Statement	Note	GRAP Item	Current year	Out by	Prior year	Out by	
Statement of Financial Position		Statement of Financial Position	Statement of Financial Position does not balance	0.00	Statement of Financial Position does not balance	-0.13	
Cash Flow Statement		Cash Flow Statement	Cashflow Statement does not balance	-0.00	Cashflow Statement does not balance	-0.00	
Financial Position	0	Capital Replacement Reserve	Note balance with BS		Note balance with BS		0.01
Financial Position	0	Employee Benefits Reserve	Note balance with BS		Note balance with BS		
Financial Position	0	Government Grant Reserve	Note balance with BS		Note balance with BS		
Financial Position	0	Housing Development fund	Note balance with BS		Note balance with BS		
Financial Position	0	Non-Current Provisions Reserve	Note balance with BS		Note balance with BS		
Financial Position	0	Public Contributions Reserve	Note balance with BS		Note balance with BS		
Financial Position	0	Revaluations Reserve	Note balance with BS		Note balance with BS		
Financial Position	0	Social Contribution Reserve	Note balance with BS		Note balance with BS		
Financial Position	0	Capitalisation Reserve	Note balance with BS		Note balance with BS		
Financial Position	0	Valuation Roll Reserve	Note balance with BS		Note balance with BS		
Financial Position		Accumulated Surplus/(Deficit)	SOCNA balance with BS		SOCNA balance with BS		
Financial Position	12	Long-term Liabilities	Note balance with BS		Note balance with BS		
Financial Position	12	Annuity Loans Reconciliation	Recon balance		Recon balance		
Financial Position	12	Hire Purchase Reconciliation	Recon balance		Recon balance		
Financial Position	12	Stock loans Reconciliation	Recon balance		Recon balance		
Financial Position	12	Capitalised Lease Liability Reconciliation	Recon does not balance	-0.00	Recon does not balance	-0.00	
Financial Position	13	Employee benefits	Note balance with BS		Note balance with BS		
Financial Position	13	Post Retirement Benefits Reconciliation	Recon balance		Recon balance		
Financial Position	13	Provision for Ex-Gratia Pension Benefits Reconciliation	Recon balance		Recon balance		
Financial Position	13	Long Service Awards Reconciliation	Recon balance		Recon balance		
Financial Position	13	Total Non-current Employee Benefit Reconciliation	Recon balance		Recon balance		
Financial Position	13	Reconciliation of present value of Post Retirement Benefit	Recon balance		Recon balance		
Financial Position	13	Reconciliation of present value of Long Service Bonus	Recon balance		Recon balance		
Financial Position	14	Non-current Provisions	Note balance with BS		Note balance with BS		
Financial Position	14	Rehabilitation of Landfill-sites Reconciliation	Recon balance		Recon balance		
Financial Position	14	Clearing of Alien Vegatation Reconciliation	Recon balance		Recon balance		
Financial Position	15	Consumer Deposits	Note balance with BS		Note balance with BS		
Financial Position	16	Current Employee benefits	Note balance with BS		Note balance with BS		
Financial Position	16	Performance Bonuses Reconciliation	Recon balance		Recon balance		
Financial Position	16	Bonuses Reconciliation	Recon balance		Recon balance		
Financial Position	16	Compensation for injuries on duty contribution Reconciliation	Recon balance		Recon balance		
Financial Position	16	Staff Leave Reconciliation	Recon balance		Recon balance		
Financial Position	16	Pension Reconciliation	Recon balance		Recon balance		
Financial Position	16	Group Insurance Reconciliation	Recon balance		Recon balance		
Financial Position	17	Provisions	Note balance with BS		Note balance with BS		
Financial Position	18	Trade and other payables	Note balance with BS		Note balance with BS		
Financial Position	19	Unspent Conditional Government Grants and Receipts	Note balance with BS		Note balance with BS		
Financial Position	0	Unspent Public Contributions	Note balance with BS		Note balance with BS		
Financial Position	0	Unspent Public Contributions Recon 1	Recon balance		Recon balance		
Financial Position	0	Unspent Public Contributions Recon 2	Recon balance		Recon balance		
Financial Position	10	Taxes (Payable)	Note balance with BS		Note balance with BS		
Financial Position	9	Operating Lease Liability	Note balance with BS		Note balance with BS		
Financial Position	11	Cash and Cash Equivalents	Note balance with BS		Note balance with BS		
Financial Position	12	Current Portion of Long-term Liabilities	Note balance with BS		Note balance with BS		
Financial Position	2	Property, Plant and Equipment	Note balance with BS		Note balance with BS		
Financial Position	0	Investment Property	Note balance with BS		Note balance with BS		
Financial Position	3	Intangible Assets	Note balance with BS		Note balance with BS		
Financial Position	0	Non-Current Investments	Note balance with BS		Note balance with BS		
Financial Position	0	Unlisted Investments Reconciliation	Recon balance		Recon balance		
Financial Position	4	Biological Assets	Note balance with BS		Note balance with BS		
Financial Position	4	Biological Assets Fair Value Reconciliation	Recon balance		Recon balance		
Financial Position	0	Long-Term Receivables	Note balance with BS		Note balance with BS		
Financial Position	5	Inventory	Note balance with BS		Note balance with BS		
Financial Position	6	Trade Receivables from exchange transactions	Note balance with BS		Note balance with BS		
Financial Position	6	Water Reconciliation	Recon balance		Recon balance		
Financial Position	6	Electricity Reconciliation	Recon balance		Recon balance		
Financial Position	6	Refuse Reconciliation	Recon balance		Recon balance		

Financial Position	6	Sewerage Reconciliation	Recon balance		Recon balance	
Financial Position	7	Other Receivables from non-exchange transactions	Note balance with BS		Note balance with BS	
Financial Position	7	Rates Reconciliation	Recon balance		Recon balance	
Financial Position	7	Other Receivables Reconciliation	Recon balance		Recon balance	
Financial Position	7	Allowance for Doubtful Debts Reconciliation	Recon does not balance	0.00	Recon does not balance	-0.57
Financial Position	9	Operating Lease Asset	Note balance with BS		Note balance with BS	
Financial Position	10	Taxes	Note balance with BS		Note balance with BS	
Financial Position	0	Current Portion of Long-term Receivables	Note balance with BS		Note balance with BS	
Financial Position	11	Cash and Cash Equivalents	Note balance with BS		Note balance with BS	
Financial Position	11	Current Account Recon 1	Recon balance		Recon balance	
Financial Position	11	Current Account Recon 2	Recon balance		Recon balance	
Financial Performance	20	Property taxes	Note does not balance with IS	0.68	Note does not balance with IS	0.13
Financial Performance	21	Government Grants and Subsidies - Capital	Note balance with IS		Note does not balance with IS	-0.00
Financial Performance	21	Government Grants and Subsidies - Operating	Note balance with IS		Note balance with IS	
Financial Performance	21	Total Government Grants and Subsidies	Note balance with IS		Note does not balance with IS	-0.00
Financial Performance	24	Service Charges	Note does not balance with IS	-0.35	Note does not balance with IS	2.68
Financial Performance	26	Other Income	Note does not balance with IS	-0.65	Note does not balance with IS	0.69
Financial Performance	27	Employee related costs	Note does not balance with IS	-2.16	Note does not balance with IS	-1.87
Financial Performance	28	Remuneration of Councillors	Note does not balance with IS	0.00	Note balance with IS	
Financial Performance	29	Debt Impairment	Note balance with IS		Note balance with IS	
Financial Performance	31	Impairments	#REF!	#REF!	#REF!	#REF!
Financial Performance	13	Actuarial losses/gains	Note balance with IS		Note does not balance with IS	0.33
Financial Performance	32	Finance Charges	Note does not balance with IS	-1.59	Note does not balance with IS	-0.76
Financial Performance	33	Bulk Purchases	Note does not balance with IS	-0.07	Note does not balance with IS	-0.11
Financial Performance	0	Grants and Subsidies Paid	Note balance with IS		Note balance with IS	
Financial Performance	35	General Expenses	Note does not balance with IS	4.25	Note does not balance with IS	-1.67
SOCNA		Capital Replacement Reserve	Note balance with SOCNA		Note balance with SOCNA	
SOCNA		Employee Benefits Reserve	Note balance with SOCNA		Note balance with SOCNA	
SOCNA		Government Grant Reserve	Note balance with SOCNA		Note balance with SOCNA	
SOCNA		Housing Development fund	Note balance with SOCNA		Note balance with SOCNA	
SOCNA		Non-Current Provisions Reserve	Note balance with SOCNA		Note balance with SOCNA	
SOCNA		Public Contributions Reserve	Note balance with SOCNA		Note balance with SOCNA	
SOCNA		Revaluations Reserve	Note balance with SOCNA		Note balance with SOCNA	
SOCNA		Social Contribution Reserve	Note balance with SOCNA		Note balance with SOCNA	
SOCNA		Capitalisation Reserve	Note balance with SOCNA		Note balance with SOCNA	
SOCNA		Valuation Roll Reserve	Note balance with SOCNA		Note balance with SOCNA	
SOCNA		SOCNA cross casting	SOCNA cross cast balance		SOCNA cross cast balance	
Cash Flow	37	Cash generated/(absorbed) by operations	Note balance with CF		Note balance with CF	
Cash Flow	38	Cash and Cash Equivalents at the end of the year	Note balance with CF		Note balance with CF	
Appendix A	12	Annuity Loans	Note balance with App. A		Note balance with App. A	
Appendix A	12	Capitalised Lease Liability	Note balance with App. A		Note balance with App. A	
Appendix A	12	Total External Loans	Note balance with App. A		Note balance with App. A	
Appendix B		Surplus / (deficit) for the Year	App B does not balance with IS		App B balance with IS	
Appendix C Votes and GFS		Surplus / (deficit) for the Year	App. C does not balance with IS		App. C does not balance with IS	
Appendix D	21	Unspent/Unpaid Conditional Government Grants and Receipts	App. D balance with Revenue		No comparatives	
Appendix D	19	Unspent Conditional Government Grants and Receipts	App. D balance with BS		No comparatives	
Appendix D	19	Unpaid Conditional Government Grants and Receipts	App. D balance with BS		No comparatives	

Net loss	-15709167.8	#######
0.00	0.01	

Siyancuma
MUNICIPALITY

(These statements have not been audited)

ANNUAL FINANCIAL STATEMENTS

30 JUNE 2023

SIYANCUMA LOCAL MUNICIPALITY

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

GENERAL INFORMATION

NATURE OF BUSINESS

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

COUNTRY OF ORIGIN AND LEGAL FORM

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

JURISDICTION

The Siyancuma Municipality includes the following areas:

Douglas
Griekwastad
Campbell
Schmidsdrift

EXECUTIVE MAYOR

PJ Mc Klein

SPEAKER

LC van Niekerk

MEMBERS OF THE EXECUTIVE COMMITTEE

Executive Mayor	*PJ Mc Klein*
Executive Councillor	*WJ van Bergen*
Executive Councillor	IA Baardman Koaho

MUNICIPAL MANAGER

MF Manuel

CHIEF FINANCIAL OFFICER

CC Zealand

REGISTERED OFFICE

7 Charl Cilliers Street	*P.O. Box 27*
Douglas	*Douglas*
8730	*8730*

GRADING

Grade 2
Medium Capacity

AUDITORS

Auditor-General of South Africa (NC)
Private Bag X5013
KIMBERLEY
8300

PRINCIPLE BANKERS

ABSA Bank, Douglas *Standard Bank, Douglas* First National Bank, Douglas

ATTORNEYS

None

RELEVANT LEGISLATION

Basic Conditions of Employment Act (Act no 75 of 1997)
Collective Agreements
Division of Revenue Act
Electricity Act (Act no 41 of 1987)
Employment Equity Act (Act no 55 of 1998)
Housing Act (Act no 107 of 1997)
Infrastructure Grants
Municipal Budget and Reporting Regulations
Municipal Finance Management Act (Act no 56 of 2003)
Municipal Planning and Performance Management Regulations
Municipal Property Rates Act (Act no 6 of 2004)
Municipal Regulations on Standard Chart of Accounts
Municipal Structures Act (Act no 117 of 1998)
Municipal Systems Act (Act no 32 of 2000)
Municipal Systems Amendment Act (Act no 7 of 2011)
SALBC Leave Regulations
Skills Development Levies Act (Act no 9 of 1999)
Supply Chain Management Regulations, 2005
The Income Tax Act
Unemployment Insurance Act (Act no 30 of 1966)
Value Added Tax Act
Water Services Act (Act no 108 of 1997)

SIYANCUMA LOCAL MUNICIPALITY

MEMBERS OF THE SIYANCUMA LOCAL MUNICIPALITY

WARD	COUNCILLOR
1	*JH George*
2	*MJ Katz*
3	*VB Makabe*
4	*WJ van Bergen*
5	*DRN Ellison*
6	*IA Baardman Koaho*
7	*HT Kolberg*
Proportional	*LC Van Niekerk*
Proportional	*PJ Mc Klein*
Proportional	*CZ Nyangintaka*
Proportional	*EK Louw*
Proportional	*DV Smous*
Proportional	*SA Buitendag*

APPROVAL OF FINANCIAL STATEMENTS

I am responsible for the preparation of these annual financial statements year ended 30 June 2023, which are set out on pages 1 to 109 in terms of Section 126 (1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP), including any interpretations, guidelines and directives issued by the Accounting Standards Board.

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

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

I have reviewed the Municipality’s cash flow forecast for the year to 30 June 2024 and is satisfied that the Municipality can continue in operational existence for the foreseeable future.

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

I certify that the remuneration of Councillors and in-kind benefits are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

The annual financial statements were prepared on the going concern basis and the municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

	31 August 2023
MF Manuel	**Date**
Municipal Manager	

SIYANCUMA LOCAL MUNICIPALITY

STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2023

	Notes	2023 R (Actual)	2022 R (Restated)
ASSETS			
Non-Current Assets		**457,700,982**	**459,394,808**
Property, Plant and Equipment	**2**	457,393,610	459,077,634
Intangible Assets	**3**	48,159	63,395
Biological Assets	**4**	219,728	211,082
Operating Lease Asset	**9**	39,485	42,696
Current Assets		**76,102,172**	**47,838,019**
Inventory	**5**	4,130	3,228
Trade Receivables from exchange transactions	**6**	16,753,924	9,691,520
Other Receivables from non-exchange transactions	**7**	12,822,196	2,488,346
Taxes	**10**	26,799,507	22,366,148
Cash and Cash Equivalents	**11**	19,722,414	13,288,777
Total Assets		**533,803,154**	**507,232,827**
NET ASSETS AND LIABILITIES			
Non-Current Liabilities		**52,033,871**	**50,913,070**
Long-term Liabilities	**12**	52,077	299,474
Employee benefits	**13**	19,168,000	19,482,000
Non-Current Provisions	**14**	32,813,793	31,131,596
Current Liabilities		**302,908,886**	**261,750,189**
Consumer Deposits	**15**	-	180,499
Current Employee benefits	**16**	6,728,126	5,504,576
Payables From Exchange Transactions	**18**	291,359,268	238,120,958
Unspent Conditional Government Grants and Receipts	**19**	4,574,095	15,574,783
Current Portion of Long-term Liabilities	**12**	247,397	2,369,372
Total Liabilities		**354,942,757**	**312,663,259**
Net Assets		**178,860,397**	**194,569,568**
Accumulated Surplus		178,860,397	194,569,568
Total Net Assets and Liabilities		**533,803,154**	**507,232,827**

SIYANCUMA LOCAL MUNICIPALITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 (Actual) R	2022 (Restated) R	Correction of error R	2022 (Previously reported) R
REVENUE					
Revenue from Non-exchange Transactions		**99,451,425**	**95,569,774**	**430,200**	**95,139,574**
Taxation Revenue		**18,614,906**	**18,347,464**	-	**18,347,464**
Property taxes	20	18,614,906	18,347,464	-	18,347,464
Transfer Revenue		**76,064,107**	**74,554,762**	430,200	**74,124,562**
Government Grants and Subsidies - Capital	21	8,688,024	12,503,739	-	12,503,739
Government Grants and Subsidies - Operating	21	64,941,892	59,413,454	430,200	58,983,254
Public Contributions and Donations	22	2,434,191	2,637,569	-	2,637,569
Other Revenue		**4,772,413**	**2,667,548**	**-**	**2,667,548**
Fines		475,350	519,368	-	519,368
Interest Earned - outstanding debtors		2,901,642	970,044	-	970,044
Licences and Permits		5,652	11,478	-	11,478
Availability Charges	25	631,780	474,244	-	474,244
Contributed PPE	23	757,989	692,414	-	692,414
Revenue from Exchange Transactions		**89,285,422**	**92,712,851**	470,320	**92,242,531**
Service Charges	24	77,648,256	83,349,168	531,305	82,817,863
Rental of Facilities and Equipment		551,819	847,300	-	847,300
Interest Earned - external investments		1,444,575	178,230	-	178,230
Interest Earned - outstanding debtors		8,756,238	7,398,652	(1,149)	7,399,802
Agency Services		243,601	310,070	-	310,070
Other Income	26	640,932	629,431	(59,835)	689,266
Total Revenue		**188,736,847**	**188,282,625**	**900,520**	**187,382,105**
EXPENDITURE					
Employee related costs	27	69,569,619	65,318,930	-	65,318,930
Remuneration of Councillors	28	5,302,968	5,190,760	-	5,190,760
Bad Debt Written off	29	101,082,644	15,607,566	-	15,607,566
Depreciation and Amortisation	34	10,087,427	10,937,606	1,105	10,936,501
Repairs and Maintenance		1,527,597	1,775,346	-	1,775,346
Finance Charges	32	16,689,179	8,549,953	-	8,549,953
Bulk Purchases	33	60,419,321	56,599,876	(92,013)	56,691,890
Stock Adjustments	33	121,781	(320,751)	-	-320,751
General Expenses	35	21,078,312	20,838,633	3,200	20,835,433
Total Expenditure		**285,878,848**	**184,497,918**	(87,708)	**184,585,626**
Operating Surplus/(Deficit) for the Year		**(97,142,000)**	**3,784,707**	**988,228**	**2,796,478**
(Debt Impairment) / Reversal of Debt Impairment on Receivables	30	79,744,392	(44,974,273)	-	(44,974,273)
Gains/(Loss) on Sale of Property, Plant and Equipment	2	(549,022)	(82,267)	(174,024)	91,757
Gains/(Loss) on disposal of Biological assets	4	(19,098)	-	-	-
Reversal of Impairment Loss/(Impairment Loss) on Property, Plant and Equipment	31	(20,920)	4,050	-	4,050
Actuarial Gains	13	2,249,736	1,112,585	-	1,112,585
Change in fair value of biological assets	4	27,744	27,785	-	27,785
NET SURPLUS/(DEFICIT) FOR THE YEAR		**(15,709,168)**	**(40,127,413)**	**814,204**	**(40,941,617)**

SIYANCUMA LOCAL MUNICIPALITY

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Accumulated Surplus/ (Deficit)	Total
		R	R
Balance at 1 July 2021		**240,450,761**	**240,450,761**
Correction of error	36.08	-5,753,782	-5,753,782
Restated Balance at 1 July 2021		**234,696,979**	**234,696,979**
Net Surplus for the year		-40,941,617	-40,941,617
Correction of error	36.09	814,204	814,204
Restated Balance at 1 July 2022		**194,569,568**	**194,569,568**
Net (Deficit) for the year		-15,709,168	-15,709,168
Balance at 30 June 2023		**178,860,397**	**178,860,397**

SIYANCUMA LOCAL MUNICIPALITY

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 R	2022 R
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts			
Property rates, penalties & collection charges		18,614,906	17,917,264
Service charges		44,489,322	50,912,870
Other revenue		11,007,234	8,829,297
Government - operating		64,890,819	59,807,152
Government - capital		5,940,060	2,039,130
Interest		10,200,813	7,576,883
Payments			
Suppliers and employees		(119,979,087)	(112,489,416)
Finance charges		(16,689,179)	(8,549,953)
Transfers and Grants		-	-
Net Cash from Operating Activities	**37**	**18,474,888**	**26,043,226**
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment	**2**	(9,509,771)	(13,358,775)
Proceeds on Disposal of Fixed Assets		-	59,836
Purchase of Intangible Assets	**3**	(19,800)	-
Proceeds on Disposal of Biolocial Assets	**4**	38,196	-
Net Cash from Investing Activities		**(9,491,375)**	**(13,298,939)**
CASH FLOW FROM FINANCING ACTIVITIES			
Loans raised		-	-
Loans (repaid)		(2,369,372)	(2,616,231)
Increase/(Decrease) in Consumer Deposits		(180,499)	(3,792)
Net Cash from Financing Activities		**(2,549,876)**	**(2,620,023)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		**6,433,637**	**10,124,264**
Cash and Cash Equivalents at the beginning of the year		13,288,777	3,164,513
Cash and Cash Equivalents at the end of the year	**38**	19,722,414	13,288,777
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		**6,433,637**	**10,124,264**

SIYANCUMA LOCAL MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2023

COMPARISON OF ACTUAL FIGURES TO FINAL BUDGET

	2023 R (Actual)	2023 R (Final Buget)	2023 R (Variance)	Explanations for material variances
ASSETS				
Current assets				
Cash	7,085,015	23,548,226	(16,463,211)	Due to the non payment of debtors account funds were utilised for cash flow. Property rates were also withheld by the business forum
Call investment deposits	12,637,399	248,706	12,388,693	Funds that were not spend were invested on call deposit account
Consumer debtors	16,753,924	41,397,995	(24,644,071)	Reduction in actual consumer debtors due to write off approved by council relating to outstanding debtors
Other debtors	39,621,703	24,715,120	14,906,583	No payment culture of consumers
Inventory	4,130	1,969	2,161	Only water stock - do not hold consumable inventory - Reservoir levels higher than expected
Total current assets	76,102,172	89,912,016	(13,809,844)	
Non current assets				
Property, plant and equipment	457,393,610	518,208,098	(60,814,488)	Due to underspending on planned projects relating to under spending on capital projects
Biological Assets	219,728	188,796	30,932	Increased value of biological assets and numbers remained constant
Intangible Assets	48,159	26,390	21,769	Extra purchases of intangible assets
Other non-current assets	39,485	45,046	(5,561)	
Total non current assets	457,700,982	518,468,330	(60,767,348)	
TOTAL ASSETS	533,803,154	608,380,346	(74,577,192)	
LIABILITIES				
Current liabilities				
Borrowing	247,397	425,100	(177,703)	The budgeted leased vehicles did not materialise during the financial year
Consumer deposits	-	190,171	(190,171)	Consumer deposits have been appropriated during the financial year
Trade and other payables	295,933,363	53,768,478	242,164,885	No repayment agreement with ESKOM relocated to current liability
Provision	6,728,126	18,593,961	(11,865,835)	Due to the change in remaining useful live of the landfill provision - all landfill provisions are non-current only
Total current liabilities	302,908,886	72,977,710	229,931,176	
Non current liabilities				
Borrowing	52,077	167,986,327	(167,934,250)	No repayment agreement with ESKOM relocated to current liability
Provision	51,981,793	33,170,198	18,811,595	Due to landfill provision which remaining useful lives have changed
Total non current liabilities	52,033,871	201,156,525	(149,122,654)	
TOTAL LIABILITIES	354,942,757	274,134,235	80,808,522	
NET ASSETS	178,860,397	334,246,111	(155,385,714)	
COMMUNITY WEALTH				
Accumulated Surplus/(Deficit)	178,860,397	334,201,170	(155,340,773)	
TOTAL COMMUNITY WEALTH/EQUITY	178,860,397	334,201,170	(155,340,773)	

SIYANCUMA LOCAL MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2023

ADJUSTMENTS TO APPROVED BUDGET

	2023 R (Approved Budget)	2023 R (Adjustments)	2023 R (Final Buget)	Explanations for material adjustments
ASSETS				
Current assets				
Cash	21,694,358	1,853,868	23,548,226	Reduction in overall spending from original budget to adjustment budget
Call investment deposits	248,706	-	248,706	
Consumer debtors	41,397,995	-	41,397,995	
Other debtors	24,715,119	1	24,715,120	
Inventory	1,969	-	1,969	
Total current assets	88,058,147	1,853,869	89,912,016	
Non current assets				
Property, plant and equipment	518,163,052	-	518,163,052	
Biological Assets	188,796	-	188,796	
Intangible Assets	26,390	-	26,390	
Other non-current assets	45,046	-	45,046	
Total non current assets	518,423,284	-	518,423,284	
TOTAL ASSETS	606,481,431	1,853,869	608,335,300	
LIABILITIES				
Current liabilities				
Borrowing	425,100	-	425,100	
Consumer deposits	190,171	-	190,171	
Trade and other payables	53,768,476	2	53,768,478	
Provision	18,593,961	-	18,593,961	
Total current liabilities	72,977,708	2	72,977,710	
Non current liabilities				
Borrowing	167,986,327	-	167,986,327	
Provision	33,170,198	-	33,170,198	
Total non current liabilities	201,156,525	-	201,156,525	
TOTAL LIABILITIES	274,134,233	2	274,134,235	
NET ASSETS	332,347,198	1,853,867	334,201,065	
COMMUNITY WEALTH				
Accumulated Surplus/(Deficit)	332,347,198	1,853,972	334,201,170	
TOTAL COMMUNITY WEALTH/EQUITY	332,347,198	1,853,972	334,201,170	

SIYANCUMA LOCAL MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

COMPARISON OF ACTUAL FIGURES TO FINAL BUDGET

	2023 R (Actual)	2023 R (Final Buget)	2023 R (Variance)	Explanations for material variances
REVENUE BY SOURCE				
Property rates	18,614,906	19,969,438	(1,354,532)	Changes in the supplymentary roll
Service charges	78,280,037	87,340,453	(9,060,416)	Due to load shedding the overall sales of electricity and water has decreased
Rental of facilities and equipment	551,819	806,003	(254,184)	No new contracts entered into - still awaiting the signing of lease contracts
Interest earned - external investments	1,444,575	1,500,000	(55,425)	
Interest earned - outstanding debtors	11,657,880	12,801,885	(1,144,005)	Interest written off - Agriculture property rates
Fines	475,350	522,998	(47,648)	Decrease in illegal connections and overall decrease in fines issued
Licences and permits	5,652	101,348	(95,696)	Certain services were moved from the municipality to the post office as per the department
Agency services	243,601	269,830	(26,229)	Certain services were moved from the municipality to the post office as per the department
Transfers and subsidies	67,376,083	64,970,999	2,405,084	Normal operating grants
Other revenue	2,890,668	2,637,334	253,334	Extra connection charges not originally budgeted for
Gains	27,744	99,895	(72,151)	Difficult to budget for gains on biological assets
Total Operating Revenue	181,568,315	191,020,183	(9,451,868)	
EXPENDITURE BY TYPE				
Employee related costs	69,569,619	70,238,707	(669,088)	
Remuneration of councillors	5,302,968	5,508,704	(205,736)	
Debt impairment	21,338,252	5,697,565	15,640,687	Did not budget for the major write off of residential debt and reversal of debt impairment during the year
Depreciation & asset impairment	10,087,427	9,296,133	791,294	Certain assets remaining useful lives were changed - not budgeted for
Finance charges	16,689,179	5,456,519	11,232,660	Could not budget for interest from payables - Eskom the major contributor
Bulk purchases	60,541,102	62,730,988	(2,189,886)	Decrease in bulk purchases due to load shedding
Other materials	-	6,301,030	(6,301,030)	The actual under Other Expenditure
Contracted services	-	11,081,315	(11,081,315)	The actual under Other Expenditure
Other expenditure	22,626,828	11,665,637	10,961,191	The actual under Other Expenditure
Loss on disposal of PPE	568,120	209	567,911	Did not budget for the disposal of certain missing assets
Total Operating Expenditure	206,723,495	187,976,807	18,746,688	
Operating Surplus/(Deficit) for the year	(25,155,180)	3,043,376	(28,198,556)	
Transfers and subsidies - capital (monetary allocations) (N	8,688,024	27,395,000	(18,706,976)	Decreased spending of capital projects due to the delay of projects
Transfers and subsidies - capital (in-kind - all)	757,989	-	757,989	Did not budget for donated assets - contributed PPE
Net Surplus/(Deficit) for the year	(15,709,168)	30,438,376	(46,905,532)	

SIYANCUMA LOCAL MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

ADJUSTMENTS TO APPROVED BUDGET

	2023 R (Approved Budget)	2023 R (Adjustments)	2023 R (Final Buget)	Reasons for material adjustments
REVENUE BY SOURCE				
Property rates	19,969,437	1	19,969,438	
Service charges	90,480,689	(3,140,236)	87,340,453	Meter implementation project delay
Rental of facilities and equipment	558,536	247,467	806,003	No new contracts entered into - still awaiting the signing of lease contracts
Interest earned - external investments	138,587	1,361,413	1,500,000	Due to non spending on capital projects the investments are higher than originally budgeted for
Interest earned - outstanding debtors	11,255,136	1,546,749	12,801,885	Interest charged on all services
Fines	158,534	364,464	522,998	Increased fines as per originally budgeted in the 1st 6 months
Licences and permits	123,615	(22,267)	101,348	
Agency services	234,699	35,131	269,830	Expected increase in traffic department transactions due to expected transactions from 1st 6 month actual transactions
Government Grants and Subsidies - Operating	64,971,000	(1)	64,970,999	
Other revenue	2,217,254	420,080	2,637,334	Adjusted on actual transactions from 1st 6 month actual transactions
Gains	(105)	100,000	99,895	Increased with possible changes
Total Operating Revenue	190,107,382	912,801	191,020,183	
EXPENDITURE BY TYPE				
Employee related costs	72,394,101	(2,155,394)	70,238,707	Resignation/death of some personnel
Remuneration of councillors	5,063,314	445,390	5,508,704	Reductions due to reversal of data allowance
Debt impairment	5,697,568	(3)	5,697,565	
Depreciation & asset impairment	9,296,135	(2)	9,296,133	
Finance charges	5,456,521	(2)	5,456,519	
Bulk purchases	61,443,952	1,287,036	62,730,988	Increase due to actual results from 1st 6 month actual spending
Other materials	5,736,789	564,241	6,301,030	Increase due to actual results from 1st 6 month actual spending
Contracted services	12,463,810	(1,382,495)	11,081,315	Decrease due to actual results from 1st 6 month actual spending
Other expenditure	11,365,479	300,158	11,665,637	Increase due to actual results from 1st 6 month actual spending
Loss on disposal of PPE	-	209	209	
Total Operating Expenditure	188,917,669	-940,862	187,976,807	
Operating Surplus/(Deficit) for the year	1,189,713	1,853,663	3,043,376	
Transfers and subsidies - capital (monetary allocations) (N	27,395,000	-	27,395,000	
Transfers and subsidies - capital (in-kind - all)	-	-	-	
Net Surplus/(Deficit) for the year	28,584,713	1,853,663	30,438,376	

SIYANCUMA LOCAL MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

COMPARISON OF ACTUAL FIGURES TO FINAL BUDGET

	2023 R (Actual)	2023 R (Final Buget)	2023 R (Variance)	Explanations for material variances
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates	18,614,906	16,974,021	1,640,885	Difference due to higher collectability vs budget % collectability
Service charges	44,489,322	79,543,348	(35,054,026)	Economic decline, consumers has a culture of non payment
Other revenue	11,007,234	1,721,529	9,285,705	Economic decline, consumers has a culture of non payment
Government - operating	64,890,819	58,828,000	6,062,819	Full spending on operating grant income
Government - capital	5,940,060	27,395,000	(21,454,940)	Less than budget due to lack of spending of grant funds on capital projects
Interest	10,200,813	3,047,163	7,153,650	Non payment of debtors, increase in interest charges
Dividends	-	-	-	
Payments				
Suppliers and Employees	(119,979,087)	(165,486,775)	45,507,688	Eskom repayments not done monthly
Finance charges	(16,689,179)	(5,456,521)	(11,232,658)	May not budget for finance charges on payables from exchange transactions
Transfers and Grants	-	-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES	18,474,888	16,565,765	1,909,123	
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of Assets	38,196	-	38,196	
Decrease/(increase) in non-current receivables	-	-	-	
Decrease/(increase) in non-current investments	-	-	-	
Payments				
Capital assets	(9,529,571)	(25,158,000)	15,628,429	Reducting in spending of conditional grants
NET CASH FROM/(USED) INVESTING ACTIVITIES	-9,491,375	(25,158,000)	15,666,625	
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Borrowing	-	-	-	
Increase/(decrease) in consumer deposits	(180,499)	-	(180,499)	Did not budget for the appropriation of consumer deposits
Payments				
Repayment of borrowing	(2,369,372)	(425,100)	(1,944,272)	Did not accurately budget for repayment of long term liabilities
NET CASH FROM/(USED) FINANCING ACTIVITIES	-2,549,871	(425,100)	-2,124,771	
NET INCREASE/(DECREASE) IN CASH HELD	6,433,642	(9,017,335)	15,450,977	
Cash and Cash Equivalents at the beginning of the year	13,288,777	32,814,372	(19,525,595)	
Cash and Cash Equivalents at the end of the year	19,722,414	23,797,037	(4,074,623)	

SIYANCUMA LOCAL MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

ADJUSTMENTS TO APPROVED BUDGET

	2023 R (Approved Budget)	2023 R (Adjustments)	2023 R (Final Budget)	Reasons for material adjustments
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates	16,974,021	-	16,974,021	
Service charges	82,683,577	(3,140,229)	79,543,348	Expected change in the number of households as originally budgeted
Other revenue	576,439	1,145,090	1,721,529	Increased due to actual figures for the 1st 6 month actual results
Government - operating	58,828,000	-	58,828,000	
Government - capital	27,395,000	-	27,395,000	
Interest	2,350,171	696,992	3,047,163	
Dividends	-	-	-	
Payments				
Suppliers and Employees	(166,427,724)	940,949	(165,486,775)	Decreased due to the actual figures for the 1st 6 month actual results
Finance charges	(5,456,521)	-	(5,456,521)	
Transfers and Grants	-	-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES	16,922,963	2,783,031	16,565,765	
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of Assets	-	-	-	
P Decrease/(increase) in non-current receivables	-	-	-	
Decrease/(increase) in non-current investments	-	-	-	
Payments				
Capital assets	(25,158,000)	-	(25,158,000)	
NET CASH FROM/(USED) INVESTING ACTIVITIES	(25,158,000)	-	(25,158,000)	
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Borrowing	-	-	-	
Increase/(decrease) in consumer deposits	-	-	-	
Payments				
Repayment of borrowing	(425,100)	-	(425,100)	
NET CASH FROM/(USED) FINANCING ACTIVITIES	(425,100)	-	(425,100)	
NET INCREASE/(DECREASE) IN CASH HELD	(8,660,137)	2,783,031	(9,017,335)	
Cash and Cash Equivalents at the beginning of the year	30,960,504	1,853,868	32,814,372	
Cash and Cash Equivalents at the end of the year	22,300,367	1,496,670	23,797,037	

REPORTABLE SEGMENTS TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

REPORTABLE SEGMENTS REPORT FOR THE YEAR ENDED 30 JUNE 2023

For management purposes, the municipality is organised and operates in key functional segments (or business units). To this end, management monitors the operating results of these business units for the purpose of making decisions about resource allocations and assessment of performance. Revenues and expenditures relating to these business units are allocated at a transactional level.

Management receives on a monthly basis a C Schedule that provides actual amounts at that time per both the department and function.

The key functional segments comprise of:

PRIMARY SEGMENTS

Functional Segments	Sub vote	Aggregation	Reportable Segment	Types of Goods/Services delivered
Vote 1 - Executive & Council	1.1 - GOVERNANCE - COUNCIL	Aggregated to Municipal Governance and A	Municipal Governance and Administration	Supporting service departments
Vote 2 - Office of the Municipal Manager	2.1 - MUNICIPAL MANAGER	Aggregated to Municipal Governance and A	Municipal Governance and Administration	Supporting service departments
Vote 3 - Department of Finance	3.1 - FINANCE	Aggregated to Municipal Governance and A	Municipal Governance and Administration	Supporting service departments
	3.2 - ASSESMENT RATES	Aggregated to Municipal Governance and A	Municipal Governance and Administration	Supporting service departments
	3.3 - INTERNS	Aggregated to Municipal Governance and A	Municipal Governance and Administration	Supporting service departments
Vote 4 - Department of Administration & Community Services	4.1 - CORPORATE AND HUMAN RESOURCES	Aggregated to Municipal Governance and A	Municipal Governance and Administration	Supporting service departments
Vote 5 - Department of Infrastructure Development & Technical Services	5.1 - CLEANSING	Aggregated to Trading services	Trading Services	Water management, Electricity services and waste water management
	5.2 - ELECTRICITY	Aggregated to Trading services	Trading Services	
	5.3 - PARKS & RECREATION	Aggregated to Trading services	Trading Services	
	5.4 - PROPERTIES	Aggregated to Trading services	Trading Services	
	5.5 - PUBLIC WORKS: ROADS	Aggregated to Trading services	Trading Services	
	5.6 - STORMWATER DRAINAGE	Aggregated to Trading services	Trading Services	
	5.7 - WATER	Aggregated to Trading services	Trading Services	
	5.8 - SEWERAGE AND SANITATION	Aggregated to Trading services	Trading Services	
	5.9 - SANITATION	Aggregated to Trading services	Trading Services	
Vote 6 - Community & Social Services	6.1 - CEMETARY	Aggregated to Community and Public Safety	Community and Public Safety	Cleansing Services provided as well as Library services, community hall rentals, Recreation centers, Airfield Rental
	6.2 - CIVIC CENTRE	Aggregated to Community and Public Safety	Community and Public Safety	
	6.3 - DOUGLAS HOLIDAY RESORT	Aggregated to Community and Public Safety	Community and Public Safety	
	6.4 - FIRE BRIGADE	Aggregated to Community and Public Safety	Community and Public Safety	
	6.5 - HEALTH SERVICES	Aggregated to Community and Public Safety	Community and Public Safety	
	6.6 - LIBRARY'S	Aggregated to Community and Public Safety	Community and Public Safety	
	6.7 - LICENSES	Aggregated to Community and Public Safety	Community and Public Safety	
	6.8 - TRAFFIC	Aggregated to Community and Public Safety	Community and Public Safety	
	6.9 - VEHICLE LICENSES	Aggregated to Community and Public Safety	Community and Public Safety	
	6.10 - MEENT	Aggregated to Community and Public Safety	Community and Public Safety	

The grouping of these segments is consistent with the functional classification of government activities which considers the nature of the services, the beneficiaries of such services and the fees charged for the services rendered (if any).

Siyancuma Municipality has the following wards situated in different geographical areas:

Ward 1
Ward 2
Ward 3
Ward 4
Ward 5
Ward 6
Ward 7

Management does not monitor performance geographically as it does not at present have reliable separate financial information for decision making purposes. The Cost to develop this separately would be excessive.

SIYANCUMA LOCAL MUNICIPALITY

PRIMARY REPORTABLE SEGMENTS FOR THE YEAR ENDED 30 JUNE 2023

	Municipal Governance and Administration	Community and Public Safety	Trading Services	Economic and environmental services	Unallocated	Total
	R	R	R	R	R	R
SEGMENT REVENUE						
External revenue from exchange transactions	5,107,899	-	86,832,063	-	-	91,939,963
Service Charges - Electricity Revenue	-	-	42,327,865	-	-	42,327,865
Service Charges - Water Revenue	-	-	20,445,528	-	-	20,445,528
Service Charges - Sanitation Revenue	-	-	9,113,653	-	-	9,113,653
Service Charges - Refuse Revenue	-	-	6,392,991	-	-	6,392,991
Rental of Facilities and Equipment	551,819	-	-	-	-	551,819
Interest Earned - External Investments	1,444,575	-	-	-	-	1,444,575
Interest Earned - Outstanding Debtors	3,105,853	-	8,552,027	-	-	11,657,880
Licences and Permits	5,652	-	-	-	-	5,652
Other Revenue	-	-	-	-	-	-
External revenue from non-exchange transactions	63,948,591	2,134,992	218,191	-	-	66,301,775
Fines	-	428,768	46,582	-	-	475,350
Licences and Permits	-	-	-	-	-	-
Agency Services	-	243,601	-	-	-	243,601
Transfers Recognised - Operational	63,541,892	1,400,000	-	-	-	64,941,892
Other Revenue	406,699	62,623	171,610	-	-	640,932
	-	-	-	-	-	-
Revenue from transactions with other segments	-	-	-	-	-	-
Internal Revenue	-	-	-	-	-	-
Total Segment Revenue (excluding capital transfers and contributions)	69,056,491	2,134,992	87,050,255	-	-	158,241,738
SEGMENT EXPENDITURE						
Employee Related Costs	31,862,596	5,755,103	31,951,920	-	-	69,569,619
Remuneration of Councillors	5,302,968	-	-	-	-	5,302,968
Debt Impairment	-4,894,107	-	26,232,359	-	-	21,338,252
Depreciation and Asset Impairment	255,059	4,251	9,849,038	-	-	10,108,347
Finance Charges	13,355,639	-	3,333,540	-	-	16,689,179
Bulk Purchases	-	-	60,541,102	-	-	60,541,102
Other Materials	327,871	21,954	1,177,771	-	-	1,527,597
Contracted Services	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-
Other Expenditure	16,927,184	28,021	4,123,106	-	-	21,078,312
Internal charges	-	-	-	-	-	-
Total Segment Expenditure	63,137,209	5,809,330	137,208,837	-	-	206,155,376
Surplus/(Deficit)	5,919,281	-3,674,337	-50,158,582	-	-	-47,913,638
Transfers Recognised - Capital	-	-	9,761,024	-	-	9,761,024
Contributions Recognised - Capital	-	-	-	-	-	-
Contributed Assets	-	-	-	-	-	-
Surplus/(Deficit) after Capital Transfers & Contributions	5,919,281	-3,674,337	-40,397,558	-	-	-38,152,614
Taxation	-	-	-	-	-	-
Surplus/(Deficit) after Taxation	5,919,281	-3,674,337	-40,397,558	-	-	-38,152,614
Surplus/(Deficit) Attributable to Municipality	5,919,281	-3,674,337	-40,397,558	-	-	-38,152,614
Surplus/(Deficit) for the year	5,919,281	-3,674,337	-40,397,558	-	-	-38,152,614

REPORTABLE SEGMENTS TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	Municipal Governance and Administration	Community and Public Safety	Trading Services	Economic and environmental services	Unallocated	Total
	R	R	R	R	R	R
OTHER INFORMATION						
Segment Assets	-	-	-	-	533,803,154	533,803,154
Segment liabilities	-	-	-	-	354,942,757	354,942,757

Reconciliation of Segment Revenue to Total Revenue as per the Annual Financial Statements for the year ended 30 June 2023

Total Segment Revenue (including capital transfers and contributions)	168,002,762
Total Revenue as per Statement of Financial Performance	191,014,328
Difference	-23,011,566
<u>Reconciling items</u>	
Property rates	18,614,906
Public Contributions and Donations	2,434,191
Change in Fair Value	27,744

Reconciliation of Segment Expenses to Total Expenses as per the Annual Financial Statements for the year ended 30 June 2023

Total Segment Expenditure	206,155,376
Total Expenditure as per Statement of Financial Performance	206,723,495
Difference	-568,120
<u>Reconciling items</u>	
Loss on Disposal of PPE	-549,022
Loss on Disposal of Biological Assets	-19,098

Reconciliation of the Statement of Financial Performance as at 30 June 2023 as per the Annual Financial Statements vs the Surplus of the Segment report

Surplus/(Deficit) for the year as per Segments	-15,709,168
Surplus/(Deficit) for the year as per Statement of Financial Performance	-15,709,168
Difference - as explained above	0.00

See the explanations for differences above under Revenue and Expenses.

Reconciliation of Segment Assets to Total Assets as per the Annual Financial Statements for the year ended 30 June 2023

Total Segment Assets	533,803,154
Total Assets as per Statement of Financial Position	533,803,154
Difference	-

Reconciliation of Segment Liabilities to Total Liabilities as per the Annual Financial Statements for the year ended 30 June 2023

Total Segment Liabilities	354,942,757
Total Liabilities as per Statement of Financial Position	354,942,757
Difference	-

INSERT ACCOUNTING POLICY

2 PROPERTY, PLANT AND EQUIPMENT

Reconciliation of Carrying Value

	Cost						Accumulated Depreciation						Carrying Value
	Opening Balance R	Additions R	Work-in-progress	Disposals R	Transfers	Closing Balance R	Opening Balance R	Depreciation Charge R	Impairment Charge R	Disposals R	Transfers	Closing Balance R	R
30 June 2023													
Land and Buildings	22,764,468	14,555	-	-	-	22,779,023	520,726	47,531	24,140	-	-	592,397	22,186,626
Land	18,186,948	-	-	-	-	18,186,948	-	-	-	-	-	-	18,186,948
Buildings	4,577,520	14,555	-	-	-	4,592,075	520,726	47,531	24,140	-	-	592,397	3,999,678
Infrastructure	534,112,740	9,088,871	-	-1,725,609	6,596,597	548,072,600	144,068,614	7,715,234	-3,207	-183,354	3,557,465	155,154,752	392,917,848
Road Network	96,624,114	-		-	-	96,624,114	41,332,737	994,377	-	-	-	42,327,114	54,297,000
Sanatation Network	95,186,892	33,260	-	-50,015	-	95,170,137	28,101,051	1,465,722	-	-20,554	-	29,546,220	65,623,918
Electricity Network	82,613,614	1,299,238	-	-322,091	186,286	83,777,047	22,113,155	2,148,006	-130	-150,039	103,874	24,214,866	59,562,181
Water Network	146,482,646	37,451	-	-24,051	6,410,311	152,906,358	34,564,678	2,197,436	-	-12,761	3,453,591	40,202,944	112,703,414
Stormwater Network	2,571,535	-	-	-	-	2,571,535	759,681	42,995	-	-	-	802,676	1,768,859
Capitalised Restoration Costs	22,868,584	-	-	-1,329,451	-	21,539,133	17,197,311	866,698	-3,076	-	-	18,060,932	3,478,201
Work-in-Progress	87,765,355	7,718,922	-	-	-	95,484,277	-	-	-	-	-	-	95,484,277
Community Assets	33,684,517	-	-	-	-	33,684,517	583,558	31,609	-	-	-	615,167	33,069,350
Library	466,394	-	-	-	-	466,394	67,847	5,097	-	-	-	72,944	393,450
Cemetary	176,000	-	-	-	-	176,000	-	-	-	-	-	-	176,000
Commonage	21,101,000	-	-	-	-	21,101,000	-	-	-	-	-	-	21,101,000
Community Halls	1,264,123	-	-	-	-	1,264,123	180,650	12,524	-	-	-	193,173	1,070,949
Game Farm	8,171,000	-	-	-	-	8,171,000	-	-	-	-	-	-	8,171,000
Holiday Resort	1,195,000	-	-	-	-	1,195,000	151,757	8,061	-	-	-	159,818	1,035,182
Sport Facilities	1,311,000	-	-	-	-	1,311,000	183,305	5,927	-	-	-	189,232	1,121,768
Lease Assets	9,453,100	-	-	-	-6,850,917	2,602,183	4,201,892	1,150,542	-	-	-3,709,733	1,642,701	959,482
Office Equipment	1,129,320	-	-	-	-254,320	875,000	683,575	317,940	-	-	-152,268	849,247	25,753
Electricity Network	1,708,480	-	-	-	-186,286	1,522,194	636,726	170,904	-	-	-103,874	703,756	818,438
Water Network	6,615,301	-	-	-	-6,410,311	204,989	2,881,590	661,698	-	-	-3,453,591	89,698	115,291
Other Assets	22,720,875	1,164,334	-	-844,635	254,320	23,294,894	14,283,275	1,107,475	-13	-508,416	152,268	15,034,590	8,260,304
Air Conditioner	441,259	-	-	-13,773	-	427,486	393,391	11,054	-	-12,632	-	391,813	35,673
Chairs	289,051	151,674	-	-20,984	-	419,741	259,093	9,008	-4	-20,522	-	247,576	172,165
Electronic Equipment	916,809	2,899	-	-123,616	-	796,091	758,685	49,465	-	-100,889	-	707,261	88,831
Furniture & Fittings	1,059,120	1,450	-	-38,729	-	1,021,840	527,580	107,911	-	-36,519	-	598,972	422,868
Office Equipment	5,885,078	775,993	-	-4,059	254,320	6,911,332	5,613,861	211,210	-	-3,756	152,268	5,973,583	937,749
Trailers	89,746	-	-	-	-	89,746	80,813	201	-	-	-	81,014	8,732
Tables and desks	191,713	16,279	-	-16,900	-	191,093	157,071	4,503	-9	-16,750	-	144,814	46,278
Tractors	1,057,323	-	-	-	-	1,057,323	336,911	91,480	-	-	-	428,391	628,932
Trucks	9,750,273	-	-	-1,000	-	9,749,273	4,137,953	437,774	-	-930	-	4,574,797	5,174,476
Works Equipment	1,367,117	48,688	-	-506,761	-	909,044	642,330	110,956	-	-199,927	-	553,359	355,685
Computer hardware	1,673,386	167,350	-	-118,812	-	1,721,924	1,375,586	73,913	-	-116,489	-	1,333,011	388,914
	622,735,700	10,267,760	-	-2,570,243	-0	630,433,216	163,658,066	10,052,391	20,920	-691,770	-0	173,039,607	457,393,610

2 PROPERTY, PLANT AND EQUIPMENT

Reconciliation of Carrying Value		Cost						Accumulated Depreciation						Carrying Value
		Opening Balance R	Additions R	Work-in-progress	Disposals R	Transfers	Closing Balance R	Opening Balance R	Depreciation Charge R	Impairment Charge R	Disposals R	Transfers	Closing Balance R	R
30 June 2022													5,084,201	
Land and Buildings		21,459,468	1,305,000	-	-		22,764,468	482,834	37,892	-	-		520,726	22,243,742
Land		18,060,624	126,324	-	-	-	18,186,948	-	-	-	-		-	18,186,948
Buildings		3,398,844	1,178,676	-	-	-	4,577,520	482,834	37,892	-	-	-	520,726	4,056,794
Infrastructure		518,549,816	15,805,046	-	-	-242,121	534,112,740	136,108,093	8,131,564	-4,050	-	-166,993	144,068,614	390,044,126
Road Network		96,624,114	-		-	-	96,624,114	40,230,792	1,101,945	-	-	-	41,332,737	55,291,376
Sanitation Network		95,058,906	127,986	-	-	-	95,186,892	26,583,580	1,517,471	-	-	-	28,101,051	67,085,841
Electricity Network		81,876,310	883,709	-	-	-146,405	82,613,614	20,110,713	2,147,059	-	-	-144,617	22,113,155	60,500,459
Water Network		146,462,765	115,598	-	-	-95,716	146,482,646	32,332,538	2,254,517	-	-	-22,376	34,564,678	111,917,968
Stormwater Network		2,571,535	-	-	-	-	2,571,535	716,686	42,995	-	-	-	759,681	1,811,854
Capitalised Restoration Costs		19,063,648	3,804,936	-	-	-	22,868,584	16,133,784	1,067,576	-4,050	-	-	17,197,311	5,671,273
Work-in-Progress		76,892,538	10,872,817	-	-	-	87,765,355	-	-	-	-		-	87,765,355
Community Assets		33,684,517	-	-	-		33,684,517	550,684	32,874	-	-		583,558	33,100,958
Libraries		466,394	-	-	-	-	466,394	62,749	5,097	-	-	-	67,847	398,547
Cemetery		176,000	-	-	-		176,000	-	-	-	-		-	176,000
Commonage		21,101,000	-	-	-		21,101,000	-	-	-	-		-	21,101,000
Community Halls		1,264,123	-	-	-		1,264,123	168,126	12,524	-	-	-	180,650	1,083,473
Game Farm		8,171,000	-	-	-		8,171,000	-	-	-	-		-	8,171,000
Holiday Resort		1,195,000	-	-	-		1,195,000	143,696	8,061	-	-	-	151,757	1,043,243
Sport Facilities		1,311,000	-	-	-		1,311,000	176,113	7,192	-	-	-	183,305	1,127,695
Lease Assets		9,453,100	-	-	-		9,453,100	3,028,530	1,173,362	-	-		4,201,892	5,251,208
Office Equipment		1,129,320	-	-	-	-	1,129,320	342,815	340,760	-	-	-	683,575	445,744
Electricity Network		1,708,480	-	-	-	-	1,708,480	465,822	170,904	-	-	-	636,726	1,071,754
Water Network		6,615,301	-	-	-	-	6,615,301	2,219,892	661,698	-	-	-	2,881,590	3,733,710
Other Assets		22,106,287	746,079	-	-		22,720,875	12,846,202	1,501,591	-	-		14,283,275	8,437,600
Air Conditioner		437,207	4,052	-	-	-	441,259	375,030	18,361	-	-	-	393,391	47,868
Chairs		289,051	-	-	-		289,051	246,202	12,892	-	-	-	259,093	29,958
Electronic Equipment		908,115	8,694	-	-	-	916,809	679,767	78,918	-	-	-	758,685	158,123
Balance previously reported		903,487	8,694	-	-	-	912,181	679,767	77,993	-	-	-	757,760	154,422
Correction of error - Note	36.06	4,627	-	-	-		4,627	-	925	-	-		925	3,702
Motor vehicles		131,491	-	-	-	-131,491	-	61,114	3,404	-	-	-64,518	0	-0
Furniture & Fittings		598,992	460,128	-	-	-	1,059,120	500,182	27,399	-	-	-	527,580	531,539
Balance previously reported		598,094	460,128	-	-	-	1,058,221	500,182	27,219	-	-	-	527,401	530,821
Correction of error - Note	36.06	898	-	-	-		898	-	180	-	-		180	719
Office Equipment		5,885,078	-	-	-	-	5,885,078	5,549,775	64,086	-	-	-	5,613,861	271,217
Trailer		89,746	-	-	-	-	89,746	79,846	966	-	-	-	80,813	8,933
Tables and desks		183,936	7,777	-	-	-	191,713	149,798	7,273	-	-	-	157,071	34,642
Tractors		1,057,323	-	-	-	-	1,057,323	195,869	141,042	-	-	-	336,911	720,412
Trucks		9,750,273	-	-	-	-	9,750,273	3,184,253	953,700	-	-	-	4,137,953	5,612,320
Works Equipment		1,357,306	9,811	-	-	-	1,367,117	528,126	114,204	-	-	-	642,330	724,787
Computer hardware		1,417,769	255,617	-	-	-	1,673,386	1,296,240	79,346	-	-	-	1,375,586	297,800
		605,253,188	17,856,125	-	-		622,735,700	153,016,343	10,877,283	-4,050	-		163,658,066	459,077,634

		2023	2022
		R	R
2	**PROPERTY, PLANT AND EQUIPMENT**		

See attached sheet

2	PROPERTY, PLANT AND EQUIPMENT (CONTINUED)	2023 R	2022 R

Work-in-progress

Work-in-progress is compiled from the following on-going capital projects:

Bongani Bulk Supply - Upgrade	14,579,591	14,579,591
Upgrading of Breipaal Pump Station	6,520,233	6,520,233
Upgrading Gravel Roads Campbell	12,150,542	12,150,542
Upgrading of Breipaal Pumpstation and outfall sewer phase 2	15,566,377	15,566,377
Siyancuma High Mast Lights	10,036,307	10,036,307
Campbell oxidation pond	1,086,275	1,086,275
Breipaal 100 stand	2,608,696	2,608,696
Bongani 600 stands	13,007,147	13,007,147
Breipaal pumpstation line	1,337,369	1,337,369
Bongani 458 Stands - Electrification	7,851,188	3,774,026
Siya 02/2021 - Roads project	9,931,179	7,098,790
Rehabilitation of Douglas Water Treatment Works	809,371	-
	95,484,276	**87,765,355**

	2023 R	2022 R
The movements for the year can be reconciled as follows:		
Balance at beginning of year	87,765,355	76,892,538
Expenditure during the year	7,718,922	10,872,817
Assets unbundled during the year	-	-
Balance at end of year	**95,484,277**	**87,765,355**

Project: Bongani 458 Stands - Electrification was due for completion on 30 June 2022 however the project is far from completion thus delayed. - Reasons for delay: As the site was an informal setup and after the township is established and survey was done there was a delay of relocation of beneficiaries and realignment of town planning.

