

APPENDIX A

STATUTORY FUNDS, RESERVES AND TRUST FUNDS

	Balance at 30/06/2007	Contributions during the year	Interest on investments	Other income	Adjustments during the year	Operating expenditure during the year	Capital expenditure during the year	Balance at 30/06/2008
<b>STATUTORY FUNDS</b>								
Asset Financing	1,637,824	2,178,743					127,709	3,688,858
Housing Development Fund	4,047,629	-	-	-	-	773,060	-	3,274,569
	5,685,453	2,178,743	-	-	-	773,060	127,709	6,963,427
<b>RESERVES</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>TRUST FUNDS</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>PROVISIONS</b>								
Backdated remuneration	-	1,500,000	-	-	-	-	-	1,500,000
Bad debts	35,201,056	10,347,354	-	-	-	-	-	45,548,410
Landfill sites rehabilitation	3,190,000	-	-	-	-	-	-	3,190,000
Leave gratuity	2,293,485	165,295	-	-	-	-	-	2,458,780
Performance Bonuses	199,024	264,458	-	-	-	199,024	-	264,458
Redundant Stock	-	58,003	-	-	-	-	-	58,003
	40,883,565	12,335,110	-	-	-	199,024	-	53,019,651

**APPENDIX B**  
**EXTERNAL LOANS AND INTERNAL ADVANCES**

EXTERNAL LOANS	Loan Number	Interest rates	Redeemable	Balance at	Received during	Redeemed or	Balance at
				30 June 2007	the year	written off	30 June 2008
				R	R	R	R
<b>Local registered stock</b> (Refer to Notes 4)				-	-	-	-
<b>Short-term loans</b>				-	-	-	-
<b>Annuity loans</b>							
ABSA	30-0388-2753	14.00%	31-Mar-08	255,223	-	255,223	-
ABSA	30-0814-4283	14.50%	25-Nov-11	615,453	-	104,361	511,092
ABSA	30-0969-8128	13.05%	14-Feb-13	246,921	-	29,051	217,870
ABSA	30-0969-8534	13.25%	14-Feb-10	818,565	-	237,869	580,696
ABSA	30-0969-8770	12.80%	14-Feb-13	35,609	-	4,219	31,390
ABSA	30-0969-8916	13.20%	14-Feb-10	104,281	-	30,319	73,962
ABSA	30-0969-8990	13.35%	14-Feb-08	256,652	-	256,652	-
ABSA	30-0969-9043	12.80%	14-Feb-13	586,430	-	69,487	516,943
ABSA	30-0969-9085	13.35%	14-Feb-08	130,135	-	130,135	-
ABSA	90-9200-8212	14.50%	30-Dec-10	42,680	-	10,308	32,372
ABSA	90-9200-8204	14.50%	30-Dec-15	75,005	-	5,320	69,685
ABSA	70-9200-8678	14.50%	30-Dec-10	31,432	-	7,592	23,840
ABSA	60-9200-8205	14.50%	30-Dec-10	58,394	-	14,105	44,289
ABSA	20-9201-0018	14.50%	30-Dec-10	58,394	-	14,105	44,289
ABSA	20-9200-9990	14.50%	30-Dec-15	128,256	-	9,098	119,158
ABSA	0-9205-8859	14.50%	30-Dec-15	35,234	-	2,499	32,735
