

**GENERAL LEDGER CHART OF ACCOUNTS
MAINTENANCE POLICY**

ADOPTED BY COUNCIL ON 29 May 2015



THEMBELIHLE

**LOCAL MUNICIPALITY
PLAASLIKE MUNISIPALITEIT
U-MASIPALA WASEKUHLENI**

GENERAL LEDGER CHART OF ACCOUNTS MAINTENANCE POLICY

(Adopted by Council on 29 May 2015)

1. Introduction

A current and accurate Chart of Accounts is an integral part of the accounting systems of the municipality.

This Chart of Accounts is generally consistent with the definitions and procedures presented in the GRAP (General Recognize Accounting Practices) Requirement as well as the General Financial Statistics (GFS Classification) and various budget reform processes as aligned by National Treasury.

2. Table of Contents

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3. Policy Statement

Any requested modifications (additions, deletions or changes) to the general ledger chart of accounts must be submitted to the Chief Financial Officer via

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the General Ledger Chart of Accounts Maintenance Form and accompanied by a statement justifying the business reason for the change.

4. Purpose of the Policy

The general ledger is the primary information repository for the Municipality's business activities and financial condition. Accordingly, the general ledger's financial encoding structure and values (its "chart of accounts") must be maintained accurately to maintain the integrity of the Municipality's financial reporting.

5. Who needs to know this Policy

The finance staff and departmental heads of the Municipality

6. Policy Procedures

In order to maintain accurately the general ledger chart of accounts, only Financial System Support (FSS) located in the office of the Manager: Treasury Services or the Database administrator personnel, if applicable, are authorized to perform production system chart of accounts maintenance or modifications (additions, deletions and changes). (See the Administrator and Security Policy for more detail on security controls over the system.

All requested modifications to the chart of accounts must be submitted to FSS via a signed General Ledger Chart of Accounts Maintenance Form. For detailed instructions on completed the form see Steps for Requesting Changes to the Municipality's Chart of Accounts. All requests also must be accompanied by a statement justifying the business reason for the modification. When additions to the chart of accounts are requested, departments are expected to consider and request deletion of segment values that formerly supported the business operation for which new values are being created.

No chart of account modifications will be considered by the Chief Financial Officer without approval by the Municipality's Budget Office or the Manager: Treasury Services, as appropriate. The appropriate Budget Office must approve modifications to the chart of accounts segments for the Vote, Cost Centers and Main Ledger. The Chief Financial Officer must approve modifications to the chart of account segments for *Account, Class and Function*. In addition, all Budget Office approved chart of accounts changes

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must be reviewed and approved by the Chief Financial Officer prior to processing by FSS.

Approved request forms must be submitted to the Budget Office to the attention of the Manager: Treasury Services. All change requests should be submitted at least two weeks prior to **initial** usage of the account.

All approved chart of accounts modification requests will be processed within one week from the time they are received by FSS. FSS will notify the appropriate Budget Manager, and other interested departments when modifications have been completed.

FSS and Chief Financial Officer periodically will review chart of accounts segment values for dormant values and notify the Budget Manager of the need to request removal of dormant values from those available for usage.

7. Forms

See Annexure A: General Ledger Chart of Accounts Maintenance Form

8. Chart of Accounts

8.1 Income and Expenditure

See Annexure B: Organisational layout of the Operational Income and Expenditure of the system

8.2 Main Ledger

See Annexure C: Ledger Layout of the Main ledger according to the GRAP structure of the Municipality

8.3 NT Reports

See Annexure D: Linking of votes to the NT structure for easy linking of cost centers in future.

ANNEXURE A

**General Ledger Chart of Accounts Maintenance Form –
explanatory form**

The following page describes how to create a new description!

LE108: LEDGER DESCRIPTIONS

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Type: A drop down menu where the user must choose the desired type of vote to be created / change e.g. [Income and Expenditure Sub-Votes]; [Balance Sheet Sub-Votes]; [Allocation Sub-Votes]; [Main Votes].

Master Code for this Sub, Allocation, Main Vote Description

Type: [xxxx] This will be filled in depending on what has been chosen under the Type e.g. A; B; C; M

Vote Code: [0000] This will be created according to the Municipality's chart of accounts structure

Descriptions

English [_ _ _ _ _]

Afrikaans [_ _ _ _ _]

Controls

Debit/Credit Dropdown menu to choose the correct category e.g. "Debit (+) Asset and Expenditure or Credit (-) Liability and Income".

Income /Liability sub-vote? [] tick in the box

Vat Indicator Dropdown menu to choose the correct category e.g. "Not vatable; Vat Optional; Vat compulsory.

IMFO Expenditure/Asset Groups Dropdown menu to choose the correct category according to the chart of accounts

NT I&E Expend Group Dropdown menu to choose the correct category according to the chart of accounts

NB! DO INDEX-REBUILD ON VOTE WHEN CHANGED)

% Cash-flow [] Indicate required %

Global Expenditure % [] Indicate required %

Mark VALID access

Please tick the following boxes where the ledger must be accessible from the sub systems.

[] Consbill

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Ledger

Payroll

Stores

Asset Register

Finance Register

Costing

Job / Allocation Choose from the dropdown menu e.g. Jobs; Allocations; Nono

Re-Allocate Expenditure? Tick if applicable

Suppress Print? Tick for yes

Auto Block Over-expenditure? Tick for yes

Capital Expenditure? Tick for yes.

ANNEXURE A

General Ledger Chart of Accounts Maintenance Form

Type

(Main Votes; Income and Expenditure Sub-Votes; Balance Sheet Votes; Allocation Sub-Votes)

Master Code for this Sub, Allocation, Main Vote Description

Type A = Income and Expenditure Sub-Votes; B = Balance Sheet Sub votes; C = Allocation sub votes; M = Main votes

Vote Code [_ _ _ _] to be created according to chart of accounts

Descriptions

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English [_ _ _ _ _]

Afrikaans [_ _ _ _ _]

Controls

Debit/Credit [Debit(+)**Asset or Expenditure**] or [Credit(-)**Liability or Income**]

Income / Liability sub-vote? [_]

Vat Indicator [Vat compulsory] or [Vat Optional] or [Non-Vatable]

GRAP Expend/Asset Group [_ _ _ _] according to chart of accounts

NT Expend/Asset Group [_ _ _ _] according to chart of accounts

% Cash-flow [_ _ _]

Global Expenditure % [_ _ _]

Mark VALID access

[_] Consbill [_] Ledger [_] Payroll [_] Stores

[_] Asset Register [_] Finance Register [_] Costing

Job / Allocation? [Job] or [Allocation] or [None]

Re-allocate Expenditure [_]

Suppress print? [_]

Auto Block Overexpend? [_]

Capital Expenditure? [_]

ANNEXURE B

Organisational layout of the Operational Income and Expenditure

New cost centers must be created according to the cart of accounts to ensure continuity and compliance with the NT requirements and MFMA circulars.