Project: Bongani 600 Stands - Electrification was due for completion on 30 June 2022 however the project is far from completion thus delayed. - Reasons for delay: As the site was an informal setup and after the township is established and survey was done there was a delay of relocation of beneficiaries and realignment of town planning.

Project: Breipaal pumpstation line - The project is to install a line to the Breipaal pumpstation which was to be completed in June 2021 - Reasons for delay: Delay in receiving the transformer.

Project: Bongani Bulk Supply Upgrade - The project was to be completed in June 2022 - Reasons for delay: Two transformers were burnt and currently running parrallel to later swingover to the new line due to unavailability on capacity)

All the other projects listed are not considered to be long outstanding or stopped.

Expenditure incurred to repair and maintain Property, Plant and Equipment:

Employee related costs	-	-
Other materials	587,827	950,715
Contracted Services	245,500	281,757
Other Expenditure	694,270	542,874
	1,527,597	**1,775,346**

Impairment of property plant and equipment

Impairment charges on Property, plant and equipment recognised in statement of financial performance

Infrastructure	20,933	(4,050)
Community Assets	-	-
Other	(13)	-
	45,060	**(4,050)**

Land is not controlled, but Example Municipality is the legal owner/custodian

No of Low Cost Houses	1,683	1,933
Total	**1,683**	**1,933**

		2023	2022
0	**PROPERTY, PLANT AND EQUIPMENT (CONTINUED)**	R	R

Key judgements and assumptions applied

- No right to direct access to land, and to restrict/deny the access of others
- Title deed holder
- Binding arrangement
- etc

Effect of changes in accounting estimates

The change in accounting estimate originated from the evaluation of the remaining useful lives of the assets at year end as well as the change in conditional assessment and further change to residual values.

	2023	2022	2021
	R	R	R
	(435,995)	(105,612)	(5,318,418)

		2023	2022
3	**INTANGIBLE ASSETS**	R	R

Computer System & Software

	2023	2022
Net Carrying amount at 1 July	**63,395**	**123,718**
Cost	1,184,430	1,184,430
Accumulated Amortisation	(1,121,035)	(1,060,712)
Acquisitions	19,800	-
Disposals	-	-
Impairments	-	-
Amortisation	(35,036)	(60,323)
Disposals	-	-
Net Carrying amount at 30 June	**48,159**	**63,395**
Cost	1,204,230	1,184,430
Accumulated Amortisation	(1,156,071)	(1,121,035)

		Carrying Value	
	Remaining Amortisation	2023	2022
Description	Period	R	R
SEBATA - Accounting System	1	507	1,013
Microsoft Office	1 - 5	21,262	9,601
Cemetery Module	1	207	414
Implementation of Sebata	1 - 2	13,172	26,345
MPLS	1	934	1,867
Business Plan Pro Premier	1	43	87
Developed Website	1	2,127	4,255
Mail exchange Server	1	9,907	19,813

No intangible asset were assed having an indefinite useful life.

No residual values allocated to intangible assets, as there is no active market for these software items after use, due to new versions being issued regularly.

There are no internally generated intangible assets at reporting date.

There are no intangible assets whose title is restricted.

There are no intangible assets pledged as security for liabilities

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

Effect of changes in accounting estimates

The change in accounting estimate originated from the evaluation of the remaining useful lives of the assets at year end as well as the change in conditional assessment.

	2023	2022	2021
	R	R	R
	(28,625)	19,816	19,816

4 BIOLOGICAL ASSETS

	Quantity (Units)	Fair Value R	2023 R	2022 R
Springbuck	191	1,150.41	219,728	211,082
			219,728	211,082

Fair value of biological assets is based on hunting prices an open active market less costs to sell. Hunting prices were obtained from Grensplaas Jag en Wild to determine the fair value of game as at year end 30 June 2023

Reconciliation of fair value:

	2023	2022
Opening Fair Value	211,082	183,297
Acquisitions	-	18,234
Disposals	(19,098)	-
Fair Value adjustments	27,744	9,552
Closing Fair Value	219,728	211,082

No title or other restrictions are placed on biological assets.

No biological assets were pledged as security for liabilities.

There are no commitments for the development or acquisition of biological assets.

All biological assets are located on a farm near Griekwastad. The primary activities revolving around biological assets are as follows:
- Ensure that game numbers are managed adequately. When the need arises to reduce the game number, prospective hunters are invited to submit tenders for the hunting of game, resulting in an inflow of resources to the municipality.

Fair value of biological assets is based on selling prices less costs to sell in an open market.

5 INVENTORY

	2023 R	2022 R
Water – at Current Replacement Cost	4,130	3,228
Total Inventory	**4,130**	**3,228**

No inventory assets were pledged as security for liabilities.

			2023	2022
6	**TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS**		**R**	**R**
	Service Receivables			
	Water		23,675,584	52,363,932
	Electricity		8,523,135	9,839,352
	Refuse		9,794,452	28,778,181
	Sewerage		12,489,206	34,445,747
	Balance previously reported		-	33,835,896
	Correction of Statement of Financial Performance - Service charges - Sewerage and Sanitation charges against Trade and other receivables from Exchange transactions - Sewerage (Correction of sewerage points on business debtors incorrectly charged for 2022)	36.02	-	531,305
	Correction of VAT payable from exchange transactions - VAT output in suspense against Trade and other receivables from Exchange transactions - Sewerage (Correction of sewerage points on business debtors incorrectly charged for 2022)	36.02	-	79,696
	Correction of Statement of Financial Performance - Interest earned from outstanding debtors against Trade and other receivables from Exchange transactions - Sewerage (Correction of sewerage points on business debtors incorrectly charged for 2022)	36.02	-	-1,149
	Total Service Receivables		**54,482,377**	**125,427,212**
	Less: Allowance for Doubtful Debts		-39,931,515	-117,478,062
	Net Service Receivables		**14,550,862**	**7,949,150**
	Other Receivables			
	Other Debtors		2,686,392	1,978,439
	Balance previously reported		-	8,296,713
	Correction of Accumulated Surplus against Trade and Other Receivables from exchange transactions - Other Debtors (Correction of Unknown FMS items cleared as per council approval 1 July 2020)	36.02	-	-6,059,384
	Correction of Accumulated Surplus against Trade and Other Receivables from exchange transactions - Other Debtors (Correction of Old Pensioners Medical items cleared as per council approval 1 July 2020)	36.02	-	-25,032
	Correction of Statement of Financial Performance - Other revenue - Insurance claims against Trade and Other Receivables from exchange transactions - Other Debtors (Correction of amount received for the insurance payout of the H100)	36.02	-	-59,835
	Correction of Statement of Financial Performance - Gains on disposal of PPE claims against Trade and Other Receivables from exchange transactions - Other Debtors (Correction of amount received for the insurance payout of the H100)	36.02	-	-174,024
	Other Arrears		3,145,065	2,587,830
	Property Rentals		3,044,530	2,545,729
	Sundry Accounts		100,536	42,102
	Total Other Receivables		**5,831,457**	**4,566,269**
	Less: Allowance for Doubtful Debts		-3,628,395	-2,823,899
	Net Other Receivables		**2,203,062**	**1,742,370**
	Total Net Receivables from Exchange Transactions		**16,753,924**	**9,691,520**

Ageing of Receivables from Exchange Transactions

(Electricity): Ageing

	2023	2022
Current (0 - 30 days)	2,024,496	2,597,323
31 - 60 Days	346,330	228,782
61 - 90 Days	329,441	263,860
+ 90 Days	5,822,868	6,749,387
Total	**8,523,135**	**9,839,352**

(Water): Ageing

	2023	2022
Current (0 - 30 days)	4,582,067	2,253,056
31 - 60 Days	1,886,415	946,415
61 - 90 Days	1,748,743	909,148
+ 90 Days	15,458,359	48,255,312
Total	**23,675,584**	**52,363,932**

(Refuse): Ageing

	2023	2022
Current (0 - 30 days)	1,273,337	753,253
31 - 60 Days	620,986	565,500
61 - 90 Days	602,024	548,832
+ 90 Days	7,298,106	26,910,596
Total	**9,794,452**	**28,778,181**

		2023	2022
6	**TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS (CONTINUE)**	**R**	**R**
	(Sewerage): Ageing		
	Current (0 - 30 days)	2,842,736	1,592,221
	31 - 60 Days	723,849	647,865
	61 - 90 Days	709,062	631,067
	+ 90 Days	8,213,558	31,574,593
	Total	**12,489,206**	**34,445,747**
	(Other Receivables): Ageing		
	Current (0 - 30 days)	112,958	50,938
	31 - 60 Days	47,537	54,220
	61 - 90 Days	47,892	37,924
	+ 90 Days	2,936,679	2,444,749
	Total	**3,145,065**	**2,587,830**

			2023	2022
7	**TRADE AND OTHER RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS**		**R**	**R**
	Service Receivables			
	Taxes - Rates		37,224,532	40,166,779
	Balance previously reported		-	40,169,463
	Correction of Statement of Financial Performance - Accumulated Surplus against Trade and other receivables from Non-exchange transactions - Rates (Correction of Rates Erf 301 in 2020)	36.03	-	-2,683
	Fines		12,768,348	12,504,425
	Total Service Receivables		**49,992,880**	**52,671,204**
	Less: Allowance for Doubtful Debts		-37,170,684	-50,182,858
	Net Service Receivables		**12,822,196**	**2,488,346**
	Total Net Receivables from Non-Exchange Transactions		**12,822,196**	**2,488,346**
	Ageing of Receivables from Non-Exchange Transactions			
	(Rates): Ageing			
	Current (0 - 30 days)		1,327,895	1,529,729
	31 - 60 Days		607,763	1,460,310
	61 - 90 Days		577,187	467,706
	+ 90 Days		34,711,687	36,709,035
	Total		**37,224,532**	**40,166,779**

8 TRADE AND OTHER RECEIVABLES FROM EXCHANGE AND NON-EXCHANGE TRANSACTIONS

Summary of Receivables by Customer Classification	**Residential, Industrial & Commercial R's**	**Other Debtors R's**	**National and Provincial Government R's**	**Total R's**
2023				
Total Receivables	85,911,907	15,913,413	8,481,394	110,306,715
Less: Provision for doubtful debts	-65,280,416	-15,450,178	-	-80,730,594
Total Recoverable debtors by customer classification	**20,631,490**	**463,236**	**8,481,394**	**29,576,121**

Summary of Receivables by Customer Classification	**Residential, Industrial & Commercial R's**	**Other Debtors R's**	**National and Provincial Government R's**	**Total R's**
2022				
Total Receivables	158,275,922	15,092,255	9,296,508	182,664,685
Less: Provision for doubtful debts	-156,262,385	-14,222,434	-	-170,484,819
Total Recoverable debtors by customer classification	**2,013,537**	**869,821**	**9,296,508**	**12,179,866**

Trade and other receivables impairment

2023	**Exchange Transactions R's**	**Non-Exchange Transactions R's**	**Total R's**
Total	**(43,559,910)**	**(37,170,684)**	**(80,730,594)**

2022	**Exchange Transactions R's**	**Non-Exchange Transactions R's**	**Total R's**
Total	**(120,301,961)**	**(50,182,858)**	**(170,484,819)**

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

Reconciliation of the Total doubtful debt provision	**2023 R**	**2022 R**
Balance at beginning of the year	170,484,818	121,494,760
Contributions to provision	20,915,006	60,163,499
VAT Impairment	1,109,902	6,086,374
Doubtful debts written off against provision	(112,202,378)	(17,678,155)
Fines	423,247	418,341
Balance at end of year	**80,730,594**	**170,484,818**

		2023	2022
9	**OPERATING LEASE ARRANGEMENTS**	**R**	**R**

9.1 The Municipality as Lessor

	2023	2022
Balance on 1 July	42,696	45,047
Movement during the year	(3,211)	(2,351)
Balance on 30 June	39,485	42,696

Siyancuma Municipality is leasing commonage land to MTN for periods of 119 months with escalations of 6% per year.
Siyancuma Municipality is leasing commonage land in Griekwastad to Vodacom for periods of 59 months with escalations of 3.7% per year.

Siyancuma Municipality is leasing commonage land to various lessees with escalations of 12% per year till 30 April 2023.
Siyancuma Municipality is leasing commonage land in Breipaal to Vodacom for periods of 59 months with escalations of 3.7% per year.

Siyancuma Municipality is leasing commonage land in Campbell to TWK Communications for a period of 23 months.

At the Statement of Financial Position date, where the municipality acts as a lessor under operating leases, it will receive operating lease income as follows:	**2023** **R**	**2022** **R**
Up to 1 Year	76,835	65,364
2 to 5 Years	152,967	203,487
More than 5 Years	-	-
Total Operating Lease Arrangements	**229,802**	**268,851**

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

The leases are in respect of land being leased out for a period until October 2026.

			2023	2022
10	**VAT (RECEIVABLE) / PAYABLE FROM EXCHANGE-TRANSACTIONS**		**R**	**R**
	VAT Payable		36,938	9,065,824
	VAT Output in Suspense		5,333,252	13,163,942
	Total VAT Payable		**5,370,190**	**22,229,766**
	Balance previously reported		-	22,150,070
	Correction of VAT payable from exchange transactions - VAT output in suspense against Trade and other receivables from Exchange transactions - Sewerage (Correction of sewerage points on business debtors incorrectly charged for 2022)	36.01	-	79,696
	VAT Receivable		(272,013)	(9,766,708)
	VAT Input in Suspense		(26,215,957)	(19,137,646)
			(26,487,970)	**(28,904,354)**
	Balance previously reported		-	(29,622,920)
	Correction of VAT payable from exchange transactions - VAT input in suspense against Payables from exchange transactions - Trade Payables (Reversal of invoice overstatement in 2022)	36.01	-	13,802
	Correction of VAT payable from exchange transactions - VAT Receivable against Accumulated Surplus (Reversal of input as per SARS assessments performed in prior years)	36.01	-	704,764
	VAT Impairment contribution		**(5,681,727)**	**(15,691,560)**
			(26,799,507)	**(22,366,148)**

VAT is (receivable) / payable on the cash basis.

	2023 R	2022 R
11 CASH AND CASH EQUIVALENTS		
Assets		
Call Investments Deposits	12,637,399	1,566,244
Primary Bank Account	7,084,465	11,721,983
Cash Floats	550	550
Total Cash and Cash Equivalents - Assets	19,722,414	13,288,777

The municipality has the following bank accounts:

Current Accounts

	2023	2022
Douglas - Std Bank Account number: 041667336000 (Third Primary Bank Account):	5,488,753	7,487,641
Douglas - FNB Account Number: 52090016612 (Second Primary Bank Account)	8,374	10,354
Douglas - ABSA Account number: 4087368160 (Primary Bank Account):	1,587,337	4,223,988
	7,084,464	11,721,983

	2023	2022
Douglas - Std Bank Account number: 041667336000 (Third Primary Bank Account):		
Cash book balance at beginning of year	7,487,641	197,018
Cash book balance at end of year	5,488,753	7,487,641
Bank statement balance at beginning of year	7,487,641	197,018
Bank statement balance at end of year	5,488,753	7,487,641
Douglas - FNB Account Number: 52090016612 (Second Primary Bank Account)		
Cash book balance at beginning of year	10,354	23,080
Cash book balance at end of year	8,374	10,354
Bank statement balance at beginning of year	10,354	23,080
Bank statement balance at end of year	8,374	10,354
Douglas - ABSA Account number: 4087368160 (Primary Bank Account):		
Cash book balance at beginning of year	4,223,988	1,433,236
Cash book balance at end of year	1,587,337	4,223,988
Bank statement balance at beginning of year	4,206,550	1,433,236
Bank statement balance at end of year	1,587,337	4,206,550

Call Investment Deposits

Call investment deposits consist out of the following accounts:

Bank	Account Number	2023	2022
Standard Bank	048857432	12,481,444	1,435,003
Standard Bank	048857521	82,586	60,646
Standard Bank	048860077	73,369	70,594
		12,637,399	1,566,243

		2023 R	2022 R
12	**LONG TERM LIABILITIES**		
	Capitalised Lease Liability - At amortised cost	299,474	2,668,846
		299,474	**2,668,846**
	Less: Current Portion transferred to Current Liabilities	**247,397**	**2,369,372**
	Annuity Loans - At amortised cost	-	-
	Capitalised Lease Liability - At amortised cost	247,397	2,369,372
	Total Long-term Liabilities - At amortised cost using the effective interest rate method	**52,077**	**299,474**

The obligations under finance leases are scheduled below:

	2023 R	2022 R
	Minimum lease payments	
Amounts payable under finance leases:		
Payable within one year	283,117	2,702,941
Payable within two to five years	69,428	352,545
Payable after five years	-	-
	352,545	3,055,486
Less: Future finance obligations	(53,071)	(386,640)
Present value of lease obligations	**299,474**	**2,668,846**

Finance lease agreement is calculated at an interest rate of 9%-59%. With a last maturity date of 30 April 2026.

Refer to note 2 for the finance lease assets capitalised.

Refer to Appendix A for descriptions, maturity dates and effective interest rates of structured loans and finance.

For each class of finance lease liability, the net carrying amount at the reporting date:

Description of leased item	Effective Interest	Lease Term	Maturity Date	2023 R	2022 R
Smartmeters	19 to 57%	5	4/30/2026	270,027	2,284,824
Nashua - PABX and Routers	11 to 16%	3	7/31/2023	29,447	357,837
Nashua - PABX (Mayors Office)	7.0%	2.25	3/31/2023	-	26,185
				299,474	2,668,846

The depreciation and the finance charge relating to the leased asset was included as part of the total depreciation and finance charges respectively. Please refer to note 2 and note 32

			2023 R	2022 R
13	**EMPLOYEE BENEFITS**			
	Post Retirement Benefits	13.1	16,484,000	16,507,000
	Long Service Awards	13.2	2,684,000	2,975,000
	Total Non-current Employee Benefit Liabilities		**19,168,000**	**19,482,000**
	Post Retirement Benefits			
	Balance 1 July		17,109,000	16,494,000
	Contribution for the year		(652,678)	(577,319)
	Expenditure for the year		2,695,000	2,307,000
	Actuarial Loss/(Gain)		(2,040,322)	(1,114,681)
	Total post retirement benefits 30 June		**17,111,000**	**17,109,000**
	Less: Transfer of Current Portion	16	(627,000)	(602,000)
	Balance 30 June		16,484,000	16,507,000
	Long Service Awards			
	Balance 1 July		3,317,000	3,216,000
	Contribution for the year		(355,084)	(420,095)
	Expenditure for the year		592,000	519,000
	Actuarial Loss		(213,916)	2,096
	Total long service 30 June		**3,340,000**	**3,317,000**
	Less: Transfer of Current Portion	16	(656,000)	(342,000)
	Balance 30 June		**2,684,000**	**2,975,000**
	TOTAL NON-CURRENT EMPLOYEE BENEFITS			
	Balance 1 July		20,426,000	19,710,000
	Contribution for the year		(1,007,761)	(997,415)
	Expenditure for the year		3,287,000	2,826,000
	Actuarial Loss/(Gain)		(2,254,239)	(1,112,585)
	Total employee benefits 30 June		**20,451,000**	**20,426,000**
	Less: Transfer of Current Portion	16	(1,283,000)	(944,000)
	Balance 30 June		**19,168,000**	**19,482,000**

13.1 Post Retirement Benefits

The Post Retirement Benefit Plan is a defined benefit plan, of which the members are made up as follows:	2023 Number of members	2022 Number of members
In-service (employee) members	71	64
In-service (employee) non-members	95	106
Continuation members (e.g. Retirees, widows, orphans)	11	11
Total Members	**177**	**181**

The liability in respect of past service has been estimated to be as follows:	R	R
In-service (employee) members	10,309,000	10,302,000
In-service (non-employee) members	968,000	575,000
Continuation members	5,834,000	6,232,000
Total Liability	**17,111,000**	**17,109,000**

	2021 R	2020 R	2019 R
In-service members	10,273,000	7,849,000	9,703,435
Continuation members	6,221,000	7,294,000	7,803,491
Total Liability	**16,494,000**	**15,143,000**	**17,506,926**

		2023 R	2022 R
13	**EMPLOYEE BENEFITS (CONTINUE)**		

Experience adjustments were calculated as follows:

	Rm	Rm
Liabilities: (Gain) / loss	(0.130)	(0.921)
Assets: Gain / (loss)	-	-

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

	2021 Rm	2020 Rm	2019 Rm
Liabilities: (Gain) / loss	(1.960)	(0.667)	0.044
Assets: Gain / (loss)	-	-	-

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

Bonitas	Keyhealth	Samwumed
LA Health	Hosmed	

The Municipality’s Accrued Unfunded Liability at 30 June 2023 is estimated at R17.111 million. The Current-service Cost for the year ending 30 June 2023 is estimated at R707 000. It is estimated to be R690 000 for the ensuing year.

Key actuarial assumptions used:	2023 %	2022 %
i) Rate of interest		
Discount rate	12.49%	11.82%
Health Care Cost Inflation Rate	8.10%	8.44%
Net Effective Discount Rate	4.06%	3.12%

ii) Mortality rates

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

iii) Normal retirement age

It has been assumed that in-service members will retire at the age of 62, which then implicitly allows for expected rates of early and ill-health retirement.

iv) Expected rate of salary increases

The next contribution rate increase is assumed to occur at 1 January 2024.

	2023 R	2022 R
Present value of fund obligations	17,111,000	17,109,000
Net liability/(asset)	**17,111,000**	**17,109,000**

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

Reconciliation of present value of fund obligation:

		2023 R	2022 R
Present value of fund obligation at the beginning of the year		17,109,000	16,494,000
Total expenses		2,042,322	1,729,681
Current service cost		707,000	669,000
Interest Cost		1,988,000	1,638,000
Benefits Paid		(652,678)	(577,319)
Actuarial (gains)/losses		(2,040,322)	(1,114,681)
Present value of fund obligation at the end of the year		17,111,000	17,109,000
Less: Transfer of Current Portion	16	(627,000)	(602,000)
Balance 30 June		**16,484,000**	**16,507,000**

		2023	2022
13	**EMPLOYEE BENEFITS (CONTINUE)**	**R**	**R**

Sensitivity Analysis on the Accrued Liability

Assumption	Change	In-service members liability (Rm)	Continuation members liability (Rm)	Total liability (Rm)	% change
Central Assumptions		11.277	5.834	17.111	
Health care inflation	1%	13.397	6.289	19.686	15%
Health care inflation	-1%	9.567	5.429	14.996	-12%
Discount Rate	1%	9.642	5.447	15.089	-12%
Discount Rate	-1%	13.324	6.274	19.598	15%
Post-retirement mortality	+1 year	10.998	5.619	16.617	-3%
Post-retirement mortality	-1 year	11.551	6.049	17.600	3%
Average retirement age	-1 year	12.360	5.834	18.194	6%
Contiuation of membership at retirement	-10%	9.831	5.834	15.665	-8%

Sensitivity Analysis on the Current Service Cost and Interest Costs

Assumption	Change	Current-service Cost (R)	Interest Cost (R)	Total (R)	% change
Central Assumption		707,000	1,988,000	2,695,000	
Health care inflation	1%	862,000	2,309,000	3,171,000	18%
Health care inflation	-1%	584,000	1,726,000	2,310,000	-14%
Discount Rate	1%	594,000	1,882,000	2,476,000	-8%
Discount Rate	-1%	851,000	2,107,000	2,958,000	10%
Post-retirement mortality	+1 year	689,000	1,924,000	2,613,000	-3%
Post-retirement mortality	-1 year	727,000	2,051,000	2,778,000	3%
Average retirement age	-1 year	730,000	2,115,000	2,845,000	6%
Contiuation of membership at retirement	-10%	617,000	1,823,000	2,440,000	-9%

13.2 Long Service Bonuses

The Long Service Bonus plans are defined benefit plans. As at year end, 166 employees were eligible for Long Service Bonuses.

The Current-service Cost for the year ending 30 June 2023 is R251 000. The Current-service Cost for the ensuing year has been estimated to be R233 000.

Key actuarial assumptions used:	2023 %	2022 %
i) Rate of interest		
Discount rate	10.92%	10.81%
General Salary Inflation (long-term)	6.39%	7.33%
Net Effective Discount Rate applied to salary-related Long Service Bonuses	4.26%	3.24%

Experience adjustments were calculated as follows:	2023 R	2022 R
Liabilities: (Gain) / loss	(53,000)	6,000
Assets: Gain / (loss)	-	-

			2023 R	2022 R
13	**EMPLOYEE BENEFITS (CONTINUE)**			

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

	2021 R	2020 R	2019 R
Liabilities: (Gain) / loss	82,000	68,424	(11,112)
Assets: Gain / (loss)	-	-	-

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

	2023 R	2022 R
Present value of fund obligations	3,340,000	3,317,000
Net liability/(asset)	**3,340,000**	**3,317,000**

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

	2021 R	2020 R	2019 R
Total Liability	3,216,000	2,906,000	2,892,920

		2023 R	2022 R
Reconciliation of present value of fund obligation:			
Present value of fund obligation at the beginning of the year		3,317,000	3,216,000
Total expenses		236,916	98,905
Current service cost		251,000	248,000
Interest Cost		341,000	271,000
Benefits Paid		(355,084)	(420,095)
Actuarial (gains)/losses		(213,916)	2,096
Present value of fund obligation at the end of the year		3,340,000	3,317,000
Less: Transfer of Current Portion	16	(656,000)	(342,000)
Balance as at 30 June		**2,684,000**	**2,975,000**

			2023 R	2022 R
13	**EMPLOYEE BENEFITS (CONTINUE)**			

Sensitivity Analysis on the Unfunded Accrued Liability

Assumption	**Change**	**Liability (Rm)**	**% change**
Central assumptions		3.340	
General salary inflation	1%	3.504	5%
General salary inflation	-1%	3.189	-5%
Discount Rate	1%	3.184	-5%
Discount Rate	-1%	3.513	5%
Average retirement age	-2 yrs.	3.555	6%
Average retirement age	2 yrs	2.703	-19%
Withdrawal rates	x2	2.869	-14%
Withdrawal rates	x0.5	3.645	9%

13 EMPLOYEE BENEFITS (CONTINUE)

13.3 Retirement funds

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

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

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

CAPE JOINT PENSION FUND

The contribution rate payable is 9% by members and 18% by Council. The last actuarial valuation performed for the year ended 30 June 2022 revealed that the fund is in an sound financial position with a funding level of 104,5% (30 June 2021 - 100%).

	2023 R	2022 R
Contributions paid recognised in the Statement of Financial Performance	3,419,068	3,137,383

IMATU PENSION FUND

The contribution rate payable is 9% by members and 18% by Council. The contribution rate paid by the members is sufficient to fund the benefits accruing from the fund in the future

	2023 R	2022 R
Contributions paid recognised in the Statement of Financial Performance	349,961	349,940

SALA PENSION FUND

The contribution rate payable is 8.6% by members and 22.78% by Council. The most recent valuation was done on 30 April 2022. The market value of the fund as at 30 April 2022 was R12 810 632 303 (30 April 2021: R13 035 888 096). The contribution rate paid by the members is sufficient to fund the benefits accruing from the fund in the future

	2023 R	2022 R
Contributions paid recognised in the Statement of Financial Performance	2,900,125	2,773,047

SAMWU PROVIDENT FUND

The contribution rate payable is 7.5% by members and 18% by Council. The contribution rate paid by the members is sufficient to fund the benefits accruing from the fund in the future

	2023 R	2022 R
Contributions paid recognised in the Statement of Financial Performance	743,630	758,132

			2023 R	2022 R
14	**NON-CURRENT PROVISIONS**			
	Provision for Rehabilitation of Landfill-sites		32,813,793	31,131,596
	Total Non-current Provisions		**32,813,793**	**31,131,596**

Landfill Sites

		2023	2022
Balance 1 July		31,131,596	25,064,107
(Decrease) / Increase in Estimate		(1,329,451)	3,804,936
Unwinding of discounted interest		3,011,648	2,262,553
Total provision 30 June		**32,813,793**	**31,131,596**
Less: Transfer of Current Portion to Current Provisions	17	-	-
Balance 30 June		**32,813,793**	**31,131,596**

The estimated rehabilitation costs for each of the existing sites are based on the current rates for construction costs. The assumptions used are as follows

	Douglas	Campbell	Griekwastad
Area (m^2)	20,544	5,710	15,108
Preliminary and general (Rand)	2,348,210	533,781	1,512,059
Site Clearance (Rand)	27,118	7,537	19,943
Storm water control measures (Rand)	1,578,169	702,406	1,464,130
Capping (Rand)	10,901,644	2,293,061	6,332,582
Gas Management (Rand)	-	-	-
Leachate Management (Rand)	511,243	268,638	520,882
Fencing (Rand)	1,432,352	13,163	967,444
Other costs	4,943,988	2,069,834	3,637,275

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

Location	Estimated decommission date	Cost of rehabilitation 2023 R	2022 R
Douglas	2032	14,508,211	14,531,308
Griekwastad	2026	13,006,838	11,319,211
Campbell	2026	5,298,744	5,281,077
		32,813,793	31,131,596

Material Assumtions used

	2021	2022	2023
Discount Rate used			
Douglas	8.90%	10.24%	10.25%
Griekwastad	7.44%	8.25%	9.17%
Campbell	6.43%	7.61%	9.17%

In terms of the licencing of the landfill-sites, the municipality will incur licensing and rehabilitation costs of R32813793 (2021: R31131596) to restore the sites at the end of their useful lives. Provision has been made for the net present value of the future cost, using a calculated risk free rate as determined by themunicipality, the government bond rate is used.

			2023	2022
15	**CONSUMER DEPOSITS**		**R**	**R**
	Water & Electricity		-	180,499
	Total Consumer Deposits		**-**	**180,499**

The fair value of consumer deposits approximate their carrying value. No discounting of consumer deposits is being performed due to the uncertainty of the timing of future repayments. Interest is not paid on these amounts.

			2023	2022
16	**CURRENT EMPLOYEE BENEFITS**		**R**	**R**
	Current Portion of Post Retirement Benefits	13	627,000	602,000
	Current Portion of Long-Service Awards	13	656,000	342,000
	Bonuses		1,401,828	1,294,490
	Staff Leave		4,043,299	3,266,087
	Total Current Employee Benefits		**6,728,126**	**5,504,576**

The movement in current employee benefits are reconciled as follows:

Bonuses

	2023	2022
Balance at beginning of year	1,294,490	1,254,761
Contribution to current portion	3,301,519	3,101,526
Expenditure incurred	-3,194,180	-3,061,797
Balance at end of year	**1,401,828**	**1,294,490**

Bonuses are being paid to all municipal staff, excluding section 57 Managers. The balance at year end represent to portion of the bonus that have already vested for the current salary cycle, that will only be paid out in the following year, on the employee's birth month. There is no possibility of reimbursement.

Staff Leave

	2023	2022
Balance at beginning of year	3,266,087	2,209,713
Contribution to current portion	984,738	1,190,114
Expenditure incurred	-207,526	-133,741
Balance at end of year	**4,043,299**	**3,266,087**

Staff leave accrued to employees according to collective agreement. Provision is made for the full cost of accrued leave at reporting date. This provision will be realised as employees take leave.

			2023	2022
17	**PROVISIONS**		**R**	**R**
	Current Portion of Rehabilitation of Landfill-sites	14	-	-
	Total Provisions		**-**	**-**

			2023	2022
18	**PAYABLES FROM EXCHANGE TRANSACTIONS**		**R**	**R**
	Trade Payables		273,078,468	215,521,258
	Balance previously reported			215,623,925
	Correction of General Expenses - Delegation Fees against Payables from exchange transactions - Trade Payables (Capturing invoice incorrectly cancelled in 2022)	36.07	-	3,200
	Correction of VAT payable from exchange transactions - VAT input in suspense against Payables from exchange transactions - Trade Payables (Reversal of invoice overstatement in 2022)	36.07	-	-13,802
	Correction of Bulk Purchases - Electricity against Payables from exchange transactions - Trade Payables (Reversal of invoice overstatement in 2022)	36.07	-	-92,013
	Correction of Statement of Financial Performance - Accumulated Surplus against Payables from exchange transactions - Trade Payables (Correction of Douglas Glas en Verf invoices 2020)	36.07		-51
	Receivables with credit balances		7,141,151	7,115,893
	Unspent grants		8,155,252	12,692,954
	Sundry Payables		2,984,397	2,790,853
	Balance previously reported			4,004,158
	Correction of Accumulated Surplus against Trade and Other Payables - Sundry Payables (Correction of Salary control unknown items - Council approved 1 July 2020)	36.07	-	-54,968
	Correction of Accumulated Surplus against Trade and Other Payables - Sundry Payables (Correction of Unknown FMS deposits cleared as per council approval 1 July 2020)	36.07	-	-1,158,337
	Total Trade Payables		**291,359,268**	**238,120,958**
	Total Non-current Trade Payables from Exchange Transactions		**-**	**-**
	Trade Payables		-	-
	Total Current Trade Payables		**291,359,268**	**238,120,958**

No payables are secured.

Payables are being recognised net of any discounts.

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

Non-Current Trade Payables are recognised as per payment arrangements entered into

19 UNSPENT CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS

		2023 R	2022 R
Unspent Grants		4,574,095	15,574,783
National and Provincial Government Grants		4,574,095	15,574,783
Balance previously reported			15,824,183
Correction of Unspent Conditional Government Grants and Receipts against Accumulated Surplus (Corrrection of LG Seta grant spending incorrectly reported - opening balance 1 July 2022)	36.04	-	180,800
Correction of Unspent Conditional Government Grants and Receipts against Statement of Financial Performance - Government Grants and subsidies - LG Seta (Corrrection of LG Seta grant spending incorrectly reported during 2022)	36.04	-	(430,200)
Other Sources		-	-
Less: Unpaid Grants		-	-
National and Provincial Government Grants		-	-
Other Sources		-	-
Total Conditional Grants and Receipts		**4,574,095**	**15,574,783**

See appendix "D" for reconciliation of grants from other spheres of government. The municipality complied with the conditions attached to all grants received to the extent of revenue recognised.

Library Project

Provincial Department - Library maintenance and Expenses

Financial Management Grant

National Treasury - Financial Management

Energy Efficiency grant

National Treasury - Electrical Maintenance

Municipal Infrastructure Grant

National Treasury - Municipal Infrastructure Improvement

LG Seta

Provincial Department - Personnel Training

Expanded Public Works Programme

National Treasury - Road Maintenance

INEG

National Treasury - Infrastructure development

RBIG

National Treasury - Infrastructure development

WSIG

National Treasury - Infrastructure development

Disaster Management Relief Grant - COVID 19

National Treasury - COVID 19 expenditure

20 PROPERTY RATES

	2023 R	2022 R
Actual		
Rateable Land and Buildings	22,339,898	35,040,632
Residential, Commercial Property, State	22,339,898	35,040,632
Less: Rebates	(3,724,992)	(16,693,168)
Total Assessment Rates	**18,614,906**	**18,347,464**
Valuations - 1 July 2022		
Rateable Land and Buildings	11,452,721,405	11,456,645,405
Residential	800,117,000	799,752,000
Business	412,585,000	410,079,500
Governments	86,654,000	86,654,000
Infrastructure	4,550,000	4,550,000
Public Benefit Organisations	53,855,500	53,855,500
Vacant land	61,665,200	61,624,200
Agriculture	9,874,081,505	9,882,366,005
Exempt Municipal and other	159,213,200	157,764,200
Less: Income Forgone		
Total Assessment Rates	**11,452,721,405**	**11,456,645,405**

Valuations on land and buildings must be performed every five years. The last valuation came into effect on 1 July 2019.

Rates are levied monthly and annually and are payable after due dates. Interest is levied at the prime rate plus 1% on outstanding amounts after due dates

			2023	2022
21	**GOVERNMENT GRANTS AND SUBSIDIES**		**R**	**R**
	Unconditional Grants		**58,819,292**	**54,012,000**
	Equitable Share	21.1	58,819,292	54,012,000
	Conditional Grants		**14,810,624**	**17,905,193**
	Library Project		1,400,000	1,200,000
	Local Government Financial Management Grant		3,100,000	3,000,000
	Municipal Infrastructure Grant		3,257,247	8,163,609
	LG Seta		549,600	905,003
	Balance previously reported			474,803
	Correction of Unspent Conditional Government Grants and Receipts against Statement of Financial Performance - Government Grants and subsidies - LG Seta (Corrrection of LG Seta grant spending incorrectly reported during 2022)	36.05		430,200
	EPWP		1,073,000	-
	Integrated National Eletrification Grant		4,500,000	4,340,130
	Water Services Infrastructure Grant		930,777	296,451
	Total Government Grants and Subsidies		**73,629,916**	**71,917,193**
	Government Grants and Subsidies - Capital		**8,688,024**	**12,503,739**
	Municipal Infrastructure Grant		3,257,247	8,163,609
	Integrated National Eletrification Grant		4,500,000	4,340,130
	Water Services Infrastructure Grant		930,777	-
	Government Grants and Subsidies - Operating		**64,941,892**	**59,413,454**
	Equitable Share		58,819,292	54,012,000
	Library Project		1,400,000	1,200,000
	Local Government Financial Management Grant		3,100,000	3,000,000
	LG Seta		549,600	905,003
	EPWP		1,073,000	-
	Water Services Infrastructure Grant		-	296,451
			73,629,916	**71,917,193**

Grant spending per vote:

	2023	2022
Executive & Council	3,093,000	3,093,000
Corporate Services	549,600	905,003
Budget & Treasury	58,826,292	53,919,000
Community & Social Services	1,400,000	1,200,000
Road Transport	4,330,247	8,163,609
Electricity	4,500,000	4,340,130
Water	930,777	296,451
Waste Water Management	-	-
	73,629,916	**71,917,193**

Conditions were complied with during the year.

		2023 R	2022 R
21	**GOVERNMENT GRANTS AND SUBSIDIES (CONTINUE)**		

21.1 Equitable share

	2023 R	2022 R
Opening balance	-	-
Grants received	39,520,000	42,495,000
Transfer from MIG due to roll over not approved on MIG	742,556	7,201,201
Transfer from WSIG due to roll over not approved on WSIG	1,881,420	4,315,799
Transfer from INEP due to roll over not approved on INEP	3,280,660	-
Transfer from Sundry Payables due to prior year roll over not approved	13,394,656	-
Conditions met - Operating	(58,819,292)	(54,012,000)
Conditions still to be met	-	-

In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members. All registered indigents receive 6kl free water and 50kwh free electricity per month, which is funded from this grant.

21.2 Local Government Financial Management Grant (FMG)

	2023 R	2022 R
Opening balance	-	-
Grants received	3,100,000	3,000,000
Conditions met - Operating	(3,100,000)	(3,000,000)
Conditions still to be met	-	-

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

21.3 Municipal Infrastructure Grant (MIG)

	2023 R	2022 R
Opening balance	1,856,391	12,321,000
Grants received	5,000,000	10,020,000
Transfer to Equitable Share due to roll over not approved on MIG	(742,556)	(5,315,674)
Transfer to Sundry Payable due to roll over not approved on MIG	(1,113,835)	(7,005,326)
Conditions met - Capital	(3,257,247)	(8,163,609)
Grant expenditure to be recovered	1,742,753	1,856,391

The grant was used to upgrade infrastructure in previously disadvantaged areas.

21.4 Expanded Public Works Program (EPWP)

	2023 R	2022 R
Opening balance	-	-
Grants received	1,073,000	-
Conditions met - Operating	(1,073,000)	-
Conditions met - Capital	-	-
Grant expenditure to be recovered	-	-

The grant was used for infrastructure development in the Siyancuma area.

21.5 Library Grants

	2023 R	2022 R
Opening balance	-	-
Grants received	1,400,000	1,200,000
Conditions met - Operating	(1,400,000)	(1,200,000)
Conditions met - Capital	-	-
Grant expenditure to be recovered	-	-

Library grants was utilised for the development of libraries in the Siyancuma area.

21.6 Water Services Infrastructure Grant (WSIG)

	2023 R	2022 R
Opening balance	4,703,549	10,003,426
Grants received	3,000,000	5,000,000
Transfer to Equitable Share due to roll over not approved on WSIG	(1,881,420)	(4,315,799)
Transfer to Sundry Payable due to roll over not approved on WSIG	(2,822,130)	(5,687,628)
Conditions met - Operating	-	(296,451)
Conditions met - Capital	(930,777)	-
Grant expenditure to be recovered	2,069,223	4,703,549

The Water Services Infrastructure Grant was used for the upgrading of the bulk water services within the Siyancuma areas.

		2023	2022
21	**GOVERNMENT GRANTS AND SUBSIDIES (CONTINUE)**	**R**	**R**

21.7 Integrated National Electrification Grant (INEG)

	2023	2022
Opening balance	8,201,650	41,781
Grants received	4,500,000	12,500,000
Transfer to Equitable Share due to roll over not approved on INEP	(3,280,660)	-
Transfer to Sundry Payable due to roll over not approved on INEP	(4,920,990)	-
Conditions met - Operating	-	-
Conditions met - Capital	(4,500,000)	(4,340,130)
Conditions still to be met	-	8,201,650

The National Electrification Grant was used for electrical connections in previously disadvantaged areas.

21.8 Other Grants

	2023	2022
Opening balance	813,192	849,694
Grants received	498,526	868,501
Conditions met - Operating	(549,600)	(905,003)
Conditions met - Capital	-	-
Conditions still to be met	762,118	813,192

Various grants were received from other spheres of government

21.9 Total Grants

	2023	2022
Opening balance	15,574,782	23,215,901
Grants received	58,091,526	75,083,501
Transfers	4,537,701	(10,807,426)
Conditions met - Operating	(64,941,892)	(59,413,454)
Conditions met - Capital	(8,688,024)	(12,503,739)
Conditions still to be met/(Grant expenditure to be recovered)	**4,574,094**	**15,574,782**

<u>Disclosed as follows:</u>

	2023	2022
Unspent Conditional Government Grants and Receipts	4,574,095	15,574,783
Unpaid Conditional Government Grants and Receipts	-	-
	4,574,095	**15,574,783**

22 PUBLIC CONTRIBUTIONS AND DONATIONS

	2023	2022
Donations	2,434,191	2,637,569
Total Public Contributions and Donations	**2,434,191**	**2,637,569**

Donations received is due to financial assistance received from National Treasury with regards to the Auditor General's prior period audit fees and outstanding interest for R2 429 191.

Donations received is due to financial assistance received from Lonwabo Logistics with regards to the Gender Based Violence event held in Griekwastad for R5 000.

23 CONTRIBUTED PPE

	2023	2022
ABSA Bank - 5 Laptops	-	55,995
Grid Control Technologies - 3 Laptops	-	33,897
Inzalo EMS - 5 Laptops	-	69,828
Nashua Kimberley - 4 Laptops	-	33,872
Mubesko Africa (Pty) Ltd - 2 Laptops	-	25,998
Nashua Kimberley - Various photocopy machines and printers	755,090	443,775
FNB Bank - Various movable assets that remained within the building which was purchased	-	29,050
Mubesko Africa (Pty) Ltd - 1 cellphone for asset verification	2,899	-
Total changes in fair value	**757,989**	**692,414**

Contributed PPE represents all assets donated to the muncipality - refer to note 2 for the inclusion of assets.

24 SERVICE CHARGES

		2023 R	2022 R
Electricity		42,049,269	45,510,695
Service Charges		43,310,423	45,971,521
Balance previously reported			45,534,469
Correction of Service charges - Electricity against Service charges - Electricity Less Revenue Foregone (Capturing of Free Basic charges for 2021/22 from 3rd party vendors)	36.09		437,052
Less: Revenue Forgone		(1,261,155)	(460,826)
Balance previously reported			(23,774)
Correction of Service charges - Electricity against Service charges - Electricity Less Revenue Foregone (Capturing of Free Basic charges for 2021/22 from 3rd party vendors)	36.09	-	(437,052)
Water		20,289,821	23,194,448
Service Charges		22,122,748	24,840,620
Balance previously reported			24,840,620
Correction of Service charges - Water against Service charges - Water Less Revenue Foregone (Capturing of Free Basic charges for 2021/22 from 3rd party vendors)	36.09		194,982
Less: Revenue Forgone		(1,832,928)	(1,646,172)
Balance previously reported			(1,646,172)
Correction of Service charges - Water against Service charges - Water Less Revenue Foregone (Capturing of Free Basic charges for 2021/22 from 3rd party vendors)	36.09		(194,982)
Refuse removal		6,392,991	6,360,942
Service Charges		11,919,931	11,471,310
Less: Revenue Forgone		(5,526,940)	(5,110,368)
Sewerage and Sanitation Charges		8,916,175	8,283,085
Service Charges		14,954,844	13,745,778
Balance previously reported		-	13,214,473
Correction of Statement of Financial Performance - Service charges - Sewerage and Sanitation charges against Trade and other receivables from Exchange transactions - Sewerage (Correction of sewerage points on business debtors incorrectly charged for 2022)	36.09	-	531,305
Less: Revenue Forgone		(6,038,669)	(5,462,692)
Other Service Charges		-	-
Total Service Charges		**77,648,256**	**83,349,170**

Revenue Foregone can be defined as any income that the Municipality is entitled by law to levy, but which has subsequently been forgone by way of rebate or remission.

25 AVAILABILITY CHARGES

	2023 R	2022 R
Electricity	278,595	152,950
Water	155,707	80,103
Sanitation	197,479	241,192
Total Availability Charges	**631,780**	**474,244**

26 OTHER REVENUE

		2023 R	2022 R
Sundry income		355,375	137,891
Insurance income		55,983	-
Balance previously reported			59,835
Correction of Statement of Financial Performance - Other revenue - Insurance claims against Trade and Other Receivables from exchange transactions - Other Debtors (Correction of amount received for the insurance payout of the H100)	36.09		-59,835
Legal cost received		-	2,991
Cemetery fees		62,623	73,810
Other income represents administration income		166,950	414,740
Total Other Income		**640,931**	**629,432**

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

			2023	2022
27	**EMPLOYEE RELATED COSTS**		**R**	**R**
	Employee Related Costs - Salaries and Wages		42,974,890	40,401,803
	Employee Related Costs - Contributions for UIF, Pensions and Medical Aids		11,740,836	11,073,506
	Travelling Allowances		2,686,407	2,252,895
	Acting Allowance		117,356	283,195
	Cellphone Allowance		340,300	289,100
	Standby Allowance		869,889	999,907
	Housing Benefits and Allowances		534,468	486,709
	Overtime		5,039,473	4,301,983
	Bargaining Council		21,740	21,189
	Bonuses		3,301,518	3,101,528
	Provision for staff leave		984,738	1,190,113
	Contribution to provision - Long Service Awards	13	251,000	248,000
	Contribution to provision - Post Retirement Medical	13	707,002	669,000
	Total Employee Related Costs		**69,569,617**	**65,318,928**

		2023	2022
27	**EMPLOYEE RELATED COSTS**	**R**	**R**

KEY MANAGEMENT PERSONNEL

There are no post-employment or termination benefits payable to them at the end of the contract period.

