,203.17		8,955,203.17
820,000		820,000	1,117,890.80		1,117,890.80
1,157,000		1,157,000	678,099.06		678,099.06
22,000		22,000	11,724.22		11,724.22
80,000		80,000	64,035.09		64,035.09
160,000		160,000	166,208.26		166,208.26
3,078,800		3,078,800	3,018,490.57		3,018,490.57
115,000		115,000	78,907.60		78,907.60
1,000,000		1,000,000	768,408.00		768,408.00
1,600,000		1,600,000	1,554,807.72		1,554,807.72
7,300,655		7,300,655	9,294,115.63		9,294,115.63
560,370		560,370	408,300.17		408,300.17
800,000	700,000	1,500,000	1,566,673.76		1,566,673.76
10,000		10,000	0.00		0.00
379,000		379,000	392,306.66		392,306.66
200,000		200,000	379,280.53		379,280.53
			0.00		0.00
350,000		350,000	275,046.14		275,046.14
3,072,210		3,072,210	2,552,116.55		2,552,116.55
4,000		4,000	265.00		265.00
318,000		318,000	254,340.00		254,340.00
562,250		562,250	640,041.28		640,041.28
			0.00		0.00

Original Budget	Adjutments	Adjustment Budget	Closing Balance 30June 2010	Adjustments 30June 2010	Closing Balance 30June 2010
6,058,090		6,058,090	6,062,483.05		6,062,483.05
410,000		410,000	369,313.71		369,313.71
8,709,500		8,709,500	9,051,080.32		9,051,080.32
480,000		480,000	599,857.30		599,857.30
500,000	400,000	900,000	912,966.80		912,966.80
			100.00		100.00
509,600		509,600	122,892.72		122,892.72
400		400	0.00		0.00
					0.00
2,380,210		2,380,210	2,426,556.05		2,426,556.05
10,200		10,200	7,580.19		7,580.19
80,200		80,200	185,254.00		185,254.00
10,000		10,000	4,023.84		4,023.84
			6,880,630.40		6,880,630.40
727,000		727,000	711,204.00		711,204.00
3,392,700		3,392,700	3,594,450.25		3,594,450.25
					0.00
20,000		20,000	19,077.32		19,077.32
3,000		3,000	0.00		0.00
2,900,000		2,900,000	3,366,107.49		3,366,107.49
10,000		10,000	100.00		100.00
3,946,010		3,946,010	3,946,400.00		3,946,400.00
300,000		300,000	184,651.75		184,651.75
6,730,000	-2,400,000	4,330,000	2,532,439.75		2,532,439.75
200,000		200,000	0.00		0.00
450,000		450,000	483,567.98		483,567.98
120,000		120,000	90,442.40		90,442.40
379,000		379,000	354,603.65		354,603.65
110,000		110,000	104,131.35		104,131.35
980,000		980,000	491,137.07		491,137.07
2,560,000		2,560,000	1,927,321.86		1,927,321.86
350,000	300,000	650,000	378,937.54		378,937.54
200,000		200,000	68,060.00		68,060.00

Original Budget	Adjutments	Adjustment Budget	Closing Balance 30June 2010	Adjustments 30June 2010	Closing Balance 30June 2010
650,000		650,000	664,971.15		664,971.15
133,000		133,000	12,612.00		12,612.00
133,740		133,740	257,707.32		257,707.32
715,500		715,500	704,209.52		704,209.52
1,946,900		1,946,900	1,862,379.86		1,862,379.86
120,000		120,000	111,842.50		111,842.50
3,400,000		3,400,000	3,460,814.38		3,460,814.38
					0.00
5,000		5,000	1,188.29		1,188.29
45,000		45,000	27,028.74		27,028.74
210,000		210,000	204,994.30		204,994.30
21,000		21,000	1,491.60		1,491.60
4,250,000	2,000,000	6,250,000	2,712,443.91		2,712,443.91
2,700,000		2,700,000	2,532,656.47		2,532,656.47
1,383,000		1,383,000	1,850,170.49		1,850,170.49
3,755,500		3,755,500	4,705,422.27		4,705,422.27
75,000		75,000	24,350.05		24,350.05
15,032,335		15,032,335	15,032,335.00		15,032,335.00
63,000		63,000	43,457.44		43,457.44
370,000		370,000	320,483.40		320,483.40
1,000		1,000			0.00
53,000		53,000	51,914.26		51,914.26
					0.00
5,000		5,000			0.00
955,515		955,515	905,919.20		905,919.20
335,000		335,000	207,553.00		207,553.00
46,000		46,000	16,554.65		16,554.65
180,000		180,000	78,142.11		78,142.11
12,359,990		12,359,990	12,359,990.00		12,359,990.00
382,000		382,000	210,960.99		210,960.99
522,980		522,980	314,310.34		314,310.34
20,000		20,000	900.00		900.00
370,000		370,000	73,600.00		73,600.00