With reference to MFMA Circular 10

The VOTE:

Section 1 of the MFMA defines a “VOTE” as:

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- a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and
- b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned

The term “vote” is used to divide the budget into segments and the council then approves the budget according to these votes via resolution. The definition requires votes to be at the departmental or functional level. The reason for this is that municipalities are organized around departments, which in most instances tend to be linked to specific functions. Senior managers head such departments / functions, which makes it easier for the “vote” of a department to be used to facilitate greater accountability for service delivery and budget implementation over the performance of senior managers, in accordance with their annual performance agreements. For effective accountability, senior managers form part of top management and report directly to the municipal manager (Section 77 of the MFMA).

Definition of “Vote” in terms of departments or functions

The first point to note is that the department needs to be defined in terms of one or more broad functions (e.g. electricity, water and sanitation, etc.). To facilitate comparisons, functions in government must be related to an international classification system like the Government Finance Statistics (GFS) system. GFS functions provide a reasonably high level grouping of related service delivery activities for local government, and it is important that whatever organisational structure a municipality has, it can relate them to GFS sub-functions to the extent this is possible.

High Level “Votes”

The Budget is the mechanism to execute the strategic plan, and must not be confused with a management plan. It must provide high-level strategic objectives for both councilors and the community, and shift the focus towards outputs and outcomes. Previous municipal budget formats have been at the level of every detailed line item allocations, focusing only on inputs, and hence were neither strategic nor transparent.

The new format of the budget focuses on outputs, and is meant to be a reasonable high level strategic document while the service delivery and budget implementation plan (SDBIP) is a more detailed management plan. By requiring the “vote” to be at a high level (department and functional area), the MFMA enables councilors to focus on policy and strategy while providing the mechanisms to hold management accountable for service delivery and budget implementation.

The level of the “vote” for the purposes of the MFMA should therefore be arranged around GFS functions and sub-functions, and aligned to senior managers. Note that

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this in most instances does not require organisational changes, although will be aligned to group easier.

Each GFS function is a “vote” and must have associated with it appropriate breakdowns or sub-functions for operating expenditure, capital expenditure and revenue.

One of the key reforms required by the MFMA is to link **measurable performance objectives** to each “vote”, to ensure that municipalities are accountable to the community for service delivery as well as expenditure and revenue (See Circular No 13 on the SDBIP). Such measurable performance objectives must also be broken down into specific objectives for sub-functions, to be published in the budget or SDBIP, and incorporated into the performance agreements of all managers in that municipality.

The following page indicates how each GFS function (e.g. electricity) is broken up into sub-functions (e.g. electricity distribution, electricity generation and street lightning) where applicable. The GFS sun-functions are the fundamental basic elements that ideally should not be split up between different departments. Note that it is possible to create event smaller basic elements like GFS sub-sub functions, so that electricity distribution itself can be broken down further.

1. VOTE STRUCTURE

The following HIGH Level summaries must be compiled for budget and reporting purposes:

- A. Executive and Council
- B. Finance and Administration
- C. Corporate Services
- D. Community Services
- E. Technical Services

A breakdown by Vote of every high level summary

| <u>MAIN VOTE NOMBER</u> | <u>VOTE</u> |
|----------------------------------|-------------|
| <i>(a) Executive and Council</i> | |
| Council Administration | |
| (i) Council General | 0001 |
| (ii) Mayor Office | 0003 |
| (iii) Speaker Support Office | 0005 |
| (iv) Executive Committee | 0007 |
| (v) Chief Whip | 0009 |
| (vi) Ward Councillors | 0011 |
| Municipal Manager | |
| (vii) Municipal Manager Admin | 0101 |

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(b) Budget and Treasury Office

| | | |
|--------|---------------------------------------|------|
| | Financial Management | |
| (i) | Budget & Treasury | 0201 |
| (ii) | Interns | 0203 |
| (iii) | Donations & Relief Allowance | 0205 |
| | Expenditure Management | |
| (iv) | Expenditure & Supply Chain Management | 0211 |
| (v) | Payroll Section | 0213 |
| (vi) | Asset Management | 0215 |
| | Revenue Management | |
| (vii) | Revenue & Debt Services | 0221 |
| (viii) | Assessment Rates | 0230 |

(c) Corporate Services

Corporate Services

| | | |
|------|-------------------------|------|
| (i) | Corporate Services | 0301 |
| (ii) | Fixed Property Services | 0303 |

Property Services

| | | |
|-------|------------------|------|
| (iii) | Support Services | 0311 |
| (iv) | LED / IDP | 0313 |
| (v) | Youth | 0315 |

(d) Community Services

Community Services

| | | |
|-------|--------------------|------|
| (vi) | Community Services | 0401 |
| (vii) | Library | 0403 |
| (i) | Cemeteries | 0405 |

Sport and Recreation

| | | |
|------|--------------------|------|
| (ii) | Sport & Recreation | 0411 |
|------|--------------------|------|

Public Safety

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| | | |
|-------|---------------------|------|
| (iii) | Licencing & Traffic | 0431 |
| (iv) | Disaster Management | 0433 |

(e) Technical & Engineering Services

Technical Services

| | | |
|-------|--------------------------|------|
| (i) | Technical Services Admin | 0501 |
| (ii) | Special Funds | 0503 |
| (iii) | Project Management Unit | 0505 |

Roads

| | | |
|------|-------|------|
| (iv) | Roads | 0520 |
|------|-------|------|

Electricity Services

| | | |
|-----|----------------------|------|
| (v) | Electricity Services | 0530 |
|-----|----------------------|------|

Water Services

| | | |
|------|----------------|------|
| (vi) | Water Services | 0540 |
|------|----------------|------|

Waste Water Management

| | | |
|-------|-------------------|------|
| (vii) | Sewerage Services | 0550 |
|-------|-------------------|------|

Waste Management

| | | |
|--------|-----------------|------|
| (viii) | Refuse Services | 0560 |
|--------|-----------------|------|

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ANNEXURE C

2. Main Revenue by Source and Expenditure by Type with detail descriptions

| <u>REVENUE BY SOURCE</u> | <u>SUB-VOTE</u> |
|--|-----------------|
| A. Property Rates | 0200 |
| B. Revenue Foregone | 0251 |
| C. Property Rates – penalties & collection charges | 0300 |
| D. Service charges – Electricity revenue | 0401 |
| E. Service charges – Water revenue | 0421 |
| F. Service charges – Sanitation revenue | 0441 |
| G. Service charges – Refuse revenue | 0461 |
| H. Service Charges – Other | 0481 |
| I. Rental of facilities and equipment | 0700 |
| J. Interest earned – external investments | 0800 |
| K. Interest earned – outstanding debtors | 1000 |
| L. Dividends received | 1100 |
| M. Royalties Received | 1151 |
| N. Fines | 1300 |
| O. Licenses and permits | 1400 |
| P. Agency services | 1500 |
| Q. Government Grants & Subsidies: Operational | 1600 |
| R. Public Contribution & Donations | 1640 |
| S. Government Grants & Subsidies: Capital | 1650 |
| T. Other revenue | 1700 |

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| | |
|--|------|
| U. Other Gains on Disposal of Asset | 1900 |
| V. Gains on disposal of PPE | 1920 |
| W. Profit on sale of Investment Property | 1940 |