REMUNERATION OF KEY MANAGEMENT PERSONNEL

	2023	2022
Remuneration of the Municipal Manager (MF Manuel) (1 October 2022 to 30 June 2023)		
Annual Remuneration	763,562	-
Travelling Allowance	176,219	-
Contributions to UIF, Medical and Pension Funds	1,594	-
Cellphone Allowance	38,700	-
Housing Allowance	-	-
Transport Logsheets	24,424	-
Total	**1,004,499**	**-**
Remuneration of the Chief Financial Officer (CC Zealand)		
Annual Remuneration	699,950	649,164
Travelling Allowance	193,589	193,589
Contributions to UIF, Medical and Pension Funds	243,325	241,313
Cellphone Allowance	44,400	44,400
Transport Logsheets	41,557	2,664
Total	**1,222,821**	**1,131,129**
Remuneration of the Director Corporate and Community Services (J Marwane) (Acting MM as from 1 July 2022 to 30 September 2022)		
Annual Remuneration	771,465	721,818
Acting Allowance	58,951	58,952
Travelling Allowance	166,677	165,231
Contributions to UIF, Medical and Pension Funds	198,722	197,016
Cellphone Allowance	44,400	44,400
Transport Logsheets	8,850	5,842
Total	**1,249,064**	**1,193,259**
Remuneration of the Director Infrastructure Services (XS Geco)		
Annual Remuneration	777,901	754,787
Acting Allowance	-	176,856
Travelling Allowance	158,504	123,360
Contributions to UIF, Medical and Pension Funds	200,459	205,918
Cellphone Allowance	44,400	44,400
Transport Logsheets	-	-
Total	**1,181,264**	**1,305,322**

27 EMPLOYEE RELATED COSTS (CONTINUE)	2023 R	2022 R
KEY MANAGEMENT PERSONNEL		
Remuneration of Senior Management - Financial Services (PJE Bloem)		
Annual Remuneration	737,314	689,280
Annual Bonus	61,432	57,190
Housing Allowance	12,141	18,301
Travelling Allowance	177,015	173,466
Contributions to UIF, Medical and Pension Funds	227,721	211,251
Cellphone Allowance	9,600	9,600
Long Service Award	-	82,354
Total	**1,225,223**	**1,241,440**
Remuneration of Senior Management - Corporate Services (CEC Morolong)		
Annual Remuneration	748,173	673,200
Annual Bonus	58,587	55,850
Housing Allowance	12,141	11,574
Travelling Allowance	187,272	180,127
Contributions to UIF, Medical and Pension Funds	193,298	255,981
Cellphone Allowance	9,600	9,600
Total	**1,209,071**	**1,186,332**
Remuneration of Senior Management - Corporate Services (CJD Groenewaldt)		
Annual Remuneration	686,556	639,168
Annual Bonus	57,213	53,264
Housing Allowance	12,141	11,574
Travelling Allowance	185,729	178,806
Contributions to UIF, Medical and Pension Funds	224,655	216,295
Cellphone Allowance	9,600	17,400
Acting Allowance	-	2,499
Long service awards	27,462	-
Total	**1,203,356**	**1,119,006**
Remuneration of Senior Management - Technical Services (W Ellison)		
Annual Remuneration	609,804	584,317
Annual Bonus	50,817	48,443
Overtime	194,101	257,312
Standby Allowance	48,754	56,718
Housing Allowance	14,400	14,400
Travelling Allowance	121,727	117,083
Contributions to UIF, Medical and Pension Funds	151,654	151,333
Cellphone Allowance	2,500	-
Transport Logsheets	66,537	72,230
Total	**1,260,294**	**1,301,836**
Remuneration of Senior Management - Technical Services (G Beukes)		
Annual Remuneration	1,333,812	1,274,509
Annual Bonus	111,151	105,959
Housing Allowance	18,000	18,000
Travelling Allowance	183,582	179,566
Contributions to UIF, Medical and Pension Funds	406,627	383,043
Cellphone Allowance	9,600	9,600
Transport Logsheets	-	1,303
Total	**2,062,773**	**1,971,979**
Total Key Management Remuneration		
Annual Remuneration	7,128,536	5,986,242
Annual Bonus	339,200	320,706
Acting Allowance	58,951	238,308
Contributions to UIF, Medical and Pension Funds	1,848,055	1,862,150
Housing Allowances	68,824	73,849
Overtime	194,101	257,312
Standby Allowance	48,754	56,718
Travelling Allowance	1,550,314	1,311,227
Transport Logsheets	141,368	82,039
Cellphone Allowance	212,800	179,400
Long Service Award	27,462	82,354
Total	**11,618,365**	**10,450,305**

The key management personnel has been extended to include the disclosure of senior management staff as they are considered to have significant influence.

			2023 R	2022 R
28	**REMUNERATION OF COUNCILLORS**			
Executive Mayor:	Allowances	**(WJ van Bergen) (1 July 2022 to 31 May 2023)**	554,170	375,206
	Cell phone Allowance		37,400	28,591
	Travelling		223,316	125,069
Executive Mayor:	Allowances	**(PJ McKlein) (1 June 2023 to 30 June 2023)**	50,379	236,060
	Cell phone Allowance		3,400	15,809
	Travelling		17,437	69,624
Councillors:	Allowances		2,765,603	2,888,944
	Cell phone Allowance		489,600	532,800
	Travelling		1,161,663	918,658
Total Councillors' Remuneration			**5,302,968**	**5,190,760**

Year ended 30 JUNE 2023

		Allowances	Cell phone Allowance	Backpay	Travelling
Councillors		**2,765,603**	**489,600**	**-**	**1,161,663**
JH George	(1 July 2022 to 30 June 2023)	191,318	40,800	-	97,314
LC van Niekerk	(1 July 2022 to 30 June 2023)	483,640	40,800	-	239,087
DV Smous	(1 July 2022 to 30 June 2023)	191,318	40,800	-	63,773
PJ McKlein	(1 July 2022 to 31 May 2023)	231,867	37,400	-	100,953
MJ Katz	(1 July 2022 to 30 June 2023)	191,318	40,800	-	63,773
DRN Ellison	(1 July 2022 to 30 June 2023)	191,318	40,800	-	64,365
IA Baardman	(1 July 2022 to 30 June 2023)	252,946	40,800	-	124,297
HT Kolberg	(1 July 2022 to 30 June 2023)	191,318	40,800	-	119,253
EK Louw	(1 July 2022 to 30 June 2023)	191,318	40,800	-	63,773
CZ Nyangintaka	(1 July 2022 to 30 June 2023)	245,525	40,800	-	86,557
VB Makabe	(1 July 2022 to 30 June 2023)	191,318	40,800	-	63,773
SA Buitendag	(1 July 2022 to 30 June 2023)	191,318	40,800	-	67,720
WJ van Bergen	(1 June 2023 to 30 June 2023)	21,079	3,400		7,026

Year ended 30 JUNE 2022

		Allowances	Cell phone Allowance	Backpay	Travelling
Councillors		**2,888,944**	**532,800**	**-**	**918,658**
JH George	(1 July 2021 to 30 June 2022)	310,609	44,400	-	98,468
SJ Mosetle	(1 July 2021 to 8 Novmber 2021)	93,184	15,809	-	30,021
A Oliphant	(1 July 2021 to 8 Novmber 2021)	86,864	15,809	-	22,707
LC van Niekerk	(1 July 2021 to 30 June 2022)	407,606	44,400	-	130,511
DV Smous	(1 July 2021 to 30 June 2022)	191,557	44,400	-	63,773
KJ Apie	(1 July 2021 to 8 Novmber 2021)	69,341	15,809	-	22,707
TM Tamboer	(1 July 2021 to 8 Novmber 2021)	68,121	15,809	-	22,707
GF Morolong	(1 July 2021 to 8 Novmber 2021)	87,422	15,809	-	29,141
EM Fish	(1 July 2021 to 8 Novmber 2021)	68,121	15,809	-	22,707
DV Duiker	(1 July 2021 to 8 Novmber 2021)	70,894	15,809	-	22,707
L van Wyk	(1 July 2021 to 8 Novmber 2021)	68,121	15,809	-	22,707
VZ Standers	(1 July 2021 to 8 Novmber 2021)	70,229	15,809	-	22,707
PJ McKlein	(9 November to 30 June 2022)	172,889	28,591		55,722
MJ Katz	(9 November to 30 June 2022)	126,178	28,591		41,066
DRN Ellison	(9 November to 30 June 2022)	129,186	28,591		41,066
IA Baardman	(9 November to 30 June 2022)	174,729	28,591		53,594
HT Kolberg	(9 November to 30 June 2022)	168,046	28,591		41,066
EK Louw	(9 November to 30 June 2022)	123,197	28,591		41,066
CZ Nyangintaka	(9 November to 30 June 2022)	156,255	28,591		52,085
VB Makabe	(9 November to 30 June 2022)	123,197	28,591		41,066
SA Buitendag	(9 November to 30 June 2022)	123,197	28,591		41,066

In-kind Benefits

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

			2023 R	2022 R
29	**BAD DEBTS WRITTEN OFF**			
	Trade Receivables from non-exchange transactions	7	7,279,831	343,787
	Trade Receivables from exchange transactions	6	104,922,547	17,334,368
	Less: VAT	10	(11,119,734)	(2,070,589)
	Total Bad Debts written off		**101,082,644**	**15,607,566**

			2023 R	2022 R
30	**DEBT IMPAIRMENT / (REVERSAL)**			
	Trade Receivables from exchange transactions	6	(76,742,051)	30,787,686
	Trade Receivables from non-exchange transactions	7	(13,012,174)	18,202,373
	Less: VAT Debt Impairment Provision	10	10,009,833	(4,015,785)
	Total Contribution to Impairment Provision		**(79,744,392)**	**44,974,274**

		2023 R	2022 R
31	**IMPAIRMENTS / (REVERSAL)**		
	Property, Plant and Equipment	20,920	-
	The landfill site restoration - capitalised resoration cost impairment has been reversed and the 700m electrical line which has been previously impaired has been repaired and thus the impairment reversed accordingly.		
	The clinic in Bongani has been destroyed thus the building is fully impaired.		
	Total Impairment Loss/ (Reversal of Impairment Loss)	20,920	-

Value in use

Value in use of the movable assets and infrastructure assets were determined as R0 as these items cannot be used in the future as they are broken and and will not provide value in use in the current period or future periods.

		2023 R	2022 R
32	**FINANCE CHARGES**		
	Long-term Liabilities	324,282	932,776
	Payables & Creditors	11,024,247	3,445,622
	Actuarial Interest	2,329,000	1,909,001
	Landfill Sites	3,011,648	2,262,553
	Total finance charges	**16,689,177**	**8,549,952**

			2023 R	2022 R
33	**BULK PURCHASES**			
	Electricity		59,308,699	55,156,351
	Balance previously reported			55,248,364
	Correction of Bulk Purchases - Electricity against Payables from exchange transactions - Trade Payables (Reversal of invoice overstatement in 2022)	36.09	-	-92,013
	Water		1,110,622	1,443,525
	Purchases		1,232,403	1,122,774
	Less Stock Adjustments		(121,781)	320,751
	Stock adjustments		121,781	(320,751)
	Total Bulk Purchases		**60,541,102**	**56,279,125**

34	DEPRECIATION AND AMORTISATION		2023 R	2022 R
	Property, Plant and Equipment		10,052,391	10,877,283
	Balance previously reported			10,876,178
	Correction of Property Plant and equipment - Other Assets - Electronic Equipment against Statement of Financial Performance - Depreciation and amortisation (Capturing First time recognition of assets not previously recorded as at 1 July 2021 - Depreciation charge 2021/22)	36.09	-	925
	Correction of Property Plant and equipment - Other Assets - Furniture & Fittings against Statement of Financial Performance - Depreciation and amortisation (Capturing First time recognition of assets not previously recorded as at 1 July 2021 - Depreciation charge 2021/22)	36.09	-	180
	Intangible Assets		35,036	60,323
	Total finance charges		**10,087,427**	**10,937,606**

35	GENERAL EXPENSES		2023 R	2022 R
	Advertisements		14,650	98,447
	Audit fees		3,378,848	3,389,310
	Bank charges		276,832	366,063
	Chemicals		633,211	448,910
	Cleaning costs		48,253	58,162
	Contracted Services		23,543	225,776
	Delegation fees		241,401	241,743
	Balance previously reported		-	238,543
	Correction of General Expenses - Delegation Fees against Payables from exchange transactions - Trade Payables (Capturing invoice incorrectly cancelled in 2022)	36.09	-	3,200
	Drop safe rental		132,103	137,572
	Entertainment: public		68,904	37,310
	Environmental health		217,618	182,170
	Insurance cost		1,719,914	1,680,049
	Legal expenses		169,473	135,801
	Membership fees: municipal		730,028	829,803
	Meter Management Fees		644,146	1,189,970
	Other expenditure		232,023	284,699
	Printing & stationary		971,153	1,434,388
	Professional and consultant		7,164,796	6,347,784
	Telephone expenses		704,631	302,750
	Training		186,600	288,803
	Valuation fees		96,313	278,826
	Skills development Levy		600,035	573,480
	Subsistence and travel		90,181	12,705
	Vehicles: fuel		2,438,328	1,240,951
	Vehicles: licences		59,172	168,747
	Ward Committee		236,160	884,412
	General Expenses		**21,078,316**	**20,838,631**

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

			2022 R
36	**CORRECTION OF ERROR IN TERMS OF GRAP 3**		
	The following adjustments were made to amounts previously reported in the annual financial statements of the Municipality arising from the implementation of GRAP:		
36.01	**VAT (Receivable) / Payable from exchange transactions**		
	Disclosure as required by GRAP 1.		
	Balance previously reported		**(23,164,410)**
		36.07	
	Correction of VAT payable from exchange transactions - VAT input in suspense against Payables from exchange transactions - Trade Payables (Reversal of invoice overstatement in 2022)		13,802
	Correction of VAT payable from exchange transactions - VAT output in suspense against Trade and other receivables from Exchange transactions - Sewerage (Correction of sewerage points on business debtors incorrectly charged for 2022)	36.02	79,696
	Correction of VAT payable from exchange transactions - VAT Receivable against Accumulated Surplus (Reversal of input as per SARS assessments performed in prior years)	36.08	704,764
	Total		**(22,366,149)**
36.02	**Trade Receivables from exchange transactions**		
	Disclosure as required by GRAP 1.		
	Balance previously reported		**15,399,943**
	Correction of Statement of Financial Performance - Service charges - Sewerage and Sanitation charges against Trade and other receivables from Exchange transactions - Sewerage (Correction of sewerage points on business debtors incorrectly charged for 2022)	36.09	531,305
	Correction of VAT payable from exchange transactions - VAT output in suspense against Trade and other receivables from Exchange transactions - Sewerage (Correction of sewerage points on business debtors incorrectly charged for 2022)	36.01	79,696
	Correction of Statement of Financial Performance - Interest earned from outstanding debtors against Trade and other receivables from Exchange transactions - Sewerage (Correction of sewerage points on business debtors incorrectly charged for 2022)	36.09	-1,149
	Correction of Accumulated Surplus against Trade and Other Receivables from exchange transactions - Other Debtors (Correction of Unknown FMS items cleared as per council approval 1 July 2020)	36.08	-6,059,384
	Correction of Accumulated Surplus against Trade and Other Receivables from exchange transactions - Other Debtors (Correction of Old Pensioners Medical items cleared as per council approval 1 July 2020)	36.08	-25,032
	Correction of Statement of Financial Performance - Other revenue - Insurance claims against Trade and Other Receivables from exchange transactions - Other Debtors (Correction of amount received for the insurance payout of the H100)	36.09	-59,835
	Correction of Statement of Financial Performance - Gains on disposal of PPE claims against Trade and Other Receivables from exchange transactions - Other Debtors (Correction of amount received for the insurance payout of the H100)	36.09	-174,024
	Total		**9,691,519**
36.03	**Trade Receivables from Non-exchange transactions**		
	Disclosure as required by GRAP 1.		
	Balance previously reported		**2,491,030**
	Correction of Statement of Financial Performance - Accumulated Surplus against Trade and other receivables from Non-exchange transactions - Rates (Correction of Rates Erf 301 in 2020)	36.08	-2,683
	Total		**2,488,346**
36.04	**Unspent Government Grants and Receipts**		
	Disclosure as required by GRAP 1.		
	Balance previously reported		**15,824,183**
	Correction of Unspent Conditional Government Grants and Receipts against Accumulated Surplus (Corrrection of LG Seta grant spending incorrectly reported - opening balance 1 July 2022)	36.08	180,800
	Correction of Unspent Conditional Government Grants and Receipts against Statement of Financial Performance - Government Grants and subsidies - LG Seta (Corrrection of LG Seta grant spending incorrectly reported during 2022)	36.09	-430,200
	Total		**15,574,783**

36 CORRECTION OF ERROR IN TERMS OF GRAP 3 (CONTINUE)

36.05 Government Grants and Subsidies

Disclosure as required by GRAP 1.

		2022 R
Balance previously reported		**71,486,993**
Correction of Unspent Conditional Government Grants and Receipts against Statement of Financial Performance - Government Grants and subsidies - LG Seta (Corrrection of LG Seta grant spending incorrectly reported during 2022)	36.09	430,200
Total		**71,917,193**

36.06 Property, Plant & Equipment

Disclosure as required by GRAP 1.

Balance previously reported		**459,073,215**
Correction of Property Plant and equipment - Other Assets - Electronic Equipment against Accumulated Surplus (Capturing First time recognition of assets not previously recorded as at 1 July 2021)	36.08	4,627
Correction of Property Plant and equipment - Other Assets - Furniture and Fittings against Accumulated Surplus (Capturing First time recognition of assets not previously recorded as at 1 July 2021)	36.08	898
Correction of Property Plant and equipment - Other Assets - Electronic Equipment against Statement of Financial Performance - Depreciation and amortisation (Capturing First time recognition of assets not previously recorded as at 1 July 2021 - Depreciation charge 2021/22)	36.09	-925
Correction of Property Plant and equipment - Other Assets - Furniture & Fittings against Statement of Financial Performance - Depreciation and amortisation (Capturing First time recognition of assets not previously recorded as at 1 July 2021 - Depreciation charge 2021/22)	36.09	-180
Total		**459,077,635**

36.07 Payables from exchange transactions

Disclosure as required by GRAP 1.

Balance previously reported		**239,436,930**
Correction of General Expenses - Delegation Fees against Payables from exchange transactions - Trade Payables (Capturing invoice incorrectly cancelled in 2022)	36.09	3,200
Correction of VAT payable from exchange transactions - VAT input in suspense against Payables from exchange transactions - Trade Payables (Reversal of invoice overstatement in 2022)	36.01	-13,802
Correction of Bulk Purchases - Electricity against Payables from exchange transactions - Trade Payables (Reversal of invoice overstatement in 2022)	36.09	-92,013
Correction of Statement of Financial Performance - Accumulated Surplus against Payables from exchange transactions - Trade Payables (Correction of Douglas Glas en Verf fakture 2020)	36.08	-51
Correction of Accumulated Surplus against Trade and Other Payables - Sundry Payables (Correction of Salary control unknown items - Council approved 1 July 2020)	36.08	-54,968
Correction of Accumulated Surplus against Trade and Other Payables - Sundry Payables (Correction of Unknown FMS deposits cleared as per council approval 1 July 2020)	36.08	-1,158,337
Total		**238,120,959**

36 CORRECTION OF ERROR IN TERMS OF GRAP 3 (CONTINUE)

36.08 Accumulated Surplus/(Deficit)

Disclosure as required by GRAP 1.

		2022 R
Balance previously reported		**240,450,761**
Correction of Unspent Conditional Government Grants and Receipts against Accumulated Surplus (Corrrection of LG Seta grant spending incorrectly reported - opening balance 1 July 2022)	36.03	-180,800
Correction of Statement of Financial Performance - Accumulated Surplus against Trade and other receivables from Non-exchange transactions - Rates (Correction of Rates Erf 301 in 2020)	36.03	-2,683
Correction of Statement of Financial Performance - Accumulated Surplus against Payables from exchange transactions - Trade Payables (Correction of Douglas Glas en Verf fakture 2020)	36.07	51
Correction of Accumulated Surplus against Trade and Other Payables - Sundry Payables (Correction of Salary control unknown items - Council approved 1 July 2020)	36.07	54,968
Correction of Accumulated Surplus against Trade and Other Payables - Sundry Payables (Correction of Unknown FMS deposits cleared as per council approval 1 July 2020)	36.07	1,158,337
Correction of Accumulated Surplus against Trade and Other Receivables from exchange transactions - Other Debtors (Correction of Unknown FMS items cleared as per council approval 1 July 2020)	36.02	-6,059,384
Correction of Accumulated Surplus against Trade and Other Receivables from exchange transactions - Other Debtors (Correction of Old Pensioners Medical items cleared as per council approval 1 July 2020)	36.02	-25,032
Correction of Property Plant and equipment - Other Assets - Electronic Equipment against Accumulated Surplus (Capturing First time recognition of assets not previously recorded as at 1 July 2021)	36.06	4,627
Correction of Property Plant and equipment - Other Assets - Furniture and Fittings against Accumulated Surplus (Capturing First time recognition of assets not previously recorded as at 1 July 2021)	36.06	898
Correction of VAT payable from exchange transactions - VAT Receivable against Accumulated Surplus (Reversal of input as per SARS assessments performed in prior years)	36.01	-704,764
Total		**234,696,979**

36.09 Changes to Statement of Financial Performance

Balance previously reported		**-40,941,617**
Correction of General Expenses - Delegation Fees against Payables from exchange transactions - Trade Payables (Capturing invoice incorrectly cancelled in 2022)	36.07	-3,200
Correction of Bulk Purchases - Electricity against Payables from exchange transactions - Trade Payables (Reversal of invoice overstatement in 2022)	36.07	92,013
Correction of Unspent Conditional Government Grants and Receipts against Statement of Financial Performance - Government Grants and subsidies - LG Seta (Corrrection of LG Seta grant spending incorrectly reported during 2022)	36.04	430,200
Correction of Statement of Financial Performance - Service charges - Sewerage and Sanitation charges against Trade and other receivables from Exchange transactions - Sewerage (Correction of sewerage points on business debtors incorrectly charged for 2022)	36.02	531,305
Correction of Statement of Financial Performance - Interest earned from outstanding debtors against Trade and other receivables from Exchange transactions - Sewerage (Correction of sewerage points on business debtors incorrectly charged for 2022)	36.02	-1,149
Correction of Service charges - Electricity against Service charges - Electricity Less Revenue Foregone (Capturing of Free Basic charges for 2021/22 from 3rd party vendors)	36.09	437,052
Correction of Service charges - Electricity against Service charges - Electricity Less Revenue Foregone (Capturing of Free Basic charges for 2021/22 from 3rd party vendors)	36.09	-437,052
Correction of Service charges - Water against Service charges - Water Less Revenue Foregone (Capturing of Free Basic charges for 2021/22 from 3rd party vendors)	36.09	194,982
Correction of Service charges - Water against Service charges - Water Less Revenue Foregone (Capturing of Free Basic charges for 2021/22 from 3rd party vendors)	36.09	-194,982
Correction of Property Plant and equipment - Other Assets - Electronic Equipment against Statement of Financial Performance - Depreciation and amortisation (Capturing First time recognition of assets not previously recorded as at 1 July 2021 - Depreciation charge 2021/22)	36.06	-925
Correction of Property Plant and equipment - Other Assets - Furniture & Fittings against Statement of Financial Performance - Depreciation and amortisation (Capturing First time recognition of assets not previously recorded as at 1 July 2021 - Depreciation charge 2021/22)	36.06	-180
Correction of Statement of Financial Performance - Other revenue - Insurance claims against Trade and Other Receivables from exchange transactions - Other Debtors (Correction of amount received for the insurance payout of the H100)	36.02	-59,835
Correction of Statement of Financial Performance - Gains on disposal of PPE claims against Trade and Other Receivables from exchange transactions - Other Debtors (Correction of amount received for the insurance payout of the H100)	36.02	-174,024
Total		**-40,127,413**

36.10 Capital Commitments

Balance previously reported		**8,257,615**
Correction of disclosure of Capital commitment project Siya02/2021 - Roads Project		3,257,247
Total		11,514,862

37 RECONCILIATION BETWEEN NET SURPLUS/(DEFICIT) FOR THE YEAR AND CASH GENERATED/(ABSORBED) BY OPERATIONS

	2023 R	2022 R
Surplus/(Deficit) for the year	(15,709,168)	(40,127,413)
Adjustments for:		
Depreciation	10,052,391	10,877,283
Amortisation of Intangible Assets	35,036	60,323
Contributed PPE	(757,989)	(692,414)
Impairments	20,920	(4,050)
(Gain)/ loss on disposal of Property Plant and Equipment	549,022	82,267
Contribution from/to employee benefits - benefits paid	(1,007,761)	(997,415)
Contribution from/to employee benefits - non-current - expenditure incurred	3,287,000	2,826,000
Contribution from/to employee benefits - non-current - actuarial gains	(2,254,239)	(1,112,585)
Contribution to employee benefits – current	4,286,256	4,291,640
Contribution to employee benefits – current - expenditure incurred	(3,401,706)	(3,195,538)
Contribution to provisions – current	3,011,648	2,262,553
Contribution to provisions – Debt Impairment	22,448,154	66,668,213
Bad Debt written off	(112,202,378)	(17,678,155)
Fair Value Adjustments	(27,744)	(27,785)
Operating lease income accrued	3,211	2,351
Operating Surplus/(Deficit) before changes in working capital	(91,686,444)	23,235,275
Changes in working capital	110,161,332	2,807,950
Increase/(Decrease) in Payables From Exchange Transactions	53,238,310	43,315,567
Increase/(Decrease) in Unspent Conditional Government Grants and Receipts	(11,000,688)	(7,641,118)
(Increase)/Decrease in Taxes	(4,433,359)	(4,498,878)
(Increase)/Decrease in Inventory	(902)	(442)
(Increase)/Decrease in Trade Receivables from exchange transactions	69,679,647	(18,475,176)
(Increase)/Decrease in Other Receivables from non-exchange transactions	2,678,324	(9,892,001)
Cash generated/(absorbed) by operations	**18,474,888**	**26,043,226**

38 CASH AND CASH EQUIVALENTS

Cash and cash equivalents included in the cash flow statement comprise the following:

		2023 R	2022 R
Call Investments Deposits	11	12,637,399	1,566,244
Cash Floats	11	550	550
Bank	11	7,084,465	11,721,983
Total cash and cash equivalents		**19,722,414**	**13,288,777**

39 RECONCILIATION OF AVAILABLE CASH AND INVESTMENT RESOURCES

		2023 R	2022 R
Cash and Cash Equivalents	38	19,722,414	13,288,777
		19,722,414	13,288,777
Less:		13,431,049	28,267,736
Unspent Committed Conditional Grants - Prior year - Still to be withheld	19	8,856,954	12,692,953
Unspent Committed Conditional Grants - Current year		4,574,095	15,574,783
Resources available for working capital requirements		**6,291,365**	**(14,978,959)**

40 UTILISATION OF LONG-TERM LIABILITIES RECONCILIATION

	Note	2023 R	2022 R
Long-term Liabilities	12	299,474	2,668,846
Used to finance property, plant and equipment - at cost		-299,474	-2,668,846
		-	-
Cash set aside for the repayment of long-term liabilities		-	-
Cash invested for repayment of long-term liabilities		**-**	**-**

41 BUDGET INFORMATION

2023 R | 2022 R

The presentation of budget information is prepared in accordance with GRAP 24 and guidelines issued by National Treasury. The comparison of budget and actual amounts are disclosed as a separate additional financial statement, namely Statement of comparison of budget and actual amounts.

Budget information is presented on the accrual basis and is based on the same period as the actual amounts. The budget information is therefore on a comparable basis to the actual amounts.

The comparable information includes the following:

- the approved and final budget amounts;
- actual amounts and final budget amounts;

Explanations for differences between the approved and final budget are included in the additional Statement of comparison of budget and actual amounts.

Explanations for material differences between the final budget amounts and actual amounts are included the Statement of comparison of budget and actual amounts.

42 CASH FLOW PRESENTATION

2023 R | 2022 R

The Cash flow statement has been prepared on the direct method as in accordance with GRAP 2. The comparative amounts have been adjusted with any changes made to the comparative amounts as disclosed in Note 36.

43 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED

43.1 Unauthorised expenditure

	2023 R	2022 R
Reconciliation of unauthorised expenditure:		
Opening balance	204,851,251	145,106,894
Unauthorised expenditure current year - capital	1,751,401	6,363,102
Unauthorised expenditure current year - operating	27,333,736	53,381,255
Approved by Council or condoned	(204,851,251)	-
Transfer to receivables for recovery	-	-
Unauthorised expenditure awaiting authorisation	**29,085,137**	**204,851,251**

Incident	Disciplinary steps/criminal proceedings
Over expenditure on votes	*None*

Unauthorised expenditure current year - operating	2023 R (Actual)	2023 R (Budget)	2023 R (Variance)	2023 R (Unauthorised)
Executive & Council	6,983,514	10,296,883	(3,313,369)	-
Budget & Treasury	35,422,493	28,205,432	7,217,061	7,217,061
Corporate Services	21,299,360	18,459,984	2,839,376	2,839,376
Community & Social Services	2,678,091	2,787,123	(109,032)	-
Public Safety	2,758,060	2,916,385	(158,325)	-
Sport & Recreation	373,140	373,634	(494)	-
Waste Management	11,732,523	6,140,265	5,592,258	5,592,258
Waste Water Management	19,377,534	16,235,703	3,141,831	3,141,831
Road Transport	12,781,737	12,939,944	(158,207)	-
Water	23,862,475	13,755,188	10,107,287	10,107,287
Electricity	69,454,567	75,866,389	(6,411,822)	-
	206,723,495	**187,976,930**	**18,746,565**	**28,897,814**

Unauthorised expenditure current year - operating (per vote)				
Municipal Manager	1,714,945	2,616,529	(901,584)	-
Council	6,983,514	7,680,354	(696,840)	-
Corporate and Human Resources	19,582,042	18,459,984	1,122,058	1,122,058
Finance	34,780,019	27,409,717	7,370,302	7,370,302
Properties	644,809	795,715	(150,906)	-
Libraries	2,028,824	2,107,326	(78,502)	-
Cemetary	649,266	679,797	(30,531)	-
Parks and Recreation	373,140	373,634	(494)	-
Disaster Management	1,138,884	1,211,699	(72,815)	-
Waste Management	11,719,802	6,140,265	5,579,537	5,579,537
Public Works	12,781,737	12,939,944	(158,207)	-
Electricity	69,454,567	75,866,389	(6,411,822)	-
Water	23,862,475	13,755,188	10,107,287	10,107,287
Waste Water Management	19,390,255	16,235,703	3,154,552	3,154,552
Traffic	1,619,215	1,704,686	(85,471)	-
	206,723,495	**187,976,930**	**18,746,565**	**27,333,736**

Unauthorised expenditure current year - capital	2023 R (Actual)	2023 R (Budget)	2023 R (Variance)	2023 R (Unauthorised)
	-			
Budget & Treasury	1,150,001	1,240,000	(89,999)	-
Corporate Services	-	-	-	-
Community & Social Services	-	-	-	-
Waste Water Management	81,948	7,075,000	(6,993,052)	-
Road Transport	2,832,389	11,420,000	(8,587,611)	-
Water	846,822	6,725,000	(5,878,178)	-
Electricity	5,376,401	3,625,000	1,751,401	1,751,401
	10,287,560	**30,085,000**	**(19,797,440)**	**1,751,401**

43 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED (CONTINUE)

Unauthorised expenditure current year - capital (per vote)

	R (Actual)	R (Budget)	R (Variance)	R (Unauthorised)
Corporate and Human Resources	-	-	-	-
Finance	1,150,001	1,240,000	(89,999)	-
Parks and Recreation	-	-	-	-
Public Works	2,832,389	11,420,000	(8,587,611)	-
Electricity	5,376,401	3,625,000	1,751,401	1,751,401
Water	846,822	6,725,000	(5,878,178)	-
Waste Water Management	81,948	7,075,000	(6,993,052)	-
	10,287,560	**30,085,000**	**(19,797,440)**	**1,751,401**

The over expenditure incurred by municipal departments on their operating budgets during the year is attributable to the following categories:	2023 R	2022 R
Non-cash	(63,746,375)	60,078,278
Cash	91,080,111	(6,697,023)
	27,333,736	**53,381,255**

Analysed as follows: Non-cash	2023 R	2022 R
Employee related cost (Actuarial Valuations)	2,329,000	1,909,001
Depreciation and Amortisation	10,087,427	10,936,501
Finance Charges (Interest portion of Provision for Rehabilitation of Landfill-sites)	3,011,648	2,262,553
Finance Charges (Actuarial Interest)	-	-
Loss on disposal of Property, Plant and Equipment	549,022	-
Impairment Losses	20,920	(4,050)
Debt Impairment	(79,744,392)	44,974,273
	(63,746,375)	**60,078,278**

Analysed as follows: Cash	2023 R	2022 R
Employee related cost		
Operational Costs		
Other	91,080,111	(6,697,023)
	91,080,111	**(6,697,023)**

43 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED (CONTINUE)

43.2 Fruitless and wasteful expenditure

Reconciliation of fruitless and wasteful expenditure:

	2023 R	2022 R
Opening balance	35,467,559	32,021,936
Fruitless and wasteful expenditure current year	11,141,282	3,445,622
Condoned or written off by Council	(35,385,265)	-
Fruitless and wasteful expenditure awaiting condonement	**11,223,575**	**35,467,559**

Incident	Disciplinary steps/criminal proceedings	2023 R	2022 R
2019 - Interest and Penalty's paid to SARS on EMP 201 returns amounting to R72 645.42	*None*	-	72,645
2019 - Interest for the late payment on Auditor General's account R80 623.89	*None*	-	80,624
2019 - Interest for the late payment on Eskom's account R15 253 457.03	*None*	-	15,253,457
2019 - Interest for the late payment on Nashua account R146 839.67	*None*	-	146,840
2019 - Interest for the late payment on various different vendors' accounts R46 552.37	*None*	-	46,552
2020 - Interest and Penalty's paid to SARS on EMP 201 returns amounting to R58.63	*None*	-	59
2020 - Interest for the late payment on Auditor General's account R11 411.18	*None*	-	11,411
2020 - Interest for the late payment on Eskom's account R14 486 830.27	*None*	-	14,486,830
2020 - Interest for the late payment on Nashua account R180 868.88	*None*	-	180,869
2020 - Interest for the late payment on various different vendors' accounts R28 552.34	*None*	-	28,552
2021 - Interest for the late payment on Eskom's account R1 613 187.45	*None*	-	1,613,187
2021 - Interest for the late payment on Nashua account R10 477.69	*None*	-	10,478
2021 - Interest for the late payment on various different vendors' accounts R8 137.85	*None*	-	8,138
2021 - Travel allowance paid in excess to the amount of R82 294 to MF Fillis	*None*	-	82,294
2022 - Interest for the late payment on Eskom's account R3 242 558.65	*None*	-	3,242,559
2022 - Interest for the late payment on Auditor General's account R188 467.37	*None*	-	188,467
2022 - Interest for the late payment on various different vendors' accounts R14 596.45	*None*	-	14,596
2023 - Interest for the late payment on Eskom's account R10 647 789.05	*None*	10,647,789	-
2023 - Interest for the late payment on Auditor General's account R300 733.42	*None*	300,733	-
2023 - Interest for the late payment on various different vendors' accounts R67 658.55	*None*	67,659	-
2023 - Interest and Penalty's paid to SARS on VAT 201 returns amounting to R125 100.63	*None*	125,101	-

43 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED (CONTINUE)

43.3 Irregular expenditure

Reconciliation of irregular expenditure:

	2023 R	2022 R
Opening balance	82,384,181	77,837,818
Irregular expenditure current year	15,702,897	4,546,363
Irregular expenditure prior year	35,000	-
Written off by Council	(81,639,048)	-
Transfer to receivables for recovery - not condoned	-	-
Irregular expenditure awaiting condonement	**16,483,030**	**82,384,181**

Incident	Disciplinary steps/criminal proceedings	2023 R	2022 R
2020 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - 3 Quotations not obtained	*None*	-	690,327
2020 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - Bids exceeding R10 Million not advertised for 30	*None*	-	8,480,800
2020 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - Various	*None*	-	943,940
2020 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - No Declaration of Interest	*None*	-	127,409
2020 - Non-compliance with Collective Agreement - Payments made above the upper limits	*None*	-	192,150
2020 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - Preference Point System not applied	*None*	-	73,502
2020 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - Regulation 32	*None*	-	8,976,861
2021 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - 3 Quotations not obtained	*None*	-	346,436
2021 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - Bids exceeding R10 Million not advertised for 30	*None*	-	1,884,042
2021 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - Regulation 32	*None*	-	9,740,686
2021 - Non-compliance with Collective Agreement - Payments made above the upper limits	*None*	-	325,152
2021 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - Various	*None*	-	876,703
2022 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - 3 Quotations not obtained	*None*	-	1,352,881
2022 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - Various	*None*	-	1,233,863
2022 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - Regulation 32	*None*	-	1,959,619
2023 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - 3 Quotations not obtained	*None*	2,270,331	1,352,881
2023 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - Various	*None*	3,550,032	1,233,863
2023 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - Regulation 32	*None*	8,599,475	1,959,619
2023 - List of Irregular expenditure - Non-compliance with Supply Chain Management Policy - Preference point system not applied	*None*	1,318,059	-

The list of Irregular expenditure will be investigated and proceedings will be reported on.

The amounts above are disclosed at the VAT exclusive amount.

43.4 Material Losses

Electricity distribution losses		
Units purchased (Kwh)	26,228,177	28,452,486
- Units lost during distribution (Kwh)	5,284,150	9,744,117
- Percentage lost during distribution	**20.15%**	**34.25%**
Water distribution losses		
- Mega litres purified	1,816,020	1,816,020
- Mega litres lost during distribution	179,452	-518,796
- Percentage lost during distribution	**9.88%**	**-28.57%**

44 ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT

44.1 Contributions to organised local government - [MFMA 125 (1)(b)] - SALGA CONTRIBUTIONS

	2023 R	2022 R
Opening balance	674,346	747,401
Council subscriptions	730,028	828,303
Amount paid - current year	(686,042)	(153,957)
Amount paid - previous years	(674,346)	(747,401)
Balance unpaid	**43,986**	**674,346**

44.2 Audit fees - [MFMA 125 (1)(b)]

Opening balance	2,574,395	2,771,200
Current year audit fee	3,905,557	3,636,206
Amount paid - current year	(1,772,176)	(1,061,811)
Amount paid - previous year	(2,574,395)	(2,771,200)
Balance unpaid (included in creditors)	**2,133,381**	**2,574,395**

44.3 VAT - [MFMA 125 (1)(b)]

VAT	**26,799,507**	**22,366,148**

VAT is (receivable) / payable on the cash basis.

ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT (CONTINUE)

44.4 PAYE, SDL and UIF - [MFMA 125 (1)(b)]

	2023 R	2022 R
Opening balance	837,624	789,549
Current year payroll deductions and Council Contributions	10,494,869	10,164,841
Amount paid - current year	-10,527,400	-10,116,767
Balance unpaid (included in creditors)	**805,093**	**837,624**

44.5 Pension and Medical Aid Deductions - [MFMA 125 (1)(b)]

Opening balance	910,183	896,926
Current year payroll deductions and Council Contributions	16,742,988	15,604,460
Amount paid - current year	-14,741,132	-14,694,276
Amount paid - previous year	-910,183	-896,926
Balance unpaid (included in creditors)	**2,001,856**	**910,183**

44.6 Councillor's arrear consumer accounts - [MFMA 124 (1)(b)]

The following Councillors had arrear accounts for more than 90 days as at 30 June 2023:

	Acc no	2023 R Outstanding more than 90 days	2022 R Outstanding more than 90 days
CZ Nyangintaka	5698	160	-
MJ Katz		-	2,577
EK Louw		-	12,149
L. van Niekerk		-	2,966
WJ van Bergen	831	13,027	7,938
WJ van Bergen	4083	14,390	59,899
WJ van Bergen	4082	13,675	57,180
WJ van Bergen	4081	14,279	57,327
WJ van Bergen	4079	24,849	133,582
Total Councillor Arrear Consumer Accounts		**80,380**	**333,618**

		2023	2022
44	**ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT (CONTINUE)**	**R**	**R**

44.7 **Non-Compliance with MFMA**

* *Section 65(2)(e) of the MFMA: Creditors were not paid within the 30 day limit.*

44.8 **Deviations - Supply Chain Management**

Deviations from the Supply Chain Management Regulations were identified on the following categories:

	2023	2022
Deviations per financial category		
- Between R 0 and R 2 000	-	-
- Between R 2 000 and R 10 000	196,944	198,747
- Between R 10 000 and R 30 000	246,958	267,055
- Between R 30 000 and R 500 000	2,327,600	1,587,375
	2,771,502	**2,053,177**

Deviations between R30 000 and R500 000

	2023	2022
ARB Electrical - Insufficient Quotes - Deviation from SCM	-	167,895
Voltex - Not correctly advertised - Deviation from SCM	-	32,755
University of Fort Hare - Training of councillors - Deviation from SCM	-	84,803
Marvin Marketing - Sole supplier - Deviation from SCM	640,188	379,960
Douglas Engineering - Insufficient quotes - Deviation from SCM	-	39,951
University of Free State - Insufficient Quotations (testing of water) - Deviation from SCM	141,858	133,906
Media 24 - Insufficient Quotations - Deviation from SCM	-	76,797
De Lange Lodge - All guesthouses were fully booked - Sole Provider - Deviation from SCM	-	63,700
AAS Solutions - Chlorine for WTW - Insufficient Quotes - Deviations from SCM	41,419	144,334
C-Pac Pumps - Insufficient quotes - Deviation from SCM	172,897	106,857
Newgen pumps - Insufficient quotes - Deviation from SCM	201,566	-
Herman van Heerden - Insufficient quotes	100,000	89,181
Dr Morolong - Medical examinations - Deviation from SCM	-	-
Ultra Valves Cape - Insufficient quotes - Deviations form SCM	-	45,161
Quiver Tree Trading - Repairs of Douglas WTW - Insufficient quotes - Deviations form SCM	-	129,375
Douglas Autozone - Repairs of Vehicles - Insufficient Quotes - Deviation from SCM	-	92,700
Waterman - Repair of pumps - Insufficient Quotes - Deviation from SCM	35,000	
Jicama - WTW disinfect of water - Insufficient Quotes - Deviation from SCM	95,713	
AG Pumps - Sole supplier of pumps - Insufficient Quotes - Deviation from SCM	38,249	
Abuti Consulting - Insufficient Quotes - Deviation from SCM	198,683	
NC Pumps - Repair valve WTW - Insufficient Quotes - Deviation from SCM	334,565	
Willtech - Transformer - Insufficient Quotes - Deviation from SCM	327,462	

			2023	2022
45	**CAPITAL COMMITMENTS**		**R**	**R**
	Commitments in respect of capital expenditure:			
	Approved and contracted for:		7,488,589	11,514,862
	Infrastructure		7,488,589	11,514,862
	Balance previously reported			8,257,615
	Correction of Capital commitment disclosure (Project Roads Siya02/2021 consultant fee not included in commitment register)	36.10	-	3,257,247
	Total		**7,488,589**	**11,514,862**
	This expenditure will be financed from:			
	Government Grants		7,488,589	11,514,862
			7,488,589	**11,514,862**

The amounts disclosed above are VAT inclusive.

	2023	2022
	R	R

46 FINANCIAL RISK MANAGEMENT

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

(a) Foreign Exchange Currency Risk

The municipality does not engage in foreign currency transactions.

(b) Price risk

The municipality is not exposed to price risk.

(c) Interest Rate Risk

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

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

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

	2023	2022
	R	R
The potential impact on the entity's surplus/deficit for the year due to changes in interest rates were as follow:		
0.5% (2022 - 0.5%) Increase in interest rates	97,112	53,097
0.5% (2022 - 0.5%) Decrease in interest rates	(97,112)	(53,097)

(d) Credit Risk

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

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

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

All rates and services are payable within 30 days from invoice date. Refer to note 6 for all balances outstanding longer than 30 days. These balances represent all debtors at year end which defaulted on their credit terms. Also refer to note 6 for balances included in receivables that were re-negotiated for the period under review.

	2023	2022
46 FINANCIAL RISK MANAGEMENT (CONTINUE)	**R**	**R**

Balances past due not impaired:

	2023	2023	2022	2022
	%	R	%	R
Non-Exchange Receivables				
Rates	100.00%	10,547,735	100.00%	(144,589)
Exchange Receivables				
Electricity	59%	1,913,199	131%	608,577
Water	37%	1,180,121	81%	377,305
Refuse	4%	135,615	-40%	(188,538)
Sewerage	19%	599,292	-9%	(44,047)
Other	-18%	(596,288)	-62%	(287,006)
	100.00%	3,231,939	100.00%	466,291

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

Due to the short term nature of trade and other receivables the carrying value disclosed in note 6 of the financial statements is an approximation of its fair value. Interest on overdue balances are included at prime lending rate plus 1% where applicable.

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

	2023	2023	2022	2022
	%	R	%	R
Electricity	5.68%	4,585,440	3.89%	6,633,452
Water	22.19%	17,913,396	29.17%	49,733,571
Refuse	10.39%	8,385,501	16.55%	28,213,466
Sewerage	11.21%	9,047,178	19.30%	32,897,573
Other Consumer Arrears	4.49%	3,628,395	1.66%	2,823,899
Rates	31.40%	25,348,902	22.75%	38,784,322
Fines	14.64%	11,821,782	6.69%	11,398,536
	100.00%	80,730,594	100.00%	170,484,819

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

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

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

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

	2023	2022
Trade receivables and other receivables	29,576,121	12,179,866
Cash and Cash Equivalents	19,722,414	13,288,777
	49,298,535	25,468,643

	2023	2022
	R	R

46 **FINANCIAL RISK MANAGEMENT (CONTINUE)**

(e) Liquidity Risk

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

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

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

	Less than 1 year	Between 1 and 5 years	Between 5 and 10 years	Over 10 Years
2023				
Long Term liabilities	283,117	69,428	-	-
Capital repayments	247,397	52,077	-	-
Interest	35,720	17,350	-	-
Payables From Exchange Transactions	291,359,268	-	-	-
Capital repayments	291,359,268	-	-	-
Interest	-	-	-	-
Provisions	-	23,819,419	34,904,341	-
Capital repayments	-	18,305,582	14,508,211	-
Interest	-	5,513,837	20,396,130	-
Unspent conditional government grants and receipts	4,574,095	-	-	-
	296,216,480	23,888,847	34,904,341	-
2022				
Long Term liabilities	2,702,941	352,545	-	-
Capital repayments	2,369,372	299,474	-	-
Interest	333,569	53,071	-	-
Payables From Exchange Transactions	238,120,958	-	-	-
Capital repayments	238,120,958	-	-	-
Interest	-	-	-	-
Provisions	-	22,126,371	34,951,348	-
Capital repayments	-	16,600,288	14,531,308	-
Interest	-	5,526,083	20,420,039	-
Unspent conditional government grants and receipts	15,574,783	-	-	-
	256,398,682	22,478,916	34,951,348	-

47 FINANCIAL INSTRUMENTS

In accordance with GRAP 104 the financial instruments of the municipality are classified as follows:

The fair value of financial instruments approximates the amortised costs as reflected bellow.

			2023 R	2022 R
47.1	**Financial Assets**	**Classification IAS 39**		
	Long-term Receivables			
	Trade and other receivables with arrangements	Financial instruments at amortised cost	-	-
	Consumer Debtors			
	Trade receivables from exchange transactions	Financial instruments at amortised cost	54,482,377	125,427,212
	Other receivables from exchange transactions	Financial instruments at amortised cost	5,831,457	4,566,269
	Other receivables from non-exchange transactions	Financial instruments at amortised cost	49,992,880	52,671,204
	Other Debtors			
	Government Subsidies and Grants	Financial instruments at amortised cost	-	-
	Current Portion of Long-term Receivables			
	Trade and other receivables with arrangements	Financial instruments at amortised cost	-	-
	Short-term Investment Deposits			
	Call Deposits	Financial instruments at amortised cost	12,637,399	1,566,244
	Bank Balances and Cash			
	Bank Balances	Financial instruments at amortised cost	7,084,465	11,721,983
	Cash Floats and Advances	Financial instruments at amortised cost	550	550
			130,029,129	**195,953,462**
	SUMMARY OF FINANCIAL ASSETS			
	Financial instruments at amortised cost		**130,029,129**	**195,953,462**
47.2	**Financial Liability**	**Classification IAS 39**		
	Long-term Liabilities			
	Annuity Loans	Financial instruments at amortised cost	-	-
	Capitalised Lease Liability	Financial instruments at amortised cost	52,077	299,474
	Trade Payables			
	Trade creditors	Financial instruments at amortised cost	273,078,468	215,521,258
	Sundry creditors	Financial instruments at amortised cost	2,984,397	2,790,853
	Deposits	Financial instruments at amortised cost	8,155,252	12,692,954
	Unspent Conditional Grants and Receipts			
	Other Spheres of Government	Financial instruments at amortised cost	4,574,095	15,574,783
	Current Portion of Long-term Liabilities			
	Annuity Loans	Financial instruments at amortised cost	-	-
	Capitalised Lease Liability	Financial instruments at amortised cost	247,397	2,369,372
	Bank Balances and Cash			
	Bank Balances	Financial instruments at amortised cost	-	-
			289,091,686	**249,248,694**
	SUMMARY OF FINANCIAL LIABILITY			
	Financial instruments at amortised cost		**289,091,686**	**249,248,694**

		2023	2022
48	**EVENTS AFTER THE REPORTING DATE**	R	R

After year end there was a break in at the Breipaal cash office and upon the investigation to determine the financial loss. During this investigation it was determined that further irregularities may have taken place in connection with fictitious prepaid vending.

		2023	2022
49	**STATUTORY RECEIVABLES**	R	R

In accordance with the principles of GRAP 108, Statutory Receivables of the municipality are classified as follows:

	2023 R	2022 R
Taxes		
VAT Receivable	26,799,507	22,366,148
Receivables from Non-Exchange Transactions	49,992,880	52,671,204
Rates	37,224,532	40,166,779
Fines	12,768,348	12,504,425
Total Statutory Receivables (before provision)	**76,792,387**	**75,037,352**
Less: Provision for Debt Impairment	(37,170,684)	(50,182,858)
Total Statutory Receivables (after provision)	**39,621,703**	**24,854,494**

Statutory Receivables arises from the following legislation:

Taxes	- Value Added Tax Act (No 89 of 1991)
Rates	- Municipal Properties Rates Act (No 6 of 2004)
Fines	- Criminal Procedurs Act

Statutory receivables are initially measured at transaction value, and subsequently at cost.

