



BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

BREEDE VALLEY MUNICIPALITY**Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)****General Information**

Legal form of entity	Municipality (MFMA)
Mayoral committee	
Executive Mayor	B.D Kivedo
Councillors	J.D. Levendal (Deputy Executive Mayor) A. Steyn (Speaker) W.M. Blom A.M. du Toit S. Goedeman A.E. Jordaan W.R. Meiring M. Sampson E.Y. Sheldon J.F. van Zyl
Grading of local authority	Councillors Grade 4 Personnel Grade 10
Accounting Officer	A.A. Paulse
Chief Finance Officer (CFO)	D. McThomas
Registered office	Civic Centre Baring Street Worcester 6850
Business address	Civic Centre Baring Street Worcester 6850
Postal address	Private Bag X3046 Worcester 6850
Bankers	ABSA Bank Limited
Auditors	Auditor-General of South Africa

BREEDE VALLEY MUNICIPALITY**Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)****Index**

The reports and statements set out below, comprise of the financial statements presented to the Auditor-General of South Africa:

Index	Page
Accounting Officer's Responsibilities and Approval	3
Accounting Officer's Report	4 - 5
Statement of Financial Position	6
Statement of Financial Performance	7
Statement of Changes in Net Assets	8
Cash Flow Statement	9
Accounting Policies	10 - 31
Notes to the Financial Statements	32 - 60
Appendixes:	
Appendix A: Schedule of External loans	61
Appendix B: Analysis of Property, Plant and Equipment	62 - 65
Appendix C: Segmental Statement of Financial Performance	66
Appendix D(1): Actual versus Budget (Revenue and Expenditure)	67
Appendix D(2): Actual versus Budget (Acquisition of Property, Plant and Equipment)	68
Appendix E: Statistical Information	69
Appendix F: Disclosure of Grants and Subsidies in terms of the MFMA	70 - 71
Appendix G: Supply Chain Management Disclosure in terms of the MFMA	72 - 80
Appendix H: Irregular expenditure	81 - 86
Appendix I: Statement of Comparative and Actual Information	87 - 88

BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Accounting Officer's Responsibilities and Approval

The accounting officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the financial statements and related financial information included in this report. It is the responsibility of the accounting officer to ensure that the financial statements fairly present the state of affairs of the municipality as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are responsible for reporting on the fair presentation of the financial statements.

The financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practices (GRAP), issued by the Accounting Standards Board in accordance with Section 122 (3) of the Municipal Finance Management Act, (Act No 56 of 2003).

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

The accounting officer acknowledges that he is ultimately responsible for the system of internal financial control established by the municipality and place considerable importance on maintaining a strong control environment. To enable the accounting officer to meet these responsibilities, the accounting officer sets standards for internal control aimed at reducing the risk of error or financial statements in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the municipality and all employees are required to maintain the highest ethical standards in ensuring the municipality's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the municipality is on identifying, assessing, managing and monitoring all known forms of risk across the municipality. While operating risk cannot be fully eliminated, the municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The accounting officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or financial statements.

The accounting officer has reviewed the municipality's cash flow forecast for the year to 30 June 2011 and, in the light of this review and the current financial position, he is satisfied that the municipality has or has access to adequate resources to continue in operational existence for the foreseeable future.

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

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

The accounting officer certify that the salaries, allowances and benefits of Councillors, loans made to Councillors, if any, and payments made to Councillors for deficit of office, if any, as disclosed in note 29 of these annual financial statements 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.

Accounting Officer

31 August 2011

BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Accounting Officer's Report

The accounting officer submits his report for the year ended 30 June 2011.

1 Review of activities

Main business and operations

Breede Valley Municipality is situated in the Western Cape Province, 120 km north-east of Cape Town. Included in its boundaries are the of Worcester, Rawsonville, De Doorns and Touwsriver and surrounding rural areas. It covers 3015 sq. km and is home to around 200 000 people.

The municipality is set between three mountain ranges, incorporating some of the most valuable and fertile agricultural land in the country. The area is endowed with a diverse cultural history, regional accessibility and unique natural beauty that attract a great number of tourists.