EXPENDITURE BY TYPE

| | |
|---|------|
| A. Employee related costs: Remuneration | 3000 |
| B. Employee related costs: Social contribution | 3100 |
| C. Remuneration of councilors | 3400 |
| D. Impairment Losses | 3500 |
| E. Collection Cost | 3600 |
| F. Depreciation & asset impairment | 3700 |
| G. Repairs and Maintenance | 3800 |
| H. Interest Paid | 3900 |
| I. Bulk purchases | 4100 |
| J. Contracted services | 4200 |
| K. Grants and Subsidies Paid: Operational | 4300 |
| L. Free Basic Services | 4321 |
| M. Grants and Subsidies Paid: Conditional | 4351 |
| N. General expenditure | 4400 |
| O. Other losses on Continued Operations | 4800 |
| P. Loss on disposal of Assets | 4820 |
| Q. Inter Departmental Transfers | 5000 |
| R. Contributions to Funds and Reserves (Surplus) / Deficit | 6000 |
| S. Interest Allocated to Funds & Reserves | 6500 |
| T. Assets Obtained from Grants & Subsidies | 6510 |
| U. Expenditure Incurred from Funds & Reserves | 6520 |
| V. Disposed Assets from Grants & Subsidies | 6530 |
| W. Offsetting of Depreciation | 6540 |
| TOTAL APPROPRIATIONS | |
| NETT SURPLUS/DEFICIT | |
| ASSET DISPOSAL ACCOUNT | |
| X. Disposal of Assets | 6550 |
| Y. Disposal of Agricultural Assets | 6570 |

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ANNEXURE D

3. GRAP structure of the main ledger

CHART OF ACCOUNTS – MAIN LEDGER

The chart of accounts for the main ledger is created in such a way to enable the user to create votes in the correct area, as well as the correct linking to the Statement of Financial Position and Cash-Flow.

If the user follows this guideline, the municipality will be in a position to print balanced monthly financial statements (excluding final journals) to ensure full NT compliance reporting.

The votes are created in the sequence of main vote, balance sub vote, and allocation vote.

| Main Vote | Description | Sub Vote | Description | Allocation Vote | Description |
|-------------------|------------------------------------|----------|-----------------------------|--|---|
| NET ASSETS | | | | | |
| 6000 | STATUTORY RESERVES | 6000 | Revaluation Reserve | 6001 6002 6004 6006 6008 6010 6011 6012 | Balance at the Beginning of Additions Transfers Write-offs Sales and Disposals Transfers to Asset Held For Sale Decreases GRAP Adjustments |
| 6101 | ACCUMULATED SURPLUS/DEFICIT | 6101 | Capital Replacement Reserve | 6101 6102 6104 6106 6108 | Balance at the beginning of year Contributions received Cash utilized/expenditure Income earned Income received |
| | | 6103 | Capitalisation Reserve | 6101 6103 6105 6107 6109 6111 | Balance at the beginning of year Receipts/Additions Used to finance assets Transf. to income IRO disposals Transf. to income IRO deprec. Repayment/Refund of Grant |

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| Main Vote | Description | Sub Vote | Description | Allocation Vote | Description |
|--------------------------------|------------------------------|----------|--|--|--|
| | | | | 6115 | GRAP adjustments |
| | | 6105 | Donations & Public Contributions | 6101 6103 6105 6107 6109 6111 6115 | Balance at the beginning of year Receipts/Additions Used to finance assets Transf. to income IRO disposals Transf. to income IRO deprec. Repayment/Refund of Grant GRAP adjustments |
| | | 6107 | Government Grant Reserve | 6101 6103 6105 6107 6109 6111 6115 | Balance at the beginning of year Receipts/Additions Used to finance assets Transf. to income IRO disposals Transf. to income IRO deprec. Repayment/Refund of Grant GRAP adjustments |
| | | 6109 | Self-Insurance Reserve | 6101 6102 6104 6106 6108 | Balance at the beginning of year Contributions received Cash utilized/expenditure Income earned Income received |
| | | 6111 | Unappropriated Surplus/Accumulated Deficit | 6101 6121 6123 6125 6127 6129 6131 6133 6135 6137 6139 | Balance at the beginning of year Nett Surplus for the year Transfers to / from CRR Transfers to / from Insurance Res Transfers to / from HDF Transfers to Offset Depreciation Grants utilized to obtained PPE Donations / Contributed PPE Prior Year Adjustments Changes in Accounting Policies GRAP Adjustments |
| | | 6121 | Unappropriated Housing Reserve | 6101 6102 6104 6106 6108 | Balance at the beginning of year Contributions received Cash utilized/expenditure Income earned Income received |
| LIABILITIES | | | | | |
| NON-CURRENT LIABILITIES | | | | | |
| 7001 | Long-Term Liabilities | 7001 | Local Registered Stock: (List 01) | 7001 7003 7005 7007 7009 7011 | Balance at the Beginning of Received during year Redeemed during year Capitalize during year Transfers during year Written-off during year |
| | | 7021 | Annuity Loans (List 01) | 7001 7003 7005 7007 7009 7011 | Balance at the Beginning of Received during year Redeemed during year Capitalize during year Transfers during year Written-off during year |
| | | 7040 | Lease Liabilities (List 01) | 7001 7003 7005 7007 7009 7011 | Balance at the Beginning of Received during year Redeemed during year Capitalize during year Transfers during year Written-off during year |

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| Main Vote | Description | Sub Vote | Description | Allocation Vote | Description |
|----------------------------|---|----------|---|--|---|
| | | 7060 | Government Loans (List 01) | 7001 7003 7005 7007 7009 7011 | Balance at the Beginning of Received during year Redeemed during year Capitalize during year Transfers during year Written-off during year |
| | | 7070 | Other Loans (List 01) | 7001 7003 7005 7007 7009 7011 | Balance at the Beginning of Received during year Redeemed during year Capitalize during year Transfers during year Written-off during year |
| | | | Short-Term Por TRF to Current Liabilities | | |
| | | 7091 | ST.Por-CL: Local Registered Stock | 7001 7002 | Balance at the Beginning Transactions for the Year |
| | | 7092 | ST.Por-CL: Annuity Loans | 7001 7002 | Balance at the Beginning Transactions for the Year |
| | | 7093 | ST.Por-CL: Lease Liability | 7001 7002 | Balance at the Beginning Transactions for the Year |
| | | 7094 | ST.Por-CL: Government Loans | 7001 7002 | Balance at the Beginning Transactions for the Year |
| | | 7095 | ST.Por-CL: Other Loans | 7001 7002 | Balance at the Beginning Transactions for the Year |
| 7101 | POST RETIREMENT MEDICAL AID BENEFITS LIABILITY | 7101 | Provision for Post Retirement Benefits | 7101 7103 7105 7107 7109 | Balance at the Beginning of Contributions Received Expenditure Incurred Increase due to Discounting Transfers T/F Current Provision |
| 7111 | NON-CURRENT PROVISIONS | 7111 | Provision for Cleaning of Illegal Dumping | 7101 7103 7105 7107 7109 | Balance at the Beginning of Contributions Received Expenditure Incurred Increase due to Discounting Transfers T/F Current Provision |
| | | 7112 | Provision for Cleaning of Alien Vegetation | 7101 7103 7105 7107 7109 | Balance at the Beginning of Contributions Received Expenditure Incurred Increase due to Discounting Transfers T/F Current Provision |
| | | 7113 | Provision for Long-Term Services | 7101 7103 7105 7107 7109 | Balance at the Beginning of Contributions Received Expenditure Incurred Increase due to Discounting Transfers T/F Current Provision |
| | | 7114 | Provision for Rehabilitation of Land-Fill Sites | 7101 7103 7105 7107 7109 | Balance at the Beginning of Contributions Received Expenditure Incurred Increase due to Discounting Transfers T/F Current Provision |
| LIABILITIES | | | | | |
| CURRENT LIABILITIES | | | | | |
| 7201 | CONSUMER DEPOSITS | 7201 | Electricity & Water | 7201 7203 7205 | Balance at the Beginning Receipts Funds Refunded |
| 7203 | PROVISIONS | 7203 | Performance Bonus | 7201 7202 7204 | Balance at the Beginning of Contributions received Expenditure Incurred |