(Rates): Ageing	2023 R	2022 R
Current (0 - 30 days)	1,327,895	1,529,729
31 - 60 Days	607,763	1,460,310
61 - 90 Days	577,187	467,706
+ 90 Days	34,711,687	36,709,035
Total	**37,224,532**	**40,166,779**

Reconciliation of Provision for Debt Impairment	2023 R	2022 R
Balance at beginning of year	(50,182,858)	(56,647,046)
Contribution to provision	2,743,063	6,464,188
Balance at end of year	**(47,439,795)**	**(50,182,858)**

Interest is levied at a rate determined by the council on outstanding rates amounts.

		2023	2022
50	**IN-KIND DONATIONS AND ASSISTANCE**	R	R

Donations received is due to financial assistance received from National Treasury with regards to the Auditor General's prior period audit fees and outstanding interest for R2 429 191.

Donations received is due to financial assistance received from Lonwabo Logistics with regards to the Gender Based Violence event held in Griekwastad for R5 000.

		2023	2022
51	**PRIVATE PUBLIC PARTNERSHIPS**	R	R

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

52 CONTINGENT LIABILITY

	2023 R	2022 R
Siyancuma has a possible liability regarding litigation claims with regard to the drowning of a child at sewerage works - amount is unknown	-	-
Siyancuma has a possible liability regarding litigation claims with regard to the child which was run over by the refuse truck - amount is unknown	-	-
Siyancuma Municipality has a possible liability with regards to the landfill site licence for Griekwastad which is outstanding, the amount of the liability is unknown and no estimate can be made as no offical application has been made.	-	-
Siyancuma municipality has a possible liability regarding litigation claims from Brilliant Business Affairs due to outstanding amounts.	200,000	
Siyancuma municipality has a possible liability regarding litigation claims from BJ Tshaka.	100,000	
Siyancuma Municipality has a possible liability with regards to the provincial library grant received - the contingent liability is due to the possible incorrect VAT treatment of the grant received as zero rated and not standard rated - this could lead to possible output VAT to be declared and paid over to SARS. - Amount unknown	-	-

53 RELATED PARTIES

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

53.1 Related Party Transactions

Year ended 30 June 2023	Term	Account	Rates - Levied 1 July 2022 - 30 June 2023	Service Charges - Levied 1 July 2022 - 30 June 2023	Other - Levied 1 July 2022 - 30 June 2023	Outstanding Balances 30 June 2023
Councillors	**Term**	**Account**	**60,719**	**221,055**	**33,883**	**127,257**
L van Niekerk		212	3,325	10,791	72	654
EK Louw		893	-	9,151	130	604
MJ Katz		4615	-	3,816	28	318
DRN Ellison		3285	78	3,168	19	264
IA Baardman Koaho		12615	-	3,816	22	318
WJ van Bergen		858	101	5,660	11	526
WJ van Bergen		831	13,862	-	4,210	18,072
WJ van Bergen		4083	6,348	8,052	6,216	20,616
WJ van Bergen		4082	5,700	8,052	5,873	19,626
WJ van Bergen		4081	6,348	8,052	6,064	20,464
WJ van Bergen		4079	24,051	-	10,394	34,445
WJ van Bergen		3778	-	148,177	-	10,344
VB Makabe		5728	311	5,852	730	389
HT Kolberg		9167	423	6,468	65	397
CZ Nyangintaka		5698	173	-	50	222
Municipal Manager and Section 57 Employees			**-**	**5,152**	**29**	**498**
MF Manuel		16356	-	1,196	5	172
CC Zealand		4056	-	2,078	12	172
XS Geco		4058	-	1,878	11	153

					2023 R	2022 R
53	**RELATED PARTIES (CONTINUE)**					

Year ended 30 June 2022			Rates - Levied 1 July 2021 - 30 June 2022	Service Charges - Levied 1 July 2021 - 30 June 2022	Other - Levied 1 July 2021 - 30 June 2022	Outstanding Balances 30 June 2022
Councillors			**79,397**	**157,330**	**20,512**	**452,478**
A. Oliphant	(1/07/2021 to 8/11/2021)	10912	-	-	2,384	-
A. Oliphant	(1/07/2021 to 8/11/2021)	10545	-	1,224	-	-
L van Niekerk	(1/07/2021 to 8/11/2021)	212	3,167	12,902	876	3,625
KJ Apie	(1/07/2021 to 8/11/2021)	8793	-	2,257	-	-
L van Wyk	(1/07/2021 to 8/11/2021)	2995	-	3,146	-	-
EK Louw	(9/11/2021 to 30/06/2022)	893	-	4,999	898	12,699
MJ Katz	(9/11/2021 to 30/06/2022)	4615	-	2,471	374	2,902
DRN Ellison	(9/11/2021 to 30/06/2022)	3285	74	1,532	20	328
IA Baardman Koaho	(9/11/2021 to 30/06/2022)	12615	-	2,471	6	311
WJ van Bergen	(9/11/2021 to 30/06/2022)	858	877	3,207	-	-2,471
WJ van Bergen	(9/11/2021 to 30/06/2022)	831	26,218	-	1,520	46,921
WJ van Bergen	(9/11/2021 to 30/06/2022)	4083	11,906	5,121	3,041	80,588
WJ van Bergen	(9/11/2021 to 30/06/2022)	4082	10,672	5,122	2,883	76,013
WJ van Bergen	(9/11/2021 to 30/06/2022)	4081	11,906	5,122	2,945	77,979
WJ van Bergen	(9/11/2021 to 30/06/2022)	4079	14,577	-	5,566	139,938
WJ van Bergen	(9/11/2021 to 30/06/2022)	3778	-	107,757	-	13,645
Municipal Manager and Section 57 Employees			**-**	**5,378**	**5**	**305**
CC Zealand		4056	-	3,259	3	157
XS Geco		4058	-	2,119	2	148

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

53.2 Related Party Loans

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

53.3 Compensation of key management personnel

The compensation of key management personnel is set out in note 27 to the Annual Financial Statements.

53.4 Other related party transactions

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

	2023 R	2022 R
Councillor WJ van Bergen During the year the Municipality transacted with Lezmin 3228 CC - Supply of Accommodation.	6,400	-
Councillor JH George No transactions were entered into during the year under reivew.	-	-
Councillor LC van Niekerk No transactions were entered into during the year under reivew.	-	-
Councillor DV Smous No transactions were entered into during the year under reivew.	-	-
Councillor PJ McKlein No transactions were entered into during the year under reivew.	-	-
Councillor MJ Katz No transactions were entered into during the year under reivew.	-	-
Councillor DRN Ellison No transactions were entered into during the year under reivew.	-	-
Councillor IA Baardman No transactions were entered into during the year under reivew.	-	-
Councillor HT Kolberg No transactions were entered into during the year under reivew.	-	-
Councillor EK Louw No transactions were entered into during the year under reivew.	-	-
Councillor CZ Nyangintaka No transactions were entered into during the year under reivew.	-	-
Councillor VB Makabe No transactions were entered into during the year under reivew.	-	-
Councillor SA Buitendag No transactions were entered into during the year under reivew.	-	-

54 ADDITIONAL DISCLOSURES IN TERMS OF BROAD-BASED BALCK ECONOMIC EMPOWERMENT ACT

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

55 FINANCIAL SUSTAINABILITY

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

Financial Indicators

The current ratio increased to 0.25:1 from 0.181 in the prior year.

The municipality has furthermore budgeting for positive cash flows during 2023/2024 and 2023/2025 amounting to R8 052 000 and R23 272 000 respectively.

The average debtors' payment days decreased to 614 days from 851 days.

Creditors payment period amounts to 370 days

Debt impairment of Trade Receivables from exchange and non-exchange amounted to 80% and 90% in the prior year.

Other Indicators

Possible outflow of recources due the contingent liability disclosed in note 52

The municipality has elected to extensively adhere to Circular 123 and Circular 124 - in order to have the Eskom debt written off over the 3 year period.

The municipality adjusted budget for 2022/23 shows an improved cash flow and resulting in a positve cash balance in the 2 outer financial years.

The municipality is expecting operating government grants amounting to R68 227 000 in the next financial year.

	2023 **R**	**2022** **R**
Cash available for working capital requirement (Rand)	6,291,365	(14,978,959)
Current Ratio (norm - 2:1)	0.25 : 1	0.18 : 1
Creditors days (norm - 30 days or less)	372 days	471 days
Average debtors payment days	614 days	851 days
Debt impairment ratio (norm - 95% or more)	73%	93%

When analysing the results of the ratios, it can be concluded that the COVID-19 pandemic had an adverse effect from a financial sustainability perspective. The results are not solely due to the effects of COVID-19 and subsequent lockdown regulations, but has been significantly impacted by the pandemic.

In spite of aforementioned, management has prepared the Annual Financial Statements on the Going Concern Basis.

APPENDIX A - Unaudited
SIYANCUMA LOCAL MUNICIPALITY
SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2023

EXTERNAL LOANS	Rate	Loan Number	Redeemable	Balance at 30 June 2022	Correction of Error	Balance at 30 June 2022 Restated	Received during the period	Redeemed written off during the period	Balance at 30 June 2023
LEASE LIABILITY									
Smartmeters	19 to 57%	Gridcontrol Technologies	4/30/2026	2,284,824	-	2,284,824	-	(2,014,797)	270,027
Various (Nashua) - R29785	11 to 16%	Nashua	7/31/2023	357,837	-	357,837	-	(328,390)	29,447
Yeastar PABX (Nashua)	7.00%	Nashua	3/31/2023	26,185	-	26,185	-	(26,185)	-
							-		
Total Lease Liabilities				**2,668,846**	**-**	**2,668,846**	**-**	**(2,369,372)**	**299,474**
TOTAL EXTERNAL LOANS				**2,668,846**	**-**	**2,668,846**	**-**	**(2,369,372)**	**299,474**

APPENDIX B - Unaudited
SIYANCUMA LOCAL MUNICIPALITY
SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023
MUNICIPAL VOTES CLASSIFICATION

2022 Actual Income R	2022 Actual Expenditure R	2022 Surplus/ (Deficit) R		2023 Actual Income R	2023 Actual Expenditure R	2023 Surplus/ (Deficit) R
73,810	(628,917)	(555,108)	Cemetary	62,623	(649,266)	(586,643)
8,047,264	(11,949,272)	(3,902,008)	Cleansing	8,426,567	(11,719,802)	(3,293,235)
3,028,638	(17,945,618)	(14,916,980)	Corporate and Human Resources	3,797,186	(19,582,042)	(15,784,856)
-	-	-	Council General	-	-	-
-	-	-	Depreciation Reserves	-	-	-
-	(5,794)	(5,794)	Douglas Holiday Resort	-	(3,978)	(3,978)
50,735,506	(65,989,606)	(15,254,100)	Electricity	47,487,896	(69,454,567)	(21,966,671)
76,204,716	(64,198,870)	12,005,846	Finance	84,626,051	(34,469,169)	50,156,882
-	(1,342,115)	(1,342,115)	Fire Bridge	-	(1,138,846)	(1,138,846)
3,093,000	(7,548,604)	(4,455,604)	Governance - Council	3,093,000	(6,983,514)	(3,890,514)
-	(3,607)	(3,607)	Health Services	-	(39)	(39)
-	(503,422)	(503,422)	Interns	-	(310,850)	(310,850)
1,200,047	(2,092,591)	(892,544)	Library	1,400,000	(2,028,824)	(628,824)
385,537	(4,260)	381,276	Meent	94,020	(2,335)	91,685
-	(824,248)	(824,248)	Municipal Manager	-	(1,714,945)	(1,714,945)
-	(330,375)	(330,375)	Parks and Recreation	-	(369,162)	(369,162)
461,763	(636,091)	(174,329)	Properties	457,800	(642,474)	(184,674)
8,163,609	(11,101,128)	(2,937,519)	Public Works: Roads	4,330,247	(12,781,737)	(8,451,490)
-	(3,814)	(3,814)	Sanitation	-	(12,722)	(12,722)
10,480,354	(21,578,544)	(11,098,190)	Sewerage and Sanitation	11,500,795	(19,377,534)	(7,876,739)
-	-	-	Stormwater Drainage	-	-	-
747,053	(1,628,871)	(881,818)	Traffic	672,369	(1,619,215)	(946,846)
26,794,560	(21,227,520)	5,567,040	Water	25,065,774	(23,862,475)	1,203,299
189,415,857	(229,543,270)	(40,127,413)	Sub Total	191,014,328	(206,723,496)	(15,709,168)
-	-	-	Less Inter-Departmental Charges	-	-	-
189,415,857	(229,543,270)	(40,127,413)	**Total**	191,014,328	(206,723,496)	(15,709,168)

APPENDIX C - Unaudited
SIYANCUMA LOCAL MUNICIPALITY
SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023
GENERAL FINANCE STATISTIC CLASSIFICATIONS

2022 Actual Income R	2022 Actual Expenditure R	2022 Surplus/ (Deficit) R		2023 Actual Income R	2023 Actual Expenditure R	2023 Surplus/ (Deficit) R
3,093,000	(7,548,604)	(4,455,604)	Executive & Council	3,093,000	(6,983,514)	(3,890,514)
76,666,479	(65,338,384)	11,328,095	Budget & Treasury	85,083,851	(35,422,493)	49,661,358
3,414,175	(18,774,127)	(15,359,952)	Corporate Services	3,891,206	(21,299,322)	(17,408,116)
-	(3,607)	(3,607)	Health	-	(39)	(39)
1,273,857	(2,721,508)	(1,447,652)	Community & Social Services	1,462,623	(2,678,091)	(1,215,468)
747,053	(2,970,986)	(2,223,933)	Public Safety	672,369	(2,758,060)	(2,085,691)
-	(336,169)	(336,169)	Sport & Recreation	-	(373,140)	(373,140)
8,047,264	(11,953,087)	(3,905,822)	Waste Management	8,426,567	(11,732,523)	(3,305,956)
10,480,354	(21,578,544)	(11,098,190)	Waste Water Management	11,500,795	(19,377,534)	(7,876,739)
8,163,609	(11,101,128)	(2,937,519)	Road Transport	4,330,247	(12,781,737)	(8,451,490)
26,794,560	(21,227,520)	5,567,040	Water	25,065,774	(23,862,475)	1,203,299
50,735,506	(65,989,602)	(15,254,096)	Electricity	47,487,896	(69,454,563)	(21,966,667)
						-
189,415,857	(229,543,266)	(40,127,409)	Sub Total	191,014,328	(206,723,491)	-15,709,163
-	-	-	Less Inter-Departmental Charges	-	-	-
189,415,857	(229,543,266)	(40,127,409)	**Total**	191,014,328	(206,723,491)	(15,709,163)

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

Grant Description	Balance 1 July 2022	Correction of error	Restated balance 1 July 2022	Contributions during the year	Transfer	Transfer to Sundry Payable	Transfer from Sundry Payable	Operating Expenditure during the year Transferred to Revenue	Capital Expenditure during the year Transferred to Revenue	Balance 30 June 2023
UNSPENT/UNPIAD CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS	**R**	**R**	**R**	**R**	**R**	**R**	**R**	**R**	**R**	**R**
Library Project	-	-	-	1,400,000	-	-	-	1,400,000	-	-
FMG	-	-	-	3,100,000	-	-	-	3,100,000	-	-
Equitable Share	-	-	-	39,520,000	5,904,636	13,394,656	-	58,819,292	-	-
MIG	1,856,391	-	1,856,391	5,000,000	(742,556)	-	(1,113,835)	-	3,257,247	1,742,753
LG Seta	1,062,592	(249,400)	813,192	498,526	-	-	-	549,600	-	762,118
EPWP	-	-	-	1,073,000	-	-	-	1,073,000	-	-
INEG	8,201,650	-	8,201,650	4,500,000	(3,280,660)	-	(4,920,990)	-	4,500,000	-
WSIG	4,703,549	-	4,703,549	3,000,000	(1,881,420)	-	(2,822,130)	-	930,777	2,069,223
Total	**15,824,183**	**-249,400**	**15,574,783**	**58,091,526**	**-**	**13,394,656**	**-8,856,954**	**64,941,892**	**8,688,024**	**4,574,095**

APPENDIX E - Unaudited
SIYANCUMA LOCAL MUNICIPALITY
NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023
REVENUE AND EXPENDITURE (STANDARD CLASSIFICATION)

Description	2022/2023							2021/2022
R thousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
Revenue - Standard								
Governance and administration	**86,596**	**3,081**	**89,677**	**92,068**	**2,391**	**102.7%**	**106.3%**	**83,174**
Executive and council	3,093	–	3,093	3,093	–	100.0%	100.0%	3,093
Finance and administration	83,503	3,081	86,584	88,975	2,391	102.8%	106.6%	80,081
Internal audit	–	–	–	–	–	-	-	–
Community and public safety	**20,262**	**406**	**20,668**	**2,135**	**(18,533)**	**10.3%**	**10.5%**	**2,021**
Community and social services	1,447	23	1,470	1,463	(7)	99.5%	101.1%	1,274
Sport and recreation	18,406	(10)	18,396	–	(18,396)	100.0%	100.0%	–
Public safety	409	393	802	672	–	100.0%	100.0%	747
Housing	–	–	–	–	–	-	-	–
Health	–	–	–	–	–	-	-	–
Economic and environmental services	**1,711**	**(56)**	**1,656**	**4,330**	**2,675**	**261.5%**	**253.0%**	**8,164**
Planning and development	638	(56)	583	–	(583)	-	-	–
Road transport	1,073	(0)	1,073	4,330	3,257	403.6%	403.6%	8,164
Environmental protection	–	–	–	–	–	-	-	–
Trading services	**108,933**	**(2,519)**	**106,414**	**92,481**	**(13,933)**	**86.9%**	**84.9%**	**96,058**
Electricity	55,537	(3,782)	51,755	47,488	(4,267)	91.8%	85.5%	50,736
Water	34,179	712	34,891	25,066	(9,825)	71.8%	73.3%	26,795
Waste water management	10,726	251	10,977	11,501	524	104.8%	107.2%	10,480
Waste management	8,491	300	8,791	8,427	(364)	95.9%	99.2%	8,047
Other	–	–	–	–	–	-	-	–
Total Revenue - Standard	**217,502**	**913**	**218,415**	**191,014**	**(27,401)**	**87.5%**	**87.8%**	**189,416**
Expenditure - Standard								
Governance and administration	**61,585**	**(4,628)**	**56,957**	**63,705**	6,748	**111.8%**	**103.4%**	**91,661**
Executive and council	10,785	(488)	10,297	6,984	(3,313)	67.8%	64.8%	7,549
Finance and administration	50,800	(4,140)	46,660	56,722	10,062	121.6%	111.7%	84,113
Internal audit	–	–	–	–	–	-	-	–
Community and public safety	**6,287**	**(210)**	**6,077**	**5,809**	**(268)**	**95.6%**	**92.4%**	**6,032**
Community and social services	2,947	(138)	2,809	2,678	(131)	95.3%	90.9%	2,722
Sport and recreation	385	(33)	352	373	21	106.0%	96.9%	336
Public safety	3,022	(106)	2,916	2,758	(158)	100.0%	91.3%	2,971
Housing	–	–	–	–	–	-	-	–
Health	(67)	67	0	0	(0)	100.0%	100.0%	4
Economic and environmental services	**11,378**	**1,562**	**12,940**	**12,782**	**(158)**	**98.8%**	**112.3%**	**11,101**
Planning and development	–	–	–	–	–	-	-	–
Road transport	11,378	1,562	12,940	12,782	(158)	98.8%	112.3%	11,101
Environmental protection	–	–	–	–	–	-	-	–
Trading services	**109,667**	**2,335**	**112,003**	**124,427**	**12,424**	**111.1%**	**113.5%**	**120,749**
Electricity	74,537	1,329	75,866	69,455	(6,412)	91.5%	93.2%	65,990
Water	14,326	(566)	13,760	23,862	10,102	173.4%	166.6%	21,228
Waste water management	14,767	1,469	16,236	19,378	3,142	119.4%	131.2%	21,579
Waste management	6,037	103	6,140	11,733	5,592	191.1%	194.3%	11,953
Other	–	–	–	–	–	**-**	**-**	–
Total Expenditure - Standard	**188,918**	**(941)**	**187,977**	**206,723**	**18,747**	**110.0%**	**109.4%**	**229,543**
Surplus/(Deficit) for the year	**28,585**	**1,854**	**30,438**	**(15,709)**	**(46,148)**	**-51.6%**	**-55.0%**	**(40,127)**

APPENDIX E - Unaudited
SIYANCUMA LOCAL MUNICIPALITY
NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023
REVENUE AND EXPENDITURE (MUNICIPAL VOTE CLASSIFICATION)

Description	2022/2023							2021/2022
R thousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Variance of Actual Outcome against	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
Revenue by Vote								
Vote 1 - Executive Council	3,093	–	3,093	3,093	–	100.0%	100.0%	3,093
Vote 2 - Office of the Municipal Manager	–	100	100	–	(100)	-	-	–
Vote 3 - Department of Finance	80,562	2,981	83,543	85,084	1,541	101.8%	105.6%	76,666
Vote 4 - Department of Administration & Commun	23,842	351	24,192	6,026	(18,166)	24.9%	25.3%	5,435
Vote 5 - Department of Infrastructure Developmen	110,006	(2,519)	107,487	96,811	(10,676)	90.1%	88.0%	104,221
Vote 6 - COMMUNITY & SOCIAL SERVICES	–	–	–	–	–	-	-	
Total Revenue by Vote	**217,502**	**913**	**218,415**	**191,014**	**(27,401)**	**87.5%**	**87.8%**	**189,416**
Expenditure by Vote ***to be appropriated***								
Vote 1 - Executive Council	8,746	(1,065)	7,680	6,984	(697)	90.9%	79.9%	7,549
Vote 2 - Office of the Municipal Manager	2,039	578	2,617	1,715	(902)	65.5%	84.1%	824
Vote 3 - Department of Finance	31,078	(3,021)	28,057	35,422	7,366	126.3%	114.0%	65,338
Vote 4 - Department of Administration & Commun	24,548	(1,196)	23,352	25,394	2,041	108.7%	103.4%	23,982
Vote 5 - Department of Infrastructure Developmen	122,508	3,764	126,271	137,209	10,938	108.7%	112.0%	131,850
Vote 6 - COMMUNITY & SOCIAL SERVICES	–	–	–	–	–	-	-	–
Total Expenditure by Vote	**188,918**	**(941)**	**187,977**	**206,723**	**18,747**	**110.0%**	**109.4%**	**229,543**
Surplus/(Deficit) for the year	**28,585**	**1,854**	**30,438**	**(15,709)**	**(46,148)**	**-51.6%**	**-55.0%**	**(40,127)**

APPENDIX E - Unaudited
SIYANCUMA LOCAL MUNICIPALITY
NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023
REVENUE AND EXPENDITURE (REVENUE BY SOURCE AND EXPENDITURE BY TYPE)

Description	2022/2023							2021/2022
R thousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Variance of Actual Outcome against	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
Revenue By Source								
Property rates	19,969	0	19,969	18,615	(1,355)	93.2%	93.2%	18,347
Service charges - electricity revenue	51,678	(3,856)	47,822	42,049	(5,773)	87.9%	81.4%	45,511
Service charges - water revenue	23,562	712	24,274	20,290	(3,985)	83.6%	86.1%	23,194
Service charges - sanitation revenue	8,535	(3)	8,532	8,916	384	104.5%	104.5%	8,283
Service charges - refuse revenue	6,706	7	6,712	6,393	(319)	95.2%	95.3%	6,361
Service charges - other		–		–	–	-	-	–
Rental of facilities and equipment	559	247	806	552	(254)	68.5%	98.8%	847
Interest earned - external investments	139	1,361	1,500	1,445	(55)	96.3%	1042.4%	178
Interest earned - outstanding debtors	11,255	1,547	12,802	11,658	(1,144)	91.1%	103.6%	8,369
Dividends received	–	–	–	–	–	-	-	–
Fines, penalties and forfeits	159	364	523	475	(48)	90.9%	299.8%	519
Licences and permits	124	(22)	101	6	(96)	5.6%	100.0%	11
Agency services	235	35	270	244	(26)	90.3%	103.8%	310
Transfers and subsidies	64,971	(0)	64,971	67,376	2,405	103.7%	103.7%	62,051
Other revenue	2,217	420	2,637	4,308	1,671	163.4%	194.3%	2,936
Gains on disposal of PPE	(0)	100	100	–	(100)	100.0%	100.0%	–
Total Revenue (excluding capital transfers and contributions)	**190,107**	**913**	**191,020**	**182,326**	**(48,043)**	**95.4%**	**95.9%**	**176,919**
Expenditure By Type								
Employee related costs	72,394	(2,155)	70,239	69,570	(669)	99.0%	96.1%	65,319
Remuneration of councillors	5,063	445	5,509	5,303	(206)	96.3%	104.7%	5,191
Debt impairment	5,698	(0)	5,698	21,338	15,641	374.5%	374.5%	60,582
Depreciation & asset impairment	9,296	(0)	9,296	10,108	812	108.7%	108.7%	10,934
Finance charges	5,457	(0)	5,457	16,689	11,233	305.9%	305.9%	8,550
Bulk purchases	61,444	1,287	62,731	60,541	(2,190)	96.5%	98.5%	56,279
Other materials	5,737	564	6,301	1,528	(4,773)	100.0%	100.0%	1,775
Contracted services	12,464	(1,382)	11,081	–	(11,081)	-	-	–
Transfers and grants	–	–	–	–	–	100.0%	100.0%	–
Other expenditure	11,365	300	11,666	21,078	9,413	180.7%	185.5%	20,839
Loss on disposal of PPE	0	(0)	0	568	568	100.0%	100.0%	82
Total Expenditure	**188,918**	**(941)**	**187,977**	**206,723**	**18,747**	**110.0%**	**109.4%**	**229,550**
					–	**-**	**-**	
Surplus/(Deficit)	**1,190**	**1,854**	**3,043**	**(24,397)**	**(27,441)**	**-801.6%**	**-2051.0%**	**(52,631)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	27,395	–	27,395	8,688	(18,707)	31.7%	31.7%	12,504
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	–	–	–	–	–	100.0%	100.0%	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	100.0%	100.0%	–
Surplus/(Deficit) for the year	**28,585**	**1,854**	**30,438**	**(15,709)**	**(46,148)**	**-51.6%**	**-55.0%**	**(40,127)**

APPENDIX E - Unaudited
SIYANCUMA LOCAL MUNICIPALITY
NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023
CAPITAL EXPENDITURE BY VOTE, STANDARD CLASSIFICATION AND FUNDING

Description	2022/2023							2021/2022
R thousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
Capital expenditure - Vote								
Multi-year expenditure								
Vote 1 - Executive Council	–	–	–	–	–	-	-	–
Vote 2 - Office of the Municipal Manager	–	–	–	–	–	-	-	–
Vote 3 - Department of Finance	50	–	50	–	(50)	-	-	–
Vote 4 - Department of Administration & Community Se	–	–	–	–	–	-	-	–
Vote 5 - Department of Infrastructure Development & Te	4,350	–	4,350	–	(4,350)	-	-	–
Vote 6 - COMMUNITY & SOCIAL SERVICES	–	–	–	–	–	-	-	–
Capital multi-year expenditure	**4,400**	**–**	**4,400**	**–**	(4,400)	-	-	**–**
Single-year expenditure								
Vote 1 - Executive Council	–	–	–	–	–	-	-	–
Vote 2 - Office of the Municipal Manager	–	–	–	–	–	-	-	–
Vote 3 - Department of Finance	1,190	–	1,190	–	(1,190)	-	-	1,778
Vote 4 - Department of Administration & Community Se	–	–	–	–	–	-	-	264
Vote 5 - Department of Infrastructure Development & Te	24,495	–	24,495	–	(24,495)	-	-	12,009
Vote 6 - COMMUNITY & SOCIAL SERVICES	–	–	–	–	–	-	-	–
Capital single-year expenditure	**25,685**	**–**	**25,685**	**–**	(25,685)	-	-	**14,051**
Total Capital Expenditure - Vote	**30,085**	**–**	**30,085**	**–**	(30,085)	-	-	**14,051**
					–	-	-	
Capital Expenditure - Standard					–	-	-	
Governance and administration	**1,240**	**–**	**1,240**	**1,150**	(90)	92.7%	92.7%	**2,042**
Executive and council	–	–	–	–	–	-	-	–
Budget and treasury office	1,240	–	1,240	1,150	(90)	92.7%	92.7%	1,778
Corporate services	–	–	–	–	–	100.0%	100.0%	264
Community and public safety	**–**	**–**	**–**	**–**	–	-	-	**–**
Community and social services	–	–	–	–	–	-	-	–
Sport and recreation	–	–	–	–	–	-	-	–
Public safety	–	–	–	–	–	-	-	–
Housing	–	–	–	–	–	-	-	–
Health	–	–	–	–	–	-	-	–
Economic and environmental services	**11,420**	**–**	**11,420**	**2,832**	(8,588)	24.8%	24.8%	**7,099**
Planning and development	–	–	–	–	–	-	-	–
Road transport	11,420	–	11,420	2,832	(8,588)	24.8%	24.8%	7,099
Environmental protection	–	–	–	–	–	-	-	–
Trading services	**17,425**	**–**	**17,425**	**6,305**	(11,120)	36.2%	36.2%	**4,910**
Energy sources	3,625	–	3,625	5,376	1,751	148.3%	148.3%	4,667
Water management	6,725	–	6,725	847	(5,878)	100.0%	100.0%	116
Waste water management	7,075	–	7,075	82	(6,993)	100.0%	100.0%	128
Waste management	–	–	–	–	–	-	-	–
Other	**–**	**–**	**–**	**–**	–	-	-	**–**
Total Capital Expenditure - Standard	**30,085**	**–**	**30,085**	**10,288**	**(19,797)**	**34%**	**34%**	**14,051**
					–	-	-	
Funded by:					–	-	-	
National Government	27,395	–	27,395	7,719	(19,676)	28.2%	28.2%	10,873
Provincial Government	–	–	–	–	–	100.0%	100.0%	–
District Municipality		–	–	–	–	-	-	–
Other transfers and grants		–	–	–	–	-	-	–
Transfers recognised - capital	**27,395**	**–**	**27,395**	**7,719**	**(19,676)**	**28%**	**28%**	**10,873**
Public contributions & donations	**–**	**–**	**–**	**758**	758	100.0%	100.0%	692
Borrowing	**–**	**–**	**–**	**–**	–	100.0%	100.0%	–
Internally generated funds	**2,690**	**–**	**2,690**	**1,811**	(879)	67.3%	67.3%	2,486
Total Capital Funding	**30,085**	**–**	**30,085**	**10,288**	**(19,797)**	**34%**	**34%**	**14,051**

APPENDIX E - Unaudited
SIYANCUMA LOCAL MUNICIPALITY
NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023
CASH FLOWS

Description	2022/2023							2021/2022
R thousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Variance of Actual Outcome against Adjustments	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	16,974	–	16,974	18,615	1,641	109.7%	109.7%	17,917
Service charges	82,684	(3,140)	79,543	44,489	(35,054)	55.9%	53.8%	50,913
Other revenue	576	1,145	1,722	11,007	9,286	639.4%	1909.5%	8,829
Transfers and Subsidies - Operational	58,828	–	58,828	64,891	6,063	110.3%	110.3%	59,807
Transfers and Subsidies - Capital	27,395	–	27,395	5,940	(21,455)	21.7%	21.7%	2,039
Interest	2,350	697	3,047	10,201	7,154	334.8%	434.0%	7,577
Dividends	–	–	–	–	–	-	-	–
Payments								
Suppliers and employees	(166,428)	941	(165,487)	(119,979)	45,508	72.5%	72.1%	(112,489)
Finance charges	(5,457)	–	(5,457)	(16,689)	(11,233)	305.9%	305.9%	(8,550)
Transfers and Grants	–	–	–	–	–	-	-	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**16,923**	**(357)**	**16,566**	**18,475**	**1,909**	**111.5%**	**109.2%**	**26,043**
					–	-	-	
CASH FLOWS FROM INVESTING ACTIVITIES					–	-	-	
Receipts								
Proceeds on disposal of PPE	–	–	–	38	38	100.0%	100.0%	60
Decrease (Increase) in non-current debtors	–	–	–		–	-	-	–
Decrease (increase) other non-current receivables	–	–	–	–	–	-	-	–
Decrease (increase) in non-current investments	–	–	–	–	–	-	-	–
Payments					–	-	-	
Capital assets	(25,158)	–	(25,158)	(9,530)	15,628	37.9%	37.9%	(13,359)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(25,158)**	**–**	**(25,158)**	**(9,491)**	**15,667**	**37.7%**	**37.7%**	**(13,299)**
					–	-	-	
CASH FLOWS FROM FINANCING ACTIVITIES					–	-	-	
Receipts					–	-	-	
Short term loans	–	–	–	–	–	-	-	–
Borrowing long term/refinancing	–	–	–	–	–	-	-	–
Increase (decrease) in consumer deposits	–	–	–	(180)	(180)	#DIV/0!	#DIV/0!	(4)
Payments								
Repayment of borrowing	(425)	–	(425)	(2,369)	(1,944)	557.4%	557.4%	(2,616)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(425)**	**–**	**(425)**	**(2,550)**	**(2,125)**	**599.8%**	**599.8%**	**(2,620)**
					–	-	-	
NET INCREASE/ (DECREASE) IN CASH HELD	(8,660)	(357)	(9,017)	6,434	15,451	-71.3%	-74.3%	10,124
Cash/cash equivalents at the year begin:	30,961	1,854	32,814	13,289	(19,526)	100.0%	100.0%	3,165
Cash/cash equivalents at the year end:	22,300	–	23,797	19,722	(6,199)	82.9%	88.4%	13,289

Vote EMS	Description Previous EMS	Projectitem ID 2022	Projectitem ID 2023	I/E or GL	NT Votes	GFS Classification	Grap Classification	Notes Detail	Comments	2021 Final	Journals 2021	Final 2021	Final Rounded 2021	2022 Final	Journals 2022	Final 2022	Final Rounded 2022	2023 Final 13-07 TB	Journals 2023	Final 2023	Final Rounded 2023	Recon to GL				Budget 2022/23				297,319,420.96
6000/6003/6001	REVALUATION RESERVE;BALANCE			G/L			Accumulated Surplus/(Deficit)			-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!	#VALUE!			-			6000/6003/6001	-
6101/6101/6101	CAPITAL REPLACEMENT RESERVE;			G/L	DEPRECIATION RESERVES		Accumulated Surplus/(Deficit)			67.54	-	67.54	68.00	-	-	-	-	-	-	-	-	#VALUE!	#VALUE!			-		6101/6101/6101	6101/6101/6101	-
6101/6103/6101	CAPITALISATION RESERVE;BALAN			G/L	DEPRECIATION RESERVES		Accumulated Surplus/(Deficit)			-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!	#VALUE!			-		6101/6103/6101	6101/6103/6101	-
6101/6105/6101	DONATIONS & PUBLIC CONTRIBUT			G/L			Unspent Conditional Government Grants and Receipts			-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!	#VALUE!			-		6101/6105/6101	6101/6105/6101	-
6101/6107/6101	GOVERNMENT GRANT RESERVE;BAL			G/L	DEPRECIATION RESERVES		Accumulated Surplus/(Deficit)			-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!	#VALUE!			-		6101/6107/6101	6101/6107/6101	-
6101/6111/6101	UNAPPROPRIATED / ACCUMULATED	15111	24912	G/L	DEPRECIATION RESERVES		Accumulated Surplus/(Deficit)			-243,217,353.24	-	-243,217,353.24	-243,217,353.00	-246,344,466.55	-	-246,344,466.55	-246,344,467.00	-240,450,761.30	-	-240,450,761.30	-240,450,761.00	#VALUE!	#VALUE!			-		6101/6111/6101	6101/6111/6101	-
6101/6111/6121	UNAPPROPRIATED / ACCUMULATED	15144	20092	G/L	DEPRECIATION RESERVES		Accumulated Surplus/(Deficit)			-	-	-	-	-24,110,069.16	-	-24,110,069.16	-24,110,069.00	40,941,617.44	-	40,941,617.44	40,941,617.00	#VALUE!	#VALUE!			-		6101/6111/6121	6101/6111/6121	65,051,686.60
6101/6111/6137	UNAPPROPRIATED / ACCUMULATED	15484	23937	G/L	DEPRECIATION RESERVES		Accumulated Surplus/(Deficit)			15,536,974.28	5,806,116.95	21,343,091.23	21,343,091.00	17,370.10	5,806,116.95	5,823,487.05	5,823,487.00	-	4,991,912.47	4,991,912.47	4,991,912.00	#VALUE!	#VALUE!			-				
6101/6111/6139	UNAPPROPRIATED / ACCUMULATED	15543	23757	G/L	DEPRECIATION RESERVES		Accumulated Surplus/(Deficit)			12,999,849.34	-52,335.39	12,947,513.95	12,947,514.00	29,986,404.40	-52,335.39	29,934,069.01	29,934,069.00	98,592,796.93	-98,649,823.98	-57,027.05	-57,027.00	#VALUE!	#VALUE!			-		6101/6111/6139	6101/6111/6139	-29,991,096.06
			20152	G/L	DEPRECIATION RESERVES		Accumulated Surplus/(Deficit)				-	-	-		-	-	-	4,691.66	-	4,691.66	4,692.00	#VALUE!	#VALUE!			-				
6101/6112/6101	REVALUATION RESERVE;BALANCE			G/L	DEPRECIATION RESERVES		Revaluation Reserve			-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!	#VALUE!			-		6101/6112/6101	6101/6112/6101	-
7101/7101/7101	POST-RETIREMENT MEDICAL AID	15110	24839	G/L			Employee benefits	Non-current portion	PEMA	-16,494,000.00	-	-16,494,000.00	-16,494,000.00	-16,507,000.00	-	-16,507,000.00	-16,507,000.00	-16,507,000.00	23,000.00	-16,484,000.00	-16,484,000.00	#VALUE!	#VALUE!			-		7101/7101/7101	7101/7101/7101	23,000.00
	POST-RETIREMENT MEDICAL AID	15077	20118	G/L			Employee benefits	Current portion	PEMA	-	-	-	-	-602,000.00	-	-602,000.00	-602,000.00	-602,000.00	-25,000.00	-627,000.00	-627,000.00	#VALUE!	#VALUE!			-				
7111/7113/7101	LONG-TERM SERVICE;BALANCE AT	15138	20091	G/L			Employee benefits	Non-current portion	Long service	-3,215,999.67	-	-3,215,999.67	-3,216,000.00	-2,974,999.67	-	-2,974,999.67	-2,975,000.00	-2,974,999.67	291,000.00	-2,683,999.67	-2,684,000.00	#VALUE!	#VALUE!			-		7111/7113/7101	7111/7113/7101	291,000.00
	LONG-TERM SERVICE;BALANCE AT	15163	20114	G/L			Employee benefits	Current portion	Long service	-	-	-	-	-342,000.00	-	-342,000.00	-342,000.00	-342,000.00	-314,000.00	-656,000.00	-656,000.00	#VALUE!	#VALUE!			-				
7111/7114/7101	REHABILITATION OF LAND-FILL	15152	20098	G/L			Non-Current Provisions	Opening balance		-25,064,107.11	-	-25,064,107.11	-25,064,107.00	-25,064,107.11	-	-25,064,107.11	-25,064,107.00	-31,131,596.02	-	-31,131,596.02	-31,131,596.00	#VALUE!	#VALUE!			-		7111/7114/7101	7111/7114/7101	-6,067,488.91
	REHABILITATION OF LAND-FILL	16027	22018	G/L			Non-Current Provisions	Increases		-	-	-	-	-6,067,488.91	-	-6,067,488.91	-6,067,489.00	-	-1,682,197.34	-1,682,197.34	-1,682,197.00	#VALUE!	#VALUE!	-1,682,197.34	#VALUE!	-				
7201/7201/7201	CONSUMER DEPOSITS;BALANCE AT	15098	20085	G/L			Consumer Deposits	Water & Electricity		-160,613.04	-	-160,613.04	-160,613.00	-184,291.29	-	-184,291.29	-184,291.00	-180,499.29	-	-180,499.29	-180,499.00	#VALUE!	#VALUE!			-		7201/7201/7201	7201/7201/7201	3,792.00
7201/7201/7203	CONSUMER DEPOSITS;TRANSACTIO	15108	20124	G/L			Consumer Deposits	Water & Electricity		-23,678.25	-	-23,678.25	-23,678.00	3,792.00	-	3,792.00	3,792.00	147,594.71	32,904.20	180,498.91	180,499.00	#VALUE!	#VALUE!	16,481.00	#VALUE!	-		7201/7201/7203	7201/7201/7203	176,706.91
7203/7204/7201	STAFF LEAVE;BALANCE AT BEGIN	16131	30211	G/L			Current Employee Benefits	Leave accrual	Opening balance	-2,209,713.65	-	-2,209,713.65	-2,209,714.00	-2,209,713.65	-	-2,209,713.65	-2,209,714.00	-3,266,086.75	-	-3,266,086.75	-3,266,087.00	#VALUE!	#VALUE!			-		7203/7204/7201	7203/7204/7201	-1,056,373.10
	STAFF LEAVE;BALANCE AT BEGIN	16174	20579	G/L			Current Employee Benefits	Leave accrual	Deposits	-	-	-	-	-1,056,373.10	-	-1,056,373.10	-1,056,373.00	-	-777,212.03	-777,212.03	-777,212.00	#VALUE!	#VALUE!			-				
	STAFF LEAVE;BALANCE AT BEGIN	17307	21354	G/L			Current Employee Benefits	Leave accrual	Withdrawals	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!	#VALUE!			-				
7203/7210/7201	ANNUAL BONUS PROVISION;BALAN	16205	30219	G/L			Current Employee Benefits	Bonus provision	Opening balance	-1,254,760.79	-	-1,254,760.79	-1,254,761.00	-1,254,760.79	-	-1,254,760.79	-1,254,761.00	-1,294,489.62	-	-1,294,489.62	-1,294,490.00	#VALUE!	#VALUE!			-		7203/7210/7201	7203/7210/7201	-39,728.83
	ANNUAL BONUS PROVISION;BALAN	17244	21019	G/L			Current Employee Benefits	Bonus provision	Deposits	-	-	-	-	-39,728.83	-	-39,728.83	-39,729.00	-	-107,338.25	-107,338.25	-107,338.00	#VALUE!	#VALUE!			-				
	ANNUAL BONUS PROVISION;BALAN	16195	20862	G/L			Current Employee Benefits	Bonus provision	Withdrawals	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!	#VALUE!			-				
7210/7211/7201	TRADE CREDITORS: OUTSTANDING	15072	20107	G/L			Payables From Exchange Transactions	Trade Payables	Opening balance	-186,609,843.53	51.10	-186,609,792.43	-186,609,792.00	-186,609,843.53	51.10	-186,609,792.43	-186,609,792.00	-	-	-	-	#VALUE!	#VALUE!			-	#REF!	7210/7211/7201	7210/7211/7201	186,609,792.43
			20164	G/L			Payables From Exchange Transactions	Trade Payables	Opening balance		-	-	-		102,615.31	102,615.31	102,615.00	-215,623,926.00	102,615.31	-215,521,310.69	-215,521,311.00	#VALUE!	#VALUE!			-				
			19060	G/L			Payables From Exchange Transactions	Trade Payables			-	-	-		-	-	-	53,444.30	2,904,817.13	2,958,261.43	2,958,261.00	#VALUE!	#VALUE!		#VALUE!	-				
			15393	G/L			Payables From Exchange Transactions	Trade Payables			-	-	-		-	-	-	125,400.30	-	125,400.30	125,400.00	#VALUE!	#VALUE!			-				
			24895	G/L			Payables From Exchange Transactions	Trade Payables			-	-	-		-	-	-	1,590,342.61	-1,590,342.61	-	-	#VALUE!	#VALUE!			-				
	TRADE CREDITORS: OUTSTANDING	15393	23843	G/L			Payables From Exchange Transactions	Trade Payables	Withdrawals	26,140.13	-	26,140.13	26,140.00	86,895,899.62	-	86,895,899.62	86,895,900.00	93,374,138.63	-	93,374,138.63	93,374,139.00	#VALUE!	#VALUE!			-				
	[illegible]																													

[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-0.00	-	-0.00	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	397,516.84	-397,516.84	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	4,649,949.31	-4,649,949.31	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	809,371.00	-809,371.00	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	33,791.00	-33,791.00	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
[illegible]	[illegible]	[illegible]	-	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
			25,770,297.30	0.00	25,770,297.30	25,770,297.00	-40,941,617.42	814,204.48	-40,127,412.94	-40,127,410.00	-10,890,124.70	-4,819,044.10	-15,709,168.80	-15,709,167.00	#VALUE!