NED BANK	123-210-192-3	18.49%	31-Oct-08	10,768,293	-	6,455,224	4,313,069
CERES GOLF CLUB	49	18.00%	30-Jun-18	43,069	-	7,889	35,180
DBSA	10478/102	12.00%	30-Sep-17	4,080,340	-	306,422	3,773,918
DBSA	10525/104	12.00%	31-Mar-17	35,596,984	-	224,092	35,372,892
DBSA	1118/101	13.00%	30-Sep-18	9,761,102	-	329,608	9,431,494
DBSA	10772/101	15.50%	30-Sep-18	2,206,854	-	76,954	2,129,900
DBSA	102040/1	9.50%	30-Sep-21	206,504	132,608	7,525	331,587
DBSA	102040/2	9.49%	30-Sep-13	1,452,839	-	92,481	1,360,358
DBSA	102040/3	9.38%	31-Mar-11	500,000	-	108,268	391,732
DBSA	11469/101	13.41%	30-Jun-09	163,618	-	76,468	87,150
DBSA	11470/101	13.41%	30-Jun-09	212,917	-	99,508	113,409
DBSA	11471/101	13.41%	30-Jun-09	61,557	-	28,769	32,788
DBSA	11472/101	13.41%	30-Jun-09	35,442	-	16,564	18,878
DBSA	11474/101	17.45%	30-Jun-10	14,160	-	3,950	10,210
DBSA	11476/101	17.45%	30-Jun-10	858,192	-	239,415	618,777
DBSA	11477/101	17.45%	30-Jun-10	21,455	-	5,985	15,470
DBSA	11478/101	17.45%	30-Jun-10	8,582	-	2,394	6,188
DBSA	11479/101	17.45%	30-Jun-10	10,727	-	2,993	7,734
DBSA	11480/101	17.45%	30-Jun-10	28,748	-	8,020	20,728
DBSA	11481/101	17.45%	30-Jun-10	261,113	-	72,844	188,269
DBSA	11482/101	17.45%	30-Jun-10	8,582	-	2,394	6,188
DBSA	11483/101	17.45%	30-Jun-10	97,405	-	27,174	70,231
DBSA	11484/101	15.79%	31-Dec-11	179,171	-	29,895	149,276
DBSA	11485/101	15.79%	31-Dec-11	189,645	-	31,643	158,002
DBSA	11487/101	15.79%	31-Dec-11	861,122	-	143,680	717,442
DBSA	11488/101	15.79%	31-Dec-11	55,129	-	9,198	45,931
DBSA	11490	15.79%	31-Dec-11	194,056	-	32,379	161,677
DBSA	11491	15.79%	31-Dec-11	176,414	-	29,435	146,979
DBSA	11492	15.79%	31-Dec-11	17,090	-	2,852	14,238
DBSA	12977/101	14.65%	31-Dec-12	6,357	-	819	5,538
DBSA	12978/101	14.35%	31-Dec-13	221,491	-	22,455	199,036
DBSA	12982/101	13.95%	30-Jun-09	15,943	-	7,431	8,512
DBSA	12986/101	13.95%	30-Jun-09	62,741	-	29,243	33,498
DBSA	12987/101	13.95%	30-Jun-09	16,161	-	7,532	8,629
DBSA	13160/101	11.25%	31-Dec-11	178,448	-	32,385	146,063
DBSA	13161/101	10.75%	31-Dec-14	23,611	-	2,179	21,432
DBSA	13164/101	15.25%	31-Dec-14	13,510	-	1,059	12,451
DBSA	13167/101	15.73%	31-Dec-07	15,300	-	15,300	-
DBSA	100605/1	14.50%	30-Jun-23	3,488,025	-	218,001	3,270,024
(Refer to Note 4)				75,591,361	132,608	9,990,770	65,733,199