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| Main Vote | Description | Sub Vote | Description | Allocation Vote | Description |
|-------------|------------------------------------|--|---|------------------------------|--|
| | | 7204 | Staff Leave | 7201 7202 7204 | Balance at the Beginning of Contributions received Expenditure Incurred |
| | | CURRENT PORTION OF NON-CURRENT PROVISIONS | | | |
| | | 7205 | Current Portion of Illegal Dumping | 7201 7202 7204 7206 | Balance at the Beginning of Contributions Received Expenditure Incurred Transfer Ex Non-Current Reserves |
| | | 7206 | Current Portion of Alien Vegetation | 7201 7202 7204 7206 | Balance at the Beginning of Contributions Received Expenditure Incurred Transfer Ex Non-Current Reserves |
| | | 7207 | Current Portion of Long-term Service | 7201 7202 7204 7206 | Balance at the Beginning of Contributions Received Expenditure Incurred Transfer Ex Non-Current Reserves |
| | | 7208 | Current Portion of Land-Fill Sites | 7201 7202 7204 7206 | Balance at the Beginning of Contributions Received Expenditure Incurred Transfer Ex Non-Current Reserves |
| | | 7209 | Current Portion of Post-Retirement Benefits | 7201 7202 7204 7206 | Balance at the Beginning of Contributions Received Expenditure Incurred Transfer Ex Non-Current Reserves |
| 7210 | CREDITORS Exchange Services | 7211 | Trade Creditors: Outstanding | 7201 7203 7205 | Balance at the Beginning Purchases Repayment |
| | | 7221 | Payments Received in Advance | 7211 7213 | Debtors Services |
| 7210 | RETENTION ACCOUNT | 7231 | Retention account (List 001) | 7201 7202 7204 7207 | Balance at the Beginning Receipts Funds Utilised Funds Refunded |
| 7300 | SUNDRY DEPOSITS | 7301 | Sundires | 7301 7303 7305 7307 | Balance at the Beginning Receipts Funds Utilised Funds Refunded |
| | | 7303 | Tender | 7301 7303 7305 7307 | Balance at the Beginning Receipts Funds Utilised Funds Refunded |
| | | 7305 | Rental | 7301 7303 7305 7307 | Balance at the Beginning Receipts Funds Utilised Funds Refunded |
| | | 7311 | Library | 7301 7303 7305 7307 | Balance at the Beginning Receipts Funds Utilised Funds Refunded |
| | | 7313 | Flowers & Plants | 7301 7303 7305 7307 | Balance at the Beginning Receipts Funds Utilised Funds Refunded |
| | | 7315 | Builders | 7301 7303 7305 | Balance at the Beginning Receipts Funds Utilised |

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| Main Vote | Description | Sub Vote | Description | Allocation Vote | Description |
|-------------|-----------------------------------|----------|--|--------------------------------------|--|
| | | | | 7307 | Funds Refunded |
| | | 7317 | Other | 7301 7303 7305 7307 | Balance at the Beginning Receipts Funds Utilised Funds Refunded |
| 7330 | OTHER CREDITORS | 7331 | M/Vehicle Reg – See Suspense Accounts | | |
| | | 7333 | Unclaimed Moneys | 7301 7303 7305 7307 | Balance at the Beginning Receipts Funds Utilised Funds Refunded |
| | | 7339 | SUSPENSE ACCOUNTS | 7309 | Transfer from Suspense Accounts |
| 7401 | Unspent Conditional Grants | 7401 | Finance Management Grant | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7405 | National Treasury | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7411 | Municipal Infrastructure Grant (MIG) | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7421 | Municipal Systems Improvement Grant (MSIG) | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7425 | Dept of Arts & Culture | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7431 | Dept of Mineral & Energy | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7433 | Dept of Provincial & Local Government | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7435 | DPLG: Public Transport | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7437 | DPLG: Other | 7401 7403 7405 7407 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex |

GENERAL LEDGER CHART OF ACCOUNTS MAINTENANCE POLICY

(Adopted by Council on 29 May 2015)

| Main Vote | Description | Sub Vote | Description | Allocation Vote | Description |
|-----------|-------------|----------|--|--------------------------------------|--|
| | | | | 7409 | T/Fer to Rev-Cond. Met: Capex |
| | | 7441 | Dept of Public Works | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7445 | Dept of Sport & Recreation | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7451 | Dept of Transport | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7454 | SETA: LED Learnership | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7455 | Prov. Dept of Agriculture | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7461 | Prov. Dept of Environmental Affairs | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7471 | Prov. Dept of Local Government & Housing | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7481 | Prov. Dept of Transport & Public Works | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7485 | Local District Municipality | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7491 | Other Government | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| | | 7492 | Other: DBSA | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |

GENERAL LEDGER CHART OF ACCOUNTS MAINTENANCE POLICY

(Adopted by Council on 29 May 2015)