Consider to council

3126103
-41,311,843.10 41,311,843.10 4957216.8 -18,835,271.80 245,614.50
114,409.47 Own 144,600.00
2,128,554.40 Camera 2,500,100.00 15,847,341.50 3,133,233.50
2,278,831.05 Camera opening 2,522,950.00 -3157375.684 2529380.188
- 16,193,092.68 -3,157,375.68 603,853.31
7,481,374.99
11,675,775.01 11,675,775.01 -6,991,150.21 15,691,560.11 2560661.53
2015 4,620,852.50 vat suspense 4,620,852.50 4,620,852.50 (818,186.05)
16,296,627.51 1527583.92
2016 -711,514.75 vat suspense -711,514.75 -711,514.75 (17,236,752.72)
15,585,112.76
2016 -2,346,100.45 vat suspense -2,346,100.45 -2,346,100.45 R2,432,014.78
13,239,012.31 -R946,832.80
2,017.00 1,079.09 1,079.09
13,239,012.31 - 1025925.918 Nashua
13,240,091.41 17,255,876.51 1652171.054 Grid
2678096.972
-163,974.06 18,387,265.77
-2,796,209.23
- 12,583,065.80
-7116444.74 26238600
3,773,679.96
5741.1 41,947,768.80
3,767,938.86
208,286,767.86
192,577,599.07
4,853,947.47

Siyancuma Municipality
AFS Audit Journals 2023

No	PPI	DR	CR	Ref	Journal Description	Journal Test		-1.00	Posted on system		
									AFS only		Opening balance split EMS vs FMS
1 x		R 0.00		description	**description**	#N/A	#N/A		AFS only		Opening balance split EMS vs FMS
x			-	description	**description**	#N/A	#N/A		AFS only		Opening balance split EMS vs FMS
									Hartjie to post		Investments
2	24664	21,940.07	-	Recognise interest earned Invest 48857521	Recognise interest earned Invest 48857521	Cash and cash equivalents	Call Investments Deposits		Hartjie to post	24664	Investments
	24996	-	21,940.07	Recognise interest earned Invest 48857521	Recognise interest earned Invest 48857521	Interest Earned - external investments		-	Hartjie to post	24996	Investments
	20166	6,000,000.00	-	Reallocate investment deposit - 48857432	Reallocate investment deposit - 48857432	Cash and cash equivalents	Call Investments Deposits		Hartjie to post	20166	Investments
	24664	-	6,000,000.00	Reallocate investment deposit - 48857432	Reallocate investment deposit - 48857432	Cash and cash equivalents	Call Investments Deposits		Hartjie to post	24664	Investments
	23653	4,000,000.00	-	Reallocate investment withdrawal - 4885743	Reallocate investment withdrawal - 48857432	Cash and cash equivalents	Call Investments Deposits		Hartjie to post	23653	Investments
	20166	-	4,000,000.00	Reallocate investment withdrawal - 4885743	Reallocate investment withdrawal - 48857432	Cash and cash equivalents	Call Investments Deposits		Hartjie to post	20166	Investments
	25011	2,000,000.00	-	Reallocate investment withdrawal - 4885743	Reallocate investment withdrawal - 48857432	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	25011	Investments
	20166	-	2,000,000.00	Reallocate investment withdrawal - 4885743	Reallocate investment withdrawal - 48857432	Cash and cash equivalents	Call Investments Deposits		Hartjie to post	20166	Investments
	20166	10,000,000.00	-	Reallocate investment deposit - 48857432	Reallocate investment deposit - 48857432	Cash and cash equivalents	Call Investments Deposits		Hartjie to post	20166	Investments
	21876	-	10,000,000.00	Reallocate investment deposit - 48857432	Reallocate investment deposit - 48857432	Cash and cash equivalents	Call Investments Deposits		Hartjie to post	21876	Investments
	20166	1,046,441.13	-	Recognise interest earned Invest 48857432	Recognise interest earned Invest 48857432	Cash and cash equivalents	Call Investments Deposits		Hartjie to post	20166	Investments
	24996	-	1,046,441.13	Recognise interest earned Invest 48857432	Recognise interest earned Invest 48857432	Interest Earned - external investments		-	Hartjie to post	24996	Investments
	21876	7,500,000.00	-	Reallocate contra leg investment deposit	Reallocate contra leg investment deposit	Cash and cash equivalents	Call Investments Deposits		Hartjie to post	21876	Investments
	24922	-	7,500,000.00	Reallocate contra leg investment deposit	Reallocate contra leg investment deposit	Cash and cash equivalents	Primary Bank Account		Hartjie to post	24922	Investments
	21876	2,775.13	-	Recognise interest earned Invest 048860077	Recognise interest earned Invest 048860077	Cash and cash equivalents	Call Investments Deposits		Hartjie to post	21876	Investments
	24996	-	2,775.13	Recognise interest earned Invest 048860077	Recognise interest earned Invest 048860077	Interest Earned - external investments		-	Hartjie to post	24996	Investments
	23994	10,000,000.00		Correcting entry 32_2 - Investment entry	Correcting entry 32_2 - Investment entry	Cash and cash equivalents	Primary Bank Account		Hartjie to post	23994	Investments
	24925		10,000,000.00	Correcting entry 32_2 - Investment entry	Correcting entry 32_2 - Investment entry	Cash and cash equivalents	Primary Bank Account		Hartjie to post	24925	Investments
									AFS only		AFS only - GL update 17-07-23
3	23994	0	224	AFS only - GL update 17-07-23	AFS only - GL update 17-07-23	Cash and cash equivalents	Primary Bank Account		AFS only	23994	AFS only - GL update 17-07-23
	22250	224	0	AFS only - GL update 17-07-23	AFS only - GL update 17-07-23	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		AFS only	22250	AFS only - GL update 17-07-23
	22839	0	50.94	AFS only - GL update 17-07-23	AFS only - GL update 17-07-23	Vat payable from exchange-transactions	VAT Input in Suspense		AFS only	22839	AFS only - GL update 17-07-23
	15985	0	378889.19	AFS only - GL update 17-07-23	AFS only - GL update 17-07-23	Vat payable from exchange-transactions	VAT Input in Suspense		AFS only	15985	AFS only - GL update 17-07-23
	24989	0	339.63	AFS only - GL update 17-07-23	AFS only - GL update 17-07-23	Bulk Purchases	Electricity		AFS only	24989	AFS only - GL update 17-07-23
	24964	0	94147.16	AFS only - GL update 17-07-23	AFS only - GL update 17-07-23	General Expenses	PROFESIONAL AND CONSULTAN;		AFS only	24964	AFS only - GL update 17-07-23
	23960	0	151.22	AFS only - GL update 17-07-23	AFS only - GL update 17-07-23	Finance Charges	Payables & Creditors		AFS only	23960	AFS only - GL update 17-07-23
	24199	0	889324.08	AFS only - GL update 17-07-23	AFS only - GL update 17-07-23	Repairs and Maintenance	Other Expenditure		AFS only	24199	AFS only - GL update 17-07-23
	17836	0	1065534.21	AFS only - GL update 17-07-23	AFS only - GL update 17-07-23	General Expenses	AUDIT FEES;		AFS only	17836	AFS only - GL update 17-07-23
	22691	0	476922.49	AFS only - GL update 17-07-23	AFS only - GL update 17-07-23	General Expenses	AUDIT FEES;		AFS only	22691	AFS only - GL update 17-07-23
	24897	0	2000	AFS only - GL update 17-07-23	AFS only - GL update 17-07-23	Payables From Exchange Transactions	Sundry Payables		AFS only	24897	AFS only - GL update 17-07-23
	21904	1083826.57	0	AFS only - GL update 17-07-23	AFS only - GL update 17-07-23	Payables From Exchange Transactions	Trade Payables		AFS only	21904	AFS only - GL update 17-07-23
	19060	2904817.13	0	AFS only - GL update 17-07-23	AFS only - GL update 17-07-23	Payables From Exchange Transactions	Trade Payables		AFS only	19060	AFS only - GL update 17-07-23
	23305	0	1081284.78	AFS only - GL update 17-07-23	AFS only - GL update 17-07-23	Vat payable from exchange-transactions	VAT Receivable		AFS only	23305	AFS only - GL update 17-07-23
									Given to Hartjie	#N/A	Leave accrual
4	22600	232,425.19		Movement on Leave accrual for 2023	**Movement on Leave accrual for 2023**	Employee Related Costs	Provision for staff leave		Given to Hartjie	22600	Leave accrual
	23185	97,776.54		Movement on Leave accrual for 2023	**Movement on Leave accrual for 2023**	Employee Related Costs	Provision for staff leave		Given to Hartjie	23185	Leave accrual
	24032	81,821.99		Movement on Leave accrual for 2023	**Movement on Leave accrual for 2023**	Employee Related Costs	Provision for staff leave		Given to Hartjie	24032	Leave accrual
	24950	24,061.92		Movement on Leave accrual for 2023	**Movement on Leave accrual for 2023**	Employee Related Costs	Provision for staff leave		Given to Hartjie	24950	Leave accrual
	24980	20,146.69		Movement on Leave accrual for 2023	**Movement on Leave accrual for 2023**	Employee Related Costs	Provision for staff leave		Given to Hartjie	24980	Leave accrual
	20342	7,521.27		Movement on Leave accrual for 2023	**Movement on Leave accrual for 2023**	Employee Related Costs	Provision for staff leave		Given to Hartjie	20342	Leave accrual
	20183	7,521.27		Movement on Leave accrual for 2023	**Movement on Leave accrual for 2023**	Employee Related Costs	Provision for staff leave		Given to Hartjie	20183	Leave accrual
	21872	55,469.09		Movement on Leave accrual for 2023	**Movement on Leave accrual for 2023**	Employee Related Costs	Provision for staff leave		Given to Hartjie	21872	Leave accrual
	22795	96,623.12		Movement on Leave accrual for 2023	**Movement on Leave accrual for 2023**	Employee Related Costs	Provision for staff leave		Given to Hartjie	22795	Leave accrual
	23780	16,669.84		Movement on Leave accrual for 2023	**Movement on Leave accrual for 2023**	Employee Related Costs	Provision for staff leave		Given to Hartjie	23780	Leave accrual
	23499	79,535.36		Movement on Leave accrual for 2023	**Movement on Leave accrual for 2023**	Employee Related Costs	Provision for staff leave		Given to Hartjie	23499	Leave accrual
	23823	57,639.74		Movement on Leave accrual for 2023	**Movement on Leave accrual for 2023**	Employee Related Costs	Provision for staff leave		Given to Hartjie	23823	Leave accrual
	20579		777,212.03	Movement on Leave accrual for 2023	**Movement on Leave accrual for 2023**	Current Employee Benefits	Leave accrual		Given to Hartjie	20579	Leave accrual
									Hartjie to post	#N/A	Pensioners Medical - JNL 1
5	22821	1,247.40	-	Allocate Hosmed payment 208_1501	**Allocate Hosmed payment 208_1501**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	22821	Pensioners Medical - JNL 1
	23151	2,910.60	-	Allocate Hosmed payment 208_1501	**Allocate Hosmed payment 208_1501**	Employee Related Costs	Contribution to provision - Post Retirement Medi		Hartjie to post	23151	Pensioners Medical - JNL 1
	24897	-	4,158.00	Allocate Hosmed payment 208_1501	**Allocate Hosmed payment 208_1501**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	24897	Pensioners Medical - JNL 1
									Hartjie to post	#N/A	Pensioners Medical - JNL 1
	22821	2,369.10	-	Allocate Bonitas payment 208_1500	**Allocate Bonitas payment 208_1500**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	22821	Pensioners Medical - JNL 1
	23151	5,527.90	-	Allocate Bonitas payment 208_1500	**Allocate Bonitas payment 208_1500**	Employee Related Costs	Contribution to provision - Post Retirement Medi		Hartjie to post	23151	Pensioners Medical - JNL 1
	24897	-	7,897.00	Allocate Bonitas payment 208_1500	**Allocate Bonitas payment 208_1500**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	24897	Pensioners Medical - JNL 1
	22821	2,369.10	-	Allocate Bonitas payment 208_1499	**Allocate Bonitas payment 208_1499**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	22821	Pensioners Medical - JNL 1
	23151	5,527.90	-	Allocate Bonitas payment 208_1499	**Allocate Bonitas payment 208_1499**	Employee Related Costs	Contribution to provision - Post Retirement Medi		Hartjie to post	23151	Pensioners Medical - JNL 1
	24897	-	7,897.00	Allocate Bonitas payment 208_1499	**Allocate Bonitas payment 208_1499**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	24897	Pensioners Medical - JNL 1
	23510	18,849.82	-	Allocate Bonitas income - Richter	**Allocate Bonitas income - Richter**	Other Revenue	Sundry income		Hartjie to post	23510	Pensioners Medical - JNL 1
	23536	2,472.10	-	Allocate Bonitas income - Richter	**Allocate Bonitas income - Richter**	Vat payable from exchange-transactions	VAT Payable		Hartjie to post	23536	Pensioners Medical - JNL 1
	20124	2,369.10	-	Allocate Bonitas income - Richter	**Allocate Bonitas income - Richter**	Consumer Deposits	Water & Electricity		Hartjie to post	20124	Pensioners Medical - JNL 1
	22821	-	23,691.02	Allocate Bonitas income - Richter	**Allocate Bonitas income - Richter**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	22821	Pensioners Medical - JNL 1
	23510	22,060.74	-	Allocate Bonitas income - Fouche	**Allocate Bonitas income - Fouche**	Other Revenue	Sundry income		Hartjie to post	23510	Pensioners Medical - JNL 1
	23536	2,599.28	-	Allocate Bonitas income - Fouche	**Allocate Bonitas income - Fouche**	Vat payable from exchange-transactions	VAT Payable		Hartjie to post	23536	Pensioners Medical - JNL 1
	20124	2,369.10	-	Allocate Bonitas income - Fouche	**Allocate Bonitas income - Fouche**	Consumer Deposits	Water & Electricity		Hartjie to post	20124	Pensioners Medical - JNL 1
	22821	-	27,029.12	Allocate Bonitas income - Fouche	**Allocate Bonitas income - Fouche**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	22821	Pensioners Medical - JNL 1
									Hartjie to post	#N/A	Pensioners Medical - JNL 1
	22821	1,793.10	-	Allocate Munimed payment 208_1502	**Allocate Munimed payment 208_1502**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	22821	Pensioners Medical - JNL 1
	23151	4,183.90	-	Allocate Munimed payment 208_1502	**Allocate Munimed payment 208_1502**	Employee Related Costs	Contribution to provision - Post Retirement Medi		Hartjie to post	23151	Pensioners Medical - JNL 1
	24897	-	5,977.00	Allocate Munimed payment 208_1502	**Allocate Munimed payment 208_1502**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	24897	Pensioners Medical - JNL 1
	22821	1,225.20	-	Allocate Munimed payment 208_1503	**Allocate Munimed payment 208_1503**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	22821	Pensioners Medical - JNL 1
	23151	2,858.80	-	Allocate Munimed payment 208_1503	**Allocate Munimed payment 208_1503**	Employee Related Costs	Contribution to provision - Post Retirement Medi		Hartjie to post	23151	Pensioners Medical - JNL 1
	24897	-	4,084.00	Allocate Munimed payment 208_1503	**Allocate Munimed payment 208_1503**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	24897	Pensioners Medical - JNL 1
	23510	28,997.67	-	Allocate Munimed income - Daffue	**Allocate Munimed income - Daffue**	Other Revenue	Sundry income		Hartjie to post	23510	Pensioners Medical - JNL 1
	23536	3,421.93	-	Allocate Munimed income - Daffue	**Allocate Munimed income - Daffue**	Vat payable from exchange-transactions	VAT Payable		Hartjie to post	23536	Pensioners Medical - JNL 1
	20124	2,000.00	-	Allocate Munimed income - Daffue	**Allocate Munimed income - Daffue**	Consumer Deposits	Water & Electricity		Hartjie to post	20124	Pensioners Medical - JNL 1
	22821	-	34,419.60	Allocate Munimed income - Daffue	**Allocate Munimed income - Daffue**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	22821	Pensioners Medical - JNL 1
	23510	10,178.30	-	Allocate Munimed income - Wellen	**Allocate Munimed income - Wellen**	Other Revenue	Sundry income		Hartjie to post	23510	Pensioners Medical - JNL 1
	23536	1,526.74	-	Allocate Munimed income - Wellen	**Allocate Munimed income - Wellen**	Vat payable from exchange-transactions	VAT Payable		Hartjie to post	23536	Pensioners Medical - JNL 1
	20124	1,170.50	-	Allocate Munimed income - Wellen	**Allocate Munimed income - Wellen**	Consumer Deposits	Water & Electricity		Hartjie to post	20124	Pensioners Medical - JNL 1
	22821	-	12,875.54	Allocate Munimed income - Wellen	**Allocate Munimed income - Wellen**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	22821	Pensioners Medical - JNL 1
									Hartjie to post	#N/A	Pensioners Medical - JNL 1
	22821	-	34,175.11	Allocate LA Health allocation - Venter	**Allocate LA Health allocation - Venter**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	22821	Pensioners Medical - JNL 1
	23510	29,952.93	-	Allocate LA Health allocation - Venter	**Allocate LA Health allocation - Venter**	Other Revenue	Sundry income		Hartjie to post	23510	Pensioners Medical - JNL 1
	20124	1,805.10	-	Allocate LA Health allocation - Venter	**Allocate LA Health allocation - Venter**	Consumer Deposits	Water & Electricity		Hartjie to post	20124	Pensioners Medical - JNL 1
	23536	4,222.18	-	Allocate LA Health allocation - Venter	**Allocate LA Health allocation - Venter**	Vat payable from exchange-transactions	VAT Payable		Hartjie to post	23536	Pensioners Medical - JNL 1
	24897	-	6,017.00	Allocate LA Health allocation - Venter	**Allocate LA Health allocation - Venter**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	24897	Pensioners Medical - JNL 1
	23151	4,211.90	-	Allocate LA Health allocation - Venter	**Allocate LA Health allocation - Venter**	Employee Related Costs	Contribution to provision - Post Retirement Medi		Hartjie to post	23151	Pensioners Medical - JNL 1
									Hartjie to post	#N/A	Pensioners Medical - JNL 1
	22821	-	35,398.23	Allocate LA Health allocation - Agenbag	**Allocate LA Health allocation - Agenbag**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	22821	Pensioners Medical - JNL 1
	23510	31,274.78	-	Allocate LA Health allocation - Agenbag	**Allocate LA Health allocation - Agenbag**	Other Revenue	Sundry income		Hartjie to post	23510	Pensioners Medical - JNL 1
	20124	3,434.70	-	Allocate LA Health allocation - Agenbag	**Allocate LA Health allocation - Agenbag**	Consumer Deposits	Water & Electricity		Hartjie to post	20124	Pensioners Medical - JNL 1
	23536	4,123.45	-	Allocate LA Health allocation - Agenbag	**Allocate LA Health allocation - Agenbag**	Vat payable from exchange-transactions	VAT Payable		Hartjie to post	23536	Pensioners Medical - JNL 1

	24897	-	11,449.00	Allocate LA Health allocation - Agenbag	**Allocate LA Health allocation - Agenbag**	Payables From Exchange Transactions	Sundry Payables	Hartjie to post	24897	Pensioners Medical - JNL 1
	23151	8,014.30	-	Allocate LA Health allocation - Agenbag	**Allocate LA Health allocation - Agenbag**	Employee Related Costs	Contribution to provision - Post Retirement Medi	Hartjie to post	23151	Pensioners Medical - JNL 1
								Hartjie to post	#N/A	Pensioners Medical - JNL 1
	22821	-	22,212.89	Allocate LA Health allocation - Higgs	**Allocate LA Health allocation - Higgs**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors	Hartjie to post	22821	Pensioners Medical - JNL 1
	23510	21,158.52	-	Allocate LA Health allocation - Higgs	**Allocate LA Health allocation - Higgs**	Other Revenue	Sundry income	Hartjie to post	23510	Pensioners Medical - JNL 1
	20124	-	-	Allocate LA Health allocation - Higgs	**Allocate LA Health allocation - Higgs**	Consumer Deposits	Water & Electricity	Hartjie to post	20124	Pensioners Medical - JNL 1
	23536	2,623.07	-	Allocate LA Health allocation - Higgs	**Allocate LA Health allocation - Higgs**	Vat payable from exchange-transactions	VAT Payable	Hartjie to post	23536	Pensioners Medical - JNL 1
	24897	-	5,229.00	Allocate LA Health allocation - Higgs	**Allocate LA Health allocation - Higgs**	Payables From Exchange Transactions	Sundry Payables	Hartjie to post	24897	Pensioners Medical - JNL 1
	23151	3,660.30	-	Allocate LA Health allocation - Higgs	**Allocate LA Health allocation - Higgs**	Employee Related Costs	Contribution to provision - Post Retirement Medi	Hartjie to post	23151	Pensioners Medical - JNL 1
								Hartjie to post	#N/A	Pensioners Medical - JNL 1
	22821	-	18,548.97	Allocate LA Health allocation - Geldenhys	**Allocate LA Health allocation - Geldenhys**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors	Hartjie to post	22821	Pensioners Medical - JNL 1
	23510	17,699.19	-	Allocate LA Health allocation - Geldenhys	**Allocate LA Health allocation - Geldenhys**	Other Revenue	Sundry income	Hartjie to post	23510	Pensioners Medical - JNL 1
	20124	-	-	Allocate LA Health allocation - Geldenhys	**Allocate LA Health allocation - Geldenhys**	Consumer Deposits	Water & Electricity	Hartjie to post	20124	Pensioners Medical - JNL 1
	23536	2,654.88	-	Allocate LA Health allocation - Geldenhys	**Allocate LA Health allocation - Geldenhys**	Vat payable from exchange-transactions	VAT Payable	Hartjie to post	23536	Pensioners Medical - JNL 1
	24897	-	6,017.00	Allocate LA Health allocation - Geldenhys	**Allocate LA Health allocation - Geldenhys**	Payables From Exchange Transactions	Sundry Payables	Hartjie to post	24897	Pensioners Medical - JNL 1
	23151	4,211.90	-	Allocate LA Health allocation - Geldenhys	**Allocate LA Health allocation - Geldenhys**	Employee Related Costs	Contribution to provision - Post Retirement Medi	Hartjie to post	23151	Pensioners Medical - JNL 1
								Hartjie to post	#N/A	Pensioners Medical - JNL 1
	22821	-	16,960.91	Allocate LA Health allocation - Loubser	**Allocate LA Health allocation - Loubser**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors	Hartjie to post	22821	Pensioners Medical - JNL 1
	23510	15,279.84	-	Allocate LA Health allocation - Loubser	**Allocate LA Health allocation - Loubser**	Other Revenue	Sundry income	Hartjie to post	23510	Pensioners Medical - JNL 1
	20124	1,706.00	-	Allocate LA Health allocation - Loubser	**Allocate LA Health allocation - Loubser**	Consumer Deposits	Water & Electricity	Hartjie to post	20124	Pensioners Medical - JNL 1
	23536	1,780.17	-	Allocate LA Health allocation - Loubser	**Allocate LA Health allocation - Loubser**	Vat payable from exchange-transactions	VAT Payable	Hartjie to post	23536	Pensioners Medical - JNL 1
	24897	-	6,017.00	Allocate LA Health allocation - Loubser	**Allocate LA Health allocation - Loubser**	Payables From Exchange Transactions	Sundry Payables	Hartjie to post	24897	Pensioners Medical - JNL 1
	23151	4,211.90	-	Allocate LA Health allocation - Loubser	**Allocate LA Health allocation - Loubser**	Employee Related Costs	Contribution to provision - Post Retirement Medi	Hartjie to post	23151	Pensioners Medical - JNL 1
								Hartjie to post	#N/A	Pensioners Medical - JNL 1
	22821	-	14,475.93	Allocate LA Health allocation - Trytsman	**Allocate LA Health allocation - Trytsman**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors	Hartjie to post	22821	Pensioners Medical - JNL 1
	23510	12,587.77	-	Allocate LA Health allocation - Trytsman	**Allocate LA Health allocation - Trytsman**	Other Revenue	Sundry income	Hartjie to post	23510	Pensioners Medical - JNL 1
	20124	1,568.70	-	Allocate LA Health allocation - Trytsman	**Allocate LA Health allocation - Trytsman**	Consumer Deposits	Water & Electricity	Hartjie to post	20124	Pensioners Medical - JNL 1
	23536	1,888.16	-	Allocate LA Health allocation - Trytsman	**Allocate LA Health allocation - Trytsman**	Vat payable from exchange-transactions	VAT Payable	Hartjie to post	23536	Pensioners Medical - JNL 1
	24897	-	5,229.00	Allocate LA Health allocation - Trytsman	**Allocate LA Health allocation - Trytsman**	Payables From Exchange Transactions	Sundry Payables	Hartjie to post	24897	Pensioners Medical - JNL 1
	23151	3,660.30	-	Allocate LA Health allocation - Trytsman	**Allocate LA Health allocation - Trytsman**	Employee Related Costs	Contribution to provision - Post Retirement Medi	Hartjie to post	23151	Pensioners Medical - JNL 1
								Hartjie to post	#N/A	Pensioners Medical - JNL 2
6	23510	4,424.86	-	Allocate Bonitas income - Richter	**Allocate Bonitas income - Richter**	Other Revenue	Sundry income	Hartjie to post	23510	Pensioners Medical - JNL 2
	23536	663.73	-	Allocate Bonitas income - Richter	**Allocate Bonitas income - Richter**	Vat payable from exchange-transactions	VAT Payable	Hartjie to post	23536	Pensioners Medical - JNL 2
	22821	-	5,088.59	Allocate Bonitas income - Richter	**Allocate Bonitas income - Richter**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors	Hartjie to post	22821	Pensioners Medical - JNL 2
	23510	2,212.43	-	Allocate Bonitas income - Fouche	**Allocate Bonitas income - Fouche**	Other Revenue	Sundry income	Hartjie to post	23510	Pensioners Medical - JNL 2
	23536	331.86	-	Allocate Bonitas income - Fouche	**Allocate Bonitas income - Fouche**	Vat payable from exchange-transactions	VAT Payable	Hartjie to post	23536	Pensioners Medical - JNL 2
	22821	-	2,544.29	Allocate Bonitas income - Fouche	**Allocate Bonitas income - Fouche**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors	Hartjie to post	22821	Pensioners Medical - JNL 2
								Hartjie to post	#N/A	Pensioners Medical - JNL 2
	23510	3,092.40	-	Allocate Munimed income - Daffue	**Allocate Munimed income - Daffue**	Other Revenue	Sundry income	Hartjie to post	23510	Pensioners Medical - JNL 2
	22821	-	3,092.40	Allocate Munimed income - Daffue	**Allocate Munimed income - Daffue**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors	Hartjie to post	22821	Pensioners Medical - JNL 2
	23510	1,170.50	-	Allocate Munimed income - Wellen	**Allocate Munimed income - Wellen**	Other Revenue	Sundry income	Hartjie to post	23510	Pensioners Medical - JNL 2
	22821	-	1,170.50	Allocate Munimed income - Wellen	**Allocate Munimed income - Wellen**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors	Hartjie to post	22821	Pensioners Medical - JNL 2
								Hartjie to post	#N/A	Pensioners Medical - JNL 2
	22821	-	5,415.30	Allocate LA Health allocation - Venter	**Allocate LA Health allocation - Venter**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors	Hartjie to post	22821	Pensioners Medical - JNL 2
	23510	3,139.30	-	Allocate LA Health allocation - Venter	**Allocate LA Health allocation - Venter**	Other Revenue	Sundry income	Hartjie to post	23510	Pensioners Medical - JNL 2
	22321	1,805.10	-	Allocate LA Health allocation - Venter	**Allocate LA Health allocation - Venter**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors	Hartjie to post	22321	Pensioners Medical - JNL 2
	23536	470.90	-	Allocate LA Health allocation - Venter	**Allocate LA Health allocation - Venter**	Vat payable from exchange-transactions	VAT Payable	Hartjie to post	23536	Pensioners Medical - JNL 2
								Hartjie to post	#N/A	Pensioners Medical - JNL 2
	22821	-	12,879.56	Allocate LA Health allocation - Agenbag	**Allocate LA Health allocation - Agenbag**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors	Hartjie to post	22821	Pensioners Medical - JNL 2
	23510	11,199.62	-	Allocate LA Health allocation - Agenbag	**Allocate LA Health allocation - Agenbag**	Other Revenue	Sundry income	Hartjie to post	23510	Pensioners Medical - JNL 2
	23536	1,679.94	-	Allocate LA Health allocation - Agenbag	**Allocate LA Health allocation - Agenbag**	Vat payable from exchange-transactions	VAT Payable	Hartjie to post	23536	Pensioners Medical - JNL 2
								Hartjie to post	#N/A	Pensioners Medical - JNL 2
	22821	-	7,342.80	Allocate LA Health allocation - Higgs	**Allocate LA Health allocation - Higgs**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors	Hartjie to post	22821	Pensioners Medical - JNL 2
	23510	6,385.04	-	Allocate LA Health allocation - Higgs	**Allocate LA Health allocation - Higgs**	Other Revenue	Sundry income	Hartjie to post	23510	Pensioners Medical - JNL 2
	23536	957.76	-	Allocate LA Health allocation - Higgs	**Allocate LA Health allocation - Higgs**	Vat payable from exchange-transactions	VAT Payable	Hartjie to post	23536	Pensioners Medical - JNL 2
								Hartjie to post	#N/A	Pensioners Medical - JNL 2
	22821	-	1,929.60	Allocate LA Health allocation - Geldenhys	**Allocate LA Health allocation - Geldenhys**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors	Hartjie to post	22821	Pensioners Medical - JNL 2
	23510	1,677.91	-	Allocate LA Health allocation - Geldenhys	**Allocate LA Health allocation - Geldenhys**	Other Revenue	Sundry income	Hartjie to post	23510	Pensioners Medical - JNL 2
	23536	251.69	-	Allocate LA Health allocation - Geldenhys	**Allocate LA Health allocation - Geldenhys**	Vat payable from exchange-transactions	VAT Payable	Hartjie to post	23536	Pensioners Medical - JNL 2
								Hartjie to post	#N/A	Pensioners Medical - JNL 2
	22821	-	1,706.00	Allocate LA Health allocation - Loubser	**Allocate LA Health allocation - Loubser**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors	Hartjie to post	22821	Pensioners Medical - JNL 2
	23510	1,706.00	-	Allocate LA Health allocation - Loubser	**Allocate LA Health allocation - Loubser**	Other Revenue	Sundry income	Hartjie to post	23510	Pensioners Medical - JNL 2
								Hartjie to post	#N/A	Pensioners Medical - JNL 2
	22821	-	3,316.21	Allocate LA Health allocation - Trytsman	**Allocate LA Health allocation - Trytsman**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors	Hartjie to post	22821	Pensioners Medical - JNL 2
	23510	2,883.66	-	Allocate LA Health allocation - Trytsman	**Allocate LA Health allocation - Trytsman**	Other Revenue	Sundry income	Hartjie to post	23510	Pensioners Medical - JNL 2
	23536	432.55	-	Allocate LA Health allocation - Trytsman	**Allocate LA Health allocation - Trytsman**	Vat payable from exchange-transactions	VAT Payable	Hartjie to post	23536	Pensioners Medical - JNL 2
								Given to Hartjie	#N/A	Bonus Accrual
7	22611	838.33	-	Movement on Bonus Accrual for 2022/23	**Movement on Bonus Accrual for 2022/23**	Employee Related Costs	Bonuses	Given to Hartjie	22611	Bonus Accrual
	23207	16,974.28	-	Movement on Bonus Accrual for 2022/23	**Movement on Bonus Accrual for 2022/23**	Employee Related Costs	Bonuses	Given to Hartjie	23207	Bonus Accrual
	24087	28,524.05	-	Movement on Bonus Accrual for 2022/23	**Movement on Bonus Accrual for 2022/23**	Employee Related Costs	Bonuses	Given to Hartjie	24087	Bonus Accrual
	23168	653.63	-	Movement on Bonus Accrual for 2022/23	**Movement on Bonus Accrual for 2022/23**	Employee Related Costs	Bonuses	Given to Hartjie	23168	Bonus Accrual
	24606	858.49	-	Movement on Bonus Accrual for 2022/23	**Movement on Bonus Accrual for 2022/23**	Employee Related Costs	Bonuses	Given to Hartjie	24606	Bonus Accrual
	24972	4,297.82	-	Movement on Bonus Accrual for 2022/23	**Movement on Bonus Accrual for 2022/23**	Employee Related Costs	Bonuses	Given to Hartjie	24972	Bonus Accrual
	20341	1,149.77	-	Movement on Bonus Accrual for 2022/23	**Movement on Bonus Accrual for 2022/23**	Employee Related Costs	Bonuses	Given to Hartjie	20341	Bonus Accrual
	20351	95.81	-	Movement on Bonus Accrual for 2022/23	**Movement on Bonus Accrual for 2022/23**	Employee Related Costs	Bonuses	Given to Hartjie	20351	Bonus Accrual
	20174	474.39	-	Movement on Bonus Accrual for 2022/23	**Movement on Bonus Accrual for 2022/23**	Employee Related Costs	Bonuses	Given to Hartjie	20174	Bonus Accrual
	21868	3,125.20	-	Movement on Bonus Accrual for 2022/23	**Movement on Bonus Accrual for 2022/23**	Employee Related Costs	Bonuses	Given to Hartjie	21868	Bonus Accrual
	22785	15,758.34	-	Movement on Bonus Accrual for 2022/23	**Movement on Bonus Accrual for 2022/23**	Employee Related Costs	Bonuses	Given to Hartjie	22785	Bonus Accrual
	23785	8,695.33	-	Movement on Bonus Accrual for 2022/23	**Movement on Bonus Accrual for 2022/23**	Employee Related Costs	Bonuses	Given to Hartjie	23785	Bonus Accrual
	23494	6,965.05	-	Movement on Bonus Accrual for 2022/23	**Movement on Bonus Accrual for 2022/23**	Employee Related Costs	Bonuses	Given to Hartjie	23494	Bonus Accrual
	23839	15,918.42	-	Movement on Bonus Accrual for 2022/23	**Movement on Bonus Accrual for 2022/23**	Employee Related Costs	Bonuses	Given to Hartjie	23839	Bonus Accrual
	23549	3,009.33	-	Movement on Bonus Accrual for 2022/23	**Movement on Bonus Accrual for 2022/23**	Employee Related Costs	Bonuses	Given to Hartjie	23549	Bonus Accrual
	21019	-	107,338.25	Movement on Bonus Accrual for 2022/23	**Movement on Bonus Accrual for 2022/23**	Current Employee Benefits	Bonus provision	Given to Hartjie	21019	Bonus Accrual
								Hartjie to post	#N/A	Grants
8	21987	269,000.00	-	Allocate EPWP grant income received	**Allocate EPWP grant income received**	Government Grants and Subsidies	Equitable Share	Hartjie to post	21987	Grants
	22204	804,000.00	-	Allocate EPWP grant income received	**Allocate EPWP grant income received**	Government Grants and Subsidies	-	Hartjie to post	22204	Grants
	21987	5,000,000.00	-	Allocate MIG grant income received	**Allocate MIG grant income received**	Government Grants and Subsidies	Equitable Share	Hartjie to post	21987	Grants
	24334	-	5,000,000.00	Allocate MIG grant income received	**Allocate MIG grant income received**	Unspent Conditional Government Grants and Receipts	Receipts	Hartjie to post	24334	Grants
	30210	4,464,885.28		Allocate withheld as per payment arrangem	**Allocate withheld as per payment arrangement - Jul 22**	Payables From Exchange Transactions	Unspent Grants	Hartjie to post	30210	Grants
	24263		4,464,885.28	Allocate withheld as per payment arrangem	**Allocate withheld as per payment arrangement - Jul 22**	Government Grants and Subsidies	Equitable Share	Hartjie to post	24263	Grants
	30210	7,417,203.43		Allocate withheld as per payment arrangem	**Allocate withheld as per payment arrangement - Dec 22**	Payables From Exchange Transactions	Unspent Grants	Hartjie to post	30210	Grants
	24263		7,417,203.43	Allocate withheld as per payment arrangem	**Allocate withheld as per payment arrangement - Dec 22**	Government Grants and Subsidies	Equitable Share	Hartjie to post	24263	Grants
	30210	7,417,203.43		Allocate withheld as per payment arrangem	**Allocate withheld as per payment arrangement - Dec 22**	Payables From Exchange Transactions	Unspent Grants	Hartjie to post	30210	Grants
	24263		7,417,203.43	Allocate withheld as per payment arrangem	**Allocate withheld as per payment arrangement - Dec 22**	Government Grants and Subsidies	Equitable Share	Hartjie to post	24263	Grants
	22176	700,000.00		Allocate Library grant income	**Allocate Library grant income**	Unspent Conditional Government Grants and Receipts	Receipts	Hartjie to post	22176	Grants
	25009		700,000.00	Allocate Library grant income	**Allocate Library grant income**	Unspent Conditional Government Grants and Receipts	Receipts	Hartjie to post	25009	Grants
	22176	23,106.80	-	Allocate LG Seta Grant income	**Allocate LG Seta Grant income**	Unspent Conditional Government Grants and Receipts	Receipts	Hartjie to post	22176	Grants
	24254	-	23,106.80	Allocate LG Seta Grant income	**Allocate LG Seta Grant income**	Unspent Conditional Government Grants and Receipts	Opening balance	Hartjie to post	24254	Grants
	22176	56,381.62	-	Allocate LG Seta Grant income	**Allocate LG Seta Grant income**	Unspent Conditional Government Grants and Receipts	Receipts	Hartjie to post	22176	Grants
	24254	-	56,381.62	Allocate LG Seta Grant income	**Allocate LG Seta Grant income**	Unspent Conditional Government Grants and Receipts	Opening balance	Hartjie to post	24254	Grants
	22176	9,408.78	-	Allocate LG Seta Grant income	**Allocate LG Seta Grant income**	Unspent Conditional Government Grants and Receipts	Receipts	Hartjie to post	22176	Grants
	24254	-	9,408.78	Allocate LG Seta Grant income	**Allocate LG Seta Grant income**	Unspent Conditional Government Grants and Receipts	Opening balance	Hartjie to post	24254	Grants

	22176	380,400.00	-	Allocate LG Seta Grant income	**Allocate LG Seta Grant income**	Unspent Conditional Government Grants and Receipts	Receipts		Hartjie to post	22176	Grants
	24254	-	380,400.00	Allocate LG Seta Grant income	**Allocate LG Seta Grant income**	Unspent Conditional Government Grants and Receipts	Opening balance		Hartjie to post	24254	Grants
	22204	29,229.25	-	Allocate LG Seta Grant income	**Allocate LG Seta Grant income**	Government Grants and Subsidies		-	Hartjie to post	22204	Grants
	24254	-	29,229.25	Allocate LG Seta Grant income	**Allocate LG Seta Grant income**	Unspent Conditional Government Grants and Receipts	Opening balance		Hartjie to post	24254	Grants
	22176	3,000,000.00	-	Allocate INEP grant income	**Allocate INEP grant income**	Unspent Conditional Government Grants and Receipts	Receipts		Hartjie to post	22176	Grants
	23013	-	3,000,000.00	Allocate INEP grant income	**Allocate INEP grant income**	Unspent Conditional Government Grants and Receipts	Receipts		Hartjie to post	23013	Grants
	24167	1,500,000.00	-	Allocate INEP grant income	**Allocate INEP grant income**	Government Grants and Subsidies	Department of Minerals & Energy		Hartjie to post	24167	Grants
	23013	-	1,500,000.00	Allocate INEP grant income	**Allocate INEP grant income**	Unspent Conditional Government Grants and Receipts	Receipts		Hartjie to post	23013	Grants
	22176	3,000,000.00	-	Allocate WSIG grant income	**Allocate WSIG grant income**	Unspent Conditional Government Grants and Receipts	Receipts		Hartjie to post	22176	Grants
	22670	-	3,000,000.00	Allocate WSIG grant income	**Allocate WSIG grant income**	Unspent Conditional Government Grants and Receipts	Receipts		Hartjie to post	22670	Grants
	25008	1,400,000.00	-	Recognise Library grant income 2023	**Recognise Library grant income 2023**	Unspent Conditional Government Grants and Receipts	Expenditure		Hartjie to post	25008	Grants
	24965	-	1,400,000.00	Recognise Library grant income 2023	**Recognise Library grant income 2023**	Government Grants and Subsidies	Library Project		Hartjie to post	24965	Grants
	22530	3,100,000.00	-	Recognise FMG grant income 2023	**Recognise FMG grant income 2023**	Unspent Conditional Government Grants and Receipts	Expenditure		Hartjie to post	22530	Grants
	23309	-	3,100,000.00	Recognise FMG grant income 2023	**Recognise FMG grant income 2023**	Government Grants and Subsidies	Local Government Financial Management Grant		Hartjie to post	23309	Grants
	22204	-	1,073,000.00	Recognise EPWP grant income 2023	**Recognise EPWP grant income 2023**	Government Grants and Subsidies		-	Hartjie to post	22204	Grants
	23354	930,776.65	-	Recognise WSIG grant income 2023	**Recognise WSIG grant income 2023**	Unspent Conditional Government Grants and Receipts	Capital expenditure		Hartjie to post	23354	Grants
	21908	-	930,776.65	Recognise WSIG grant income 2023	**Recognise WSIG grant income 2023**	Government Grants and Subsidies	WSIG		Hartjie to post	21908	Grants
	23927	4,500,000.00	-	Recognise INEP grant income 2023	**Recognise INEP grant income 2023**	Unspent Conditional Government Grants and Receipts	Capital expenditure		Hartjie to post	23927	Grants
	24167	-	4,500,000.00	Recognise INEP grant income 2023	**Recognise INEP grant income 2023**	Government Grants and Subsidies	Department of Minerals & Energy		Hartjie to post	24167	Grants
	24254	549,600.00	-	Recognise LG Seta grant income 2023	**Recognise LG Seta grant income 2023**	Unspent Conditional Government Grants and Receipts	Opening balance		Hartjie to post	24254	Grants
	25068	-	549,600.00	Recognise LG Seta grant income 2023	**Recognise LG Seta grant income 2023**	Government Grants and Subsidies	LG Seta		Hartjie to post	25068	Grants
	24254	430,200.00	-	Correction of LG Seta grant income 2022	**Correction of LG Seta grant income 2022**	Unspent Conditional Government Grants and Receipts	Opening balance		Hartjie to post	24254	Grants
	23937	-	430,200.00	Correction of LG Seta grant income 2022	**Correction of LG Seta grant income 2022**	Accumulated Surplus/(Deficit)		-	Hartjie to post	23937	Grants
	23937	180,800.00	-	Correction of LG Seta grant opening balance	**Correction of LG Seta grant opening balance 2022**	Accumulated Surplus/(Deficit)		-	Hartjie to post	23937	Grants
	24254	-	180,800.00	Correction of LG Seta grant opening balance	**Correction of LG Seta grant opening balance 2022**	Unspent Conditional Government Grants and Receipts	Opening balance		Hartjie to post	24254	Grants
	23304	1,326,702.87	-	Recognise MIG grant income 2023	**Recognise MIG grant income 2023**	Unspent Conditional Government Grants and Receipts	Capital expenditure		Hartjie to post	23304	Grants
	30229	-	1,326,702.87	Recognise MIG grant income 2023	**Recognise MIG grant income 2023**	Government Grants and Subsidies	Municipal Infrastructure Grant		Hartjie to post	30229	Grants
	22054	1,930,544.10	-	Correct revenue recognised - MIG grant inco	**Correct revenue recognised - MIG grant income 2023**	Government Grants and Subsidies	Municipal Infrastructure Grant		Hartjie to post	22054	Grants
	30229	-	1,930,544.10	Correct revenue recognised - MIG grant inco	**Correct revenue recognised - MIG grant income 2023**	Government Grants and Subsidies	Municipal Infrastructure Grant		Hartjie to post	30229	Grants
	24217	1,856,390.99	-	Move unspent to payable for payment arran	**Move unspent to payable for payment arrangement**	Unspent Conditional Government Grants and Receipts	Opening balance		Hartjie to post	24217	Grants
	24192	8,201,650.42	-	Move unspent to payable for payment arran	**Move unspent to payable for payment arrangement**	Unspent Conditional Government Grants and Receipts	Opening balance		Hartjie to post	24192	Grants
	20132	4,703,549.34	-	Move unspent to payable for payment arran	**Move unspent to payable for payment arrangement**	Unspent Conditional Government Grants and Receipts	Opening balance		Hartjie to post	20132	Grants
	30210	-	14,761,590.75	Move unspent to payable for payment arran	**Move unspent to payable for payment arrangement**	Payables From Exchange Transactions	Unspent Grants		Hartjie to post	30210	Grants
	21987	36,427,000.00	-	Correct equitable share allocation	**Correct equitable share allocation**	Government Grants and Subsidies	Equitable Share		Hartjie to post	21987	Grants
	24263	-	36,427,000.00	Correct equitable share allocation	**Correct equitable share allocation**	Government Grants and Subsidies	Equitable Share		Hartjie to post	24263	Grants
									Hartjie to post	#N/A	PPE - Infra additions
9	25024	3,912,236.06	-	Allocation of Bongani 458 Stands additions 2	**Allocation of Bongani 458 Stands additions 2023**	Property, Plant and Equipment	WIP - Cost		Hartjie to post	25024	PPE - Infra additions
	21932	-	3,912,236.06	Allocation of Bongani 458 Stands additions 2	**Allocation of Bongani 458 Stands additions 2023**	Property, Plant and Equipment		-	Hartjie to post	21932	PPE - Infra additions
	25024	164,925.99	-	Recognise Retention on project Bongani 458	**Recognise Retention on project Bongani 458 stands**	Property, Plant and Equipment	WIP - Cost		Hartjie to post	25024	PPE - Infra additions
	22839	24,738.90	-	Recognise Retention on project Bongani 458	**Recognise Retention on project Bongani 458 stands**	Vat payable from exchange-transactions	VAT Input in Suspense		Hartjie to post	22839	PPE - Infra additions
	20121	-	189,664.89	Recognise Retention on project Bongani 458	**Recognise Retention on project Bongani 458 stands**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	20121	PPE - Infra additions
									Hartjie to post	#N/A	PPE - Infra additions
	25024	809,371.00	-	Allocation of Rehabilitation of Douglas wate	**Allocation of Rehabilitation of Douglas water treatment**	Property, Plant and Equipment	WIP - Cost		Hartjie to post	25024	PPE - Infra additions
	24919	-	809,371.00	Allocation of Rehabilitation of Douglas wate	**Allocation of Rehabilitation of Douglas water treatment**	Property, Plant and Equipment		-	Hartjie to post	24919	PPE - Infra additions
									Hartjie to post	#N/A	PPE - Infra additions
	25024	2,832,388.67	-	Allocation of Road project - WIP	**Allocation of Road project - WIP**	Property, Plant and Equipment	WIP - Cost		Hartjie to post	25024	PPE - Infra additions
	24956	-	2,832,388.67	Allocation of Road project - WIP	**Allocation of Road project - WIP**	Property, Plant and Equipment	Infra - Road - Cost		Hartjie to post	24956	PPE - Infra additions
									Hartjie to post	#N/A	PPE - Infra additions
	24916	737,713.25		Allocation of Electrical meters additions	**Allocation of Electrical meters additions**	Property, Plant and Equipment	Infra - Electricity LV network - Cost		Hartjie to post	24916	PPE - Infra additions
	21932		737,713.25	Allocation of Electrical meters additions	**Allocation of Electrical meters additions**	Property, Plant and Equipment		-	Hartjie to post	21932	PPE - Infra additions
									Hartjie to post	#N/A	PPE - Infra additions
	21837	5,500.00	-	Allocation of FAR additions 124_804	**Allocation of FAR additions 124_804**	Repairs and Maintenance	Contracted Services		Hartjie to post	21837	PPE - Infra additions
	23979	28,291.00	-	Allocation of FAR additions 124_804	**Allocation of FAR additions 124_804**	Property, Plant and Equipment	Infra - Water network - acquisitions		Hartjie to post	23979	PPE - Infra additions
	25089	-	33,791.00	Allocation of FAR additions 124_804	**Allocation of FAR additions 124_804**	Property, Plant and Equipment		-	Hartjie to post	25089	PPE - Infra additions
	23979	9,160.44	-	Allocation of FAR additions Water network	**Allocation of FAR additions Water network**	Property, Plant and Equipment	Infra - Water network - acquisitions		Hartjie to post	23979	PPE - Infra additions
	23453	-	9,160.44	Allocation of FAR additions Water network	**Allocation of FAR additions Water network**	Repairs and Maintenance	Other Expenditure		Hartjie to post	23453	PPE - Infra additions
	22221	33,259.95	-	Allocation of FAR additions - Sanitation netw	**Allocation of FAR additions - Sanitation network**	Property, Plant and Equipment	Infra - Sanitation - Cost		Hartjie to post	22221	PPE - Infra additions
	25053	-	33,259.95	Allocation of FAR additions - Sanitation netw	**Allocation of FAR additions - Sanitation network**	Property, Plant and Equipment		-	Hartjie to post	25053	PPE - Infra additions
									Hartjie to post	#N/A	PPE - Movable additions
10	30227	48,688.00	-	Allocation of 124_1246 - Movable additions	**Allocation of 124_1246 - Movable additions**	Property, Plant and Equipment	Other Assets - Machinery and Equip - Cost		Hartjie to post	30227	PPE - Movable additions
	22438	-	48,688.00	Allocation of 124_1246 - Movable additions	**Allocation of 124_1246 - Movable additions**	Property, Plant and Equipment	Infra - Sanitation - Cost		Hartjie to post	22438	PPE - Movable additions
	25053	11,750.00	-	Allocate Debit note to Professional fees	**Allocate Debit note to Professional fees**	Property, Plant and Equipment		-	Hartjie to post	25053	PPE - Movable additions
	24964	-	11,750.00	Allocate Debit note to Professional fees	**Allocate Debit note to Professional fees**	General Expenses	PROFESIONAL AND CONSULTAN;		Hartjie to post	24964	PPE - Movable additions
	22680	1,450.00	-	Allocate Movable asset additions	**Allocate Movable asset additions**	Property, Plant and Equipment	Other Assets - Furniture & Office- Cost		Hartjie to post	22680	PPE - Movable additions
	24845	-	1,450.00	Allocate Movable asset additions	**Allocate Movable asset additions**	Property, Plant and Equipment	Other Assets - Furniture & Office- Cost		Hartjie to post	24845	PPE - Movable additions
	22680	20,903.12	-	Allocate Movable asset additions	**Allocate Movable asset additions**	Property, Plant and Equipment	Other Assets - Furniture & Office- Cost		Hartjie to post	22680	PPE - Movable additions
	25053	-	20,903.12	Allocate Movable asset additions	**Allocate Movable asset additions**	Property, Plant and Equipment		-	Hartjie to post	25053	PPE - Movable additions
	22680	3,016.00	-	Allocate Movable asset additions	**Allocate Movable asset additions**	Property, Plant and Equipment	Other Assets - Furniture & Office- Cost		Hartjie to post	22680	PPE - Movable additions
	25053	-	3,016.00	Allocate Movable asset additions	**Allocate Movable asset additions**	Property, Plant and Equipment		-	Hartjie to post	25053	PPE - Movable additions
	24847	11,750.00	-	Allocate Movable asset additions	**Allocate Movable asset additions**	Property, Plant and Equipment	Other Assets - Computer equip- Cost		Hartjie to post	24847	PPE - Movable additions
	25053	-	11,750.00	Allocate Movable asset additions	**Allocate Movable asset additions**	Property, Plant and Equipment		-	Hartjie to post	25053	PPE - Movable additions
	22680	25,937.82	-	Allocate Movable asset additions	**Allocate Movable asset additions**	Property, Plant and Equipment	Other Assets - Furniture & Office- Cost		Hartjie to post	22680	PPE - Movable additions
	25053	-	25,937.82	Allocate Movable asset additions	**Allocate Movable asset additions**	Property, Plant and Equipment		-	Hartjie to post	25053	PPE - Movable additions
	24847	155,599.95	-	Allocate Movable asset additions	**Allocate Movable asset additions**	Property, Plant and Equipment	Other Assets - Computer equip- Cost		Hartjie to post	24847	PPE - Movable additions
	25053	-	155,599.95	Allocate Movable asset additions	**Allocate Movable asset additions**	Property, Plant and Equipment		-	Hartjie to post	25053	PPE - Movable additions
	22680	139,000.00	-	Allocate Movable asset additions	**Allocate Movable asset additions**	Property, Plant and Equipment	Other Assets - Furniture & Office- Cost		Hartjie to post	22680	PPE - Movable additions
	25053	-	139,000.00	Allocate Movable asset additions	**Allocate Movable asset additions**	Property, Plant and Equipment		-	Hartjie to post	25053	PPE - Movable additions
									Hartjie to post	#N/A	PPE - Building additions
11	30228	14,555.00	-	Allocate - building additions 2023	**Allocate - building additions 2023**	Property, Plant and Equipment	Buildings - Cost		Hartjie to post	30228	PPE - Building additions
	23672	-	14,555.00	Allocate - building additions 2023	**Allocate - building additions 2023**	Repairs and Maintenance	Other Expenditure		Hartjie to post	23672	PPE - Building additions
									Hartjie to post	#N/A	Intangible asset additions
12	24203	19,800.00	-	Allocate - Intangible asset additions	**Allocate - Intangible asset additions**	Intangible Assets	Cost - Opening balance		Hartjie to post	24203	Intangible asset additions
	25053	-	19,800.00	Allocate - Intangible asset additions	**Allocate - Intangible asset additions**	Property, Plant and Equipment		-	Hartjie to post	25053	Intangible asset additions
									Hartjie to post	#N/A	Payables - Trade payables
13	24895	-	247,951.21	Correction allocation SARS - 208_1978	**Correction allocation SARS - 208_1978**	Payables From Exchange Transactions	Trade Payables		Hartjie to post	24895	Payables - Trade payables
	24895	-	460,354.57	Correction allocation SARS - 208_1979	**Correction allocation SARS - 208_1979**	Payables From Exchange Transactions	Trade Payables		Hartjie to post	24895	Payables - Trade payables
	24895	-	882,036.83	Correction allocation SARS - 208_2043	**Correction allocation SARS - 208_2043**	Payables From Exchange Transactions	Trade Payables		Hartjie to post	24895	Payables - Trade payables
	23305	247,951.21	-	Correction allocation SARS - 208_1978	**Correction allocation SARS - 208_1978**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	23305	Payables - Trade payables
	23305	460,354.57	-	Correction allocation SARS - 208_1979	**Correction allocation SARS - 208_1979**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	23305	Payables - Trade payables
	24897	882,036.83	-	Correction allocation SARS - 208_2043	**Correction allocation SARS - 208_2043**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	24897	Payables - Trade payables
									Hartjie to post	#N/A	Payables - Trade payables
	23937	3,200.00	-	Correction of invoice 124_609 - 2022	**Correction of invoice 124_609 - 2022**	Accumulated Surplus/(Deficit)		-	Hartjie to post	23937	Payables - Trade payables
	20164	-	3,200.00	Correction of invoice 124_609 - 2022	**Correction of invoice 124_609 - 2022**	Payables From Exchange Transactions	Trade Payables		Hartjie to post	20164	Payables - Trade payables
	20164	105,815.31	-	Eskom small - ISS.69 - 2022	**Eskom small - ISS.69 - 2022**	Payables From Exchange Transactions	Trade Payables		Hartjie to post	20164	Payables - Trade payables
	15985	-	13,802.00	Eskom small - ISS.69 - 2022	**Eskom small - ISS.69 - 2022**	Vat payable from exchange-transactions	VAT Input in Suspense		Hartjie to post	15985	Payables - Trade payables
	23937	-	92,013.31	Eskom small - ISS.69 - 2022	**Eskom small - ISS.69 - 2022**	Accumulated Surplus/(Deficit)		-	Hartjie to post	23937	Payables - Trade payables
									Hartjie to post		Non-current employee benefits
14	22360	341,000.00	-	Contribution to Employment Benefits 22/23	**Contribution to Employment Benefits 22/23**	Finance Charges	Actuarial Interest		Hartjie to post		Non-current employee benefits
	23201	-	18,778.33	Contribution to Employment Benefits 22/23	**Contribution to Employment Benefits 22/23**	Employee Related Costs	Contribution to provision - Long Service Awards		Hartjie to post		Non-current employee benefits
	24066	-	36,197.41	Contribution to Employment Benefits 22/23	**Contribution to Employment Benefits 22/23**	Employee Related Costs	Contribution to provision - Long Service Awards		Hartjie to post		Non-current employee benefits
	21864	-	8,023.39	Contribution to Employment Benefits 22/23	**Contribution to Employment Benefits 22/23**	Employee Related Costs	Contribution to provision - Long Service Awards		Hartjie to post		Non-current employee benefits
	22781	-	23,742.21	Contribution to Employment Benefits 22/23	**Contribution to Employment Benefits 22/23**	Employee Related Costs	Contribution to provision - Long Service Awards		Hartjie to post		Non-current employee benefits