The operating results for the year were pleasing for the following reasons. The financial position of the municipality is described to be sound, with an accumulated surplus of R1 488 715 026 at year-end.

Net deficit of the municipality was R1 160 236 (2010: deficit R7 255 870). The overall summarised operating results for the Municipality in comparison to the approved budget are shown in the Statement of Financial Performance and also reflects a summary of income and expenditure. The segmental operating results are shown in Appendix C to the Financial Statements.

2 Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business. The solvency analysis show that the assets covers the liabilities by 395% (2010: 454%). Although the coverage decrease from 454% to 395%, it is still high and the Municipality can still operate as a going concern.

3 Subsequent events

The municipality became aware of allegations of irregular and unlawful conduct relating to the theft of monies. These activities took place over a period commencing from 23 December 2010 until 31 July 2011. The said amount to date have been determined to be approximately R49 387.

4 Accounting policies

The financial statements has been prepared in accordance with the prescribed Standards of Generally Recognised Accounting Practices (GRAP) issued by the Accounting Standards Board as the prescribed framework by National Treasury.

5 Borrowings, Investments and Cash

The accounting officer may exercise all the powers of the municipality to borrow money, as he considers appropriate. Interest-bearing debt increased by net of R78 150 178 in the year ended 30 June 2011 to finance the Municipality's infrastructure capital programme. In the financial year ended 30 June 2011, the Municipality repaid interest-bearing debt of R21 849 822. The interest paid on borrowings as percentage of total expenditure is 4% (2010: 4%).

Investment as 30 June 2011 amounted to R90 000 000 (2010: R105 000 000). Investments and cash and cash equivalents increased by R11 076 514 to R127 280 647.

Additional information regarding loans, investments and cash and cash equivalents is provided in notes 14, 6, 12 and Appendix A to the Financial Statements.

6 Capital expenditure

The capital expenditure incurred during the year amounted to R137 534 337 (2010: R124 940 066) which represented 93% (2010: 92%) of the approved capital budget, R147 122 217 (2010: R135 106 835). A complete analysis of capital expenditure (budgeted and actual) per functional area is included in Appendix D(2), while Appendix B contains detail according to asset class. More details regarding external loans used to finance fixed assets are shown in Appendix A.

7 Cash flow analysis

Cash generated from operations decreased from R104 071 280 to R75 967 541.

Summary of net cash flows

	2011	2010
Cash from operating activities	75 967 541	104 071 280
Cash from investing activities	(128 098 464)	(171 387 372)
Cash from financing activities	78 207 437	32 286 194
Net increase/(decrease) in cash and cash equivalents	<u>26 076 514</u>	<u>(35 029 898)</u>

The monetary liquidity ratio for the financial year was 1.02:1 (2010: 0.89:1). This shows an increase in the ability of the Municipality to meet their obligations.

8 Credit rating

The Entity is rated by Moody's Investor Services. During the year under review, Moody's retained their rating and outlook for the Municipality as A3.za stable outlook. The rating was reaffirmed during June 2011. To monitor our credit rating and capacity for long-term financing we consider various qualitative and quantitative factors. At 30 June 2011 and 30 June 2010, the current ratio was 1.57:1 and 1.42:1 respectively. This shows an improvement in the Municipality's ability to pay their liabilities.

9 Accounting Officer

The accounting officer of the municipality during the year and to the date of this report is as follows:

Name	Nationality
A.A. Paulse	South African

10 Auditors

Auditor-General of South Africa will continue in office for the next financial period.