| Main Vote | Description | Sub Vote | Description | Allocation Vote | Description |
|-------------------------------------|--|----------|---|--|---|
| | | 7495 | Public Contributions | 7401 7403 7405 7407 7409 | Balance at the Beginning Received during Year Interest for Year T/Fer to Rev-Cond. Met: Opex T/Fer to Rev-Cond. Met: Capex |
| 7501 | VAT CONTROL ACCOUNT | 7501 | VAT: Debtors Control Account | 7501 7503 | Balance at the Beginning Transactions for Year |
| | | 7503 | VAT: Output Vote (Debtors) | 7501 7503 | Balance at the Beginning Transactions for Year |
| | | 7505 | VAT: Input (Creditors) | 7501 7503 | Balance at the Beginning Transactions for Year |
| | | 7507 | VAT: Output VAT Paid (Debtors) | 7501 7503 | Balance at the Beginning Transactions for Year |
| | | 7509 | VAT: Input Paid (Creditors) | 7501 7503 | Balance at the Beginning Transactions for Year |
| | | 7511 | VAT: Creditors Control Account | 7501 7503 | Balance at the Beginning Transactions for Year |
| | | 7513 | VAT: Paid to SARS | 7501 7503 | Balance at the Beginning Transactions for Year |
| | | 7515 | VAT: Stores Purchases | 7501 7503 | Balance at the Beginning Transactions for Year |
| | | 7517 | VAT: Bad Debts | 7501 7503 | Balance at the Beginning Transactions for Year |
| 7531 | SHORT TERM LOANS | 7531 | Call Bond | 7531 7533 7535 7537 7538 7539 | Balance at the Beginning Received during Year Redeemed during Year Capitalized during Year Transferred during Year Written-off during Year |
| | | 7535 | Other | 7531 7533 7535 7537 7538 7539 | Balance at the Beginning Received during Year Redeemed during Year Capitalized during Year Transferred during Year Written-off during Year |
| 7541 | OPERATING LEASE LIABILITY | 7541 | Operating Lease Liability | 7541 7543 7545 | Balance at Beginning of the Year Lease Expenditure Recorded (Straight-Line) Lease Expenditure Effected (Actual) |
| 7581 | Short-Term Portion of Long-Term Liabilities | 7581 | S T Portion T/Fer from Deferred Revenue | 7581 7583 | Balance at Beginning Transactions for the Year |
| | | 7583 | S T Portion T/Fer From L T Liabilities | 7581 7583 | Balance at Beginning Transactions for the Year |
| ASSETS | | | | | |
| NON-CURRENT ASSETS | | | | | |
| PROPERTY PLANT AND EQUIPMENT | | | | | |
| 8001 | PROPERTY, PLANT AND EQUIPMENT | 8001 | Land and Buildings | 8001 8003 | Balance at the Beginning Additions |

GENERAL LEDGER CHART OF ACCOUNTS MAINTENANCE POLICY

(Adopted by Council on 29 May 2015)

| Main Vote | Description | Sub Vote | Description | Allocation Vote | Description |
|-------------|--------------------------------------|--|---|--|---|
| | | | | 8005 8006 8007 8009 8011 8013 | Transfers Borrowing Costs Capitalized Write-Offs Sales and Disposals Transfers to Other Components Transfer to Assets Held-for-Sale |
| | | 8002 8003 8004 8005 8006 8007 | Infrastructure Assets Community Assets Heritage Assets Housing Assets Leased Assets Other Assets | Same as above | Same as above |
| 8003 | PPE: COST OF WORK IN PROGRESS | 8001 | Land and Buildings | 8001 8003 8005 | Balance at the Beginning Additions Transfers |
| | | 8002 8003 8004 8005 8006 8007 | Infrastructure Assets Community Assets Heritage Assets Housing Assets Leased Assets Other Assets | Same as above | Same as above |
| 8005 | PPE: REVALUATION | 8001 | Land and Buildings | 8001 8003 8005 8007 8009 8011 8013 8015 | Balance at the Beginning Additions Transfers Write-Offs Sales and Disposals Transfers to Other Components Transfer to Assets Held-for-Sale Decreases |
| | | 8002 8003 8004 8005 8006 8007 | Infrastructure Assets Community Assets Heritage Assets Housing Assets Leased Assets Other Assets | Same as above | Same as above |
| 8006 | PPE: ACCUMULATED DEPRECIATION | 8001 | Land and Buildings | 8001 8003 8005 8007 8009 8011 8013 | Balance at the Beginning Additions Transfers Write-Offs Sales and Disposals Transfers to Other Components Transfer to Assets Held-for-Sale |
| | | 8002 8003 8004 8005 8006 8007 | Infrastructure Assets Community Assets Heritage Assets Housing Assets Leased Assets Other Assets | Same as above | Same as above |

GENERAL LEDGER CHART OF ACCOUNTS MAINTENANCE POLICY

(Adopted by Council on 29 May 2015)

| Main Vote | Description | Sub Vote | Description | Allocation Vote | Description | | | | | | | | | | | | | | | | | | |
|-------------|---------------------------------------|----------|-------------------------|-----------------|----------------------------------|---------------|---------------|------|--------------------------------------|---------------|---------------|------|------------------------|---------------|---------------|------|---------------|---------------|---------------|------|--------------|---------------|---------------|
| 8007 | PPE: DEPRECIATION ON VALUATION | 8001 | Land and Buildings | 8001 | Balance at the Beginning | | | | | | | | | | | | | | | | | | |
| | | | | 8003 | Additions | | | | | | | | | | | | | | | | | | |
| | | | | 8005 | Transfers | | | | | | | | | | | | | | | | | | |
| | | | | 8007 | Write-Offs | | | | | | | | | | | | | | | | | | |
| | | | | 8009 | Sales and Disposals | | | | | | | | | | | | | | | | | | |
| | | | | 8011 | Transfers to Other Components | | | | | | | | | | | | | | | | | | |
| | | | | 8013 | Transfer to Assets Held-for-Sale | | | | | | | | | | | | | | | | | | |
| 8002 | Infrastructure Assets | 8002 | Infrastructure Assets | Same as above | Same as above | | | | | | | | | | | | | | | | | | |
| | | | | 8003 | Community Assets | Same as above | Same as above | | | | | | | | | | | | | | | | |
| | | | | | | | | 8004 | Heritage Assets | Same as above | Same as above | | | | | | | | | | | | |
| | | | | | | | | | | | | 8005 | Housing Assets | Same as above | Same as above | | | | | | | | |
| | | | | | | | | | | | | | | | | 8006 | Leased Assets | Same as above | Same as above | | | | |
| | | | | | | | | | | | | | | | | | | | | 8007 | Other Assets | Same as above | Same as above |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 8008 | PPE: ACCUMULATED IMPAIRMENT | 8001 | Land and Buildings | 8001 | Balance at the Beginning | | | | | | | | | | | | | | | | | | |
| | | | | 8003 | Additions | | | | | | | | | | | | | | | | | | |
| | | | | 8005 | Transfers | | | | | | | | | | | | | | | | | | |
| | | | | 8007 | Write-Offs | | | | | | | | | | | | | | | | | | |
| | | | | 8009 | Sales and Disposals | | | | | | | | | | | | | | | | | | |
| | | | | 8011 | Transfers to Other Components | | | | | | | | | | | | | | | | | | |
| | | | | 8013 | Transfer to Assets Held-for-Sale | | | | | | | | | | | | | | | | | | |
| 8002 | Infrastructure Assets | 8002 | Infrastructure Assets | Same as above | Same as above | | | | | | | | | | | | | | | | | | |
| | | | | 8003 | Community Assets | Same as above | Same as above | | | | | | | | | | | | | | | | |
| | | | | | | | | 8004 | Heritage Assets | Same as above | Same as above | | | | | | | | | | | | |
| | | | | | | | | | | | | 8005 | Housing Assets | Same as above | Same as above | | | | | | | | |
| | | | | | | | | | | | | | | | | 8006 | Leased Assets | Same as above | Same as above | | | | |
| | | | | | | | | | | | | | | | | | | | | 8007 | Other Assets | Same as above | Same as above |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 8011 | INVESTMENT PROPERTY | 8011 | Historical Cost | 8001 | Balance at the Beginning | | | | | | | | | | | | | | | | | | |
| | | | | 8003 | Additions | | | | | | | | | | | | | | | | | | |
| | | | | 8005 | Transfers | | | | | | | | | | | | | | | | | | |
| | | | | 8007 | Write-Offs | | | | | | | | | | | | | | | | | | |
| | | | | 8009 | Sales and Disposals | | | | | | | | | | | | | | | | | | |
| | | | | 8011 | Transfers to Other Components | | | | | | | | | | | | | | | | | | |
| | | | | 8013 | Transfer to Assets Held-for-Sale | | | | | | | | | | | | | | | | | | |
| 8012 | Accumulated Revaluation | 8012 | Accumulated Revaluation | Same as above | Same as above | | | | | | | | | | | | | | | | | | |
| | | | | 8013 | Accumulated Depreciation – Cost | Same as above | Same as above | | | | | | | | | | | | | | | | |
| | | | | | | | | 8014 | Accumulated Depreciation – Valuation | Same as above | Same as above | | | | | | | | | | | | |
| | | | | | | | | | | | | 8015 | Accumulated Impairment | Same as above | Same as above | | | | | | | | |
| 8013 | INTANGIBLE ASSETS | 8011 | Historical Cost | 8001 | Balance at the Beginning | | | | | | | | | | | | | | | | | | |
| | | | | 8003 | Additions | | | | | | | | | | | | | | | | | | |
| | | | | 8005 | Transfers | | | | | | | | | | | | | | | | | | |
| | | | | 8007 | Write-Offs | | | | | | | | | | | | | | | | | | |
| | | | | 8009 | Sales and Disposals | | | | | | | | | | | | | | | | | | |
| | | | | 8011 | Transfers to Other Components | | | | | | | | | | | | | | | | | | |
| | | | | 8013 | Transfer to Assets Held-for-Sale | | | | | | | | | | | | | | | | | | |
| 8015 | Reversals | | | | | | | | | | | | | | | | | | | | | | |