	23835	-	17,342.21	Contribution to Employment Benefits 22/23	**Contribution to Employment Benefits 22/23**	Employee Related Costs	Contribution to provision - Long Service Awards		Hartjie to post	Non-current employee benefits
	22360	1,988,000.00	-	Contribution to Employment Benefits 22/23	**Contribution to Employment Benefits 22/23**	Finance Charges	Actuarial Interest		Hartjie to post	Non-current employee benefits
	23151	707,000.00	-	Contribution to Employment Benefits 22/23	**Contribution to Employment Benefits 22/23**	Employee Related Costs	Contribution to provision - Post Retirement Medi		Hartjie to post	Non-current employee benefits
	23151	-	657,180.30	Contribution to Employment Benefits 22/23	**Contribution to Employment Benefits 22/23**	Employee Related Costs	Contribution to provision - Post Retirement Medi		Hartjie to post	Non-current employee benefits
	25106	-	2,249,736.16	Contribution to Employment Benefits 22/23	**Contribution to Employment Benefits 22/23**	Actuarial Gains		-	Hartjie to post	Non-current employee benefits
	24839	-	2,000.00	Contribution to Employment Benefits 22/23	**Contribution to Employment Benefits 22/23**	Employee benefits	Non-current portion		Hartjie to post	Non-current employee benefits
	20091	-	23,000.00	Contribution to Employment Benefits 22/23	**Contribution to Employment Benefits 22/23**	Employee benefits	Non-current portion		Hartjie to post	Non-current employee benefits
									Hartjie to post	Non-current employee benefits
15	20091	314,000.00	-	Recognise short term portion - Long service	**Recognise short term portion - Long service Awards**	Employee benefits	Non-current portion		Hartjie to post	Non-current employee benefits
	20114	-	314,000.00	Recognise short term portion - Long service	**Recognise short term portion - Long service Awards**	Employee benefits	Current portion		Hartjie to post	Non-current employee benefits
									Hartjie to post	Non-current employee benefits
16	24839	25,000.00	-	Recognise short term portion - PEMA	**Recognise short term portion - PEMA**	Employee benefits	Non-current portion		Hartjie to post	Non-current employee benefits
	20118	-	25,000.00	Recognise short term portion - PEMA	**Recognise short term portion - PEMA**	Employee benefits	Current portion		Hartjie to post	Non-current employee benefits
									Hartjie to post	Audit fees
17	24199	23,072.40	-	Correcting allocation debit note 126_63 & 6	**Correcting allocation debit note 126_63 & 64 & 65**	Repairs and Maintenance	Other Expenditure		Hartjie to post	Audit fees
	24199	792,436.60	-	Correcting allocation debit note 126_63 & 6	**Correcting allocation debit note 126_63 & 64 & 65**	Repairs and Maintenance	Other Expenditure		Hartjie to post	Audit fees
	24199	71,225.52	-	Correcting allocation debit note 126_63 & 6	**Correcting allocation debit note 126_63 & 64 & 65**	Repairs and Maintenance	Other Expenditure		Hartjie to post	Audit fees
	22691	291,443.26	-	Correcting allocation debit note 126_63 & 6	**Correcting allocation debit note 126_63 & 64 & 65**	General Expenses	AUDIT FEES;		Hartjie to post	Audit fees
	22691	185,479.23	-	Correcting allocation debit note 126_63 & 6	**Correcting allocation debit note 126_63 & 64 & 65**	General Expenses	AUDIT FEES;		Hartjie to post	Audit fees
	23965	-	1,363,657.01	Correcting allocation debit note 126_63 & 6	**Correcting allocation debit note 126_63 & 64 & 65**	Public Contributions and Donations	Donations		Hartjie to post	Audit fees
									Hartjie to post	Audit fees
18	17836	1,065,534.21	-	Correcting allocation debit note 126_62	**Correcting allocation debit note 126_62**	General Expenses	AUDIT FEES;		Hartjie to post	Audit fees
	23965	-	1,065,534.21	Correcting allocation debit note 126_62	**Correcting allocation debit note 126_62**	Public Contributions and Donations	Donations		Hartjie to post	Audit fees
									Hartjie to post	Donations
19	24255	5,000.00		Correcting payment 15_1537	**Correcting payment 15_1537**	General Expenses	OTHER EXPENDITURE		Hartjie to post	Donations
	23965		5,000.00	Correcting payment 15_1537	**Correcting payment 15_1537**	Public Contributions and Donations	Donations		Hartjie to post	Donations
									Hartjie to post	Donations
20	25011	5,000.00		Correcting deposit 19_227 - Donation	**Correcting deposit 19_227 - Donation**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Donations
	23965		5,000.00	Correcting deposit 19_227 - Donation	**Correcting deposit 19_227 - Donation**	Public Contributions and Donations	Donations		Hartjie to post	Donations
									Hartjie to post	Remuneration of councillors
21	24418		1,200.00	Reversal of councillor data cards not on EMS	**Reversal of councillor data cards not on EMS**	Remuneration of Councillors	Speaker		Hartjie to post	Remuneration of councillors
	24416		1,200.00	Reversal of councillor data cards not on EMS	**Reversal of councillor data cards not on EMS**	Remuneration of Councillors	Executive Mayor		Hartjie to post	Remuneration of councillors
	24460		2,400.00	Reversal of councillor data cards not on EMS	**Reversal of councillor data cards not on EMS**	Remuneration of Councillors	Executive Committee		Hartjie to post	Remuneration of councillors
	24407		9,600.00	Reversal of councillor data cards not on EMS	**Reversal of councillor data cards not on EMS**	Remuneration of Councillors	Total for All Other Councillors		Hartjie to post	Remuneration of councillors
	24470		1,200.00	Reversal of councillor data cards not on EMS	**Reversal of councillor data cards not on EMS**	Remuneration of Councillors	Section 79 committee chairperson		Hartjie to post	Remuneration of councillors
	24897	15,600.00		Reversal of councillor data cards not on EMS	**Reversal of councillor data cards not on EMS**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	Remuneration of councillors
									Hartjie to post	Remuneration of councillors
22	24473	3,042.98		Correction of allocation of 93_163	**Correction of allocation of 93_163**	Remuneration of Councillors	Executive Committee		Hartjie to post	Remuneration of councillors
	24473	1,672.00		Correction of allocation of 93_169	**Correction of allocation of 93_169**	Remuneration of Councillors	Executive Committee		Hartjie to post	Remuneration of councillors
	24405		3,042.98	Correction of allocation of 93_163	**Correction of allocation of 93_163**	Remuneration of Councillors	Executive Committee		Hartjie to post	Remuneration of councillors
	24405		1,672.00	Correction of allocation of 93_169	**Correction of allocation of 93_169**	Remuneration of Councillors	Executive Committee		Hartjie to post	Remuneration of councillors
									Hartjie to post	Operating leases
23	20130	-	3,211.35	Recognition of operating lease asset - Incom	**Recognition of operating lease asset - Income MTN - Griekwastad renewal - 2023**	Operating Lease Asset	Transfer out		Hartjie to post	Operating leases
	24479	3,211.35	-	Recognition of operating lease asset - Incom	**Recognition of operating lease asset - Income MTN - Griekwastad renewal - 2023**	Rental of Facilities and Equipment		-	Hartjie to post	Operating leases
									Hartjie to post	Finance leases - Nashua
24	23230	29.91		Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023 - Nashua 21**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	23649	29.91		Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023 - Nashua 21**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	23418	29.91		Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023 - Nashua 21**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	22907	29.91		Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023 - Nashua 21**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	23625	368.62		Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023 - Nashua 21**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	22439	251.49		Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023 - Nashua 21**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	24599	29.91		Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023 - Nashua 21**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	25035		769.66	Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023 - Nashua 21**	Long-term Liabilities	Non-current portion		Hartjie to post	Finance leases - Nashua
									Hartjie to post	Finance leases - Nashua
25	23230	11.17		Extra interest due to interest rate change - N	**Extra interest due to interest rate change - Nashua 21**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	23649	11.17		Extra interest due to interest rate change - N	**Extra interest due to interest rate change - Nashua 21**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	23418	11.17		Extra interest due to interest rate change - N	**Extra interest due to interest rate change - Nashua 21**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	22907	11.17		Extra interest due to interest rate change - N	**Extra interest due to interest rate change - Nashua 21**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	23625	137.60		Extra interest due to interest rate change - N	**Extra interest due to interest rate change - Nashua 21**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	22439	93.88		Extra interest due to interest rate change - N	**Extra interest due to interest rate change - Nashua 21**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	24599	11.17		Extra interest due to interest rate change - N	**Extra interest due to interest rate change - Nashua 21**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	25035		287.31	Extra interest due to interest rate change - N	**Extra interest due to interest rate change - Nashua 21**	Long-term Liabilities	Non-current portion		Hartjie to post	Finance leases - Nashua
									Hartjie to post	Finance leases - Nashua
26	23230	1,128.20		Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023 - Nashua 20**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	23649	1,128.20		Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023 - Nashua 20**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	23418	1,128.20		Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023 - Nashua 20**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	22907	1,128.20		Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023 - Nashua 20**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	23625	13,903.58		Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023 - Nashua 20**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	22439	9,485.55		Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023 - Nashua 20**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	24599	1,128.20		Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023 - Nashua 20**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	25035		29,030.10	Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023 - Nashua 20**	Long-term Liabilities	Non-current portion		Hartjie to post	Finance leases - Nashua
									Hartjie to post	Finance leases - Nashua
27	23230	-	372.03	Extra interest due to interest rate change - N	**Extra interest due to interest rate change - Nashua 20**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	23649	-	372.03	Extra interest due to interest rate change - N	**Extra interest due to interest rate change - Nashua 20**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	23418	-	372.03	Extra interest due to interest rate change - N	**Extra interest due to interest rate change - Nashua 20**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	22907	-	372.03	Extra interest due to interest rate change - N	**Extra interest due to interest rate change - Nashua 20**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	23625	-	4,584.82	Extra interest due to interest rate change - N	**Extra interest due to interest rate change - Nashua 20**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	22439	-	3,127.94	Extra interest due to interest rate change - N	**Extra interest due to interest rate change - Nashua 20**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	24599	-	372.03	Extra interest due to interest rate change - N	**Extra interest due to interest rate change - Nashua 20**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance leases - Nashua
	25035	9,572.92	-	Extra interest due to interest rate change - N	**Extra interest due to interest rate change - Nashua 20**	Long-term Liabilities	Non-current portion		Hartjie to post	Finance leases - Nashua
									Hartjie to post	Finance leases - Nashua
28	22030	-	31,869.49	Allocation of payments made to Nashua 202	**Allocation of payments made to Nashua 2023**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Finance leases - Nashua
	24177	-	159,835.97	Allocation of payments made to Nashua 202	**Allocation of payments made to Nashua 2023**	General Expenses	OTHER EXPENDITURE		Hartjie to post	Finance leases - Nashua
	24178	-	192,490.58	Allocation of payments made to Nashua 202	**Allocation of payments made to Nashua 2023**	General Expenses	TELEPHONE EXPENSES;		Hartjie to post	Finance leases - Nashua
	22030	9,106.65	-	Allocation of payments made to Nashua 202	**Allocation of payments made to Nashua 2023**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Finance leases - Nashua
	25035	375,089.39	-	Allocation of payments made to Nashua 202	**Allocation of payments made to Nashua 2023**	Long-term Liabilities	Non-current portion		Hartjie to post	Finance leases - Nashua
									Hartjie to post	Landfill sites provision
29	22008	3,011,648.45	-	Unwinding of interest on provision for 2022,	**Unwinding of interest on provision for 2022/23**	Finance Charges	Landfill Sites		Hartjie to post	Landfill sites provision
	22018	-	3,011,648.45	Unwinding of interest on provision for 2022,	**Unwinding of interest on provision for 2022/23**	Non-Current Provisions	Increases		Hartjie to post	Landfill sites provision
	23632	-	3,076.44	Depreciation and impairment 2022/23	**Depreciation and impairment 2022/23**	Depreciation and Amortisation		-	Hartjie to post	Landfill sites provision
	23632	866,697.60	-	Depreciation and impairment 2022/23	**Depreciation and impairment 2022/23**	Depreciation and Amortisation		-	Hartjie to post	Landfill sites provision
	23082	3,076.44	-	Depreciation and impairment 2022/23	**Depreciation and impairment 2022/23**	Property, Plant and Equipment	Capitalised Restoration Cost - Acc Impairment		Hartjie to post	Landfill sites provision
	23688	-	866,697.60	Depreciation and impairment 2022/23	**Depreciation and impairment 2022/23**	Property, Plant and Equipment	Capitalised Restoration Cost - Acc Dep		Hartjie to post	Landfill sites provision
	24580	-	1,329,451.11	Additions 2023	**Additions 2023**	Property, Plant and Equipment	Capitalised Restoration Cost - Cost		Hartjie to post	Landfill sites provision
	22018	1,329,451.11	-	Additions 2023	**Additions 2023**	Non-Current Provisions	Increases		Hartjie to post	Landfill sites provision
									Hartjie to post	VAT 201
30	23342	24,795.12		Correcting VAT penalty and interest - July re	**Correcting VAT penalty and interest - July return**	General Expenses	OTHER EXPENDITURE		Hartjie to post	VAT 201
	23960	1,705.90		Correcting VAT penalty and interest - July re	**Correcting VAT penalty and interest - July return**	Finance Charges	Payables & Creditors		Hartjie to post	VAT 201
	24660		26,501.02	Correcting VAT penalty and interest - July re	**Correcting VAT penalty and interest - July return**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	23305	536,574.92		Correcting VAT penalty and interest - June re	**Correcting VAT penalty and interest - June return**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	23960	3,466.27		Correcting VAT penalty and interest - June re	**Correcting VAT penalty and interest - June return**	Finance Charges	Payables & Creditors		Hartjie to post	VAT 201
	23342		540,041.19	Correcting VAT penalty and interest - June re	**Correcting VAT penalty and interest - June return**	General Expenses	OTHER EXPENDITURE		Hartjie to post	VAT 201

									Hartjie to post	VAT 201
31	23535	9,077,819.79		Allocating VAT input and output 22 to contr	**Allocating VAT input and output 22 to control**	Vat payable from exchange-transactions	VAT Payable		Hartjie to post	VAT 201
	23098		10,685,705.99	Allocating VAT input and output 22 to contr	**Allocating VAT input and output 22 to control**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	24659	1,607,886.20		Allocating VAT input and output 22 to contr	**Allocating VAT input and output 22 to control**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	23097		5,857,734.46	Allocating VAT input 23 to VAT control	**Allocating VAT input 23 to VAT control**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	22714		982,353.60	Allocating VAT input 23 to VAT control	**Allocating VAT input 23 to VAT control**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	24660	3,573,474.36		Allocating VAT input 23 to VAT control	**Allocating VAT input 23 to VAT control**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	23305	3,266,613.70		Allocating VAT input 23 to VAT control	**Allocating VAT input 23 to VAT control**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	23097		121.31	Correcting VAT not allowed 15_1313	**Correcting VAT not allowed 15_1313**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	23051	121.31		Correcting VAT not allowed 15_1313	**Correcting VAT not allowed 15_1313**	General Expenses	DELEGATION FEES;		Hartjie to post	VAT 201
	23536	1,457,048.26		Allocating VAT output 23 to VAT control	**Allocating VAT output 23 to VAT control**	Vat payable from exchange-transactions	VAT Payable		Hartjie to post	VAT 201
	22847		127,548.43	Allocating VAT output 23 to VAT control	**Allocating VAT output 23 to VAT control**	Vat payable from exchange-transactions	VAT Payable		Hartjie to post	VAT 201
	24670	7,001,731.96		Allocating VAT output 23 to VAT control	**Allocating VAT output 23 to VAT control**	Vat payable from exchange-transactions	VAT Payable		Hartjie to post	VAT 201
	24660		1,874,279.37	Allocating VAT output 23 to VAT control	**Allocating VAT output 23 to VAT control**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	23305		6,456,952.42	Allocating VAT output 23 to VAT control	**Allocating VAT output 23 to VAT control**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	24659	536,574.69		Moving June 22 payment to opening balanc	**Moving June 22 payment to opening balance**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	23305		536,574.69	Moving June 22 payment to opening balanc	**Moving June 22 payment to opening balance**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	24660	241,811.01		Moving March 22 receipt to opening balanc	**Moving March 22 receipt to opening balance**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	24659		241,811.01	Moving March 22 receipt to opening balanc	**Moving March 22 receipt to opening balance**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	23123	844,218.57		2022 allocations as per recon	**2022 allocations as per recon**	Vat payable from exchange-transactions	VAT Input in Suspense		Hartjie to post	VAT 201
	23123	46,744.31		2022 allocations as per recon	**2022 allocations as per recon**	Vat payable from exchange-transactions	VAT Input in Suspense		Hartjie to post	VAT 201
	23123	34,520.87		2022 allocations as per recon	**2022 allocations as per recon**	Vat payable from exchange-transactions	VAT Input in Suspense		Hartjie to post	VAT 201
	23123	-	4,050.19	2022 allocations as per recon	**2022 allocations as per recon**	Vat payable from exchange-transactions	VAT Input in Suspense		Hartjie to post	VAT 201
	23098		921,433.56	2022 allocations as per recon	**2022 allocations as per recon**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
									Hartjie to post	VAT 201
32	24659		255,458.58	Oct 21, Nov 21 & Dec 21 return - VAT incorr	**Oct 21, Nov 21 & Dec 21 return - VAT incorrect**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	23937	255,458.58		Oct 21, Nov 21 & Dec 21 return - VAT incorr	**Oct 21, Nov 21 & Dec 21 return - VAT incorrect**	Accumulated Surplus/(Deficit)		-	Hartjie to post	VAT 201
	24659		449,305.04	November 2020 Correction return - VAT inc	**November 2020 Correction return - VAT incorrect**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	VAT 201
	23937	449,305.04		November 2020 Correction return - VAT inc	**November 2020 Correction return - VAT incorrect**	Accumulated Surplus/(Deficit)		-	Hartjie to post	VAT 201
									Hartjie to post	Finance leases - Nashua
33	24177	-	4,650.00	Allocating Firewall costs 15_1482	**Allocating Firewall costs 15_1482**	General Expenses	OTHER EXPENDITURE		Hartjie to post	Finance leases - Nashua
	24178	4,650.00	-	Allocating Firewall costs 15_1482	**Allocating Firewall costs 15_1482**	General Expenses	TELEPHONE EXPENSES;		Hartjie to post	Finance leases - Nashua
	24177	-	1,940.49	Allocating copy charges 15_1482	**Allocating copy charges 15_1482**	General Expenses	OTHER EXPENDITURE		Hartjie to post	Finance leases - Nashua
	23704	1,940.49	-	Allocating copy charges 15_1482	**Allocating copy charges 15_1482**	General Expenses	PRINTING & STATIONARY;		Hartjie to post	Finance leases - Nashua
	24177	-	27,851.83	Allocating communication 15_1482	**Allocating communication 15_1482**	General Expenses	OTHER EXPENDITURE		Hartjie to post	Finance leases - Nashua
	24178	27,851.83	-	Allocating communication 15_1482	**Allocating communication 15_1482**	General Expenses	TELEPHONE EXPENSES;		Hartjie to post	Finance leases - Nashua
									Hartjie to post	Finance lease - Grid control
34	23625	180,574.36	-	Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance lease - Grid control
	22439	123,194.69	-	Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023**	Finance Charges	Long-term Liabilities		Hartjie to post	Finance lease - Grid control
	25035	-	303,769.05	Recognition of Interest paid during the year	**Recognition of Interest paid during the year in 2023**	Long-term Liabilities	Non-current portion		Hartjie to post	Finance lease - Grid control
	25035	2,318,566.01	-	Allocation of rental payment for meters - 20	**Allocation of rental payment for meters - 2023**	Long-term Liabilities	Non-current portion		Hartjie to post	Finance lease - Grid control
	23229	-	262,000.00	Allocation of rental payment for meters - 20	**Allocation of rental payment for meters - 2023**	General Expenses	Meter Management Fees		Hartjie to post	Finance lease - Grid control
	23566	-	125,000.00	Allocation of rental payment for meters - 20	**Allocation of rental payment for meters - 2023**	General Expenses	Meter Management Fees		Hartjie to post	Finance lease - Grid control
	22857	-	574,326.87	Allocation of rental payment for meters - 20	**Allocation of rental payment for meters - 2023**	General Expenses	Meter Management Fees		Hartjie to post	Finance lease - Grid control
	22751	-	1,357,239.14	Allocation of rental payment for meters - 20	**Allocation of rental payment for meters - 2023**	General Expenses	Meter Management Fees		Hartjie to post	Finance lease - Grid control
									Hartjie to post	Payables
35	21904		3,936.72	Correction Eskom small accounts 15_1504	**Correction Eskom small accounts 15_1504**	Payables From Exchange Transactions	Trade Payables		Hartjie to post	Payables
	24989	3,446.03		Correction Eskom small accounts 15_1504	**Correction Eskom small accounts 15_1504**	Bulk Purchases	Electricity		Hartjie to post	Payables
	22839	490.69		Correction Eskom small accounts 15_1504	**Correction Eskom small accounts 15_1504**	Vat payable from exchange-transactions	VAT Input in Suspense		Hartjie to post	Payables
									Hartjie to post	Employee related costs - recon
36	22777	55,803.00		Correction of short time 93_136&139&1428	**Correction of short time 93_136&139&142&152&160**	Employee Related Costs	Overtime		Hartjie to post	Employee related costs - recon
	22791		55,803.00	Correction of short time 93_136&139&1428	**Correction of short time 93_136&139&142&152&160**	Employee Related Costs	Employee related costs - salaries and wages		Hartjie to post	Employee related costs - recon
									Hartjie to post	Employee related costs - recon
37	25109	19,644.39		Correction of 93_160 - Travel allowance	**Correction of 93_160 - Travel allowance**	Employee Related Costs	Travelling Allowances		Hartjie to post	Employee related costs - recon
	25058		19,644.39	Correction of 93_160 - Travel allowance	**Correction of 93_160 - Travel allowance**	Employee Related Costs	Housing Benefits and Allowances		Hartjie to post	Employee related costs - recon
	25109	4,606.36		Correction of 93_160 - Travel allowance T	**Correction of 93_160 - Travel allowance T**	Employee Related Costs	Travelling Allowances		Hartjie to post	Employee related costs - recon
	25058		4,606.36	Correction of 93_160 - Travel allowance T	**Correction of 93_160 - Travel allowance T**	Employee Related Costs	Housing Benefits and Allowances		Hartjie to post	Employee related costs - recon
									Hartjie to post	Employee related costs - recon
38	24037	20,340.00		Correction of Non- Pensionable allowance -	**Correction of Non- Pensionable allowance - Once off**	Employee Related Costs	Employee Related Costs - Salaries and Wages		Hartjie to post	Employee related costs - recon
	23193	20,340.00		Correction of Non- Pensionable allowance -	**Correction of Non- Pensionable allowance - Once off**	Employee Related Costs	Employee Related Costs - Salaries and Wages		Hartjie to post	Employee related costs - recon
	22791	20,340.00		Correction of Non- Pensionable allowance -	**Correction of Non- Pensionable allowance - Once off**	Employee Related Costs	Employee related costs - salaries and wages		Hartjie to post	Employee related costs - recon
	25058		61,020.00	Correction of Non- Pensionable allowance -	**Correction of Non- Pensionable allowance - Once off**	Employee Related Costs	Housing Benefits and Allowances		Hartjie to post	Employee related costs - recon
									Hartjie to post	Employee related costs - recon
39	24069	58,950.51		Correction of acting allowance - 93_136&13	**Correction of acting allowance - 93_136&139&142**	Employee Related Costs	Acting Allowance		Hartjie to post	Employee related costs - recon
	23193		58,950.51	Correction of acting allowance - 93_136&13	**Correction of acting allowance - 93_136&139&142**	Employee Related Costs	Employee Related Costs - Salaries and Wages		Hartjie to post	Employee related costs - recon
	22789	12,180.00		Correction of acting allowance - 93_139&14	**Correction of acting allowance - 93_139&142**	Employee Related Costs	Acting Allowance		Hartjie to post	Employee related costs - recon
	22791		12,180.00	Correction of acting allowance - 93_139&14	**Correction of acting allowance - 93_139&142**	Employee Related Costs	Employee related costs - salaries and wages		Hartjie to post	Employee related costs - recon
	30231	25,986.00		Correction of acting allowance - Sanitation	**Correction of acting allowance - Sanitation**	Employee Related Costs	Acting Allowance		Hartjie to post	Employee related costs - recon
	21858		25,986.00	Correction of acting allowance - Sanitation	**Correction of acting allowance - Sanitation**	Employee Related Costs	Employee related costs - salaries and wages		Hartjie to post	Employee related costs - recon
									Hartjie to post	Employee related costs - recon
40	22605	300.00		Correction of allocation of mobile data cards	**Correction of allocation of mobile data cards - 93_160**	Employee Related Costs	Cellphone Allowance		Hartjie to post	Employee related costs - recon
	25057		300.00	Correction of allocation of mobile data cards	**Correction of allocation of mobile data cards - 93_160**	Employee Related Costs	Employee Related Costs - Contributions for UIF, P		Hartjie to post	Employee related costs - recon
									Hartjie to post	Employee related costs - recon
41	25109	18,057.60		Correction of allocation of travel allowance -	**Correction of allocation of travel allowance - 93_163&167&174**	Employee Related Costs	Travelling Allowances		Hartjie to post	Employee related costs - recon
	22605		18,057.60	Correction of allocation of travel allowance -	**Correction of allocation of travel allowance - 93_163&167&174**	Employee Related Costs	Cellphone Allowance		Hartjie to post	Employee related costs - recon
									Hartjie to post	Employee related costs - recon
42	22612	2,374.24		Correction of private vehicle 93_163	**Correction of private vehicle 93_163**	Employee Related Costs	Travelling Allowances		Hartjie to post	Employee related costs - recon
	24405		2,374.24	Correction of private vehicle 93_163	**Correction of private vehicle 93_163**	Remuneration of Councillors	Executive Committee		Hartjie to post	Employee related costs - recon
									Hartjie to post	Salary control
43	23905	1,500.00		Correction of alloation of Hall dep refund 19	**Correction of alloation of Hall dep refund 19_52**	Rental of Facilities and Equipment		-	Hartjie to post	Salary control
	24897		1,500.00	Correction of alloation of Hall dep refund 19	**Correction of alloation of Hall dep refund 19_52**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	Salary control
									Hartjie to post	Salary control
44	24897	10,787.12		Commission correction - June 2023	**Commission correction - June 2023**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	Salary control
	23872		10,787.12	Commission correction - June 2023	**Commission correction - June 2023**	Other Revenue	Sundry income		Hartjie to post	Salary control
									Hartjie to post	Salary control
45	24897	2,400.00		Correction of allocation of Overpayment rec	**Correction of allocation of Overpayment recovery**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	Salary control
	30222		2,400.00	Correction of allocation of Overpayment rec	**Correction of allocation of Overpayment recovery**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Salary control
									Hartjie to post	Salary control
46	24622	2,400.00		Correction of allocation of 2022 - Overpaym	**Correction of allocation of 2022 - Overpayment**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Salary control
	30222		2,400.00	Correction of allocation of 2022 - Overpaym	**Correction of allocation of 2022 - Overpayment**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Salary control
									Hartjie to post	Consumer deposits
47	22456		16,481.00	July 2022 Deposit Appropriation posting cor	**July 2022 Deposit Appropriation posting correction**	Service Charges	Electricity		Hartjie to post	Consumer deposits
	20124	16,481.00		July 2022 Deposit Appropriation posting cor	**July 2022 Deposit Appropriation posting correction**	Consumer Deposits	Water & Electricity		Hartjie to post	Consumer deposits
									Hartjie to post	Biological Assets
48	20073		27,744.21	Fair value adjustment as at 30 June 2023	**Fair value adjustment as at 30 June 2023**	Change in fair value		-	Hartjie to post	Biological Assets
	30224	27,744.21		Fair value adjustment as at 30 June 2023	**Fair value adjustment as at 30 June 2023**	Biological Assets		-	Hartjie to post	Biological Assets
	20075	19,097.91		Disposal of Biological assets during 2022/23	**Disposal of Biological assets during 2022/23 for non-exchange**	Loss on Disposal of Biological assets		-	Hartjie to post	Biological Assets
	30224		19,097.91	Disposal of Biological assets during 2022/23	**Disposal of Biological assets during 2022/23 for non-exchange**	Biological Assets		-	Hartjie to post	Biological Assets
									Hartjie to post	Trade receivables - Extra interest
49	20159	35,919.99		Correction of interest not captured on June	**Correction of interest not captured on June billing**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Electricity		Hartjie to post	Trade receivables - Extra interest
	20088	127,926.81		Correction of interest not captured on June	**Correction of interest not captured on June billing**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Water		Hartjie to post	Trade receivables - Extra interest
	23681	51,324.41		Correction of interest not captured on June	**Correction of interest not captured on June billing**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Refuse		Hartjie to post	Trade receivables - Extra interest

	23574	58,598.57		Correction of interest not captured on June	**Correction of interest not captured on June billing**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Sewerage		Hartjie to post	Trade receivables - Extra interest
	24718	18,070.01		Correction of interest not captured on June	**Correction of interest not captured on June billing**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other		Hartjie to post	Trade receivables - Extra interest
	23791	81,287.84		Correction of interest not captured on June	**Correction of interest not captured on June billing**	Trade and Other Receivables from Non-Exchange Transa	Rates		Hartjie to post	Trade receivables - Extra interest
	24754		35,919.99	Correction of interest not captured on June	**Correction of interest not captured on June billing**	Interest Earned - outstanding debtors		-	Hartjie to post	Trade receivables - Extra interest
	24671		127,926.81	Correction of interest not captured on June	**Correction of interest not captured on June billing**	Interest Earned - outstanding debtors		-	Hartjie to post	Trade receivables - Extra interest
	24786		51,324.41	Correction of interest not captured on June	**Correction of interest not captured on June billing**	Interest Earned - outstanding debtors		-	Hartjie to post	Trade receivables - Extra interest
	24795		58,598.57	Correction of interest not captured on June	**Correction of interest not captured on June billing**	Interest Earned - outstanding debtors		-	Hartjie to post	Trade receivables - Extra interest
	24734		18,070.01	Correction of interest not captured on June	**Correction of interest not captured on June billing**	Interest Earned - outstanding debtors		-	Hartjie to post	Trade receivables - Extra interest
	24775		81,287.84	Correction of interest not captured on June	**Correction of interest not captured on June billing**	Interest Earned - outstanding debtors		-	Hartjie to post	Trade receivables - Extra interest
									Hartjie to post	Trade receivables - Sewer points 2023
50	24001	-	580,503.74	Sewer points correction 2022/23	**Sewer points correction 2022/23**	Service Charges	Sewerage and Sanitation Charges		Hartjie to post	Trade receivables - Sewer points 2023
	21807	-	102,967.84	Sewer points correction 2022/23	**Sewer points correction 2022/23**	Vat payable from exchange-transactions	VAT Output in Suspense		Hartjie to post	Trade receivables - Sewer points 2023
	24784	683,471.58	-	Sewer points correction 2022/23	**Sewer points correction 2022/23**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Sewerage		Hartjie to post	Trade receivables - Sewer points 2023
									Hartjie to post	Trade receivables - Sewer points 2023
51	24795	3,077.74	-	Reduction of interest 2023	**Reduction of interest 2023**	Interest Earned - outstanding debtors		-	Hartjie to post	Trade receivables - Sewer points 2023
	24784	-	3,077.74	Reduction of interest 2023	**Reduction of interest 2023**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Sewerage		Hartjie to post	Trade receivables - Sewer points 2023
									Hartjie to post	Trade receivables - Sewer points 2022
52	23937		531,304.71	Sewer points correction 2021/22	**Sewer points correction 2021/22**	Accumulated Surplus/(Deficit)		-	Hartjie to post	Trade receivables - Sewer points 2022
	21807		79,695.71	Sewer points correction 2021/22	**Sewer points correction 2021/22**	Vat payable from exchange-transactions	VAT Output in Suspense		Hartjie to post	Trade receivables - Sewer points 2022
	24784	611,000.42		Sewer points correction 2021/22	**Sewer points correction 2021/22**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Sewerage		Hartjie to post	Trade receivables - Sewer points 2022
									Hartjie to post	Trade receivables - Sewer points 2022
53	23937	1,149.32	-	Reduction of interest 2022	**Reduction of interest 2022**	Accumulated Surplus/(Deficit)		-	Hartjie to post	Trade receivables - Sewer points 2022
	24784	-	1,149.32	Reduction of interest 2022	**Reduction of interest 2022**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Sewerage		Hartjie to post	Trade receivables - Sewer points 2022
									Hartjie to post	Trade receivables - Aging
54	23791		172,019.11	Aging vs GL correction - payment allocation	**Aging vs GL correction - payment allocation**	Trade and Other Receivables from Non-Exchange Transa	Rates		Hartjie to post	Trade receivables - Aging
	20159		1,027,584.17	Aging vs GL correction - payment allocation	**Aging vs GL correction - payment allocation**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Electricity		Hartjie to post	Trade receivables - Aging
	23681		7,331.23	Aging vs GL correction - payment allocation	**Aging vs GL correction - payment allocation**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Refuse		Hartjie to post	Trade receivables - Aging
	23574		19,225.36	Aging vs GL correction - payment allocation	**Aging vs GL correction - payment allocation**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Sewerage		Hartjie to post	Trade receivables - Aging
	20088		93,282.24	Aging vs GL correction - payment allocation	**Aging vs GL correction - payment allocation**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Water		Hartjie to post	Trade receivables - Aging
	24718		28,508.06	Aging vs GL correction - payment allocation	**Aging vs GL correction - payment allocation**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other		Hartjie to post	Trade receivables - Aging
	22683	1,347,950.17		Aging vs GL correction - payment allocation	**Aging vs GL correction - payment allocation**	Payables From Exchange Transactions	Receivables with credit balances		Hartjie to post	Trade receivables - Aging
									AFS update	AFS update only
	24709		2,676.19	Correction of GL - AFS update only	**Correction of GL - AFS update only**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Water		AFS update	AFS update only
	21986	2,676.19		Correction of GL - AFS update only	**Correction of GL - AFS update only**	Vat payable from exchange-transactions	VAT Output in Suspense		AFS update	AFS update only
	23151	4,502.40		Correction of GL - AFS update only	**Correction of GL - AFS update only**	Employee Related Costs	Contribution to provision - Post Retirement Medi		AFS update	AFS update only
	22821	1,929.60		Correction of GL - AFS update only	**Correction of GL - AFS update only**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		AFS update	AFS update only
	21904		4,502.40	Correction of GL - AFS update only	**Correction of GL - AFS update only**	Payables From Exchange Transactions	Trade Payables		AFS update	AFS update only
	21904		1,929.60	Correction of GL - AFS update only	**Correction of GL - AFS update only**	Payables From Exchange Transactions	Trade Payables		AFS update	AFS update only
									Hartjie to post	Unmetered usage
55	20159		1,273,849.60	Unmetered Electricity usage 2022 - Reversal	**Unmetered Electricity usage 2022 - Reversal**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Electricity		Hartjie to post	Unmetered usage
	21807	166,154.30		Unmetered Electricity usage 2022 - Reversal	**Unmetered Electricity usage 2022 - Reversal**	Vat payable from exchange-transactions	VAT Output in Suspense		Hartjie to post	Unmetered usage
	22456	1,107,695.31		Unmetered Electricity usage 2022 - Reversal	**Unmetered Electricity usage 2022 - Reversal**	Service Charges	Electricity		Hartjie to post	Unmetered usage
	20088		853,554.32	Unmetered Water usage 2022 - Reversal	**Unmetered Water usage 2022 - Reversal**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Water		Hartjie to post	Unmetered usage
	21807	111,333.17		Unmetered Water usage 2022 - Reversal	**Unmetered Water usage 2022 - Reversal**	Vat payable from exchange-transactions	VAT Output in Suspense		Hartjie to post	Unmetered usage
	23351	742,221.14		Unmetered Water usage 2022 - Reversal	**Unmetered Water usage 2022 - Reversal**	Service Charges	Water		Hartjie to post	Unmetered usage
									Hartjie to post	Unmetered usage
56	20159	146,010.25		Unmetered Electricity usage 2023	**Unmetered Electricity usage 2023**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Electricity		Hartjie to post	Unmetered usage
	21807		19,044.82	Unmetered Electricity usage 2023	**Unmetered Electricity usage 2023**	Vat payable from exchange-transactions	VAT Output in Suspense		Hartjie to post	Unmetered usage
	22456		126,965.44	Unmetered Electricity usage 2023	**Unmetered Electricity usage 2023**	Service Charges	Electricity		Hartjie to post	Unmetered usage
	20088	693,806.44		Unmetered Water usage 2023	**Unmetered Water usage 2023**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Water		Hartjie to post	Unmetered usage
	21807		90,496.49	Unmetered Water usage 2023	**Unmetered Water usage 2023**	Vat payable from exchange-transactions	VAT Output in Suspense		Hartjie to post	Unmetered usage
	23351		603,309.94	Unmetered Water usage 2023	**Unmetered Water usage 2023**	Service Charges	Water		Hartjie to post	Unmetered usage
									Hartjie to post	Debt write off 2023
57	23757		413,024.36	Correction of Indigent write off 2023	**Correction of Indigent write off 2023**	Accumulated Surplus/(Deficit)		-	Hartjie to post	Debt write off 2023
	21807		9,672.33	Correction of Indigent write off 2023	**Correction of Indigent write off 2023**	Vat payable from exchange-transactions	VAT Output in Suspense		Hartjie to post	Debt write off 2023
	20066	153,716.96		Correction of Indigent write off 2023	**Correction of Indigent write off 2023**	Debt Impairment		-	Hartjie to post	Debt write off 2023
	25000	141,467.56		Correction of Indigent write off 2023	**Correction of Indigent write off 2023**	Debt Impairment		-	Hartjie to post	Debt write off 2023
	20068	126,744.95		Correction of Indigent write off 2023	**Correction of Indigent write off 2023**	Debt Impairment		-	Hartjie to post	Debt write off 2023
	24997	18.96		Correction of Indigent write off 2023	**Correction of Indigent write off 2023**	Debt Impairment		-	Hartjie to post	Debt write off 2023
	24556	748.26		Correction of Indigent write off 2023	**Correction of Indigent write off 2023**	Debt Impairment		-	Hartjie to post	Debt write off 2023
									Hartjie to post	Debt write off 2023
58	23757		98,181,831.89	Correction of write off 2023	**Correction of write off 2023**	Accumulated Surplus/(Deficit)		-	Hartjie to post	Debt write off 2023
	21807		2,539,125.60	Correction of write off 2023	**Correction of write off 2023**	Vat payable from exchange-transactions	VAT Output in Suspense		Hartjie to post	Debt write off 2023
	23536	563.12		Correction of write off 2023	**Correction of write off 2023**	Vat payable from exchange-transactions	VAT Payable		Hartjie to post	Debt write off 2023
	24997	7,303,541.14		Correction of write off 2023	**Correction of write off 2023**	Debt Impairment		-	Hartjie to post	Debt write off 2023
	20065	2,899,397.31		Correction of write off 2023	**Correction of write off 2023**	Debt Impairment		-	Hartjie to post	Debt write off 2023
	20066	41,261,301.64		Correction of write off 2023	**Correction of write off 2023**	Debt Impairment		-	Hartjie to post	Debt write off 2023
	25000	26,622,831.62		Correction of write off 2023	**Correction of write off 2023**	Debt Impairment		-	Hartjie to post	Debt write off 2023
	20068	22,495,398.53		Correction of write off 2023	**Correction of write off 2023**	Debt Impairment		-	Hartjie to post	Debt write off 2023
	24556	137,924.13		Correction of write off 2023	**Correction of write off 2023**	Debt Impairment		-	Hartjie to post	Debt write off 2023
									Hartjie to post	Debt write off 2023
59	22683	65,953.87		Reveral write off correction 2023	**Reveral write off correction 2023**	Payables From Exchange Transactions	Receivables with credit balances		Hartjie to post	Debt write off 2023
	21807		5,507.76	Reveral write off correction 2023	**Reveral write off correction 2023**	Vat payable from exchange-transactions	VAT Output in Suspense		Hartjie to post	Debt write off 2023
	20066		32,949.49	Reveral write off correction 2023	**Reveral write off correction 2023**	Debt Impairment		-	Hartjie to post	Debt write off 2023
	25000		2,589.36	Reveral write off correction 2023	**Reveral write off correction 2023**	Debt Impairment		-	Hartjie to post	Debt write off 2023
	24997		23,728.64	Reveral write off correction 2023	**Reveral write off correction 2023**	Debt Impairment		-	Hartjie to post	Debt write off 2023
	20068		1,002.49	Reveral write off correction 2023	**Reveral write off correction 2023**	Debt Impairment		-	Hartjie to post	Debt write off 2023
	20065		177.13	Reveral write off correction 2023	**Reveral write off correction 2023**	Debt Impairment		-	Hartjie to post	Debt write off 2023
									Hartjie to post	Debt impairment 2023
60	20232	19,776,175.83		Debt impairment calculation 2023	**Debt impairment calculation 2023**	Refuse		-28,213,466.19	Hartjie to post	Debt impairment 2023
	20258		804,496.69	Debt impairment calculation 2023	**Debt impairment calculation 2023**	Other		-2,823,898.65	Hartjie to post	Debt impairment 2023
	20263	1,636,929.43		Debt impairment calculation 2023	**Debt impairment calculation 2023**	Electricity		-6,633,452.07	Hartjie to post	Debt impairment 2023
	20223	31,315,356.84		Debt impairment calculation 2023	**Debt impairment calculation 2023**	Water		-49,733,570.67	Hartjie to post	Debt impairment 2023
	20222	23,545,286.05		Debt impairment calculation 2023	**Debt impairment calculation 2023**	Waste Water Management		-32,897,573.21	Hartjie to post	Debt impairment 2023
	30214	2,743,063.23		Debt impairment calculation 2023	**Debt impairment calculation 2023**	Rates		-38,784,322.38	Hartjie to post	Debt impairment 2023
	24556	699,562.34		Debt impairment calculation 2023	**Debt impairment calculation 2023**	Corporate Services			Hartjie to post	Debt impairment 2023
	20063		2,743,063.23	Debt impairment calculation 2023	**Debt impairment calculation 2023**	Budget & Treasury		22,740,789.36	Hartjie to post	Debt impairment 2023
	24998		17,196,674.63	Debt impairment calculation 2023	**Debt impairment calculation 2023**	Waste Management			Hartjie to post	Debt impairment 2023
	20283		1,423,416.89	Debt impairment calculation 2023	**Debt impairment calculation 2023**	Electricity			Hartjie to post	Debt impairment 2023
	24999		27,230,745.08	Debt impairment calculation 2023	**Debt impairment calculation 2023**	Water			Hartjie to post	Debt impairment 2023
	20064		20,474,161.79	Debt impairment calculation 2023	**Debt impairment calculation 2023**	Waste Water Management			Hartjie to post	Debt impairment 2023
	23763		9,843,815.41	Debt impairment calculation 2023	**Debt impairment calculation 2023**	VAT impairment			Hartjie to post	Debt impairment 2023
									Hartjie to post	Salary control
61	30221	54,967.73		Correction of unknown salary control items	**Correction of unknown salary control items**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	Salary control
	23757		54,967.73	Correction of unknown salary control items	**Correction of unknown salary control items**	Accumulated Surplus/(Deficit)		-	Hartjie to post	Salary control
									Hartjie to post	Salary control
62	21904	7,040.00		Reversal of Mafori 208_2971 incorrectly cap	**Reversal of Mafori 208_2971 incorrectly captured**	Payables From Exchange Transactions	Trade Payables		Hartjie to post	Salary control
	24897		7,040.00	Reversal of Mafori 208_2971 incorrectly cap	**Reversal of Mafori 208_2971 incorrectly captured**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	Salary control
									Hartjie to post	Salary control
63	24897	55,881.00		Move from salary control to Cellphone expe	**Move from salary control to Cellphone expenditure**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	Salary control
	24897	23,316.26		Move from salary control to Cellphone expe	**Move from salary control to Cellphone expenditure**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	Salary control
	24178		55,881.00	Move from salary control to Cellphone expe	**Move from salary control to Cellphone expenditure**	General Expenses	TELEPHONE EXPENSES;		Hartjie to post	Salary control

	24178		23,316.26	Move from salary control to Cellphone expe	**Move from salary control to Cellphone expenditure**	General Expenses	TELEPHONE EXPENSES;		Hartjie to post		Salary control
									Hartjie to post		Salary control
64	24897	46,549.92		Move from salary control to insurance cost	**Move from salary control to insurance cost**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post		Salary control
	22384		46,549.92	Move from salary control to insurance cost	**Move from salary control to insurance cost**	General Expenses	INSURANCE COST;		Hartjie to post		Salary control
									Hartjie to post		Property rates
65	23125	3,310.51		write off reversal correction	**write off reversal correction**	Property Rates	Residential, Commercial Property, State		Hartjie to post		Property rates
	24775		3,310.51	write off reversal correction	**write off reversal correction**	Interest Earned - outstanding debtors		-	Hartjie to post		Property rates
									Hartjie to post		Property rates
66	22654			Correction between rates and revenue foreg	**Correction between rates and revenue foregone rates**	Less: Income Foregone - Rates	Residential & subsidy rebate		Hartjie to post		Property rates
	23125			Correction between rates and revenue foreg	**Correction between rates and revenue foregone rates**	Property Rates	Residential, Commercial Property, State		Hartjie to post		Property rates
									Hartjie to post		Payables
67	23566	26,590.28		Capturing GCT correction	**Capturing GCT correction**	General Expenses	Meter Management Fees		Hartjie to post		Payables
	22839	3,988.54		Capturing GCT correction	**Capturing GCT correction**	Vat payable from exchange-transactions	VAT Input in Suspense		Hartjie to post		Payables
	21904		30,578.82	Capturing GCT correction	**Capturing GCT correction**	Payables From Exchange Transactions	Trade Payables		Hartjie to post		Payables
									Hartjie to post		Payables
68	24989	182,526.10		Capturing Eskom invoice - June	**Capturing Eskom invoice - June**	Bulk Purchases	Electricity		Hartjie to post		Payables
	22839	27,378.92		Capturing Eskom invoice - June	**Capturing Eskom invoice - June**	Vat payable from exchange-transactions	VAT Input in Suspense		Hartjie to post		Payables
	23960	7,407.93		Capturing Eskom invoice - June	**Capturing Eskom invoice - June**	Finance Charges	Payables & Creditors		Hartjie to post		Payables
	21904		217,312.94	Capturing Eskom invoice - June	**Capturing Eskom invoice - June**	Payables From Exchange Transactions	Trade Payables		Hartjie to post		Payables
									Hartjie to post		Inventory - Water
69	24488	902.27		Capturing water stock movement 2023	**Capturing water stock movement 2023**	INVENTORY	Water – at Current Replacement Cost		Hartjie to post		Inventory - Water
	22080		902.27	Capturing water stock movement 2023	**Capturing water stock movement 2023**	Bulk Purchases	Water		Hartjie to post		Inventory - Water
									Hartjie to post		Penalty and Interest
70	23883	591.00		Deposit reversal - DLTC - 19-253	**Deposit reversal - DLTC - 19-253**	Agency Services		-	Hartjie to post		Penalty and Interest
	23342		591.00	Deposit reversal - DLTC - 19-253	**Deposit reversal - DLTC - 19-253**	General Expenses	OTHER EXPENDITURE		Hartjie to post		Penalty and Interest
	23883	2,529.00		Deposit reversal - DLTC - 19-252	**Deposit reversal - DLTC - 19-252**	Agency Services		-	Hartjie to post		Penalty and Interest
	23342		2,529.00	Deposit reversal - DLTC - 19-252	**Deposit reversal - DLTC - 19-252**	General Expenses	OTHER EXPENDITURE		Hartjie to post		Penalty and Interest
									Hartjie to post		Depreciation - PPE
71	22351	164.91		Depreciation charge 2023 - Land and Buildin	**Depreciation charge 2023 - Land and Buildings**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	24004	1,029.74		Depreciation charge 2023 - Land and Buildin	**Depreciation charge 2023 - Land and Buildings**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	24005	4,932.62		Depreciation charge 2023 - Land and Buildin	**Depreciation charge 2023 - Land and Buildings**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	22923	100.34		Depreciation charge 2023 - Land and Buildin	**Depreciation charge 2023 - Land and Buildings**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	24904	73.78		Depreciation charge 2023 - Land and Buildin	**Depreciation charge 2023 - Land and Buildings**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	24905	1.22		Depreciation charge 2023 - Land and Buildin	**Depreciation charge 2023 - Land and Buildings**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	20288	28.84		Depreciation charge 2023 - Land and Buildin	**Depreciation charge 2023 - Land and Buildings**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	23632	2,590.86		Depreciation charge 2023 - Land and Buildin	**Depreciation charge 2023 - Land and Buildings**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	23341	6,772.26		Depreciation charge 2023 - Land and Buildin	**Depreciation charge 2023 - Land and Buildings**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	24145	12,055.96		Depreciation charge 2023 - Land and Buildin	**Depreciation charge 2023 - Land and Buildings**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	23452	10,790.90		Depreciation charge 2023 - Land and Buildin	**Depreciation charge 2023 - Land and Buildings**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	20300	8,988.23		Depreciation charge 2023 - Land and Buildin	**Depreciation charge 2023 - Land and Buildings**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	22151	1.52		Depreciation charge 2023 - Land and Buildin	**Depreciation charge 2023 - Land and Buildings**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	25019		47,531.18	Depreciation charge 2023 - Land and Buildin	**Depreciation charge 2023 - Land and Buildings**	Property, Plant and Equipment	Buildings - Acc Dep		Hartjie to post		Depreciation - PPE
									Hartjie to post		Depreciation - PPE
72	22351	109.67		Depreciation charge 2023 - Community Asse	**Depreciation charge 2023 - Community Assets**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	24004	684.79		Depreciation charge 2023 - Community Asse	**Depreciation charge 2023 - Community Assets**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	24005	3,280.25		Depreciation charge 2023 - Community Asse	**Depreciation charge 2023 - Community Assets**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	22923	66.73		Depreciation charge 2023 - Community Asse	**Depreciation charge 2023 - Community Assets**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	24904	49.06		Depreciation charge 2023 - Community Asse	**Depreciation charge 2023 - Community Assets**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	24905	0.81		Depreciation charge 2023 - Community Asse	**Depreciation charge 2023 - Community Assets**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	20288	19.18		Depreciation charge 2023 - Community Asse	**Depreciation charge 2023 - Community Assets**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	23632	1,722.95		Depreciation charge 2023 - Community Asse	**Depreciation charge 2023 - Community Assets**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	23341	4,503.63		Depreciation charge 2023 - Community Asse	**Depreciation charge 2023 - Community Assets**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	24145	8,017.35		Depreciation charge 2023 - Community Asse	**Depreciation charge 2023 - Community Assets**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	23452	7,176.07		Depreciation charge 2023 - Community Asse	**Depreciation charge 2023 - Community Assets**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	20300	5,977.28		Depreciation charge 2023 - Community Asse	**Depreciation charge 2023 - Community Assets**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	22151	1.01		Depreciation charge 2023 - Community Asse	**Depreciation charge 2023 - Community Assets**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	25016		31,608.78	Depreciation charge 2023 - Community Asse	**Depreciation charge 2023 - Community Assets**	Property, Plant and Equipment	Community Assets - Acc Dep		Hartjie to post		Depreciation - PPE
									Hartjie to post		Disposal - replacement assets
73	25045		66,390.86	Assets replaced during 2022/23 - Cost	**Assets replaced during 2022/23 - Cost**	Property, Plant and Equipment	Infra - Electricity MV network- Cost		Hartjie to post	Electricity Ne	Disposal - replacement assets
	25045		66,390.86	Assets replaced during 2022/23 - Cost	**Assets replaced during 2022/23 - Cost**	Property, Plant and Equipment	Infra - Electricity MV network- Cost		Hartjie to post	Electricity Ne	Disposal - replacement assets
	25045		66,390.86	Assets replaced during 2022/23 - Cost	**Assets replaced during 2022/23 - Cost**	Property, Plant and Equipment	Infra - Electricity MV network- Cost		Hartjie to post	Electricity Ne	Disposal - replacement assets
	22438		50,014.77	Assets replaced during 2022/23 - Cost	**Assets replaced during 2022/23 - Cost**	Property, Plant and Equipment	Infra - Sanitation - Cost		Hartjie to post	Sanatation N	Disposal - replacement assets
	22183		15,903.50	Assets replaced during 2022/23 - Cost	**Assets replaced during 2022/23 - Cost**	Property, Plant and Equipment	Infra - Water network borehole - Cost		Hartjie to post	Water Netwo	Disposal - replacement assets
	25045		122,918.69	Assets replaced during 2022/23 - Cost	**Assets replaced during 2022/23 - Cost**	Property, Plant and Equipment	Infra - Electricity MV network- Cost		Hartjie to post	Electricity Ne	Disposal - replacement assets
	22183		1,642.17	Assets replaced during 2022/23 - Cost	**Assets replaced during 2022/23 - Cost**	Property, Plant and Equipment	Infra - Water network borehole - Cost		Hartjie to post	Water Netwo	Disposal - replacement assets
	22183		4,587.78	Assets replaced during 2022/23 - Cost	**Assets replaced during 2022/23 - Cost**	Property, Plant and Equipment	Infra - Water network borehole - Cost		Hartjie to post	Water Netwo	Disposal - replacement assets
	22183		1,918.00	Assets replaced during 2022/23 - Cost	**Assets replaced during 2022/23 - Cost**	Property, Plant and Equipment	Infra - Water network borehole - Cost		Hartjie to post	Water Netwo	Disposal - replacement assets
	25020	31,352.39		Assets replaced during 2022/23 - Acc Dep	**Assets replaced during 2022/23 - Acc Dep**	Property, Plant and Equipment	Infra - Electricity LV network - Acc Dep		Hartjie to post	Electricity Ne	Disposal - replacement assets
	25020	25,888.17		Assets replaced during 2022/23 - Acc Dep	**Assets replaced during 2022/23 - Acc Dep**	Property, Plant and Equipment	Infra - Electricity LV network - Acc Dep		Hartjie to post	Electricity Ne	Disposal - replacement assets
	25020	43,229.27		Assets replaced during 2022/23 - Acc Dep	**Assets replaced during 2022/23 - Acc Dep**	Property, Plant and Equipment	Infra - Electricity LV network - Acc Dep		Hartjie to post	Electricity Ne	Disposal - replacement assets
	25027	20,553.64		Assets replaced during 2022/23 - Acc Dep	**Assets replaced during 2022/23 - Acc Dep**	Property, Plant and Equipment	Infra - Sanitation - Acc Dep		Hartjie to post	Sanatation N	Disposal - replacement assets
	25032	9,192.20		Assets replaced during 2022/23 - Acc Dep	**Assets replaced during 2022/23 - Acc Dep**	Property, Plant and Equipment	Infra - Water network - Acc dep		Hartjie to post	Water Netwo	Disposal - replacement assets
	25020	49,569.45		Assets replaced during 2022/23 - Acc Dep	**Assets replaced during 2022/23 - Acc Dep**	Property, Plant and Equipment	Infra - Electricity LV network - Acc Dep		Hartjie to post	Electricity Ne	Disposal - replacement assets
	25032	719.36		Assets replaced during 2022/23 - Acc Dep	**Assets replaced during 2022/23 - Acc Dep**	Property, Plant and Equipment	Infra - Water network - Acc dep		Hartjie to post	Water Netwo	Disposal - replacement assets
	25032	2,009.71		Assets replaced during 2022/23 - Acc Dep	**Assets replaced during 2022/23 - Acc Dep**	Property, Plant and Equipment	Infra - Water network - Acc dep		Hartjie to post	Water Netwo	Disposal - replacement assets
	25032	840.19		Assets replaced during 2022/23 - Acc Dep	**Assets replaced during 2022/23 - Acc Dep**	Property, Plant and Equipment	Infra - Water network - Acc dep		Hartjie to post	Water Netwo	Disposal - replacement assets
	20070	212,803.09		Assets replaced during 2022/23	**Assets replaced during 2022/23**	Loss on Disposal of PPE		-	Hartjie to post		Disposal - replacement assets
									Hartjie to post		Depreciation - PPE
74	23341	994,376.64		Depreciation charge 2023 - Infrastructure	**Depreciation charge 2023 - Infrastructure**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	20300	1,465,722.47		Depreciation charge 2023 - Infrastructure	**Depreciation charge 2023 - Infrastructure**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	24145	2,148,006.49		Depreciation charge 2023 - Infrastructure	**Depreciation charge 2023 - Infrastructure**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	23452	2,197,436.04		Depreciation charge 2023 - Infrastructure	**Depreciation charge 2023 - Infrastructure**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	20300	42,994.97		Depreciation charge 2023 - Infrastructure	**Depreciation charge 2023 - Infrastructure**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	23720		994,376.64	Depreciation charge 2023 - Infrastructure	**Depreciation charge 2023 - Infrastructure**	Property, Plant and Equipment	Infra - Road - Acc Dep		Hartjie to post		Depreciation - PPE
	21977		1,465,722.47	Depreciation charge 2023 - Infrastructure	**Depreciation charge 2023 - Infrastructure**	Property, Plant and Equipment	Infra - Sanitation - Acc Dep		Hartjie to post		Depreciation - PPE
	21897		2,148,006.49	Depreciation charge 2023 - Infrastructure	**Depreciation charge 2023 - Infrastructure**	Property, Plant and Equipment	Infra - Electricity LV network - Acc Dep		Hartjie to post		Depreciation - PPE
	24361		2,197,436.04	Depreciation charge 2023 - Infrastructure	**Depreciation charge 2023 - Infrastructure**	Property, Plant and Equipment	Infra - Water network - Acc dep		Hartjie to post		Depreciation - PPE
	25021		42,994.97	Depreciation charge 2023 - Infrastructure	**Depreciation charge 2023 - Infrastructure**	Property, Plant and Equipment	Infra - Stormwater - Acc Dep		Hartjie to post		Depreciation - PPE
									Hartjie to post		Impairment reversal
75	24145		130.33	Reversal of impairment on 700m line	**Reversal of impairment on 700m line**	Depreciation and Amortisation		-	Hartjie to post		Impairment reversal
	21897	130.33		Reversal of impairment on 700m line	**Reversal of impairment on 700m line**	Property, Plant and Equipment	Infra - Electricity LV network - Acc Dep		Hartjie to post		Impairment reversal
									Hartjie to post		Contributed PPE
76	24847	2,899.00		Capturing contributed PPE - 2023	**Capturing contributed PPE - 2023**	Property, Plant and Equipment	Other Assets - Computer equip- Cost		Hartjie to post		Contributed PPE
	22680	755,089.63		Capturing contributed PPE - 2023	**Capturing contributed PPE - 2023**	Property, Plant and Equipment	Other Assets - Furniture & Office- Cost		Hartjie to post		Contributed PPE
	30230		757,988.63	Capturing contributed PPE - 2023	**Capturing contributed PPE - 2023**	Contributed PPE		-	Hartjie to post		Contributed PPE
									Hartjie to post		Impairment reversal
77	24005		12.88	Reversal of other asset impairment - CV belo	**Reversal of other asset impairment - CV below R0**	Depreciation and Amortisation		-	Hartjie to post		Impairment reversal
	25023	12.88		Reversal of other asset impairment - CV belo	**Reversal of other asset impairment - CV below R0**	Property, Plant and Equipment	Other Assets - Furniture & Office- Acc Dep		Hartjie to post		Impairment reversal
									Hartjie to post		Depreciation - PPE
78	22351	3,842.39		Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	24004	23,993.00		Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE
	24005	114,929.86		Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Depreciation and Amortisation		-	Hartjie to post		Depreciation - PPE