**APPENDIX C  
ANALYSIS OF FIXED ASSETS**

Expenditure 2007	Services	Budget 2008	Balance at 30/06/2007	Expenditure during year	Redeemed, transferred or written off	Balance at 30/06/2008
R		R	R	R	R	R
7,628,483	<b>RATE AND GENERAL SERVICES</b>	7,893,714	95,441,314	7,609,482	8,518	103,042,278
2,763,305	<b>Community services</b>	5,417,569	48,027,671	5,245,840	8,518	53,264,994
-	Property Rates	0	78,072	-	-	78,072
342,337	Administration	0	860,732	-	1,698	859,034
17,117	Building Regulation & Enforcement	0	17,117	-	-	17,117
105,909	Council Costs	0	253,145	-	6,820	246,325
9,980	Community Halls & Facilities	83,982	3,468,637	75,011	-	3,543,648
20,202	Control room	0	20,202	-	-	20,202
80,317	Electricity: Street lighting	485,955	178,182	485,955	-	664,137
10,428	Environmental protection	6,000	80,069	5,263	-	85,332
-	Health services	0	1,426,488	-	-	1,426,488
14,221	Human Resources	0	32,676	-	-	32,676
97,445	Information Technology	293,570	720,225	280,553	-	1,000,779
-	Integrated Development planning	7,800	196,414	6,074	-	202,488
12,000	Licensing & Regulation	0	68,157	-	-	68,157
-	Local Economical Development	0	3,863,672	-	-	3,863,672
123,606	Parks	231,177	3,129,920	226,259	-	3,356,179
-	Public toilets	4,690	1,150,502	4,689	-	1,155,192
37,208	Property services: Administration	110,261	682,664	94,994	-	777,658
-	Property services: Maintenance	73,412	628,204	73,411	-	701,616
-	Municipal Manager	0	26,222	-	-	26,222
-	Mechanical workshop	34,640	991,208	34,619	-	1,025,827
194,585	Sport grounds	646,365	4,119,197	583,877	-	4,703,073
12,747	Social & Welfare services	4,090	30,647	4,090	-	34,737
14,243	Swimming pools	0	1,255,552	-	-	1,255,552
225,386	Storm water management	100,052	10,650,467	100,053	-	10,750,520
755,260	Roads	2,767,210	11,019,472	2,746,859	-	13,766,331
-	Town Secretary	0	9,479	-	-	9,479
-	Town Planning	0	3,450	-	-	3,450
116,240	Police & Traffic	213,965	1,350,809	189,376	-	1,540,184
574,074	Treasury	354,400	1,614,983	334,758	-	1,949,740
-	Vehicle Licensing & Testing	0	101,107	-	-	101,107
70,675	<b>Subsidised services</b>	295,549	3,539,766	215,548	0	3,755,314
70,188	Cemeteries	41,023	339,354	41,022	-	380,376
-	Fire protection	231,792	369,483	151,792	-	521,275
487	Library services	22,734	2,830,929	22,734	-	2,853,663
4,794,503	<b>Economic services</b>	2,180,596	43,873,876	2,148,094	0	46,021,970
-	Holiday Resort Klipriver Park	0	271,250	-	-	271,250
186,787	Holiday Resort Pine Forest	260,000	8,106,754	214,993	-	8,321,747
8,500	Solid Waste	701,789	2,712,546	701,789	-	3,414,335
4,599,216	Sewerage	1,218,807	32,783,327	1,231,312	-	34,014,639
13,438,662	<b>HOUSING SERVICES</b>	23,904,605	51,003,612	24,319,558	-	75,323,170
3,174,631	<b>TRADING SERVICES</b>	2,045,384	123,837,579	2,562,000	500	126,399,080
1,785,554	Electricity	1,095,300	50,347,212	1,096,290	-	51,443,502
1,389,077	Water	950,084	73,490,367	1,465,710	500	74,955,578
24,241,776	<b>TOTAL FIXED ASSETS</b>	33,843,703	270,282,505	34,491,041	9,018	304,764,528
	<b>LESS: LOANS REDEEMED AND OTHER CAPITAL RECEIPTS</b>		192,551,705	40,817,651	0	233,369,356
	Loans redeemed and advances repaid		69,537,423	10,120,652		79,658,075
	Contributions from operating income		23,115,627	-		23,115,627
	Contributions from other resources		99,898,655	30,696,999		130,595,654
	<b>NET FIXED ASSETS</b>		77,730,800	-6,326,610	9,018	71,395,172