GENERAL LEDGER CHART OF ACCOUNTS MAINTENANCE POLICY

(Adopted by Council on 29 May 2015)

| Main Vote | Description | Sub Vote | Description | Allocation Vote | Description |
|-------------|---|-----------|--|--|--|
| | | 8012 | Accumulated Revaluation | Same as above | Same as above |
| | | 8013 | Accumulated Depreciation – Cost | | |
| | | 8014 | Accumulated Depreciation – Valuation | | |
| | | 8015 | Accumulated Impairment | | |
| 8018 | AGRICULTURAL ASSETS | 8018 | At Fair Value | 8001 8003 8005 8007 8009 8011 8013 8015 | Balance at the Beginning Additions Transfers Write-Offs Sales and Disposals Transfers to Other Components Transfer to Assets Held-for-Sale Adjustments made to Fair Value |
| 8020 | LONG-TERM INVESTMENTS | 8021-8060 | List Investments by type | 8021 8023 8025 8027 8029 | Balance at the beginning Invested during Year Interest Capitalised during year Sold/Withdrawal during Year Transferred during Year |
| | | 8061-8080 | Unlisted Investment by type | Same as above | Same as above |
| | | 8081-8099 | Financial Instruments | | |
| 8101 | SHORT TERM PORTION TO CURRENT ASSETS | 8101 | Listed Investments | 8101 8103 | Balance at the Beginning Transactions for Year |
| | | 8102 | Unlisted Investments | 8101 8103 | Balance at the Beginning Transactions for Year |
| | | 8103 | Financial Instruments | 8101 8103 | Balance at the Beginning Transactions for Year |
| 8121 | INVESTMENT IN ASSOCIATES | 8121 | INVESTMENT IN ASSOCIATES | 8021 8023 8025 8027 8029 | Balance at the Beginning Invested during the Year Interest Capitalized during year Sold/Withdrawn during year Transferred during year |
| 8131 | FINANCE LEASE RECEIVABLES | 8131 | Lease Agreements | 8131 8133 8135 | Balance at the beginning New Agreements during the year Redeemed during the year |
| | | 8133 | Prov. Impairment: Lease Receivables | 8131 8132 8134 8136 8138 | Balance at the beginning Impairment Recognised/Provided Impairment Reversed Bad Debts written off Bad Debts Recovered |
| | | 8135 | Short-term Portion TRF to current Assets | 8131 8137 | Balance at the beginning Transactions for the year |
| | | 8202 | Housing Projects | 8201 8203 8205 | Balance at the beginning Capitalized during year Redeemed during year |
| | | 8221 | Sale of Erven Loans | 8201 8203 8205 | Balance at the beginning Capitalized during year Redeemed during year |
| | | 8261 | Sundry Loans | 8201 8203 8205 | Balance at the beginning Capitalized during year Redeemed during year |

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(Adopted by Council on 29 May 2015)

| Main Vote | Description | Sub Vote | Description | Allocation Vote | Description |
|-----------------------|---|--|---|--------------------------------------|---|
| | | 8291 | Provision for Impairment: Long-Term Debtors | 8201 8202 8204 8206 8208 | Balance at the beginning Impairment recognized/provided Impairment reversed Bad debts written off Bad debts recovered |
| CURRENT ASSETS | | | | | |
| 9001 | INVENTORY | 9001 | Consumables Stores | 9001 | Balance at the beginning |
| | | | | 9003 | Purchases |
| | | | | 9005 | Issues |
| | | 9002 | Stock Control: 2000 | 9001 | Balance at the beginning |
| | | | | 9003 9005 | Purchases Issues |
| | | 9004 | Stock Control: 4000 | 9001 | Balance at the beginning |
| | | | | 9003 9005 | Purchases Issues |
| 9008 | Stock Control: 8000 | 9001 | Balance at the beginning | | |
| | | 9003 9005 | Purchases Issues | | |
| 9009 | Stock Control: 9000 | 9001 | Balance at the beginning | | |
| | | 9003 9005 | Purchases Issues | | |
| 9012 | Water | 9001 | Balance at the beginning | | |
| | | 9003 9005 | Purchases Issues | | |
| 9021 | ASSETS CLASSIFIED AS HELD-FOR-SALE | 9021 | Property Held-for-sale | 9021 9023 | Balance at the beginning Transactions for the year |
| | | 9041 | Other Assets held-for-sale | 9021 9023 | Balance at the beginning Transactions for the year |
| | | 9051 | Liabilities associated with A.H.4.S | 9021 9023 | Balance at the beginning Transactions for the year |
| 9100 | CONSUMER DEBTORS Trade Receivables from Exchange and Non-Exchange Transactions | 9101 | Assessment Rates | 9101 | Balance at Beginning of year |
| | | | | 9103 | Transactions for the year |
| | | 9102 9103 9104 9105 9106 9107 9108 9109 | Electricity Refuse Sewerage Water Miscellaneous Vatable Miscellaneous Not Vatable VAT New Property Rates | Same as above | Same as above |
| | | | | 0061 | |
| | | | | 0062 | |
| | | | | 0063 | |
| | | | | | |
| | | | | | |
| 9121 | SUNDRY SERVICES | 9121 | Sundry Debtors | 9101 | Balance at the beginning |
| | | | | 9103 | Transactions for the year |
| | | 9151 | Study Loans | 9101 9103 | Balance at the beginning Transactions for the year |
| 9181 | Other Services | 9101 9103 | Balance at the beginning Transactions for the year | | |