BREEDE VALLEY MUNICIPALITY**Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)****Statement of Financial Position as at 30 June 2011**

Figures in Rands	Note(s)	2011	2010 Restated
Assets			
Current Assets			
Short term investments	6	90 000 000	105 000 000
Current portion of long-term receivables	7	1 323 903	2 210 318
Inventories	8	6 078 037	6 283 628
Other receivables from non-exchange transactions	9	5 556 649	9 261 190
VAT receivable	10	3 832 671	9 889 546
Consumer debtors	11	51 432 432	41 429 569
Cash and cash equivalents	12	37 280 647	11 204 133
		<u>195 504 339</u>	<u>185 278 384</u>
Non-Current Assets			
Investment property	3	8 356 300	7 542 200
Property, plant and equipment	4	1 789 820 962	1 715 293 123
Intangible assets	5	483 172	433 341
Long-term receivables	7	3 926 515	6 106 066
		<u>1 802 586 949</u>	<u>1 729 374 730</u>
Total Assets		<u>1 998 091 288</u>	<u>1 914 653 114</u>
Liabilities			
Current Liabilities			
Current portion of long term liabilities	14	23 681 528	20 342 764
Unspent conditional grants and receipts	15	14 659 959	25 994 309
Trade and other payables	18	83 125 184	81 179 460
Consumer deposits	19	2 715 598	2 658 338
		<u>124 182 269</u>	<u>130 174 871</u>
Non-Current Liabilities			
Long term liabilities	14	257 875 353	183 063 940
Non-current provisions	16	124 081 611	108 546 170
		<u>381 956 964</u>	<u>291 610 110</u>
Total Liabilities		<u>506 139 233</u>	<u>421 784 981</u>
Net Assets		<u>1 491 952 055</u>	<u>1 492 868 133</u>
Reserves			
Housing development fund	13	2 533 849	4 153 107
Accumulated surplus		<u>1 489 418 206</u>	<u>1 488 715 026</u>
Total Net Assets		<u>1 491 952 055</u>	<u>1 492 868 133</u>

BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Statement of Financial Performance

2010 Actual	2010 Budget	2010 Difference	Figures in Rands	Note(s)	2011 Actual	2011 Budget	2011 Difference
Revenue							
275 736 530	273 043 117	2 693 413	Service charges	21	337 530 861	325 645 390	11 885 471
9 329 464	9 628 520	(299 056)	Rental Income	25	10 014 502	10 449 220	(434 718)
3 564 834	3 500 000	64 834	Income from agency services		3 769 460	3 500 000	269 460
76 210 552	76 012 230	198 322	Property rates	20	88 438 316	88 430 004	8 312
539 470	450 000	89 470	Property rates - penalties imposed and collection		470 442	450 000	20 442
7 911 173	9 231 310	(1 320 137)	Fines		7 146 910	9 516 010	(2 369 100)
2 096 604	2 430 870	(334 266)	Licences and permits		2 785 543	2 637 510	148 033
113 363 463	120 125 474	(6 762 011)	Government grants and subsidies	22	141 283 118	172 115 850	(30 832 732)
(41 689 835)	(41 478 008)	(211 827)	Revenue foregone		(45 736 789)	(48 393 917)	2 657 128
9 788 477	10 890 455	(1 101 978)	Other Income	26	10 471 786	10 796 746	(324 960)
11 971 180	9 439 100	2 532 080	Finance income	23	9 403 584	12 709 100	(3 305 516)
468 821 912	473 273 068	(4 451 156)	Total Revenue		565 577 733	587 855 913	(22 278 180)
Expenditure							
(143 639 368)	(144 571 128)	931 760	Employee related costs	28	(158 419 953)	(160 597 545)	2 177 592
(9 770 447)	(9 773 600)	3 153	Remuneration of councillors	29	(10 144 763)	(10 599 779)	455 016
(2 795 415)	(6 000 000)	3 204 585	Bad debts	30	(2 669 001)	(6 000 000)	3 330 999
(58 143 941)	(59 680 594)	1 536 653	Depreciation, amortisation and impairment	31	(62 933 214)	(65 090 293)	2 157 079
(107 896 940)	(108 716 897)	819 957	Bulk purchases	32	(141 178 245)	(136 806 798)	(4 371 447)
(16 766 311)	(17 986 490)	1 220 179	Finance costs	33	(23 678 578)	(26 978 744)	3 300 166
(344 368)	(370 500)	26 132	Collection costs		(273 727)	(273 750)	23
(45 989 893)	(49 861 597)	3 871 704	Repairs and maintenance		(42 738 504)	(43 719 167)	980 663
(4 225 271)	(4 626 288)	401 017	Contracted services	35	(3 719 294)	(3 722 640)	3 346
(279 595)	(271 920)	(7 675)	Grants and subsidies paid	36	(165 685)	(150 000)	(15 685)
(5 702 868)	(2 235 660)	(3 467 208)	Contributions to (from) debtors impairment, employee benefit obligation and leave payment accrual		(18 154 629)	(13 878 060)	(4 276 569)
(76 077 931)	(85 008 454)	8 930 523	General Expenses	27	(100 455 565)	(117 747 082)	17 291 517
(471 632 348)	(489 103 128)	17 470 780	Total Expenditure		(564 531 158)	(585 563 858)	21 032 700
(1 791 756)	-	(1 791 756)	Gains on disposal of assets		231 774	-	231 774
(2 653 678)	-	(2 653 678)	Fair value adjustments	24	(2 438 585)	-	(2 438 585)
(7 255 870)	(15 830 060)	8 574 190	Surplus (deficit) for the year		(1 160 236)	2 292 055	(3 452 291)
Attributable to:							
(7 255 870)	(15 830 060)	8 574 190	Surplus (deficit) for the year		(1 160 236)	2 292 055	(3 452 291)