**APPENDIX D**  
**ANALYSIS OF OPERATING INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2008**

<b>Actual 2007</b>	<b>INCOME</b>	<b>Actual 2008</b>	<b>Budget 2008</b>
R		R	R
15,682,933	Grants and subsidies:	19,825,990	20,372,656
15,169,348	- National government	18,421,715	19,464,686
312,565	- Provincial government	1,277,822	836,440
201,020	- District Municipality	126,453	71,530
130,068,045	Operating income:	144,087,485	141,156,674
18,190,484	- Assessment rates	19,622,584	19,155,626
53,470,089	- Sale of electricity	57,738,889	58,011,149
21,232,583	- Sale of water	23,431,943	22,249,799
11,879,698	- Sewerage	12,114,102	12,177,862
12,987,271	- Refuse	14,572,473	14,483,347
12,307,920	- Other service charges	16,607,494	15,078,891
<b>145,750,978</b>	<b>Total income</b>	<b>163,913,475</b>	<b>161,529,330</b>
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<b>Actual 2007</b>	<b>EXPENDITURE</b>	<b>Actual 2008</b>	<b>Budget 2008</b>
R		R	R
53,472,063	Salaries, wages and allowances	56,256,132	56,800,179
75,021,657	General expenses:	83,431,159	83,550,847
30,087,702	- Purchase of electricity	32,598,007	32,639,548
-	- Purchase of water	-	-
6,748,582	- Subsidies & Grants expenses	6,730,239	7,675,040
38,185,373	- Other general expenses	44,102,913	43,236,259
6,920,970	Repairs and maintenance	8,167,703	8,170,380
18,522,809	Capital charges	20,525,365	20,520,122
-	Contributions to fixed assets	-	-
8,983,434	Contributions	14,084,100	10,609,838
162,920,933	<b>Gross expenditure</b>	182,464,459	179,651,366
17,452,310	Less: Amounts charged out	18,442,214	18,136,718
<b>145,468,623</b>	<b>Net expenditure</b>	<b>164,022,245</b>	<b>161,514,648</b>