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(Adopted by Council on 29 May 2015)

| Main Vote | Description | Sub Vote | Description | Allocation Vote | Description |
|-----------|---|----------|----------------------|--------------------------------------|---|
| 9191 | PROVISION FOR IMPAIRMENT: CONSUMER DEBTORS | 9181 | Assessment Rates | 9101 9102 9104 9106 9108 | Balance at the beginning Impairment recognized/provided Impairment reversed Bad Debts written off Bad Debts recovered |
| | | 9182 | Electricity | 9101 9102 9104 9106 9108 | Balance at the beginning Impairment recognized/provided Impairment reversed Bad Debts written off Bad Debts recovered |
| | | 9183 | Refuse | 9101 9102 9104 9106 9108 | Balance at the beginning Impairment recognized/provided Impairment reversed Bad Debts written off Bad Debts recovered |
| | | 9184 | Sewerage | 9101 9102 9104 9106 9108 | Balance at the beginning Impairment recognized/provided Impairment reversed Bad Debts written off Bad Debts recovered |
| | | 9185 | Water | 9101 9102 9104 9106 9108 | Balance at the beginning Impairment recognized/provided Impairment reversed Bad Debts written off Bad Debts recovered |
| | | 9186 | VAT | 9101 9102 9104 9106 9108 | Balance at the beginning Impairment recognized/provided Impairment reversed Bad Debts written off Bad Debts recovered |
| | | 9187 | Loans | 9101 9102 9104 9106 9108 | Balance at the beginning Impairment recognized/provided Impairment reversed Bad Debts written off Bad Debts recovered |
| | | 9188 | Sundries (no VAT) | 9101 9102 9104 9106 9108 | Balance at the beginning Impairment recognized/provided Impairment reversed Bad Debts written off Bad Debts recovered |
| | | 9189 | Sundries | 9101 9102 9104 9106 9108 | Balance at the beginning Impairment recognized/provided Impairment reversed Bad Debts written off Bad Debts recovered |
| | | 9190 | Pre-Paid Electricity | 9101 9102 9104 9106 9108 | Balance at the beginning Impairment recognized/provided Impairment reversed Bad Debts written off Bad Debts recovered |
| | | 9191 | Housing Rentals | 9101 9102 9104 9106 9108 | Balance at the beginning Impairment recognized/provided Impairment reversed Bad Debts written off Bad Debts recovered |

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(Adopted by Council on 29 May 2015)

| Main Vote | Description | Sub Vote | Description | Allocation Vote | Description |
|-------------|---------------------------------------|--|--|--|--|
| | | 9192 | Sundry Services | 9101 9102 9104 9106 9108 | Balance at the beginning Impairment recognized/provided Impairment reversed Bad Debts written off Bad Debts recovered |
| 9201 | OTHER DEBTORS | 9201 9205 9211 9231 9241 9261 9264 9291 9292 9293 9297 | Payments made in advance Capital projects Government Subsidy claims Staff advances Sundry Deposits Sundry Debtors Debtors from Suspense acc Fruitless & Wasteful Exp. Irregular expenditure Unauthorized Expenditure Prov. for Bad Debts Sundries | 9201 9203 0801-0899 9201 9202 9204 9206 9208 | Balance at the beginning Transactions for the year If you need to create a listing under any other debtor type, use this range in stead of 9201 & 9203 Balance at the beginning Impairment recognized/provided Impairment reversed Bad Debts written off Bad Debts recovered |
| 9301 | SHORT TERM INVESTMENT DEPOSITS | 9301-9340 9341-9380 9381 | List of Call Deposits Notice Deposits S.T Portion of L.T Investments | 9301 9303 9305 9307 9309 9301 9303 9305 9307 9309 9301 9302 | Balance at the beginning Invest during the year Interest Capitalised during year Sold/Withdrawal during the year Transferred during year Balance at the beginning Invest during the year Interest Capitalised during year Sold/Withdrawal during the year Transferred during year Balance at the beginning Transactions for the year |
| 9401 | BANK BALANCES AND CASH | 9401 9402 9411-9450 9411 | Primary Bank Account Cash Bank Account Cash Floats and Advances Petty Cash | 9401 9402 9403 9404 9405 9406 9407 9408 9409 9411 9412 9413 9414 9415 9401 9410 | Balance at the beginning Cash Suspense: Normal Cash Suspense: Bank Deposits Cash Suspense: Post Office Cash Suspense: Easy Pay Cash Suspense: RD Cheques Cash Suspense: ACB Payments Cash Suspense: Cheque Finals Cash Suspense: All Transfers Balance at the beginning Income during the year Expenditure during the year Transferred during the year VAT Transfers during the year List floats per pay-point, can also be used for petty-cash Balance at the beginning Transactions for the year |

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(Adopted by Council on 29 May 2015)

| Main Vote | Description | Sub Vote | Description | Allocation Vote | Description |
|---|---|--|--|---|---------------------------|
| | | | List all floats and petty cash | Same as above | Same as above |
| | | 9451 | Other Cash Equivalents | 9401 | Balance at the beginning |
| | | 9452 | Cash Equiv: Revenue Stamps | 9410 | Transactions for the year |
| | | | Cash Equiv: Other | 9401 | Balance at the beginning |
| | | | | 9410 | Transactions for the year |
| 9461 | S.T PORTION OF L.T. RECEIVABLES | 9461 | S.T. Portion from L.T Debtors | 9461 | Balance at the beginning |
| | | 9463 | S.T Portion from L.T Finance Leases | 9463 | Transactions for the year |
| | | | | 9461 | Balance at the beginning |
| | | | | 9463 | Transactions for the year |
| SUSPENSE ACCOUNTS | | | | | |
| 9501 | Salary Controls | 9511 to 9560 | Listing of all salary control accounts needed | 0000 | |
| 9503 | Debtors Controls | 9561 to 9580 | Listing of all debtor control accounts needed | 0000 | |
| 9505 | Unclaimed Deposits | 9581 to 9590 | Listing of all unclaimed deposits needed | 0000 | |
| 9507 | Sundry Controls | 9591 to 9600 | Listing of all sundry controls needed | 0000 | |
| 9509 | Recoverable Work | 9601 to 9630 | Listing of all recoverable work needed | 0000 | |
| 9511 | Provision Year End Creditors | 9631 to 9640 | Listing of all Provision for Year-end Creditors needed | 0000 | |
| 9513 | Current Year Controls | 9641 to 9650 | Listing of all Current Year controls needed | 0000 | |
| 9515 | Sale of Erven | 9651 to 9660 | Listing of all Sale of Erven Controls needed | 0000 | |
| 9521 | Insurance Claims | 2801 – 3000 | Listing of all Insurance Claims needed | 0000 | |
| 9523 | Retention Control Account | 3001 – 3999 | Listing of all Retention Controls needed | 0000 | |
| 9531 | Summary of Suspense accounts | 9691 | Transfer of Sundry Debtors to Other Debtors | 0000 | |
| | | 9693 | Transfer of Sundry Creditors to Other Creditors | 0000 | |
| Provision is made for Capital projects under C001, if the municipal run out of space due to the nature of the capital budget, some of these funding sources that are not in use by the municipality, can be deleted, to make space available for other projects. You also may use alpha/numerical numbers if needed, just try to keep the ranges. | | | | | |
| CAPITAL PROJECTS | | | | | |
| C001 | Council General (The Capital votes is the same ranges as the normal votes, but only starts with a “C” to indicate it’s Capital. | | | | |
| C001 – C485 | Listing of all Capital Projects by Vote and Section | The sub vote ranges indicates the different funding sources, e.g. Capital from own revenue starts with A701, National Projects starts with N701, Provincial Projects starts with P701 and Other Grants starts with M701. | | The last four digits indicate the projects. Project ranges are as follows: Projects funded from revenue: 1001 – 2000 Projects funded from COGTA: C001 - C999 Projects funded from DBSA: B001 - B999 Projects funded from DPLG&H: P001 - P999 Projects funded from EPWP: E001 - E999 Projects funded from FMG: F001 - F999 Projects funded from MIG: M001 – M999 Projects funded from MSIG: S001 – S999 Projects funded from District Grants: D001 – D999 Projects funded from DWAF: W001 – W999 | |
| | | | | The project ranges is not fixed and can be amended according to the municipalities needs. | |