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)
Statement of Changes in Net Assets

	Note	Housing Development Fund	Accumulated Surplus	Total net assets
Figures in Rand				
Balance at 01 July 09 as previously stated		8 273 203	1 452 918 464	1 461 191 667
Prior prior period errors	42	-	39 512 209	39 512 209
Balance as at 01 July 09 restated		8 273 203.00	1 492 430 673	1 500 703 876
Prior period errors	42	-	6 068	6 068
Deficit for the year		-	(7 255 870)	(7 255 870)
Other income		-	(585 941)	(585 941)
Movement for the year	13	(4 120 096)	4 120 096	-
Balance at 01 July 10 as restated		4 153 107	1 488 715 026	1 492 868 133
Deficit for the year		-	(1 160 236)	(1 160 236)
Other income		-	244 158	244 158
Movement for the year	13	(1 619 258)	1 619 258	-
Balance at 30 June 2011		2 533 849	1 489 418 206	1 491 952 055

BREEDE VALLEY MUNICIPALITY**Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)****Cash Flow Statement**

Figures in Rands	Note(s)	2011	2010 Restated
Cash flows from operating activities			
Cash receipts from ratepayers and other		469 564 996	392 446 038
Cash receipts from government and other grants		131 604 543	134 350 730
Cash paid to suppliers and employees		(508 873 671)	(415 871 954)
Net cash generated from operations	37	92 295 868	110 924 814
Finance income	23	9 403 584	11 971 180
Finance cost	33	(23 678 578)	(16 766 311)
Finance income: outstanding debtors	23	(2 053 333)	(2 058 403)
Net cash inflow from operating activities		75 967 541	104 071 280
Cash flows from investing activities			
Acquisition of property, plant and equipment	4	(137 100 206)	(124 759 450)
Proceeds on disposal property, plant and equipment	4	338 827	207 199
Acquisition of intangible assets	5	(142 734)	(180 618)
Decrease/(Increase) in investments	6	15 000 000	(40 000 000)
(Decrease)/Increase in non current receivables		(6 194 351)	(6 654 503)
Net cash from investing activities		(128 098 464)	(171 387 372)
Cash flows from financing activities			
Loans raised	14	78 150 177	32 295 347
Movement in Consumer deposits	19	57 260	(9 153)
Net cash from financing activities		78 207 437	32 286 194
Net increase in cash and cash equivalents		26 076 514	(35 029 898)
Cash at the beginning of the year		11 204 133	46 234 031
Cash at the end of the year	12	37 280 647	11 204 133

BREEDE VALLEY MUNICIPALITY**Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)****Accounting Policies**

1 Presentation of Financial Statements**Basis of Presentation**

The annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost principle unless specified otherwise.

These annual financial statements have been prepared in accordance with Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act, (Act No 56 of 2003).