**APPENDIX E  
DETAILED INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2008**

2007 Actual income	2007 Actual expenditure	2007 Surplus / (Deficit)		2008 Actual income	2008 Actual expenditure	2008 Surplus / (Deficit)	2008 Budget Surplus / (Deficit)
R	R	R		R	R	R	R
69,745,205	75,891,529	-6,146,324	<b>RATE AND GENERAL SERVICES</b>	81,179,069	99,112,116	-17,933,047	18,219,758
39,195,183	40,513,163	-1,317,980	<b>Community services</b>	47,854,558	66,755,138	-18,900,580	20,120,395
18,190,484	-	18,190,484	Assessment rates	19,622,584	-	19,622,584	-19,155,626
2,435	752,633	-750,198	Administration	-	2,385,294	-2,385,294	2,218,472
389,603	1,243,171	-853,568	Building Control & Regulation	496,648	1,289,163	-792,515	835,622
913,100	2,450,558	-1,537,458	Council's general expenses	750,000	5,625,403	-4,875,403	5,240,685
169,138	1,461,952	-1,292,814	Community halls & facilities	198,636	1,594,075	-1,395,439	1,427,083
-	164,867	-164,867	Control centre	-	508,624	-508,624	516,473
-	17,826	-17,826	Disaster management	-	16,781	-16,781	18,302
-	1,203,880	-1,203,880	Electricity: Streetlights	-	1,394,635	-1,394,635	1,379,500
-	293,180	-293,180	Environmental Protection	-	336,742	-336,742	374,914
-	998,797	-998,797	Executive Costs	-	1,875,647	-1,875,647	1,839,847
300,237	300,237	-	Health: Comprehensive	21,714	20,679	-1,035	-1,086
225,787	1,286,773	-1,060,986	Human Resources	-	3,473,670	-3,473,670	3,579,483
-	155,074	-155,074	Information technology	-	761,935	-761,935	749,190
241,020	619,871	-378,851	Integrated development planning	-	1,114,034	-1,114,034	1,089,903
53,824	8,685	45,139	Licensing & regulations	59,299	9,897	49,402	-47,509
-	133,474	-133,474	Local economical development	-	457,412	-457,412	520,054
5,146	2,445,349	-2,440,203	Parks	10,176	2,538,982	-2,528,806	2,530,720
-	549,530	-549,530	Public toilets	-	702,212	-702,212	690,822
916,096	1,234,929	-318,833	Property services: Administration	2,192,189	3,404,767	-1,212,578	1,140,331
-	156,716	-156,716	Property services: Maintenance	-	402,300	-402,300	425,495
-	278,682	-278,682	Municipal Manager	-	1,060,974	-1,060,974	984,916
-	378,794	-378,794	Municipal Workshop	201,809	681,245	-479,436	490,515
-	241,715	-241,715	Audit	-	981,457	-981,457	911,307
60,423	2,085,708	-2,025,285	Sport grounds	68,567	2,198,707	-2,130,140	2,179,148
12,496,134	7,074,662	5,421,472	Social & welfare services	16,119,444	5,542,005	10,577,439	-10,587,228
55,414	962,240	-906,826	Swimming Baths	40,347	953,069	-912,722	932,033
960	1,646,925	-1,645,965	Storm water management	627	1,826,237	-1,825,610	1,905,883
200,422	4,301,665	-4,101,243	Streets	763,628	5,602,416	-4,838,788	5,379,103
-	366,842	-366,842	Tourism	-	385,185	-385,185	387,589
247,705	484,151	-236,446	Town Planning	374,119	679,540	-305,421	296,075
-	260,617	-260,617	Town Secretary	-	845,061	-845,061	878,179
1,020,352	1,916,109	-895,757	Traffic	873,959	2,226,032	-1,352,073	1,448,492
1,335,621	4,081,509	-2,745,888	Treasury	3,603,719	14,703,061	-11,099,342	10,602,374
2,371,282	956,042	1,415,240	Vehicle licensing & testing	2,457,093	1,157,897	1,299,196	-1,060,666
177,342	4,338,465	-4,161,123	<b>Subsidized services</b>	488,519	4,970,636	-4,482,117	4,588,952
124,753	1,091,064	-966,311	Cemeteries	151,523	1,200,429	-1,048,906	1,077,347
15,873	789,881	-774,008	Fire protection	6,933	839,622	-832,689	856,324
36,716	2,457,520	-2,420,804	Library	330,063	2,930,585	-2,600,522	2,655,281
30,372,680	31,039,901	-667,221	<b>Economic services</b>	32,835,992	27,386,342	5,449,650	-6,489,589
702,554	1,089,972	-387,418	Holiday Resort Klipriver Park	810,710	1,140,509	-329,799	356,050
4,803,157	5,082,922	-279,765	Holiday Resort Pine Forest	5,312,912	4,664,856	648,056	-348,114
12,987,271	6,933,383	6,053,888	Refuse removal	14,572,473	5,102,647	9,469,826	-9,784,791
-	4,792,893	-4,792,893	Refuse removal - Garden	-	5,158,741	-5,158,741	4,820,324
-	1,111,564	-1,111,564	Refuse removal - Dumping site	-	1,272,951	-1,272,951	1,349,441
11,879,698	12,029,167	-149,469	Sewerage	12,139,897	10,046,638	2,093,259	-2,882,499
1,303,101	1,303,101	-	<b>HOUSING SERVICES</b>	1,503,592	1,463,732	39,860	-55,271
74,702,672	68,273,993	6,428,679	<b>TRADING SERVICES</b>	81,230,814	63,446,397	17,784,417	-18,179,169
53,470,089	44,987,904	8,482,185	Electricity: Distribution	57,792,944	42,344,206	15,448,738	-15,935,358
-	89,193	-89,193	Electricity: Generating	-	99,693	-99,693	106,923
21,232,583	23,196,896	-1,964,313	Water	23,437,870	21,002,498	2,435,372	-2,350,734
145,750,978	145,468,623	282,355	<b>TOTAL</b>	163,913,475	164,022,245	-108,770	-14,682
		-1,304,849	Appropriations for the year (refer to note 18)			-971,013	
		-1,022,494	Net surplus / (deficit) for the year			-1,079,783	
		10,614,459	Accumulated surplus / (deficit): Beginning of the year			9,591,965	
		9,591,965	<b>ACCUMULATED SURPLUS / (DEFICIT) END OF THE YEAR</b>			8,512,182	