Original Budget	Adjutments	Adjustment Budget	Closing Balance 30June 2010	Adjustments 30June 2010	Closing Balance 30June 2010
10,000		10,000	-833.33		-833.33
10,000		10,000			0.00
11,000,000		11,000,000	11,080,345.68		11,080,345.68
14,500		14,500			0.00
810,000		810,000	414,068.72		414,068.72
			50.00		50.00
1,080,000		1,080,000	808,325.00		808,325.00
					0.00
500,000		500,000			0.00
480,000		480,000	166,280.00		166,280.00
5,630,115		5,630,115	5,185,817.65		5,185,817.65
7,000		7,000	4,679.56		4,679.56
8,000		8,000	3,225.51		3,225.51
356,000		356,000	108,678.87		108,678.87
100,000		100,000			0.00
100,000		100,000	91,905.72		91,905.72
1,660,000		1,660,000	2,250,027.62		2,250,027.62
45,000		45,000	42,079.60		42,079.60
					0.00
160,000		160,000	34,650.00		34,650.00
5,000		5,000	4,800.00		4,800.00
12,000		12,000	2,236.38		2,236.38
			984,210.52		984,210.52
90,000		90,000	59,270.15		59,270.15
53,000		53,000	8,300.00		8,300.00
13,800		13,800	50.00		50.00
1,196,745		1,196,745	1,196,745.00		1,196,745.00
5,799,805		5,799,805	8,139,673.80		8,139,673.80
11,000		11,000	3,895.04		3,895.04
208,250		208,250	99,699.40		99,699.40
285,000		285,000	223,276.58		223,276.58
303,000		303,000	121,420.00		121,420.00
102,000		102,000	56,462.50		56,462.50

Original Budget	Adjutments	Adjustment Budget	Closing Balance 30June 2010	Adjustments 30June 2010	Closing Balance 30June 2010
46,200		46,200	10,931.26		10,931.26
2,200,000		2,200,000	2,183,895.26		2,183,895.26
4,576,000	1,700,000	6,276,000	7,011,477.00		7,011,477.00
350,130		350,130	308,973.38		308,973.38
10,200		10,200	3,470.70		3,470.70
500,000		500,000	47,674.90		47,674.90
3,196,985		3,196,985	3,239,220.98		3,239,220.98
2,544,000		2,544,000	2,422,035.91		2,422,035.91
82,000		82,000	57,401.79		57,401.79
1,500,000		1,500,000	1,348,756.10		1,348,756.10
8,000		8,000	0.00		0.00
250,000	300,000	550,000	471,169.55		471,169.55
					0.00
					0.00
					0.00
388,901,030.00	6,750,000.00	395,651,030.00	411,423,104.02	0.00	411,423,104.02
-159,977,655		-159,977,655	-161,084,771.60		-161,084,771.60
			-93,294.58		-93,294.58
-7,060,275		-7,060,275	-16,017.71		-16,017.71
-167,037,930	0	-167,037,930	-161,194,083.89	0.00	-161,194,083.89
1,098,654,000	5,149,000	1,103,803,000	1,134,042,856.73	1,794,534.00	1,135,837,390.73
477,159,295.00	-24,580,000.00	452,579,295.00	424,429,584.99	14,289,765.00	438,719,349.99