GRAP 1	Presentation of Financial Statements
GRAP 2	Cash Flow Statements
GRAP 3	Accounting Policies, Changes in Accounting Estimates and Errors
GRAP 4	The Effects of Changes in Foreign Exchange Rates
GRAP 5	Borrowing Costs
GRAP 6	Consolidated and Separate Financial Statements
GRAP 7	Investment in Associates
GRAP 8	Investment in Joint Ventures
GRAP 9	Revenue from Exchange Transactions
GRAP 10	Financial Reporting in Hyperinflationary Economies
GRAP 11	Construction Contracts
GRAP 12	Inventories
GRAP 13	Leases
GRAP 14	Events after the Reporting Date
GRAP 16	Inventory Property
GRAP 17	Property, Plant and Equipment
GRAP 19	Provisions, Contingent Liabilities and Contingent Assets
GRAP 100	Non-current Asset Held for Sale and Discontinued Operations
GRAP 101	Agriculture
GRAP 102	Intangible Assets
IPSAS 20	Related Party Disclosure

Assets, liabilities, revenues and expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP.

The accounting policies applied are consistent with those used to present the previous year's financial statements, unless explicitly stated. The details of any changes in accounting policies are explained in the relevant policy.

Presentation Currency

These annual financial statements are presented in South African Rand, which is the functional currency of the municipality.

Going concern Assumption

These annual financial statements have been prepared on the assumption that the municipality will continue to operate as a going concern for at least the next 12 months.

Accounting Policies

1 Presentation of Financial Statements (continued)

Comparative Information

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated. The nature and reason for the reclassification is disclosed. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

The principal accounting policies adopted in the preparation of these annual financial statements are set out below.

1.1 Significant judgements and sources of estimation uncertainty

In preparing the financial statements, management is required to make estimates and assumptions that affect the amounts represented in the financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are insignificant to the financial statements are set out below:

Trade receivables and other receivables

The municipality assesses its trade receivables and other receivables for impairment at each Statement of Financial Position date. In determining whether an impairment deficit should be recorded in the Statement of Financial Performance, the municipality makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade receivables and other receivables is based on a historic payment ratio per consumer.

Fair value estimation of trade receivables and payables

The carrying value less impairment provision of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at current market interest rates.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 18 - Trade and other payables.

Useful lives of property, plant and equipment

The municipality's management determines the estimated useful lives and related depreciation charges for the property, plant and equipment. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives.

Accounting Policies

1.1 Significant judgements and sources of estimation uncertainty (continued)

Post retirement benefits

The present value of the post retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post retirement obligations.

The municipality determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, the municipality considers the interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating the terms of the related pension liability.

Other key assumptions for pension obligations are based on current market conditions. Additional information is disclosed in Note 17.

Long service awards

The present value of the long service award depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate, the salary inflation rate and pre-retirement mortality. Any changes in these assumptions will impact on the carrying amount of long service awards.

The municipality determines the appropriate discount rate. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the long service award. Other key assumptions for pension obligations are based on current market conditions. Additional information is disclosed in Note 17.

Revenue - fines

The municipality provides for revenue on fines not received at year end, based on the historical payment ratio of fines issued.

1.2 Investment property

Initial recognition

Investment property includes property (land or a building, or part of a building) held to earn rentals and/or for capital appreciation, rather than held to meet service delivery objectives, the production or supply of goods or services, or the sale of an asset in the ordinary course of operations.

At initial recognition, the municipality measures investment property at cost including transaction costs once it meets the definition of investment property. However, where an investment property was acquired through a non-exchange transaction (i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as at the date of acquisition.

The cost of self-constructed investment property is the cost at date of completion.

Accounting Policies

1.2 Investment property (continued)

Subsequent measurement - fair value model

Investment property is measured using the fair value model. Under the fair value model, investment property is carried at its fair value at the reporting date. Any gain or deficit arising from a change in the fair value of the property is included in surplus or deficit for the period in which it arises.

Fair value is based on active market prices, adjusted, if necessary, for any difference in the nature, location or condition of the specific asset. If the information is not available, the municipality uses alternative valuation methods such as the value of the assets as per the municipality's valuation roll, used to determine rates and taxes on the specific asset.