**APPENDIX F  
STATISTICAL INFORMATION**

	2008	2007	2006
<b>(a) General Statistics</b>			
(i) Population	88,784	88,254	83,567
(ii) Valuation of taxable property	1,442,435,450	1,418,301,630	990,996,965
Valuation of non rate able property	260,598,500	259,236,570	260,093,800
The date of last valuation	1-Jul-02	1-Jul-02	1-Jul-02
(iii) Valuation of residential and commercial property	574,236,715	563,718,685	148,438,840
(iv) Assessment rates: Cent in the Rand			
All agricultural areas	0.60c/R	0.57c/R	0.54c/R
Ceres - Residential	2.07c/R	1.95c/R	1.82c/R
Ceres - Other	2.07c/R	1.95c/R	1.82c/R
Prince Alfred's Hamlet	0.71c/R	1.08c/R	1.00c/R
Op-die- Berg	1.16c/R	0.66c/R	0.95c/R
Wolseley	1.84c/R	1.57c/R	1.49c/R
Tulbagh	1.69c/R	1.71c/R	1.68c/R
(v) Number of employees of the local authority	492	497	493
<b>(b) Electricity Statistics</b>			
(i) Units bought/generated	173,262,007	167,657,389	153,605,463
(ii) Units sold	157,637,325	150,834,265	133,664,249
(iii) Units lost in distribution (i - ii)	15,624,681	16,823,124	19,941,214
(iv) Units lost in distribution, as a % of (i)	9.02%	10.03%	12.98%
(v) Cost per unit bought/generated	R 0.2450	R 0.2870	R 0.2600
(vi) Loss in distribution (iii x v)	R 3,828,046.92	R 4,828,236.59	R 5,184,715.64
(vii) Cost per unit sold (operating expenditure ÷ ii)	R 0.2693	R 0.3190	R 0.3000
(viii) Income per unit sold (operating income ÷ ii)	R 0.3666	R 0.3832	R 0.3500
<b>(c) Water Statistics</b>			
(i) Units distributed	5,984,066	Not Available	4,671,402
(ii) Units sold	4,429,186	3,798,245	3,525,507
(iii) Units lost in distribution (i - ii)	1,554,880	Not Available	1,145,895
(iv) Units lost in distribution, as a % of (i)	25.98%	Not Available	24.53%
(v) Cost per unit bought/generated	R 2.35	Not Available	R 2.27
(vi) Loss in distribution (iii x v)	R 3,647,165.21	Not Available	R 2,601,181.65
(vii) Cost per unit sold (operating expenditure ÷ ii)	R 4.74	R 6.93	R 6.02
(viii) Income per unit sold (operating income ÷ ii)	R 5.29	R 6.17	R 0.00
<p>(A water infrastructure project has commenced in 2006/2007, called unaccounted water. This project includes the replacement of all default bulk water meters of Wolseley, Tulbagh and Ceres. Distributed units were calculated based on daily consumptions figures available. the majority of the meters was only replaced after the summer season therefore the calculations could be to conservative)</p>			
<b>(d) Sundry Statistics</b>			
(i) Area in sq. kilometers	2866.6	2866.6	2866.6