	22923	2,337.86		Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	24904	1,719.09		Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	24905	28.35		Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	20288	672.03		Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	23632	60,367.01		Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	23341	157,793.40		Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	24145	280,903.64		Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	23452	251,427.66		Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	20300	209,425.58		Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	22151	35.38		Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	25023		343,686.17	Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Property, Plant and Equipment	Other Assets - Furniture & Office- Acc Dep		Hartjie to post	Depreciation - PPE
	25015		123,378.08	Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Property, Plant and Equipment	Other Assets - Computer equip- Acc Dep		Hartjie to post	Depreciation - PPE
	25031		529,455.31	Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Property, Plant and Equipment	Other Assets - Transport assets - Acc Dep		Hartjie to post	Depreciation - PPE
	25017		110,955.71	Depreciation charge 2023 - Other Assets	**Depreciation charge 2023 - Other Assets**	Property, Plant and Equipment	Other Assets - Machinery and Equip - Acc Dep		Hartjie to post	Depreciation - PPE
									Hartjie to post	Transfer of leased assets
79	22680	68,679.70		Transfer of leased assets to other assets	**Transfer of leased assets to other assets**	Property, Plant and Equipment	Other Assets - Furniture & Office- Cost		Hartjie to post	Transfer of leased assets
	25029		68,679.70	Transfer of leased assets to other assets	**Transfer of leased assets to other assets**	Property, Plant and Equipment	Leased Assets - Office equip - Cost		Hartjie to post	Transfer of leased assets
	25030	53,271.30		Transfer of leased assets to other assets	**Transfer of leased assets to other assets**	Property, Plant and Equipment	Leased Assets - Office equip - Acc Dep		Hartjie to post	Transfer of leased assets
	25023		53,271.30	Transfer of leased assets to other assets	**Transfer of leased assets to other assets**	Property, Plant and Equipment	Other Assets - Furniture & Office- Acc Dep		Hartjie to post	Transfer of leased assets
									Hartjie to post	Depreciation - PPE
80	22351	1,103.09		Depreciation charge 2023 - Leased Assets	**Depreciation charge 2023 - Leased Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	24004	6,888.04		Depreciation charge 2023 - Leased Assets	**Depreciation charge 2023 - Leased Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	24005	32,994.68		Depreciation charge 2023 - Leased Assets	**Depreciation charge 2023 - Leased Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	22923	671.17		Depreciation charge 2023 - Leased Assets	**Depreciation charge 2023 - Leased Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	24904	493.52		Depreciation charge 2023 - Leased Assets	**Depreciation charge 2023 - Leased Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	24905	8.14		Depreciation charge 2023 - Leased Assets	**Depreciation charge 2023 - Leased Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	20288	192.93		Depreciation charge 2023 - Leased Assets	**Depreciation charge 2023 - Leased Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	23632	17,330.49		Depreciation charge 2023 - Leased Assets	**Depreciation charge 2023 - Leased Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	23341	45,300.18		Depreciation charge 2023 - Leased Assets	**Depreciation charge 2023 - Leased Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	24145	251,546.93		Depreciation charge 2023 - Leased Assets	**Depreciation charge 2023 - Leased Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	23452	733,879.53		Depreciation charge 2023 - Leased Assets	**Depreciation charge 2023 - Leased Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	20300	60,123.02		Depreciation charge 2023 - Leased Assets	**Depreciation charge 2023 - Leased Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	22151	10.16		Depreciation charge 2023 - Leased Assets	**Depreciation charge 2023 - Leased Assets**	Depreciation and Amortisation		-	Hartjie to post	Depreciation - PPE
	25030		317,939.95	Depreciation charge 2023 - Leased Assets	**Depreciation charge 2023 - Leased Assets**	Property, Plant and Equipment	Leased Assets - Office equip - Acc Dep		Hartjie to post	Depreciation - PPE
	25018		170,903.60	Depreciation charge 2023 - Leased Assets	**Depreciation charge 2023 - Leased Assets**	Property, Plant and Equipment	Leased Assets - Elect Network - Acc Dep		Hartjie to post	Depreciation - PPE
	30223		661,698.33	Depreciation charge 2023 - Leased Assets	**Depreciation charge 2023 - Leased Assets**	Property, Plant and Equipment	Leased Assets - Water network - Acc Dep		Hartjie to post	Depreciation - PPE
									Hartjie to post	Insurance claims
81	23510	55,983.35		Reallocate insurance income - repairs	**Reallocate insurance income - repairs**	Other Revenue	Sundry income		Hartjie to post	Insurance claims
	22681		55,983.35	Reallocate insurance income - repairs	**Reallocate insurance income - repairs**	Other Revenue	Insurance income		Hartjie to post	Insurance claims
									Hartjie to post	Unallocated Income
82	23510	515,315.73		Reallocate - Grid control Electricity	**Reallocate - Grid control Electricity**	Other Revenue	Sundry income		Hartjie to post	Unallocated Income
	23536		67,215.10	Reallocate - Grid control Electricity	**Reallocate - Grid control Electricity**	Vat payable from exchange-transactions	VAT Payable		Hartjie to post	Unallocated Income
	22382		448,100.63	Reallocate - Grid control Electricity	**Reallocate - Grid control Electricity**	Service Charges	Electricity		Hartjie to post	Unallocated Income
									Hartjie to post	Intangible assets
83	24005	22,571.32		Amortisation for the 2022/2023 Financial ye	**Amortisation for the 2022/2023 Financial year**	Depreciation and Amortisation		-	Hartjie to post	Intangible assets
	24004	12,071.92		Amortisation for the 2022/2023 Financial ye	**Amortisation for the 2022/2023 Financial year**	Depreciation and Amortisation		-	Hartjie to post	Intangible assets
	22151	75.38		Amortisation for the 2022/2023 Financial ye	**Amortisation for the 2022/2023 Financial year**	Depreciation and Amortisation		-	Hartjie to post	Intangible assets
	23341	317.43		Amortisation for the 2022/2023 Financial ye	**Amortisation for the 2022/2023 Financial year**	Depreciation and Amortisation		-	Hartjie to post	Intangible assets
	21924		35,036.05	Amortisation for the 2022/2023 Financial ye	**Amortisation for the 2022/2023 Financial year**	Intangible Assets	Amortisation		Hartjie to post	Intangible assets
									Hartjie to post	Unused pre-paid electricity
84	22382	52,037.05		Unused pre-paid electricity movement 2023	**Unused pre-paid electricity movement 2023**	Service Charges	Electricity		Hartjie to post	Unused pre-paid electricity
	30220		52,037.05	Unused pre-paid electricity movement 2023	**Unused pre-paid electricity movement 2023**	PAYABLES FROM EXCHANGE TRANSACTIONS	Sundry Payables		Hartjie to post	Unused pre-paid electricity
									AFS only	AFS only
30217a		2,034.05		RD Cheques - opening balance allocation - A	**RD Cheques - opening balance allocation - AFS only**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		AFS only	AFS only
30217b		98.28		RD Cheques - opening balance allocation - A	**RD Cheques - opening balance allocation - AFS only**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		AFS only	AFS only
	30217		2,132.33	RD Cheques - opening balance allocation - A	**RD Cheques - opening balance allocation - AFS only**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		AFS only	AFS only
									AFS only	AFS only
	30206		17,716.41	FMS - Transfer control - Debit orders not qu	**FMS - Transfer control - Debit orders not quickly reversed**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		AFS only	AFS only
30206c		17,716.41		FMS - Transfer control - Debit orders not qu	**FMS - Transfer control - Debit orders not quickly reversed**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		AFS only	AFS only
									Hartjie to post	Unallocated deposits
85	25011	38,876.99		Reallocate - MTN rental income	**Reallocate - MTN rental income**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Unallocated deposits
	24479		38,876.99	Reallocate - MTN rental income	**Reallocate - MTN rental income**	Rental of Facilities and Equipment		-	Hartjie to post	Unallocated deposits
	25011	12,659.36		Reallocate electrical connection - Visser	**Reallocate electrical connection - Visser**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Unallocated deposits
	23350		12,659.36	Reallocate electrical connection - Visser	**Reallocate electrical connection - Visser**	Other Revenue	Other income represents administration income		Hartjie to post	Unallocated deposits
									Hartjie to post	Agency fees
86	22322	7,750.24		Allocation of traffic fines from agency servic	**Allocation of traffic fines from agency services**	Agency Services		-	Hartjie to post	Agency fees
	23883	18,907.70		Allocation of traffic fines from agency servic	**Allocation of traffic fines from agency services**	Agency Services		-	Hartjie to post	Agency fees
	23928		26,657.94	Allocation of traffic fines from agency servic	**Allocation of traffic fines from agency services**	Fines		-	Hartjie to post	Agency fees
									Hartjie to post	Interdepartmental charges
87	23241		3,208,195.94	Allocation of departmental charges 2023	**Allocation of departmental charges 2023**	General Expenses	OTHER EXPENDITURE		Hartjie to post	Interdepartmental charges
	22672	2,847,303.28		Allocation of departmental charges 2023	**Allocation of departmental charges 2023**	Service Charges	Electricity		Hartjie to post	Interdepartmental charges
	24188	63,652.17		Allocation of departmental charges 2023	**Allocation of departmental charges 2023**	Service Charges	Refuse removal		Hartjie to post	Interdepartmental charges
	23939	113,708.20		Allocation of departmental charges 2023	**Allocation of departmental charges 2023**	Service Charges	Sewerage and Sanitation Charges		Hartjie to post	Interdepartmental charges
	23351	183,532.29		Allocation of departmental charges 2023	**Allocation of departmental charges 2023**	Service Charges	Water		Hartjie to post	Interdepartmental charges
									Hartjie to post	Clear sundry payables as per council
88	30212	1,158,336.72		Clear sundry payables - Unknown deposits -	**Clear sundry payables - Unknown deposits - FMS**	Payables From Exchange Transactions	Sundry Payables		Hartjie to post	Clear sundry payables as per council
	23937		1,158,336.72	Clear sundry payables - Unknown deposits -	**Clear sundry payables - Unknown deposits - FMS**	Accumulated Surplus/(Deficit)		-	Hartjie to post	Clear sundry payables as per council
									Hartjie to post	Clear sundry receivables as per council
89	23937	6,059,383.91		Clearing sundry debtors - no movement acc	**Clearing sundry debtors - no movement accounts as per council**	Accumulated Surplus/(Deficit)		-	Hartjie to post	Clear sundry receivables as per council
	24622		5,864,282.15	Clearing sundry debtors - no movement acc	**Clearing sundry debtors - no movement accounts as per council**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Clear sundry receivables as per council
	30217		143,633.06	Clearing sundry debtors - no movement acc	**Clearing sundry debtors - no movement accounts as per council**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Clear sundry receivables as per council
	20908		21,005.46	Clearing sundry debtors - no movement acc	**Clearing sundry debtors - no movement accounts as per council**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Clear sundry receivables as per council
	30218		12,746.83	Clearing sundry debtors - no movement acc	**Clearing sundry debtors - no movement accounts as per council**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Clear sundry receivables as per council
30206c			17,716.41	Clearing sundry debtors - no movement acc	**Clearing sundry debtors - no movement accounts as per council**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Clear sundry receivables as per council
									Hartjie to post	Grid control - FBS
90	23358	445,297.10		Capturing FBS - GCT 2023	**Capturing FBS - GCT 2023**	Less: Income Foregone - Services	Electricity		Hartjie to post	Grid control - FBS
	22382		445,297.10	Capturing FBS - GCT 2023	**Capturing FBS - GCT 2023**	Service Charges	Electricity		Hartjie to post	Grid control - FBS
									Hartjie to post	Grid control - FBS
91	23578	180,317.90		Capturing FBS - GCT 2023	**Capturing FBS - GCT 2023**	Less: Income Foregone - Services	Water		Hartjie to post	Grid control - FBS
	23351		180,317.90	Capturing FBS - GCT 2023	**Capturing FBS - GCT 2023**	Service Charges	Water		Hartjie to post	Grid control - FBS
									Hartjie to post	Trade receivables - Inzalo recon
92	23420	445,087.50		July 2022Rebate on waste disposal written t	**July 2022Rebate on waste disposal written to wrong Project Item id.-104_13**	Less: Income Foregone - Services	Refuse removal		Hartjie to post	Trade receivables - Inzalo recon
	21989		445,087.50	July 2022Rebate on waste disposal written t	**July 2022Rebate on waste disposal written to wrong Project Item id.-104_13**	Service Charges	Refuse removal		Hartjie to post	Trade receivables - Inzalo recon
	24001	1,300.16		July 2022 Metered Vacuumtank financial ent	**July 2022 Metered Vacuumtank financial entry to wrong Scoa item -115_5**	Service Charges	Sewerage and Sanitation Charges		Hartjie to post	Trade receivables - Inzalo recon
	22682		1,300.16	July 2022 Metered Vacuumtank financial ent	**July 2022 Metered Vacuumtank financial entry to wrong Scoa item -115_5**	Other Revenue	Sundry income		Hartjie to post	Trade receivables - Inzalo recon
	24001	3,149.29		Aug 2022 Metered Vacuumtank financial en	**Aug 2022 Metered Vacuumtank financial entry to wrong Scoa item -115_6**	Service Charges	Sewerage and Sanitation Charges		Hartjie to post	Trade receivables - Inzalo recon
	22682		3,149.29	Aug 2022 Metered Vacuumtank financial en	**Aug 2022 Metered Vacuumtank financial entry to wrong Scoa item -115_6**	Other Revenue	Sundry income		Hartjie to post	Trade receivables - Inzalo recon
	23578	36,033.25		July 2022 Rebate Basic charge water allocate	**July 2022 Rebate Basic charge water allocated to wrong project.-100_13**	Less: Income Foregone - Services	Water		Hartjie to post	Trade receivables - Inzalo recon
	23351		36,033.25	July 2022 Rebate Basic charge water allocate	**July 2022 Rebate Basic charge water allocated to wrong project.-100_13**	Service Charges	Water		Hartjie to post	Trade receivables - Inzalo recon
	23578	89,264.66		July 2022 Rebate water metered allocated to	**July 2022 Rebate water metered allocated to wrong project.-111_69**	Less: Income Foregone - Services	Water		Hartjie to post	Trade receivables - Inzalo recon
	23578	47.22		July 2022 Rebate water metered allocated to	**July 2022 Rebate water metered allocated to wrong project.-111_72**	Less: Income Foregone - Services	Water		Hartjie to post	Trade receivables - Inzalo recon
	23351		89,264.66	July 2022 Rebate water metered allocated to	**July 2022 Rebate water metered allocated to wrong project.-111_69**	Service Charges	Water		Hartjie to post	Trade receivables - Inzalo recon

	23351		47.22	July 2022 Rebate water metered allocated tc	**July 2022 Rebate water metered allocated to wrong project.-111_72**	Service Charges	Water		Hartjie to post	Trade receivables - Inzalo recon
	22656	116,860.57		Nov 2022 Mun 100% Rebate written to rates	**Nov 2022 Mun 100% Rebate written to rates Revenue vote and not free basic services**	Less: Income Foregone - Rates	Municipality		Hartjie to post	Trade receivables - Inzalo recon
	23125		116,860.57	Nov 2022 Mun 100% Rebate written to rates	**Nov 2022 Mun 100% Rebate written to rates Revenue vote and not free basic services**	Property Rates	Residential, Commercial Property, State		Hartjie to post	Trade receivables - Inzalo recon
	22656	116,860.57		Dec 2022 Mun 100% Rebate written to rates	**Dec 2022 Mun 100% Rebate written to rates Revenue vote and not free basic services**	Less: Income Foregone - Rates	Municipality		Hartjie to post	Trade receivables - Inzalo recon
	23125		116,860.57	Dec 2022 Mun 100% Rebate written to rates	**Dec 2022 Mun 100% Rebate written to rates Revenue vote and not free basic services**	Property Rates	Residential, Commercial Property, State		Hartjie to post	Trade receivables - Inzalo recon
	22656	116,860.57		Jan 2023 Mun 100% Rebate written to rates	**Jan 2023 Mun 100% Rebate written to rates Res rebate and not Mun rebate vote**	Less: Income Foregone - Rates	Municipality		Hartjie to post	Trade receivables - Inzalo recon
	22654		116,860.57	Jan 2023 Mun 100% Rebate written to rates	**Jan 2023 Mun 100% Rebate written to rates Res rebate and not Mun rebate vote**	Less: Income Foregone - Rates	Residential & subsidy rebate		Hartjie to post	Trade receivables - Inzalo recon
	22656	116,272.07		June2023 Mun 100% Rebate written to rates	**June2023 Mun 100% Rebate written to rates Res rebate and not Mun rebate vot**	Less: Income Foregone - Rates	Municipality		Hartjie to post	Trade receivables - Inzalo recon
	22654		116,272.07	June2023 Mun 100% Rebate written to rates	**June2023 Mun 100% Rebate written to rates Res rebate and not Mun rebate vot**	Less: Income Foregone - Rates	Residential & subsidy rebate		Hartjie to post	Trade receivables - Inzalo recon
	22657	7,293.47		Nov 2022 Church 100% Rebate written to ra	**Nov 2022 Church 100% Rebate written to rates Revenue vote and not free basic servic**	Less: Income Foregone - Rates	PBO rebate		Hartjie to post	Trade receivables - Inzalo recon
	23125		7,293.47	Nov 2022 Church 100% Rebate written to ra	**Nov 2022 Church 100% Rebate written to rates Revenue vote and not free basic servic**	Property Rates	Residential, Commercial Property, State		Hartjie to post	Trade receivables - Inzalo recon
	22657	7,293.47		Dec 2022 Church 100% Rebate written to ra	**Dec 2022 Church 100% Rebate written to rates Revenue vote and not free basic servic**	Less: Income Foregone - Rates	PBO rebate		Hartjie to post	Trade receivables - Inzalo recon
	23125		7,293.47	Dec 2022 Church 100% Rebate written to ra	**Dec 2022 Church 100% Rebate written to rates Revenue vote and not free basic servic**	Property Rates	Residential, Commercial Property, State		Hartjie to post	Trade receivables - Inzalo recon
	22657	7,293.47		Jan 2023 Church 100% Rebate written to rat	**Jan 2023 Church 100% Rebate written to rates Revenue vote and not free basic servic**	Less: Income Foregone - Rates	PBO rebate		Hartjie to post	Trade receivables - Inzalo recon
	22654		7,293.47	Jan 2023 Church 100% Rebate written to rat	**Jan 2023 Church 100% Rebate written to rates Revenue vote and not free basic servic**	Less: Income Foregone - Rates	Residential & subsidy rebate		Hartjie to post	Trade receivables - Inzalo recon
	22654	498,597.77		July - Dec 2022 res indigent rebate levied on	**July - Dec 2022 res indigent rebate levied on Revenue vote and not free basic services**	Less: Income Foregone - Rates	Residential & subsidy rebate		Hartjie to post	Trade receivables - Inzalo recon
	23125		498,597.77	July - Dec 2022 res indigent rebate levied on	**July - Dec 2022 res indigent rebate levied on Revenue vote and not free basic services**	Property Rates	Residential, Commercial Property, State		Hartjie to post	Trade receivables - Inzalo recon
	22654	382,611.60		July - Dec 2022 res Legislative rebate levied c	**July - Dec 2022 res Legislative rebate levied on PBO rebate and not Residential -Doc n**	Less: Income Foregone - Rates	Residential & subsidy rebate		Hartjie to post	Trade receivables - Inzalo recon
	22657		382,611.60	July - Dec 2022 res Legislative rebate levied c	**July - Dec 2022 res Legislative rebate levied on PBO rebate and not Residential -Doc n**	Less: Income Foregone - Rates	PBO rebate		Hartjie to post	Trade receivables - Inzalo recon
	22657	9,107.44		July - Oct 2022 Rebate PBO most part is PBO	**July - Oct 2022 Rebate PBO most part is PBO old age homes written to Mun prop corr**	Less: Income Foregone - Rates	PBO rebate		Hartjie to post	Trade receivables - Inzalo recon
	22656		9,107.44	July - Oct 2022 Rebate PBO most part is PBO	**July - Oct 2022 Rebate PBO most part is PBO old age homes written to Mun prop corr**	Less: Income Foregone - Rates	Municipality		Hartjie to post	Trade receivables - Inzalo recon
									Hartjie to post	Utilipay commission invoices
93	24964	469,502.70		Capturing commission charges - Utilipay	**Capturing commission charges - Utilipay**	General Expenses	PROFESIONAL AND CONSULTAN;		Hartjie to post	Utilipay commission invoices
	22862	70,425.41		Capturing VAT input	**Capturing VAT input**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	Utilipay commission invoices
	22382		469,502.70	Capturing Utilipay revenue - not paid over	**Capturing Utilipay revenue - not paid over**	Service Charges	Electricity		Hartjie to post	Utilipay commission invoices
	22862		70,425.41	Capting output VAT - utiliti pay	**Capting output VAT - utiliti pay**	Vat payable from exchange-transactions	VAT Receivable		Hartjie to post	Utilipay commission invoices
									Hartjie to post	Pensioners Medical
94	23937	25,031.61		Clearing long outstanding pensioners medic	**Clearing long outstanding pensioners medical**	Accumulated Surplus/(Deficit)		-	Hartjie to post	Pensioners Medical
	25104		25,031.61	Clearing long outstanding pensioners medic	**Clearing long outstanding pensioners medical**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Pensioners Medical
									AFS only	Pensioners Medical
	25104		26,597.65	Disclosure - pensioners medical	**Disclosure - pensioners medical**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		AFS only	Pensioners Medical
25104a			2,981.13	Disclosure - pensioners medical	**Disclosure - pensioners medical**	Payables From Exchange Transactions	Sundry Payables		AFS only	Pensioners Medical
	22821	29,578.78		Disclosure - pensioners medical	**Disclosure - pensioners medical**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		AFS only	Pensioners Medical
									Hartjie to post	FAR - disposals not founds
95	24845		13,773.21	Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Furniture & Office- Cost		Hartjie to post	FAR - disposals not founds
	24845		20,984.36	Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Furniture & Office- Cost		Hartjie to post	FAR - disposals not founds
	24847		123,616.03	Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Computer equip- Cost		Hartjie to post	FAR - disposals not founds
	24845		38,729.45	Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Furniture & Office- Cost		Hartjie to post	FAR - disposals not founds
	24845		4,058.87	Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Furniture & Office- Cost		Hartjie to post	FAR - disposals not founds
	24845		16,900.00	Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Furniture & Office- Cost		Hartjie to post	FAR - disposals not founds
	24848		1,000.00	Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Transport assets - Cost		Hartjie to post	FAR - disposals not founds
	24851		506,760.80	Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Machinery and Equip - Cost		Hartjie to post	FAR - disposals not founds
	24847		118,811.87	Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Computer equip- Cost		Hartjie to post	FAR - disposals not founds
	25023	246.24		Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Furniture & Office- Acc Dep		Hartjie to post	FAR - disposals not founds
	25023	1,486.90		Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Furniture & Office- Acc Dep		Hartjie to post	FAR - disposals not founds
	25023	21.02		Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Furniture & Office- Acc Dep		Hartjie to post	FAR - disposals not founds
	25017	36.94		Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Machinery and Equip - Acc Dep		Hartjie to post	FAR - disposals not founds
	25015	6,871.09		Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Computer equip- Acc Dep		Hartjie to post	FAR - disposals not founds
	25023	12,386.17		Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Furniture & Office- Acc Dep		Hartjie to post	FAR - disposals not founds
	25023	19,035.26		Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Furniture & Office- Acc Dep		Hartjie to post	FAR - disposals not founds
	25015	100,889.39		Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Computer equip- Acc Dep		Hartjie to post	FAR - disposals not founds
	25023	36,519.00		Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Furniture & Office- Acc Dep		Hartjie to post	FAR - disposals not founds
	25023	3,756.48		Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Furniture & Office- Acc Dep		Hartjie to post	FAR - disposals not founds
	25023	16,729.43		Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Furniture & Office- Acc Dep		Hartjie to post	FAR - disposals not founds
	25031	930.31		Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Transport assets - Acc Dep		Hartjie to post	FAR - disposals not founds
	25017	199,890.18		Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Machinery and Equip - Acc Dep		Hartjie to post	FAR - disposals not founds
	25015	109,617.43		Disposal as per verification and council appr	**Disposal as per verification and council approval**	Property, Plant and Equipment	Other Assets - Computer equip- Acc Dep		Hartjie to post	FAR - disposals not founds
	20070	336,218.74		Disposal as per verification and council appr	**Disposal as per verification and council approval**	Loss on Disposal of PPE		-	Hartjie to post	FAR - disposals not founds
									Hartjie to post	FTR assets - Other assets
96	24847	4,627.03		FTR Assets - 1 July 2021	**FTR Assets - 1 July 2021**	Property, Plant and Equipment	Other Assets - Computer equip- Cost		Hartjie to post	FTR assets - Other assets
	24845	898.44		FTR Assets - 1 July 2021	**FTR Assets - 1 July 2021**	Property, Plant and Equipment	Other Assets - Furniture & Office- Cost		Hartjie to post	FTR assets - Other assets
	23937		5,525.47	FTR Assets - 1 July 2021	**FTR Assets - 1 July 2021**	Accumulated Surplus/(Deficit)		-	Hartjie to post	FTR assets - Other assets
	23937	1,105.09		Depreciation 2022 - FTR asset	**Depreciation 2022 - FTR asset**	Accumulated Surplus/(Deficit)		-	Hartjie to post	FTR assets - Other assets
	25015		925.41	Depreciation 2022 - FTR asset	**Depreciation 2022 - FTR asset**	Property, Plant and Equipment	Other Assets - Computer equip- Acc Dep		Hartjie to post	FTR assets - Other assets
	25023		179.69	Depreciation 2022 - FTR asset	**Depreciation 2022 - FTR asset**	Property, Plant and Equipment	Other Assets - Furniture & Office- Acc Dep		Hartjie to post	FTR assets - Other assets
									Hartjie to post	Fines
97	20119	263,923.03		Movement in debtor - fines own	**Movement in debtor - fines own**	TRADE AND OTHER RECEIVABLES FROM NON-EXCHANG	Fines		Hartjie to post	Fines
	23928		263,923.03	Movement in debtor - fines own	**Movement in debtor - fines own**	Fines		-	Hartjie to post	Fines
	20063	423,246.60		Movement in impairment of fines 2022/23	**Movement in impairment of fines 2022/23**	Debt Impairment		-	Hartjie to post	Fines
	23524		423,246.60	Movement in impairment of fines 2022/23	**Movement in impairment of fines 2022/23**	TRADE AND OTHER RECEIVABLES FROM NON-EXCHANG	Less: Allowance for Doubtful Debts		Hartjie to post	Fines
									Hartjie to post	Utilipay - FBS
92	23358	792,287.06		Capturing FBS - Utilipay	**Capturing FBS - Utilipay**	Less: Income Foregone - Services	Electricity		Hartjie to post	Utilipay - FBS
	22382		792,287.06	Capturing FBS - Utilipay	**Capturing FBS - Utilipay**	Service Charges	Electricity		Hartjie to post	Utilipay - FBS
									Hartjie to post	Payables - Eskom small account
93	21904		16,649.92	Capturing small accounts Eskom	**Capturing small accounts Eskom**	Payables From Exchange Transactions	Trade Payables		Hartjie to post	Payables - Eskom small account
	24989	13,903.41		Capturing small accounts Eskom	**Capturing small accounts Eskom**	Bulk Purchases	Electricity		Hartjie to post	Payables - Eskom small account
	23960	661.00		Capturing small accounts Eskom	**Capturing small accounts Eskom**	Finance Charges	Payables & Creditors		Hartjie to post	Payables - Eskom small account
	22839	2,085.51		Capturing small accounts Eskom	**Capturing small accounts Eskom**	Vat payable from exchange-transactions	VAT Input in Suspense		Hartjie to post	Payables - Eskom small account
									Hartjie to post	Grid control - Bank
94	30206		452,043.00	Correcting Grid control debtor - bank	**Correcting Grid control debtor - bank**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Grid control - Bank
	21986	58,962.13		Correcting Grid control debtor - bank	**Correcting Grid control debtor - bank**	Vat payable from exchange-transactions	VAT Output in Suspense		Hartjie to post	Grid control - Bank
	22382	359,750.46		Correcting Grid control debtor - bank	**Correcting Grid control debtor - bank**	Service Charges	Electricity		Hartjie to post	Grid control - Bank
	23351	33,330.41		Correcting Grid control debtor - bank	**Correcting Grid control debtor - bank**	Service Charges	Water		Hartjie to post	Grid control - Bank
									Hartjie to post	Correction H-100
95	23937	59835.16		Allocating Insurance income to debtor raise	Allocating Insurance income to debtor raised	Accumulated Surplus/(Deficit)		-	Hartjie to post	Correction H-100
	30207		59,835.16	Allocating Insurance income to debtor raised	Allocating Insurance income to debtor raised	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Correction H-100
	23937	174,023.97		Reversal of debtor created for H100	Reversal of debtor created for H100	Accumulated Surplus/(Deficit)		-	Hartjie to post	Correction H-100
	30207		174,023.97	Reversal of debtor created for H100	Reversal of debtor created for H100	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors		Hartjie to post	Correction H-100

Audit changes

1	25041	6,410,311.38		Allocation between PPE classes	**Allocation between PPE classes**	Property, Plant and Equipment	Infra - Water network Distribution- Cost		CM1 - ISS.17
	25047		6,410,311.38	Allocation between PPE classes	**Allocation between PPE classes**	Property, Plant and Equipment	Leased Assets - Water network - Cost		CM1 - ISS.17
	30223	3,453,590.76		Allocation between PPE classes	**Allocation between PPE classes**	Property, Plant and Equipment	Leased Assets - Water network - Acc Dep		CM1 - ISS.17
	25032		3,453,590.76	Allocation between PPE classes	**Allocation between PPE classes**	Property, Plant and Equipment	Infra - Water network - Acc dep		CM1 - ISS.17
	23352	186,285.92		Allocation between PPE classes	**Allocation between PPE classes**	Property, Plant and Equipment	Infra - Electricity LV network - Cost		CM1 - ISS.17
	25028		186,285.92	Allocation between PPE classes	**Allocation between PPE classes**	Property, Plant and Equipment	Leased Assets - Elect network - Cost		CM1 - ISS.17
	25018	103,874.05		Allocation between PPE classes	**Allocation between PPE classes**	Property, Plant and Equipment	Leased Assets - Elect Network - Acc Dep		CM1 - ISS.17
	25020		103,874.05	Allocation between PPE classes	**Allocation between PPE classes**	Property, Plant and Equipment	Infra - Electricity LV network - Acc Dep		CM1 - ISS.17

	24851	185,640.00		Allocation between PPE classes	**Allocation between PPE classes**	Property, Plant and Equipment	Other Assets - Machinery and Equip - Cost			CM1 - ISS.17
	25029		185,640.00	Allocation between PPE classes	**Allocation between PPE classes**	Property, Plant and Equipment	Leased Assets - Office equip - Cost			CM1 - ISS.17
	25030	98,997.11		Allocation between PPE classes	**Allocation between PPE classes**	Property, Plant and Equipment	Leased Assets - Office equip - Acc Dep			CM1 - ISS.17
	25017		98,997.11	Allocation between PPE classes	**Allocation between PPE classes**	Property, Plant and Equipment	Other Assets - Machinery and Equip - Acc Dep			CM1 - ISS.17
										CM5 - ISS.51
2	22250	958,325.23		Investigation cashbook uncleared 2023	**Investigation cashbook uncleared 2023**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Other Debtors			CM5 - ISS.51
	23994		958,325.23	Investigation cashbook uncleared 2023	**Investigation cashbook uncleared 2023**	Cash and cash equivalents	Primary Bank Account			CM5 - ISS.51
										CM5 - ISS.25
3	24005	24,139.72		Impairment clinic - Bongani	**Impairment clinic - Bongani**	Depreciation and Amortisation		-		CM5 - ISS.25
	25019		24,139.72	Impairment clinic - Bongani	**Impairment clinic - Bongani**	Property, Plant and Equipment	Buildings - Acc Dep			CM5 - ISS.25
										CM9 - Debt impairment
4	20232	51,789.51		Debt impairment calculation 2023 - CM9	**Debt impairment calculation 2023 - CM9**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Less: Allowance for Doubtful Debts		Refuse	CM9 - Debt impairment
	20258			Debt impairment calculation 2023 - CM9	**Debt impairment calculation 2023 - CM9**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Less: Allowance for Doubtful Debts		Other	CM9 - Debt impairment
	20263	411,082.60		Debt impairment calculation 2023 - CM9	**Debt impairment calculation 2023 - CM9**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Less: Allowance for Doubtful Debts		Electricity	CM9 - Debt impairment
	20223	504,818.00		Debt impairment calculation 2023 - CM9	**Debt impairment calculation 2023 - CM9**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Less: Allowance for Doubtful Debts		Water	CM9 - Debt impairment
	20222	305,109.54		Debt impairment calculation 2023 - CM9	**Debt impairment calculation 2023 - CM9**	TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRA	Less: Allowance for Doubtful Debts		Waste Water Management	CM9 - Debt impairment
	30214	10,692,357.01		Debt impairment calculation 2023 - CM9	**Debt impairment calculation 2023 - CM9**	TRADE AND OTHER RECEIVABLES FROM NON-EXCHANG	Less: Allowance for Doubtful Debts		Rates	CM9 - Debt impairment
	24556			Debt impairment calculation 2023 - CM9	**Debt impairment calculation 2023 - CM9**	Debt Impairment		-	Corporate Services	CM9 - Debt impairment
	20063		10,692,357.01	Debt impairment calculation 2023 - CM9	**Debt impairment calculation 2023 - CM9**	Debt Impairment		-	Budget & Treasury	CM9 - Debt impairment
	24998		45,034.35	Debt impairment calculation 2023 - CM9	**Debt impairment calculation 2023 - CM9**	Debt Impairment		-	Waste Management	CM9 - Debt impairment
	20283		357,463.13	Debt impairment calculation 2023 - CM9	**Debt impairment calculation 2023 - CM9**	Debt Impairment		-	Electricity	CM9 - Debt impairment
	24999		438,972.17	Debt impairment calculation 2023 - CM9	**Debt impairment calculation 2023 - CM9**	Debt Impairment		-	Water	CM9 - Debt impairment
	20064		265,312.65	Debt impairment calculation 2023 - CM9	**Debt impairment calculation 2023 - CM9**	Debt Impairment		-	Waste Water Management	CM9 - Debt impairment
	23763		166,017.34	Debt impairment calculation 2023 - CM9	**Debt impairment calculation 2023 - CM9**	Vat payable from exchange-transactions	VAT Impairment contribution		VAT impairment	CM9 - Debt impairment

Correction of error - Journals 2022

		PPI	DR
RC1	x		8009/8009/8001
	description		
13		24995	3,200.00
		20164	
13		20164	105,815.31
		15985	-
		24989	-
8		24254	430,200.00
		25068	-
		23937	180,800.00
		24254	-
52		24001	
		21807	
		24784	611,000.42
53		24795	1,149.32
		24784	-
		23757	2683.44
		24805	
		20107	51.1
		23757	
61		30221	54,967.73
		23757	
		24622	2,400.00
		30222	
88		30212	1,158,336.72
		23937	
89		23937	6,059,383.91
		24622	
		30217	
		20908	
		30218	
	30206c		

	23358	437,052.00
	22382	
	23578	194,981.90
	23351	
94	23937	25,031.61
	25104	
96	24847	4,627.03
	24845	898.44
	23937	
	24005	1,105.09
	25015	
	25023	
32	24659	
	23937	255,458.58
	24659	
	23937	449,305.04
	18659	59835.16
	30207	
	20074	174,023.97
	30207	

CR	Ref
	-
-	description
	Correction of invoice 124_609 - 2022
3,200.00	Correction of invoice 124_609 - 2022
-	Eskom small - ISS.69 - 2022
13,802.00	Eskom small - ISS.69 - 2022
92,013.31	Eskom small - ISS.69 - 2022
-	Correction of LG Seta grant income 2022
430,200.00	Correction of LG Seta grant income 2022
-	Correction of LG Seta grant opening balance 2022
180,800.00	Correction of LG Seta grant opening balance 2022
531,304.71	Sewer points correction 2021/22
79,695.71	Sewer points correction 2021/22
	Sewer points correction 2021/22
-	Reduction of interest 2022
1,149.32	Reduction of interest 2022
	Correction Erf 301 - Eldoreen trust 2020
2,683.44	Correction Erf 301 - Eldoreen trust 2020
	Correction Douglas Glas en Verf 2020 invoices
51.10	Correction Douglas Glas en Verf 2020 invoices
	Correction of unknown salary control items
54,967.73	Correction of unknown salary control items
	Correction of allocation of 2022 - Overpayment
2,400.00	Correction of allocation of 2022 - Overpayment
	Clear sundry payables - Unknown deposits - FMS
1,158,336.72	Clear sundry payables - Unknown deposits - FMS
	Clearing sundry debtors - no movement accounts as per council
5,864,282.15	Clearing sundry debtors - no movement accounts as per council
143,633.06	Clearing sundry debtors - no movement accounts as per council
21,005.46	Clearing sundry debtors - no movement accounts as per council
12,746.83	Clearing sundry debtors - no movement accounts as per council
17,716.41	Clearing sundry debtors - no movement accounts as per council

	Capturing FBS - GCT 2022
437,052.00	Capturing FBS - GCT 2022
	Capturing FBS - GCT 2022
194,981.90	Capturing FBS - GCT 2022
	Clearing long outstanding pensioners medical
25,031.61	Clearing long outstanding pensioners medical
	FTR Assets - 1 July 2021
	FTR Assets - 1 July 2021
5,525.47	FTR Assets - 1 July 2021
	Depreciation 2022 - FTR asset
925.41	Depreciation 2022 - FTR asset
179.69	Depreciation 2022 - FTR asset
255,458.58	Oct 21, Nov 21 & Dec 21 return - VAT incorrect
	Oct 21, Nov 21 & Dec 21 return - VAT incorrect
449,305.04	November 2020 Correction return - VAT incorrect
	November 2020 Correction return - VAT incorrect
	Allocating Insurance income to debtor raised
59,835.16	Allocating Insurance income to debtor raised
	Reversal of debtor created for H100
174,023.97	Reversal of debtor created for H100

Journal Description	
-	
0	
Correction of invoice 124_609 - 2022	15845 - 2022
Correction of invoice 124_609 - 2022	
Eskom small - ISS.69 - 2022	
Eskom small - ISS.69 - 2022	
Eskom small - ISS.69 - 2022	17846 - 2022
Correction of LG Seta grant income 2022	
Correction of LG Seta grant income 2022	
Correction of LG Seta grant opening balance 2022	
Correction of LG Seta grant opening balance 2022	
Sewer points correction 2021/22	24001
Sewer points correction 2021/22	
Sewer points correction 2021/22	
Reduction of interest 2022	24795
Reduction of interest 2022	Sanitaion
Correction Erf 301 - Eldoreen trust 2020	
Correction Erf 301 - Eldoreen trust 2020	
Correction Douglas Glas en Verf 2020 invoices	
Correction Douglas Glas en Verf 2020 invoices	
Correction of unknown salary control items	
Correction of unknown salary control items	
Correction of allocation of 2022 - Overpayment	
Correction of allocation of 2022 - Overpayment	
Clear sundry payables - Unknown deposits - FMS	
Clear sundry payables - Unknown deposits - FMS	
Clearing sundry debtors - no movement accounts as per council	
Clearing sundry debtors - no movement accounts as per council	
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Clearing sundry debtors - no movement accounts as per council	
Clearing sundry debtors - no movement accounts as per council	

Capturing FBS - GCT 2022
Capturing FBS - GCT 2022

Capturing FBS - GCT 2022
Capturing FBS - GCT 2022

Clearing long outstanding pensioners medical
Clearing long outstanding pensioners medical

FTR Assets - 1 July 2021
FTR Assets - 1 July 2021
FTR Assets - 1 July 2021
Depreciation 2022 - FTR asset
Depreciation 2022 - FTR asset
Depreciation 2022 - FTR asset

Oct 21, Nov 21 & Dec 21 return - VAT incorrect
Oct 21, Nov 21 & Dec 21 return - VAT incorrect
November 2020 Correction return - VAT incorrect
November 2020 Correction return - VAT incorrect

Allocating Insurance income to debtor raised
Allocating Insurance income to debtor raised
Reversal of debtor created for H100
Reversal of debtor created for H100

General Expenses	DELEGATION FEES;
Payables From Exchange Transactions	Trade Payables
Payables From Exchange Transactions	Trade Payables
Vat payable from exchange-transactions	VAT Input in Suspense
Bulk Purchases	Electricity
Unspent Conditional Government Grants and Receipts	Opening balance
Government Grants and Subsidies	LG Seta
Accumulated Surplus/(Deficit)	0
Unspent Conditional Government Grants and Receipts	Opening balance
Service Charges	Sewerage and Sanitati
Vat payable from exchange-transactions	VAT Output in Suspen
TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	Sewerage
Interest Earned - outstanding debtors	0
TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	Sewerage
Accumulated Surplus/(Deficit)	0
Trade and Other Receivables from Non-Exchange Transactions	Rates
Payables From Exchange Transactions	Trade Payables
Accumulated Surplus/(Deficit)	0
Payables From Exchange Transactions	Sundry Payables
Accumulated Surplus/(Deficit)	0
TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	Other Debtors
TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	Other Debtors
Payables From Exchange Transactions	Sundry Payables
Accumulated Surplus/(Deficit)	0
Accumulated Surplus/(Deficit)	0
TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	Other Debtors
TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	Other Debtors
TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	Other Debtors
TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	Other Debtors
TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	Other Debtors

Less: Income Foregone - Services	Electricity
Service Charges	Electricity
Less: Income Foregone - Services	Water
Service Charges	Water
Accumulated Surplus/(Deficit)	0
TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	Other Debtors
Property, Plant and Equipment	Other Assets - Compu
Property, Plant and Equipment	Other Assets - Furnitu
Accumulated Surplus/(Deficit)	0
Depreciation and Amortisation	0
Property, Plant and Equipment	Other Assets - Compu
Property, Plant and Equipment	Other Assets - Furnitu
Vat payable from exchange-transactions	VAT Receivable
Accumulated Surplus/(Deficit)	0
Vat payable from exchange-transactions	VAT Receivable
Accumulated Surplus/(Deficit)	0
Other Revenue	Insurance income
TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	Other Debtors
Gains on Disposal of PPE	0
TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	Other Debtors

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e

ion Charges
se

ter equip- Cost
re & Office- Cost

ter equip- Acc Dep
re & Office- Acc Dep

Correction of error - Journals 2021

PPI

8		23937
		24254
		23757
		24805
		20107
		23757
61		30221
		23757
88		30212
		23937
89		23937
		24622
		30217
		20908
		30218
	30206c	
94		23937
		25104
96		24847
		24845
		23937
32		24659
		23937
		24659
		23937

DR	CR
180,800.00	-
-	180,800.00
2683.44	
	2,683.44
51.1	
	51.10
54,967.73	
	54,967.73
1,158,336.72	
	1,158,336.72
6,059,383.91	
	5,864,282.15
	143,633.06
	21,005.46
	12,746.83
	17,716.41
25,031.61	
	25,031.61
4,627.03	
898.44	
	5,525.47
	255,458.58
255,458.58	
	449,305.04
449,305.04	

Ref
Correction of LG Seta grant opening balance 2022
Correction of LG Seta grant opening balance 2022
Correction Erf 301 - Eldoreen trust 2020
Correction Erf 301 - Eldoreen trust 2020
Correction Douglas Glas en Verf 2020 invoices
Correction Douglas Glas en Verf 2020 invoices
Correction of unknown salary control items
Correction of unknown salary control items
Clear sundry payables - Unknown deposits - FMS
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Clearing sundry debtors - no movement accounts as per council
Clearing sundry debtors - no movement accounts as per council
Clearing long outstanding pensioners medical
Clearing long outstanding pensioners medical
FTR Assets - 1 July 2021
FTR Assets - 1 July 2021
FTR Assets - 1 July 2021
Oct 21, Nov 21 & Dec 21 return - VAT incorrect
Oct 21, Nov 21 & Dec 21 return - VAT incorrect
November 2020 Correction return - VAT incorrect
November 2020 Correction return - VAT incorrect