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		Vote	Closing Balance 30/06/2009
Note 2	Housing Development Fund		
	Housing	90216005	10,900,596.14
Note 3	Reserves		
	Revaluation reserve	90219005	1,326,170,103.32
			1,326,170,103.32
	Accumulated surplus		
	Surplus/deficit	90164005	1,321,731,123.24
	Retained earnings	RETEARN	1,837,565,796.00
			3,159,296,919.24
Note 4	Long term liabilities		
	Outstanding loans	90504005	93,322,840.81
Note 5	Consumer deposits		
	Consumer deposits	90166011	46,216,749.06
Note 6	Trade & other payables		
	Trade creditors		
	Accounts payable	ACCPAY	39,502,659.62
	Accounts payable	ACCPAY1	59,011,698.22
	Goods received not paid	GRNYI	2,504,371.10
			101,018,728.94
	Amounts received in advance	90166006	14,579,744.51
	Other		
	Licenses prov govt	90171011	252,402.52
	Housing Seshego	90171017	6,609,011.14
	Water control account	90171033	282,398.50
	Salaries	90171025	93,838.15
			955.00
	Fire services	90166015	
	Legal costs	90171030	66,753.00
			7,305,358.31
	Gaurantees	90166016	261,795.36
	Staff leave	90022004	31,127,200.00
	Retension money	90166014	46,217,792.24
			200,510,619.36
Note 7	Unspent conditional grants		
	EPWP		

	2010 Host city operating grant	90090004	25,000,000.00
	Local Government Restructuring	90091004	953,926.67
	Local Government Transitional	90092004	649,873.88
	Municipal Systems Improvement	90093004	
	National Heritage Council	90094004	50,000.00
	2010 Stadium grant	90095004	128,455,003.99
	Provincial LED projects	90096004	54,714.19
	DWAF refurbishment	90097004	8,621,171.30
	NERSA	90098004	7,058,387.61
	Finance Management grant	90099004	0.00
	Capricorn District Municipality	90101004	2,259,173.62
	Limpopo Provincial Government	90102004	2,949,709.53
	PTIF	90103004	2,225,601.97
	Housing Accreditation grant	90105004	1,697,283.66
	Municipal infrastructure grant	90106004	35,906,043.15
			215,880,889.57
Note 8	Assets		
		90107005	1,793,609,734.48
		90108005	2,213,845,674.61
		90109005	87,230,979.83
		90110005	5,128,795.12
		90111005	8,774,385.00
		90112005	34,696,910.26
			4,143,286,479.30
Note 9	Investments		
	Investments External	90503005	354,531,282.50
Note 10	Non current receivables		
	Motor car loans	90167016	19,367.09
	Housing selling scheme loans		
	Sundry debtors buyers	90243005	14,809.91
	Sundry debtors profit	90245005	6,382.07
	Sundry debtors	90247005	175,851.72
	Sundry debtors	90979004	403,929.42
	Sundry debtors	90979004	-10,530.27

	Erven loans		
	Sundry debtors	90705004	2,460.00
	Sundry debtors	90907004	830,514.00
	Sundry debtors	90922004	1,921,624.23
	Sundry debtors	90979004	10,530.27
	Sundry debtors	91019004	9,536,741.76
	Sundry debtors		12,301,870.26
	Electrical connection	90167009	
	Loan to Polokwane Housing	90167020	11,252,748.00
			27,436,091.86
Note 11	Inventory		
	Stock control	STCKCNTL	40,649,665.53
	Inventory unsold erven	90001004	4,230,636.45
	Water at cost	90002006	282,398.50
			45,162,700.48
Note 12	Consumer debtors		
	Consumer debtors	90167018	234,900,093.00
	Provision for bad debt	90016004	-109,127,773.79
	Consumer debtors/sundry	90171008	-18,194,512.34
	RD Cheques	90169023	14,893,744.38
			122,471,551.25
Note 13	Other receivables		
	Other Debtors		
	Investec	90170025	
	Absa	90170030	548,699.01
	Standard	90170031	455,521.16
	Nedbank	90170034	569,931.51
	ENB	90170037	455,450.60
	Defer compensation	90171006	49,544.81
	Salaries	90171023	17,024.55
	Eson pre-paid sales	90171040	2,159,600.81
			4,255,772.45
	Deposits Eskom	90167007	392,667.44