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(Adopted by Council on 29 May 2015)

| Main Vote | Description | Sub Vote | Description | Allocation Vote | Description |
|-----------|-------------|----------|--|-----------------|-------------|
| | | | | | |
| | | N701 | <u>INFRASTRUCTURE</u> IN: Roads, Pavements & Bridges | | |
| | | N702 | IN: Stormwater | | |
| | | N703 | IN: Elec. Generation | | |
| | | N704 | IN: Elec. Transmission, Retic | | |
| | | N705 | IN: Elec. Street Lighting | | |
| | | N706 | IN: Water, Dams & Reservoirs | | |
| | | N707 | IN: Water Purification | | |
| | | N708 | IN: Water Reticulation | | |
| | | N709 | IN: Sanitation Reticulation | | |
| | | N710 | IN: Sanitation Sewer Purification | | |
| | | N711 | IN: Other Waste Management | | |
| | | N712 | IN: Other Transportation | | |
| | | N713 | IN: Other GAS | | |
| | | N714 | IN: Other | | |
| | | | <u>COMMUNITY</u> | | |
| | | N730 | CO: Parks & Gardens | | |
| | | N731 | CO: Sportfields & Stadiums | | |
| | | N732 | CO: Swimming Pools | | |
| | | N733 | CO: Community Halls | | |
| | | N734 | CO: Libraries | | |
| | | N735 | CO: Recreation Facilities | | |
| | | N736 | CO: Fire, Safety & Emergency | | |
| | | N737 | CO: Security & Policing | | |
| | | N738 | CO: Buses | | |
| | | N739 | CO: Clinics | | |
| | | N740 | CO: Museums & Art Galaries | | |
| | | N741 | CO: Cemeteries | | |
| | | N742 | CO: Social Renting Housing | | |
| | | N743 | CO: Other | | |
| | | | <u>HERITAGE ASSETS</u> | | |
| | | N750 | HE: Buildings | | |
| | | N751 | HE: Other | | |
| | | | <u>INVESTMENT PROPERTY</u> | | |
| | | N755 | IN PROP: Housing Develop | | |
| | | N756 | IN PROP: Other | | |
| | | | <u>OTHER ASSETS</u> | | |
| | | N760 | OA: General Vehicles | | |
| | | N761 | OA: Specialized Vehicles | | |
| | | N762 | OA: Plant & Equipment | | |
| | | N763 | OA: Computers – Hardware/Eq | | |
| | | N764 | OA: Furniture & Office Equip | | |
| | | N765 | OA: Abattoirs | | |
| | | N766 | OA: Markets | | |
| | | N767 | OA: Civil, Land & Building | | |
| | | N768 | OA: Other Buildings | | |
| | | N769 | OA: Other Land | | |
| | | N770 | OA: Surplus Asset(Invest,Inve | | |
| | | N771 | OA:Other | | |
| | | | <u>AGRICULTURAL ASSETS</u> | | |
| | | N775 | AG: List Sub Class | | |
| | | | <u>BIOLOGICAL ASSETS</u> | | |
| | | N776 | BA: List Sub Class | | |
| | | | <u>INTANGIBLE ASSETS</u> | | |
| | | N777 | IT: Computers – Software, Pro | | |
| | | N778 | IT: Other | | |
| | | | <u>SPECIALISED VEHICLES</u> | | |

GENERAL LEDGER CHART OF ACCOUNTS MAINTENANCE POLICY

(Adopted by Council on 29 May 2015)

| Main Vote | Description | Sub Vote | Description | Allocation Vote | Description |
|-------------|---|------------------------------|---|--------------------------------------|---|
| | | N790 N791 N792 N793 | SV: Refuse SV: Fire SV: Conservancy SV: Ambulances | | |
| 9900 | EXTERNAL FINANCING FUND EFF-CONTROL ACCOUNTS | 9901 | Interest Control Account | 9901 9903 9905 9907 | Balance at the Beginning Interest Received during year Interest Paid during year Interest Charged to Services |
| | | 9903 | Advances to Services | 9901 9903 9905 9907 | Balance at the Beginning Interest Received during year Interest Paid during year Interest Charged to Services |
| | | 9905 | Adv. from EFF: Rates | 9911 9913 9915 9917 9919 | Balance at the Beginning of Received during the Year Redeemed During the Year Capitalized During the Year Transferred During the Year |
| | | 9906 | Adv. from EFF: Electricity | 9911 9913 9915 9917 9919 | Balance at the Beginning of Received during the Year Redeemed During the Year Capitalized During the Year Transferred During the Year |
| | | 9907 | Adv. from EFF: Water | 9911 9913 9915 9917 9919 | Balance at the Beginning of Received during the Year Redeemed During the Year Capitalized During the Year Transferred During the Year |
| | | 9908 | Adv. from EFF: Sewerage | 9911 9913 9915 9917 9919 | Balance at the Beginning of Received during the Year Redeemed During the Year Capitalized During the Year Transferred During the Year |
| | | 9909 | Adv. from EFF: Housing | 9911 9913 9915 9917 9919 | Balance at the Beginning of Received during the Year Redeemed During the Year Capitalized During the Year Transferred During the Year |
| | | 9910 | Adv. from EFF: Cleansing | 9911 9913 9915 9917 9919 | Balance at the Beginning of Received during the Year Redeemed During the Year Capitalized During the Year Transferred During the Year |