Journal Description
Correction of LG Seta grant opening balance 2022
Correction of LG Seta grant opening balance 2022
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Correction Erf 301 - Eldoreen trust 2020
Correction Douglas Glas en Verf 2020 invoices
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Oct 21, Nov 21 & Dec 21 return - VAT incorrect
November 2020 Correction return - VAT incorrect
November 2020 Correction return - VAT incorrect

#REF!
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A4 - OPERATING INCOME & EXPENDITURE BY FUNCTIONAL CLASSIFICATION (Summary Report)
Budget 2022/2023
MUNICIPAL VOTES CLASSIFICATION

	DETAIL	ASSESMENT RATES -1-	CEMETARY -2-	CIVIC CENTRE -3-	CLEANSING -4-	CORPORATE AND HUMAN RESOURCES -5-	COUNCIL GENERAL -6-	DEPRECIATION RESERVES -7-	DOUGLAS HOLIDAY RESORT -8-	ELECTRICITY -9-	FINANCE -10-	FIRE BRIGADE -11-	GOVERNANCE - COUNCIL -12-	HEALTH SERVICES -13-	INTERNS -14-	LIBRARY'S -15-	LICENSES -16-	MEENT -17-	MUNICIPAL MANAGER -18-	PARKS & RECREATION -19-	PROPERTIES -20-	PUBLIC WORKS: ROADS -21-	SANITATION -22-	SEWERAGE AND SANITATION -23-	STORMWATER DRAINAGE -24-	TRAFFIC -25-	VEHICLE LICENSES -26-	WATER -27-	Total						
1	**INCOME**																																		
2	Property Rates	-	-	-	-	-	-	-	-	-	21,533,244.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,533,244.00	12179697.32	9,353,546.68				
3	Less: Income Foregone - Rates	-	-	-	-	-	-	-	-	-	-1,563,807.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,563,807.00)	-2104775.459	540,968.46				
4	Government Grants and Subsidies	-	-	-	-	570,000.00	-	-	-	3,000,000.00	58,835,000.00	-	3,093,000.00	-	-	1,400,000.00	-	-	-	18,395,000.00	-	1,073,000.00	-	-	-	-	-	6,000,000.00	92,366,000.00	84805321	7,560,679.00				
5	Public Contributions and Donations	-	-	-	-	-	-	-	-	-	2,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000,000.00	0	2,000,000.00				
6	Fines	-	-	-	-	-	-	-	-	83,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	440,000.00	-	-	523,000.00	864901.02	(341,901.02)				
7	Third Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
8	Stock Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
9	Actuarial Gains	-	-	-	-	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000.00	0	100,000.00				
10	Property Rates - Penalties & Collection Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
11	Service Charges	-	-	-	12,108,316.00	-	-	-	-	47,846,526.00	-	-	-	-	-	-	-	-	-	-	-	-	-	14,540,786.00	-	-	-	26,083,117.00	100,578,745.00	55424639.29	###########				
12	Less: Income Foregone - Services	-	-	-	-5,396,230.00	-	-	-	-	-24,666.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-6,008,697.00	-	-	-	-1,808,690.00	(13,238,283.00)	-10624568.44	(2,613,714.56)				
13	Water Services Authority Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
14	Rental of Facilities and Equipment	-	-	-	-	-	-	-	1,000.00	-	-	-	-	-	-	-	-	331,790.00	-	-	474,335.00	-	-	-	-	-	-	-	807,125.00	271385.4967	535,739.50				
15	Interest Earned - External Investments	-	-	-	-	-	-	-	-	-	1,500,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500,000.00	150130.58	1,349,869.42				
16	Interest Earned - Outstanding Debtors	-	-	-	2,078,520.00	227,271.00	-	-	-	724,499.00	2,709,728.00	-	-	-	-	-	-	-	-	-	-	-	-	2,445,124.00	-	-	-	4,616,744.00	12,801,886.00	820413.09	###########				
17	Licences and Permits	-	-	-	-	-	-	-	-	-	9,044.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	92,306.00	-	-	101,350.00	863967.35	(762,617.35)				
18	Agency Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	269,831.00	-	-	269,831.00	0	269,831.00				
19	Other Revenue	-	70,000.00	-	-	82,224.00	-	-	-	125,792.00	305,929.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,477.00	636,422.00	3761847.886	(3,125,425.89)				
20	Unamortised Discount - Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
21	Change in fair value	-	-	-	-	-	-	-	-	-	105.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	105.00	1200	(1,095.00)				
22	Contributed PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
23	Gains on Disposal of PPE	-	-	-	-	-	-	-	-	-	-105.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(105.00)	43096.40703	(43,201.41)				
24	**TOTAL REVENUE**	-	70,000.00	-	8,790,606.00	979,495.00	-	-	1,000.00	51,755,151.00	85,329,138.00	-	3,093,000.00	-	-	1,400,000.00	-	331,790.00	-	18,395,000.00	474,335.00	1,073,000.00	-	10,977,213.00	-	802,137.00	-	34,943,648.00	218,415,513.00	146457255.5	###########	Check if balance with App E (1)			
25	**EXPENDITURE**																													0	-	####	72,046,457.46		
26	Employee Related Costs	-	-677,172.00	-	-2,071,003.00	-11,487,337.00	-	-	-	-5,069,816.00	-16,947,170.00	-1,131,170.00	-240,829.00	-	-23,267.00	-2,093,676.00	-	-	-2,461,899.00	-342,880.00	-566,375.00	-10,799,941.00	-	-10,383,404.00	-	-1,601,789.00	-	-4,341,033.00	(70,238,761.00)	-48069339.54	###########				
27	Remuneration of Councillors	-	-	-	-	-	-	-	-	-	-	-	-5,508,704.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,508,704.00)	-3739661.2	(1,769,042.80)				
28	Collection Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
29	Depreciation and Amortisation	-	-	-	-506,720.00	-201,397.00	-	-	-19,624.00	-2,357,902.00	-964,720.00	-5,641.00	-32,253.00	-238.00	-	-	-	-14,430.00	-	-	-	-1,324,516.00	-	-1,757,916.00	-	-297.00	-	-2,110,481.00	(9,296,135.00)	-16015039.55	6,718,904.55				
30	Debt Impairment	-	-	-	-912,535.00	-5,740.00	-	-	-	-3,136,767.00	3,016,157.00	-	-	-	-	-	-	-	-	-	-	-	-	-1,659,299.00	-	-	-	-2,999,384.00	(5,697,568.00)	-7150915.651	1,453,347.65				
31	Asset Impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
32	Repairs and Maintenance	-	-	-	-247,772.00	-28,875.00	-	-	-3,675.00	-458,755.00	-37,637.00	-74,550.00	-251,055.00	-	-	-5,250.00	-	-	-	-	-214,910.00	-524,945.00	-	-1,136,000.00	-	-92,100.00	-	-727,060.00	(3,802,584.00)	-2677133.95	(1,125,450.05)				
33	Finance Charges	-	-	-	-1,891,234.00	-2,114,217.00	-	-	-	-199,854.00	-1,066,217.00	-	-16,217.00	-	-	-	-	-	-	-	-	-16,217.00	-	-16,217.00	-	-	-	-136,348.00	(5,456,521.00)	-10907436.6	5,450,915.60				
34	Unamortised Discount - Interest Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
35	Actuarial Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-1066241.3	1,066,241.30				
36	Bulk Purchases	-	-	-	-	-	-	-	-	-62,730,988.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-1,222,030.00	(63,953,018.00)	-35313750.02	###########				
37	Contracted Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
38	Grants and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
39	Operating Grant Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-1047774.08	1,047,774.08				
40	General Expenses	-	-2,625.00	-	-511,001.00	-4,622,313.00	-	-	-	-1,912,307.00	-11,336,758.00	-100.00	-1,631,296.00	-	-50,000.00	-8,400.00	-	-	-154,630.00	-7,455.00	-	-274,325.00	-5,250.00	-1,277,617.00	-	-10,500.00	-	-2,218,852.00	(24,023,429.00)	-22682671.43	(1,340,757.57)				
	Change in fair value expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
41	Loss on Disposal of PPE	-	-	-	-	-105.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(105.00)	-942027.6995	941,922.70				
	Loss on Disposal of Biological assets	-	-	-	-	-	-	-	-	-	-105.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(105.00)						
42	**DIRECT OPERATING EXPENDITURE**	-	(679,797.00)	-	(6,140,265.00)	(18,459,984.00)	-	-	(23,299.00)	(75,866,389.00)	(27,336,450.00)	(1,211,461.00)	(7,680,354.00)	(238.00)	(73,267.00)	(2,107,326.00)	-	(14,430.00)	(2,616,529.00)	(350,335.00)	(781,285.00)	(12,939,944.00)	(5,250.00)	(16,230,453.00)	-	(1,704,686.00)	-	(13,755,188.00)	(187,976,930.00)	-149910851.1	###########	####	-3,541,795.57	187976930	-
43	Internal Charges (Debits)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-2025991.84	2,025,991.84				
44	**TOTAL**	-	-679,797.00	-	-6,140,265.00	-18,459,984.00	-	-	-23,299.00	-75,866,389.00	-27,336,450.00	-1,211,461.00	-7,680,354.00	-238.00	-73,267.00	-2,107,326.00	-	-14,430.00	-2,616,529.00	-350,335.00	-781,285.00	-12,939,944.00	-5,250.00	-16,230,453.00	-	-1,704,686.00	-	-13,755,188.00	-187,976,930.00	-151936843	###########				
45	Internal Charges (Credits)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2025991.84	(2,025,991.84)				
46	**TOTAL EXPENDITURE**	-	(679,797.00)	-	(6,140,265.00)	(18,459,984.00)	-	-	(23,299.00)	(75,866,389.00)	(27,336,450.00)	(1,211,461.00)	(7,680,354.00)	(238.00)	(73,267.00)	(2,107,326.00)	-	(14,430.00)	(2,616,529.00)	(350,335.00)	(781,285.00)	(12,939,944.00)	(5,250.00)	(16,230,453.00)	-	(1,704,686.00)	-	(13,755,188.00)	(187,976,930.00)	-149910851.1	###########	Check if balance with App E (1)			
47	**SURPLUS / (DEFICIT)**	-	(609,797.00)	-	2,650,341.00	(17,480,489.00)	-	-	(22,299.00)	(24,111,238.00)	57,992,688.00	(1,211,461.00)	(4,587,354.00)	(238.00)	(73,267.00)	(707,326.00)	-	317,360.00	(2,616,529.00)	18,044,665.00	(306,950.00)	(11,866,944.00)	(5,250.00)	(5,253,240.00)	-	(902,549.00)	-	21,188,460.00	30,438,583.00	-3453595.574	###########	Check if balance with App E (1)			
48	Transfers Recognised - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
49	Contributions to/from Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
50	**SURPLUS / (DEFICIT) AFTER CAPITAL TRANSFERS & CONTRIBUTIONS**	-	(609,797.00)	-	2,650,341.00	(17,480,489.00)	-	-	(22,299.00)	(24,111,238.00)	57,992,688.00	(1,211,461.00)	(4,587,354.00)	(238.00)	(73,267.00)	(707,326.00)	-	317,360.00	(2,616,529.00)	18,044,665.00	(306,950.00)	(11,866,944.00)	(5,250.00)	(5,253,240.00)	-	(902,549.00)	-	21,188,460.00	30,438,583.00	-3453595.574	###########				
51	Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
52	**OPERATING SURPLUS / (DEFICIT) - AFTER TAXATION**	-	(609,797.00)	-	2,650,341.00	(17,480,489.00)	-	-	(22,299.00)	(24,111,238.00)	57,992,688.00	(1,211,461.00)	(4,587,354.00)	(238.00)	(73,267.00)	(707,326.00)	-	317,360.00	(2,616,529.00)	18,044,665.00	(306,950.00)	(11,866,944.00)	(5,250.00)	(5,253,240.00)	-	(902,549.00)	-	21,188,460.00	30,438,583.00	-3453595.574	###########				
53	Attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
54	**SURPLUS / (DEFICIT) ATTRIBUTABLE TO MUNICIPALITY**	-	(609,797.00)	-	2,650,341.00	(17,480,489.00)	-	-	(22,299.00)	(24,111,238.00)	57,992,688.00	(1,211,461.00)	(4,587,354.00)	(238.00)	(73,267.00)	(707,326.00)	-	317,360.00	(2,616,529.00)	18,044,665.00	(306,950.00)	(11,866,944.00)	(5,250.00)	(5,253,240.00)	-	(902,549.00)	-	21,188,460.00	30,438,583.00	-3453595.574	###########				
55	Share of Surplus / (Deficit) of Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
56	**SURPLUS / (DEFICIT) FOR THE YEAR**	-	(609,797.00)	-	2,650,341.00	(17,480,489.00)	-	-	(22,299.00)	(24,111,238.00)	57,992,688.00	(1,211,461.00)	(4,587,354.00)	(238.00)	(73,267.00)	(707,326.00)	-	317,360.00	(2,616,529.00)	18,044,665.00	(306,950.00)	(11,866,944.00)	(5,250.00)	(5,253,240.00)	-	(902,549.00)	-	21,188,460.00	30,438,583.00	-3453595.574	###########				
57	IMFO - Contribution to capital from Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			0	
58	IMFO - Contribution to Special Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
59	IMFO - Internal Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
60	IMFO - Internal Redemption	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
61	IMFO - External Redemption	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-				
62	**SURPLUS / (DEFICIT) FOR THE YEAR**	-	(609,797.00)	-	2,650,341.00	(17,480,489.00)	-	-	(22,299.00)	(24,111,238.00)	57,992,688.00	(1,211,461.00)	(4,587,354.00)	(238.00)	(73,267.00)	(707,326.00)	-	317,360.00	(2,616,529.00)	18,044,665.00	(306,950.00)	(11,866,944.00)	(5,250.00)	(5,253,240.00)	-	(902,549.00)	-	21,188,460.00	30,438,583.00	-3453595.574	###########				

30,438,581.00

2.00

Sewerage Tanker Services
Water Distribution

A4 - OPERATING INCOME & EXPENDITURE BY FUNCTIONAL CLASSIFICATION (Summary Report)
Actual 2022/2023
MUNICIPAL VOTES CLASSIFICATION

	DETAIL	ASSESMENT RATES	CEMETARY	CIVIC CENTRE	CLEANSING	CORPORATE AND HUMAN RESOURCES	COUNCIL GENERAL	DEPRECIATION RESERVES	DOUGLAS HOLIDAY RESORT	ELECTRICITY	FINANCE	FIRE BRIGADE	GOVERNANCE - COUNCIL	HEALTH SERVICES	INTERNS	LIBRARY'S	LICENSES	MEENT	MUNICIPAL MANAGER	PARKS & RECREATION	PROPERTIES	PUBLIC WORKS: ROADS	SANITATION	SEWERAGE AND SANITATION	STORMWATER DRAINAGE	TRAFFIC	VEHICLE LICENSES	WATER	Total					
		-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-	-12-	-13-	-14-	-15-	-16-	-17-	-18-	-19-	-20-	-21-	-22-	-23-	-24-	-25-	-26-	-27-						
1	INCOME																																	
2	Property Rates	-	-	-	-	-	-	-	-	-	22,339,897.32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,339,897.32	22339897.32	-			
3	Less: Income Foregone - Rates	-	-	-	-	-	-	-	-	-	-3,724,991.53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,724,991.53)	-3724991.53	-			
4	Government Grants and Subsidies	-	-	-	-	549,600.00	-	-	-	4,500,000.00	58,826,292.13	-	3,093,000.00	-	-	1,400,000.00	-	-	-	-	-	4,330,246.97	-	-	-	-	-	930,776.65	73,629,915.75	73629915.75	-			
5	Public Contributions and Donations	-	-	-	-	-	-	-	-	-	2,434,191.22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,434,191.22	2434191.22	-			
6	Fines	-	-	-	-	-	-	-	-	46,581.95	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	428,767.95	-	-	475,349.90	475349.8999	-			
7	Third Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
8	Stock Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
9	Actuarial Gains	-	-	-	-	2,249,736.16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,249,736.16	2249736.16	-			
10	Property Rates - Penalties & Collection Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
11	Service Charges	-	-	-	11,919,930.87	-	-	-	-	43,589,019.46	-	-	-	-	-	-	-	-	-	-	-	-	-	15,152,322.46	-	-	-	22,278,455.65	92,939,728.44	92939728.44	-			
12	Less: Income Foregone - Services	-	-	-	-5,526,939.90	-	-	-	-	-1,261,154.74	-	-	-	-	-	-	-	-	-	-	-	-	-	-6,038,669.38	-	-	-	-1,832,927.91	(14,659,691.93)	-14659691.93	-			
13	Water Services Authority Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
14	Rental of Facilities and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	94,019.58	-	-	457,799.84	-	-	-	-	-	-	-	551,819.42	551819.42	-			
15	Interest Earned - External Investments	-	-	-	-	-	-	-	-	-	1,444,574.94	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,444,574.94	1444574.94	-			
16	Interest Earned - Outstanding Debtors	-	-	-	2,033,575.86	204,211.11	-	-	-	487,314.24	2,901,641.81	-	-	-	-	-	-	-	-	-	-	-	-	2,387,142.11	-	-	-	3,643,994.68	11,657,879.81	11657879.81	-			
17	Licences and Permits	-	-	-	-	-	-	-	-	-	5,652.20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,652.20	5652.2	-			
18	Agency Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	243,601.35	-	-	243,601.35	243601.35	-			
19	Other Revenue	-	62,623.20	-	-	35,650.04	-	-	-	126,134.82	371,048.91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,474.68	640,931.65	640931.65	-			
20	Unamortised Discount - Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
21	Change in fair value	-	-	-	-	-	-	-	-	-	27,744.21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,744.21	27744.21365	-			
22	Contributed PPE	-	-	-	-	757,988.63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	757,988.63	757988.63	-			
23	Gains on Disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
24	TOTAL REVENUE	-	62,623.20	-	8,426,566.83	3,797,185.94	-	-	-	47,487,895.73	84,626,051.22	-	3,093,000.00	-	-	1,400,000.00	-	94,019.58	-	-	457,799.84	4,330,246.97	-	11,500,795.19	-	672,369.30	-	25,065,773.74	191,014,327.54	191014327.5	-	Check if balance with App E (1)		
25	EXPENDITURE																													0	-	146369055.5	44,645,272.00	
26	Employee Related Costs	-	-646,685.75	-	-1,843,664.34	-11,865,829.70	-	-	-	-5,152,809.64	-17,262,620.00	-1,137,932.56	-321,710.51	-	-234,458.14	-2,028,824.21	-	-	-1,620,585.60	-346,809.86	-557,391.62	-11,232,264.33	-	-9,764,608.44	-	-1,594,851.02	-	-3,958,573.43	(69,569,619.16)	-69569619.16	-			- 27,990,067.53
27	Remuneration of Councillors	-	-	-	-	-	-	-	-	-	-	-	-5,302,967.98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,302,967.98)	-5302967.98	-			-
28	Collection Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			-
29	Depreciation and Amortisation	-	-	-	-945,632.47	-44,667.50	-	-	-3,176.09	-2,700,400.04	-202,835.57	-912.98	-5,220.06	-38.52	-	-	-	-2,335.46	-	-	-	-1,209,063.53	-	-1,793,231.56	-	-123.45	-	-3,200,710.20	(10,108,347.43)	-10108347.43	-			- 5,984,241.72
30	Debt Impairment	-	-	-	-5,379,432.00	-836,234.73	-	-	-	-1,118,340.16	5,732,342.18	-	-	-	-	-	-	-	-	-	-	-	-	-6,022,235.39	-	-	-	-13,712,351.86	(21,338,251.96)	-21338251.96	-			- 25,952,253.98
31	Asset Impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			-
32	Repairs and Maintenance	-	-	-	-90,741.97	-9,889.57	-	-	-802.00	-235,316.02	-23,811.78	-	-240,000.00	-	-	-	-	-	-	-	-54,170.12	-68,582.57	-	-557,330.50	-	-21,152.00	-	-225,800.12	(1,527,596.65)	-1527596.65	-			- 937,932.28
33	Finance Charges	-	-	-	-3,011,648.45	-2,329,797.24	-	-	-	-190,399.33	-11,025,044.18	-	-797.24	-	-	-	-	-	-	-	-	-797.24	-	-797.24	-	-	-	-129,897.67	(16,689,178.59)	-16689178.59	-			- 5,472,140.60
34	Unamortised Discount - Interest Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			-
35	Actuarial Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			-
36	Bulk Purchases	-	-	-	-	-	-	-	-	-59,308,698.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-1,232,403.32	(60,541,102.07)	-60541102.07	-			- 1,232,403.32
37	Contracted Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			-
38	Grants and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			-
39	Operating Grant Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			-
40	General Expenses	-	-2,580.69	-	-448,682.39	-3,944,601.17	-	-	-	-748,603.17	-11,668,101.59	-	-1,112,818.34	-	-76,392.34	-	-	-	-94,358.97	-22,352.13	-30,912.08	-271,029.71	-12,721.50	-1,239,330.51	-	-3,088.32	-	-1,402,738.84	(21,078,311.75)	-21078311.75	-			- 7,066,264.99
	Change in fair value expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					-
41	Loss on Disposal of PPE	-	-	-	-	-549,021.83	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(549,021.83)	-549021.8329	-			- 549,021.83
	Loss on Disposal of Biological assets	-	-	-	-	-	-	-	-	-	-19,097.91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(19,097.91)					-
42	DIRECT OPERATING EXPENDITURE	-	(649,266.44)	-	(11,719,801.62)	(19,582,041.74)	-	-	(3,978.09)	(69,454,567.11)	(34,469,168.86)	(1,138,845.54)	(6,983,514.13)	(38.52)	(310,850.48)	(2,028,824.21)	-	(2,335.46)	(1,714,944.57)	(369,161.99)	(642,473.82)	(12,781,737.38)	(12,721.50)	(19,377,533.63)	-	(1,619,214.80)	-	(23,862,475.44)	(206,723,495.34)	-206723495.3	-	206723495.3	-	
43	Internal Charges (Debits)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
44	TOTAL	-	-649,266.44	-	-11,719,801.62	-19,582,041.74	-	-	-3,978.09	-69,454,567.11	-34,469,168.86	-1,138,845.54	-6,983,514.13	-38.52	-310,850.48	-2,028,824.21	-	-2,335.46	-1,714,944.57	-369,161.99	-642,473.82	-12,781,737.38	-12,721.50	-19,377,533.63	-	-1,619,214.80	-	-23,862,475.44	-206,723,495.34	-206723495.3	-			
45	Internal Charges (Credits)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
46	TOTAL EXPENDITURE	-	(649,266.44)	-	(11,719,801.62)	(19,582,041.74)	-	-	(3,978.09)	(69,454,567.11)	(34,469,168.86)	(1,138,845.54)	(6,983,514.13)	(38.52)	(310,850.48)	(2,028,824.21)	-	(2,335.46)	(1,714,944.57)	(369,161.99)	(642,473.82)	(12,781,737.38)	(12,721.50)	(19,377,533.63)	-	(1,619,214.80)	-	(23,862,475.44)	(206,723,495.34)	-206723495.3	-	Check if balance with App E (1)		
47	SURPLUS / (DEFICIT)	-	(586,643.24)	-	(3,293,234.80)	(15,784,855.80)	-	-	(3,978.09)	(21,966,671.38)	50,156,882.35	(1,138,845.54)	(3,890,514.13)	(38.52)	(310,850.48)	(628,824.21)	-	91,684.12	(1,714,944.57)	(369,161.99)	(184,673.98)	(8,451,490.41)	(12,721.50)	(7,876,738.44)	-	(946,845.50)	-	1,203,298.31	(15,709,167.80)	-15709167.8	0.00	Check if balance with App E (1)		
48	Transfers Recognised - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
49	Contributions to/from Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
50	SURPLUS / (DEFICIT) AFTER CAPITAL TRANSFERS & CONTRIBUTIONS	-	(586,643.24)	-	(3,293,234.80)	(15,784,855.80)	-	-	(3,978.09)	(21,966,671.38)	50,156,882.35	(1,138,845.54)	(3,890,514.13)	(38.52)	(310,850.48)	(628,824.21)	-	91,684.12	(1,714,944.57)	(369,161.99)	(184,673.98)	(8,451,490.41)	(12,721.50)	(7,876,738.44)	-	(946,845.50)	-	1,203,298.31	(15,709,167.80)	-15709167.8	0.00			
51	Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
52	OPERATING SURPLUS / (DEFICIT) - AFTER TAXATION	-	(586,643.24)	-	(3,293,234.80)	(15,784,855.80)	-	-	(3,978.09)	(21,966,671.38)	50,156,882.35	(1,138,845.54)	(3,890,514.13)	(38.52)	(310,850.48)	(628,824.21)	-	91,684.12	(1,714,944.57)	(369,161.99)	(184,673.98)	(8,451,490.41)	(12,721.50)	(7,876,738.44)	-	(946,845.50)	-	1,203,298.31	(15,709,167.80)	-15709167.8	0.00			
53	Attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
54	SURPLUS / (DEFICIT) ATTRIBUTABLE TO MUNICIPALITY	-	(586,643.24)	-	(3,293,234.80)	(15,784,855.80)	-	-	(3,978.09)	(21,966,671.38)	50,156,882.35	(1,138,845.54)	(3,890,514.13)	(38.52)	(310,850.48)	(628,824.21)	-	91,684.12	(1,714,944.57)	(369,161.99)	(184,673.98)	(8,451,490.41)	(12,721.50)	(7,876,738.44)	-	(946,845.50)	-	1,203,298.31	(15,709,167.80)	-15709167.8	0.00			
55	Share of Surplus / (Deficit) of Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
56	SURPLUS / (DEFICIT) FOR THE YEAR	-	(586,643.24)	-	(3,293,234.80)	(15,784,855.80)	-	-	(3,978.09)	(21,966,671.38)	50,156,882.35	(1,138,845.54)	(3,890,514.13)	(38.52)	(310,850.48)	(628,824.21)	-	91,684.12	(1,714,944.57)	(369,161.99)	(184,673.98)	(8,451,490.41)	(12,721.50)	(7,876,738.44)	-	(946,845.50)	-	1,203,298.31	(15,709,167.80)	-15709167.8	0.00			
57	IMFO - Contribution to capital from Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-		0	
58	IMFO - Contribution to Special Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
59	IMFO - Internal Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
60	IMFO - Internal Redemption	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
61	IMFO - External Redemption	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-			
62	SURPLUS / (DEFICIT) FOR THE YEAR	-	(586,643.24)	-	(3,293,234.80)	(15,784,855.80)	-	-	(3,978.09)	(21,966,671.38)	50,156,882.35	(1,138,845.54)	(3,890,514.13)	(38.52)	(310,850.48)	(628,824.21)	-	91,684.12	(1,714,944.57)	(369,161.99)	(184,673.98)	(8,451,490.41)	(12,721.50)	(7,876,738.44)	-	(946,845.50)	-	1,203,298.31	(15,709,167.80)	-15709167.8	0.00			
																											0.00					

Sewerage Tanker Services
Water Distribution

A4 - OPERATING INCOME & EXPENDITURE BY FUNCTIONAL CLASSIFICATION (Summary Report)
Actual 2022/2023
GENERAL FINANCE STATISTIC CLASSIFICATIONS

	DETAIL	Executive & Council	Budget & Treasury	Corporate Services	Planning & Development	Health	Community & Social Services	Housing	Public Safety	Sport & Recreation	Environmental Protection	Waste Management	Waste Water Management	Road Transport	Water	Electricity	Total
		-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-	-12-	-13-	-14-	-15-	
1	***INCOME***																
2	Property Rates	-	22,339,897.32	-	-	-	-	-	-	-	-	-	-	-	-	-	22,339,897.32
3	Less: Income Foregone - Rates	-	-3,724,991.53	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,724,991.53)
4	Government Grants and Subsidies	3,093,000.00	58,826,292.13	549,600.00	-	-	1,400,000.00	-	-	-	-	-	-	4,330,246.97	930,776.65	4,500,000.00	73,629,915.75
5	Public Contributions and Donations	-	2,434,191.22	-	-	-	-	-	-	-	-	-	-	-	-	-	2,434,191.22
6	Fines	-	-	-	-	-	-	-	428,767.95	-	-	-	-	-	-	46,581.95	475,349.90
7	Third Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Stock Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Actuarial Gains	-	-	2,249,736.16	-	-	-	-	-	-	-	-	-	-	-	-	2,249,736.16
10	Property Rates - Penalties & Collection Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Service Charges	-	-	-	-	-	-	-	-	-	-	11,919,930.87	15,152,322.46	-	22,278,455.65	43,589,019.46	92,939,728.44
12	Less: Income Foregone - Services	-	-	-	-	-	-	-	-	-	-	-5,526,939.90	-6,038,669.38	-	-1,832,927.91	-1,261,154.74	(14,659,691.93)
13	Water Services Authority Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Rental of Facilities and Equipment	-	457,799.84	94,019.58	-	-	-	-	-	-	-	-	-	-	-	-	551,819.42
15	Interest Earned - External Investments	-	1,444,574.94	-	-	-	-	-	-	-	-	-	-	-	-	-	1,444,574.94
16	Interest Earned - Outstanding Debtors	-	2,901,641.81	204,211.11	-	-	-	-	-	-	-	2,033,575.86	2,387,142.11	-	3,643,994.68	487,314.24	11,657,879.81
17	Licences and Permits	-	5,652.20	-	-	-	-	-	-	-	-	-	-	-	-	-	5,652.20
18	Agency Services	-	-	-	-	-	-	-	243,601.35	-	-	-	-	-	-	-	243,601.35
19	Other Revenue	-	371,048.91	35,650.04	-	-	62,623.20	-	-	-	-	-	-	-	45,474.68	126,134.82	640,931.65
20	Unamortised Discount - Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Change in fair value	-	27,744.21	-	-	-	-	-	-	-	-	-	-	-	-	-	27,744.21
22	Contributed PPE	-	-	757,988.63	-	-	-	-	-	-	-	-	-	-	-	-	757,988.63
23	Gains on Disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**TOTAL REVENUE**	3,093,000.00	85,083,851.06	3,891,205.52	-	-	1,462,623.20	-	672,369.30	-	-	8,426,566.83	11,500,795.19	4,330,246.97	25,065,773.74	47,487,895.73	191,014,327.54
25	***EXPENDITURE***																
26	Employee Related Costs	-321,710.51	-18,054,469.76	-13,486,415.29	-	-	-2,675,509.96	-	-2,732,783.58	-346,809.86	-	-1,843,664.34	-9,764,608.44	-11,232,264.33	-3,958,573.43	-5,152,809.64	(69,569,619.16)
27	Remuneration of Councillors	-5,302,967.98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,302,967.98)
28	Collection Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Depreciation and Amortisation	-5,220.06	-202,835.57	-47,002.95	-	-38.52	-	-	-1,036.43	-3,176.09	-	-945,632.47	-1,793,231.56	-1,209,063.53	-3,200,710.20	-2,700,400.04	(10,108,347.43)
30	Debt Impairment	-	5,732,342.18	-838,234.73	-	-	-	-	-	-	-	-5,379,432.00	-6,022,235.39	-	-13,712,351.86	-1,118,340.16	(21,338,251.96)
31	Asset Impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Repairs and Maintenance	-240,000.00	-77,981.90	-9,889.57	-	-	-	-	-21,152.00	-802.00	-	-90,741.97	-557,330.50	-68,582.57	-225,800.12	-235,316.02	(1,527,596.65)
33	Finance Charges	-797.24	-11,025,044.18	-2,329,797.24	-	-	-	-	-	-	-	-3,011,648.45	-797.24	-797.24	-129,897.67	-190,399.33	(16,689,178.59)
34	Unamortised Discount - Interest Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Actuarial Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Bulk Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-1,232,403.32	-59,308,698.75	(60,541,102.07)
37	Contracted Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Grants and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Operating Grant Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	General Expenses	-1,112,818.34	-11,775,406.01	-4,038,960.14	-	-	-2,580.69	-	-3,088.32	-22,352.13	-	-461,403.89	-1,239,330.51	-271,029.71	-1,402,738.84	-748,603.17	(21,078,311.75)
	Change in fair value expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Loss on Disposal of PPE	-	-	-549,021.83	-	-	-	-	-	-	-	-	-	-	-	-	(549,021.83)
	Loss on Disposal of Biological assets	-	-19,097.91	-	-	-	-	-	-	-	-	-	-	-	-	-	(19,097.91)
42	**DIRECT OPERATING EXPENDITURE**	(6,983,514.13)	(35,422,493.16)	(21,299,321.76)	-	(38.52)	(2,678,090.65)	-	(2,758,060.34)	(373,140.09)	-	(11,732,523.12)	(19,377,533.63)	(12,781,737.38)	(23,862,475.44)	(69,454,567.11)	(206,723,495.34)
43	Internal Charges (Debits)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	**TOTAL**	-6,983,514	-35,422,493	-21,299,322	0	-39	-2,678,091	0	-2,758,060	-373,140	0	-11,732,523	-19,377,534	-12,781,737	-23,862,475	-69,454,567	-206,723,495
45	Internal Charges (Credits)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	**TOTAL EXPENDITURE**	(6,983,514.13)	(35,422,493.16)	(21,299,321.76)	-	(38.52)	(2,678,090.65)	-	(2,758,060.34)	(373,140.09)	-	(11,732,523.12)	(19,377,533.63)	(12,781,737.38)	(23,862,475.44)	(69,454,567.11)	(206,723,495.34)
47	**SURPLUS / (DEFICIT)**	(3,890,514.13)	49,661,357.89	(17,408,116.24)	-	(38.52)	(1,215,467.45)	-	(2,085,691.04)	(373,140.09)	-	(3,305,956.30)	(7,876,738.44)	(8,451,490.41)	1,203,298.31	(21,966,671.38)	(15,709,167.80)
48	Transfers Recognised - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Contributions to/from Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	**SURPLUS / (DEFICIT) AFTER CAPITAL TRANSFERS & CONTRIBUTIONS**	(3,890,514.13)	49,661,357.89	(17,408,116.24)	-	(38.52)	(1,215,467.45)	-	(2,085,691.04)	(373,140.09)	-	(3,305,956.30)	(7,876,738.44)	(8,451,490.41)	1,203,298.31	(21,966,671.38)	(15,709,167.80)
51	Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	**OPERATING SURPLUS / (DEFICIT) - AFTER TAXATION**	(3,890,514.13)	49,661,357.89	(17,408,116.24)	-	(38.52)	(1,215,467.45)	-	(2,085,691.04)	(373,140.09)	-	(3,305,956.30)	(7,876,738.44)	(8,451,490.41)	1,203,298.31	(21,966,671.38)	(15,709,167.80)
53	Attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	**SURPLUS / (DEFICIT) ATTRIBUTABLE TO MUNICIPALITIY**	(3,890,514.13)	49,661,357.89	(17,408,116.24)	-	(38.52)	(1,215,467.45)	-	(2,085,691.04)	(373,140.09)	-	(3,305,956.30)	(7,876,738.44)	(8,451,490.41)	1,203,298.31	(21,966,671.38)	(15,709,167.80)
55	Share of Surplus / (Deficit) of Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	**SURPLUS / (DEFICIT) FOR THE YEAR**	(3,890,514.13)	49,661,357.89	(17,408,116.24)	-	(38.52)	(1,215,467.45)	-	(2,085,691.04)	(373,140.09)	-	(3,305,956.30)	(7,876,738.44)	(8,451,490.41)	1,203,298.31	(21,966,671.38)	(15,709,167.80)
57	IMFO - Contribution to capital from Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	IMFO - Contribution to Special Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	IMFO - Internal Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	IMFO - Internal Redemption	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	IMFO - External Redemption	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	**SURPLUS / (DEFICIT) FOR THE YEAR**	(3,890,514.13)	49,661,357.89	(17,408,116.24)	-	(38.52)	(1,215,467.45)	-	(2,085,691.04)	(373,140.09)	-	(3,305,956.30)	(7,876,738.44)	(8,451,490.41)	1,203,298.31	(21,966,671.38)	(15,709,167.80)

	Governance and Administration	Community and Public Safety	Technical Services	Town Planning	Unallocated
-	22,339,897.32	-	-		
- -	3,724,991.53	-	-		
-	62,468,892.13	1,400,000.00	9,761,023.62		
-	2,434,191.22	-	-		
-	-	428,767.95	46,581.95		
-	-	-	-		
-	-	-	-		
-	2,249,736.16	-	-		
-	-	-	-		
-	-	-	92,939,728.44		
-	-	- -	14,659,691.93		
-	-	-	-		
-	551,819.42	-	-		
-	1,444,574.94	-	-		
-	3,105,852.92	-	8,552,026.89		
-	5,652.20	-	-		
-	-	243,601.35	-		
-	406,698.95	62,623.20	171,609.50		
-	-	-	-		
-	27,744.21	-	-		
-	757,988.63	-	-		
-	-	-	-		
- -	31,862,595.56 -	5,755,103.41 -	31,951,920.19		
- -	5,302,967.98	-	-		
-	-	-	-		
- -	255,058.59 -	4,251.05 -	9,849,037.79		
-	4,894,107.45	- -	26,232,359.41		
-	-	-	-		
- -	327,871.47 -	21,954.00 -	1,177,771.18		
- -	13,355,638.66	- -	3,333,539.93		
-	-	-	-		
-	-	-	-		
-	-	- -	60,541,102.07		
-	-	-	-		
-	-	-	-		
-	-	-	-		
- -	16,927,184.49 -	28,021.14 -	4,123,106.12		
-	-	-	-		
- -	549,021.83	-	-		
- -	19,097.91	-	-		
-	-	-	-		
-	-	-	-		

A4 - OPERATING INCOME & EXPENDITURE BY FUNCTIONAL CLASSIFICATION (Summary Report

Actual 2021/2022

MUNICIPAL VOTES CLASSIFICATION

	DETAIL
1	***INCOME***
2	Property Rates
3	Less: Income Foregone - Rates
4	Government Grants and Subsidies
5	Public Contributions and Donations
6	Fines
7	Third Party Payments
8	Stock Adjustments
9	Actuarial Gains
10	Property Rates - Penalties & Collection Charges
11	Service Charges
12	Less: Income Foregone - Services
13	Water Services Authority Contribution
14	Rental of Facilities and Equipment
15	Interest Earned - External Investments
16	Interest Earned - Outstanding Debtors
17	Licences and Permits
18	Agency Services
19	Other Revenue
20	Unamortised Discount - Interest
21	Change in fair value
22	Contributed PPE
23	Gains on Disposal of PPE
24	**TOTAL REVENUE**
25	***EXPENDITURE***
26	Employee Related Costs
27	Remuneration of Councillors
28	Collection Costs
29	Depreciation and Amortisation
30	Debt Impairment
31	Asset Impairment
32	Repairs and Maintenance
33	Finance Charges
34	Unamortised Discount - Interest Expenditure
35	Actuarial Losses
36	Bulk Purchases
37	Contracted Services
38	Grants and Subsidies
39	Operating Grant Expenditure
40	General Expenses
41	Loss on Disposal of PPE

	Loss on Disposal of Biological assets
42	**DIRECT OPERATING EXPENDITURE**
43	Internal Charges (Debits)
44	**TOTAL**
45	Internal Charges (Credits)
46	**TOTAL EXPENDITURE**
47	**SURPLUS / (DEFICIT)**
48	Transfers Recognised - Capital
49	Contributions to/from Reserves
50	**SURPLUS / (DEFICIT) AFTER CAPITAL TRANSFERS & CONTRIBUTIONS**
51	Taxation
52	**OPERATING SURPLUS / (DEFICIT) - AFTER TAXATION**
53	Attributable to Minorities
54	**SURPLUS / (DEFICIT) ATTRIBUTABLE TO MUNICIPALITIY**
55	Share of Surplus / (Deficit) of Associate
56	**SURPLUS / (DEFICIT) FOR THE YEAR**
57	IMFO - Contribution to capital from Revenue
58	IMFO - Contribution to Special Funds
59	IMFO - Internal Interest Paid
60	IMFO - Internal Redemption
61	IMFO - External Redemption
62	**SURPLUS / (DEFICIT) FOR THE YEAR**

:)

ASSESMENT RATES	CEMETARY	CIVIC CENTRE	CLEANSING	CORPORATE AND HUMAN RESOURCES
-1-	-2-	-3-	-4-	-5-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	905,003.00
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	1,112,585.40
-	-	-	-	-
-	-	-	11,471,309.39	-
-	-	-	-5,110,368.46	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	1,686,323.40	129,273.02
-	-	-	-	-
-	-	-	-	-
-	73,809.62	-	-	189,362.61
-	-	-	-	-
-	-	-	-	-
-	-	-	-	692,414.30
-	-	-	-	-
-	73,809.62	-	8,047,264.33	3,028,638.33
-	-628,917.29	-	-2,005,949.70	-11,779,518.41
-	-	-	-	-
-	-	-	-	-
-	-	-	-1,213,132.15	-82,492.95
-	-	-	-6,106,133.11	-418,340.62
-	-	-	-	-
-	-	-	-27,415.21	-25,015.84
-	-	-	-2,262,553.31	-1,969,686.40
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-334,088.83	-3,595,435.88
-	-	-	-	-75,128.24

-	-	-	-	-
-	(628,917.29)	-	(11,949,272.30)	(17,945,618.34)
-	-	-	-	-
-	-628,917.29	-	-11,949,272.30	-17,945,618.34
-	-	-	-	-
-	(628,917.29)	-	(11,949,272.30)	(17,945,618.34)
-	(555,107.67)	-	(3,902,007.98)	(14,916,980.01)
-	-	-	-	-
-	-	-	-	-
-	(555,107.67)	-	(3,902,007.98)	(14,916,980.01)
-	-	-	-	-
-	(555,107.67)	-	(3,902,007.98)	(14,916,980.01)
-	-	-	-	-
-	(555,107.67)	-	(3,902,007.98)	(14,916,980.01)
-	-	-	-	-
-	(555,107.67)	-	(3,902,007.98)	(14,916,980.01)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	(555,107.67)	-	(3,902,007.98)	(14,916,980.01)

COUNCIL GENERAL	DEPRECIATION RESERVES	DOUGLAS HOLIDAY RESORT	ELECTRICITY	FINANCE
-6-	-7-	-8-	-9-	-10-
-	-	-	-	35,040,631.87
-	-	-	-	-16,693,168.32
-	-	-	4,340,130.17	53,919,000.00
-	-	-	-	2,637,568.78
-	-	-	82,338.25	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	46,124,470.82	-
-	-	-	-460,826.47	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	178,230.33
-	-	-	412,229.71	986,192.64
-	-	-	-	11,478.24
-	-	-	-	-
-	-	-	237,163.66	104,135.63
-	-	-	-	-
-	-	-	-	27,785.26
-	-	-	-	-
-	-	-	-	-7,138.54
-	-	-	50,735,506.15	76,204,715.89
-	-	-	-5,151,271.55	-15,304,703.43
-	-	-	-	-
-	-	-	-	-
-	-	-5,793.83	-2,843,212.17	-322,829.63
-	-	-	-1,792,574.71	-33,352,767.85
-	-	-	-	-
-	-	-	-331,791.72	-27,817.08
-	-	-	-30,040.68	-3,522,239.97
-	-	-	-	-
-	-	-	-	-
-	-	-	-55,156,350.80	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-684,364.29	-11,668,512.41
-	-	-	-	-

-	-	-	-	-
-	-	(5,793.83)	(65,989,605.93)	(64,198,870.37)
-	-	-	-	-
-	-	-5,793.83	-65,989,605.93	-64,198,870.37
-	-	-	-	-
-	-	(5,793.83)	(65,989,605.93)	(64,198,870.37)
-	-	(5,793.83)	(15,254,099.78)	12,005,845.52
-	-	-	-	-
-	-	-	-	-
-	-	(5,793.83)	(15,254,099.78)	12,005,845.52
-	-	-	-	-
-	-	(5,793.83)	(15,254,099.78)	12,005,845.52
-	-	-	-	-
-	-	(5,793.83)	(15,254,099.78)	12,005,845.52
-	-	-	-	-
-	-	(5,793.83)	(15,254,099.78)	12,005,845.52
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	(5,793.83)	(15,254,099.78)	12,005,845.52

FIRE BRIGADE	GOVERNANCE - COUNCIL	HEALTH SERVICES	INTERNS	LIBRARY'S
-11-	-12-	-13-	-14-	-15-
-	-	-	-	-
-	-	-	-	-
-	3,093,000.00	-	-	1,200,000.00
-	-	-	-	-
-	-	-	-	47.00
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	3,093,000.00	-	-	1,200,047.00
-1,305,321.87	-270,967.56	-3,537.10	-423,974.17	-2,085,254.16
-	-5,190,759.94	-	-	-
-	-	-	-	-
-1,665.41	-9,522.58	-70.24	-	-
-	-	-	-	-
-	-	-	-	-
-35,127.50	-187,700.00	-	-	-
-	-18,219.66	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-1,871,434.47	-	-79,448.14	-7,336.70
-	-	-	-	-

-	-	-	-	-
(1,342,114.78)	(7,548,604.21)	(3,607.34)	(503,422.31)	(2,092,590.86)
-	-	-	-	-
-1,342,114.78	-7,548,604.21	-3,607.34	-503,422.31	-2,092,590.86
-	-	-	-	-
(1,342,114.78)	(7,548,604.21)	(3,607.34)	(503,422.31)	(2,092,590.86)
(1,342,114.78)	(4,455,604.21)	(3,607.34)	(503,422.31)	(892,543.86)
-	-	-	-	-
-	-	-	-	-
(1,342,114.78)	(4,455,604.21)	(3,607.34)	(503,422.31)	(892,543.86)
-	-	-	-	-
(1,342,114.78)	(4,455,604.21)	(3,607.34)	(503,422.31)	(892,543.86)
-	-	-	-	-
(1,342,114.78)	(4,455,604.21)	(3,607.34)	(503,422.31)	(892,543.86)
-	-	-	-	-
(1,342,114.78)	(4,455,604.21)	(3,607.34)	(503,422.31)	(892,543.86)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(1,342,114.78)	(4,455,604.21)	(3,607.34)	(503,422.31)	(892,543.86)

LICENSES	MEENT	MUNICIPAL MANAGER	PARKS & RECREATION	PROPERTIES
-16-	-17-	-18-	-19-	-20-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	385,536.82	-	-	461,762.68
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	385,536.82	-	-	461,762.68
-	-	-768,082.86	-329,676.00	-545,965.99
-	-	-	-	-
-	-	-	-	-
-	-4,260.48	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-56,528.31
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-56,165.54	-699.13	-33,596.95
-	-	-	-	-

-	-	-	-	-
-	(4,260.48)	(824,248.40)	(330,375.13)	(636,091.25)
-	-	-	-	-
-	-4,260.48	-824,248.40	-330,375.13	-636,091.25
-	-	-	-	-
-	(4,260.48)	(824,248.40)	(330,375.13)	(636,091.25)
-	381,276.35	(824,248.40)	(330,375.13)	(174,328.57)
-	-	-	-	-
-	-	-	-	-
-	381,276.35	(824,248.40)	(330,375.13)	(174,328.57)
-	-	-	-	-
-	381,276.35	(824,248.40)	(330,375.13)	(174,328.57)
-	-	-	-	-
-	381,276.35	(824,248.40)	(330,375.13)	(174,328.57)
-	-	-	-	-
-	381,276.35	(824,248.40)	(330,375.13)	(174,328.57)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	381,276.35	(824,248.40)	(330,375.13)	(174,328.57)

PUBLIC WORKS: ROADS	SANITATION	SEWERAGE AND SANITATION	STORMWATER DRAINAGE	TRAFFIC
-21-	-22-	-23-	-24-	-25-
-	-	-	-	-
-	-	-	-	-
8,163,609.01	-	-	-	-
-	-	-	-	-
-	-	-	-	436,982.74
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	13,986,969.44	-	-
-	-	-5,462,692.17	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	1,956,076.68	-	-
-	-	-	-	-
-	-	-	-	310,070.08
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
8,163,609.01	-	10,480,353.95	-	747,052.82
-8,988,416.16	-	-9,823,537.36	-	-1,474,706.36
-	-	-	-	-
-	-	-	-	-
-1,493,316.09	-	-2,079,477.47	-	-163.04
-	-	-8,548,327.05	-	-
-	-	-	-	-
-136,099.53	-	-382,020.53	-	-26,459.95
-190,662.00	-	-275,329.46	-	-119,060.80
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-292,634.46	-3,814.32	-469,851.74	-	-8,480.66
-	-	-	-	-

-	-	-	-	-
(11,101,128.24)	(3,814.32)	(21,578,543.61)	-	(1,628,870.80)
-	-	-	-	-
-11,101,128.24	-3,814.32	-21,578,543.61	-	-1,628,870.80
-	-	-	-	-
(11,101,128.24)	(3,814.32)	(21,578,543.61)	-	(1,628,870.80)
(2,937,519.23)	(3,814.32)	(11,098,189.66)	-	(881,817.99)
-	-	-	-	-
-	-	-	-	-
(2,937,519.23)	(3,814.32)	(11,098,189.66)	-	(881,817.99)
-	-	-	-	-
(2,937,519.23)	(3,814.32)	(11,098,189.66)	-	(881,817.99)
-	-	-	-	-
(2,937,519.23)	(3,814.32)	(11,098,189.66)	-	(881,817.99)
-	-	-	-	-
(2,937,519.23)	(3,814.32)	(11,098,189.66)	-	(881,817.99)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(2,937,519.23)	(3,814.32)	(11,098,189.66)	-	(881,817.99)

VEHICLE LICENSES	WATER	Total
-26-	-27-	
-	-	35,040,631.87
-	-	(16,693,168.32)
-	296,450.66	71,917,192.84
-	-	2,637,568.78
-	-	519,367.99
-	-	-
-	-	-
-	-	1,112,585.40
-	-	-
-	25,115,703.01	96,698,452.66
-	-1,841,153.50	(12,875,040.60)
-	-	-
-	-	847,299.50
-	-	178,230.33
-	3,198,600.46	8,368,695.91
-	-	11,478.24
-	-	310,070.08
-	24,959.79	629,431.31
-	-	-
-	-	27,785.26
-	-	692,414.30
-	-	(7,138.54)
-	26,794,560.42	189,415,857.01
-	-4,429,129.91	(65,318,929.87)
-	-	(5,190,759.94)
-	-	-
-	-2,877,620.13	(10,933,556.16)
-	-10,363,695.84	(60,581,839.19)
-	-	-
-	-539,370.34	(1,775,346.01)
-	-162,160.48	(8,549,952.76)
-	-	-
-	-	-
-	-1,122,774.31	(56,279,125.11)
-	-	-
-	-	-
-	-	-
-	-1,732,769.15	(20,838,632.67)
-	-	(75,128.24)

Check if bala

-29,411,675.87

353,065.84

-	-	-
-	(21,227,520.17)	(229,543,269.94)
-	-	-
-	-21,227,520.17	-229,543,269.94
-	-	-
-	(21,227,520.17)	(229,543,269.94)
-	5,567,040.25	(40,127,412.93)
-	-	-
-	-	-
-	5,567,040.25	(40,127,412.93)
-	-	-
-	5,567,040.25	(40,127,412.93)
-	-	-
-	5,567,040.25	(40,127,412.93)
-	-	-
-	5,567,040.25	(40,127,412.93)
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	5,567,040.25	(40,127,412.93)

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Check if bala

Check if bala

nce with App E (1)

nce with App E (1)
nce with App E (1)