			49,930,160.08
	2010 Account	90169009	128,455,003.99
	Housing account	90169011	1,697,283.66
	Mayors account	90169008	10,873.35
	Petty cash	90169007	38,760.00
			180,132,081.08
Note 38	Provisions		
	Rahabilitation Landfill sites	90025004	2,517,920.00
	Long service awards	90026004	4,456,025.00
	Leave bonuses		0.00
			6,973,945.00
Note 39	Investment property	90113005	125,510,500.00

Closing Balance 30/06/2010	Adjustments 30 June 2010	Closing Balance 30/06/2010
10,968,650.87		10,968,650.87
1,326,170,103.32		1,326,170,103.32
1,326,170,103.32	0.00	1,326,170,103.32
1,311,720,720.33	14,392,221.00	1,311,720,720.33
2,263,247,563.00		2,263,247,563.00
3,574,968,283.33	14,392,221.00	3,574,968,283.33
50,781,994.81		50,781,994.81
51,836,857.73		51,836,857.73
39,527,881.02		39,527,881.02
46,438,785.76		46,438,785.76
2,868,282.28		2,868,282.28
88,834,949.06	0.00	88,834,949.06
14,372,750.78		14,372,750.78
444,651.03		444,651.03
2,575,891.00		2,575,891.00
421,794.50		421,794.50
0.00		0.00
955.00		955.00
830,561.38		830,561.38
74,581.74		74,581.74

0.00		0.00
953,926.67		953,926.67
649,873.88		649,873.88
0.00		0.00
0.00		0.00
0.00		0.00
54,714.19		54,714.19
16,191,147.47		16,191,147.47
17,447,947.97		17,447,947.97
0.00		0.00
0.00		0.00
2,949,709.53		2,949,709.53
11,528,189.53		11,528,189.53
318,348.76		318,348.76
28,927,683.47		28,927,683.47
79,021,541.47	0.00	79,021,541.47
2,159,362,120.08		2,159,362,120.08
2,606,594,611.15		2,606,594,611.15
110,425,279.08		110,425,279.08
8,112,016.05		8,112,016.05
8,774,385.00		8,774,385.00
34,662,268.95		34,662,268.95
4,927,930,680.31	0.00	4,927,930,680.31
58,999,800.00		58,999,800.00
0.00		0.00
13,957.02		13,957.02
5,985.13		5,985.13
151,337.36		151,337.36
412,258.87		412,258.87
0.00		0.00

318,351.76

14,548,310.90		14,548,310.90
560,514.00		560,514.00
1,645,960.64		1,645,960.64
0.00		0.00
7,691,463.00		7,691,463.00
24,446,248.54	0.00	24,446,248.54
11,252,748.00		11,252,748.00
39,244,688.13	0.00	39,244,688.13
48,961,426.35		48,961,426.35
3,246,425.93		3,246,425.93
421,794.50		421,794.50
52,629,646.78	0.00	52,629,646.78
273,562,109.25		273,562,109.25
-106,736,120.00		-106,736,120.00
-17,980,405.28		-17,980,405.28
4,804,497.29		4,804,497.29
153,650,081.26	0.00	153,650,081.26
0.00		0.00
0.00		0.00
0.00		0.00
0.00		0.00
0.00		0.00
175,195.00		175,195.00
5,360,028.87		5,360,028.87
5,535,223.87	0.00	5,535,223.87
498,704.99		498,704.99
0.00		0.00

-96,027,207.00	0.00	-96,027,207.00
-70.00		-70.00
318,348.76		318,348.76
14,925.39		14,925.39
43,760.00		43,760.00
-95,650,242.85	0.00	-95,650,242.85
2,769,712.00		2,769,712.00
5,138,500.00		5,138,500.00
	16,186,755.00	16,186,755.00
7,908,212.00	16,186,755.00	24,094,967.00
125,510,500.00		125,510,500.00