1.3 Property, plant and equipment

Initial recognition

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one year. Items of property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded at cost. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

Major spare parts and servicing equipment qualify as property, plant and equipment when the municipality expects to use them during more than one period. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

Heritage assets, which are defined as culturally significant resources, were recorded initially at fair value. Heritage assets are not depreciated as they are regarded as having an infinite life.

Accounting Policies

1.3 Property, plant and equipment (continued)**Subsequent measurement**

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

Where the municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefits associated with the asset.

Depreciation and impairment

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets and after taking into account the residual value of the asset. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The annual depreciation rates are based on the following estimated average asset lives:

Item	Average useful life
Infrastructure	
- Roads and Paving	15 - 50 years
- Pedestrian Malls	20 years
- Electricity	15 - 75 years
- Water	15 - 75 years
- Sewerage	15 - 75 years
- Housing	50 - 100 years
- Landfill sites	5 - 30 years
- Cemeteries	25 - 50 years
Community	
- Buildings	10 - 100 years
- Recreational facilities	15 - 75 years
- Security	3 - 25 years
Other assets	
- Furniture and fixtures	5 - 20 years
- Specialised property, plant and equipment	5 - 20 years
- Office equipment	5 - 20 years
- Computer hardware	3 - 10 years
- Watercraft	5 years
- Other items of plant and equipment	3 - 20 years
- Bins and containers	5 - 15 years
- Library books	5 years
Transport assets	
- Other vehicles	5 - 30 years
- Specialist vehicles	10 - 30 years

Accounting Policies

1.3 Property, plant and equipment (continued)

The residual value, the useful life of an asset and the depreciation method is reviewed annually and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

The municipality tests for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

Derecognition

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or deficit arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.4 Intangible assets

Initial recognition

An intangible asset is an identifiable non-monetary asset without physical substance. Examples include computer software, licences, and development costs. The municipality recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality and the cost or fair value of the asset can be measured reliably. Intangible assets are initially recognised at cost.

Subsequent measurement - cost model

Intangible assets are subsequently carried at cost less accumulated amortisation and impairments. The cost of an intangible asset is amortised over the useful life where that useful life is finite.

Amortisation and Impairment

Amortisation is charged so as to write off the cost or valuation of intangible assets over their estimated useful lives using the straight line method. The annual amortisation rates are based on the following estimated average useful lives:

Computer software: 3 - 5 years

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at each reporting date and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

The municipality tests intangible assets with finite useful lives for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of an item of an intangible asset is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

Accounting Policies

1.4 Intangible assets (continued)

Derecognition

Intangible assets are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or deficit arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.5 Financial instruments

Classification

The municipality classifies financial assets and financial liabilities into the following categories:

- Held-to-maturity investment
- Loans and receivables
- Financial liabilities measured at amortised cost

Classification depends on the purpose for which the financial instruments were obtained, incurred and takes place at initial recognition. Classification is re-assessed on an annual basis, except for derivatives and financial assets designated as at fair value through surplus or deficit, which shall not be classified out of the fair value through surplus or deficit category.

a) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance sheet date. These are classified as non-current assets. The municipality's loans and receivables comprise "trade and other receivables" and cash and cash equivalents in the Statement of Financial Position.

b) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity that an entity has the positive intention and ability to hold to maturity.

Initial recognition and measurement

Financial instruments are recognised initially when the municipality becomes a party to the contractual provisions of the instruments.

The municipality classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement.

Financial instruments are measured initially at fair value, except for equity investments for which a fair value is not determinable, which are measured at cost and are classified as available for sale financial assets.

For financial instruments which are not at fair value through surplus or deficit, transaction costs are included in the Initial measurement of the instrument.

Accounting Policies

1.5 Financial instruments (continued)

Subsequent measurement

Loans and receivables and held-to-maturity investments are subsequently measured at amortised cost, using the effective interest method, less accumulated impairment losses. Held-to-maturity investments are subsequently measured at amortised cost, using the effective interest method, less accumulated impairment losses.

Gains and deficits arising from changes in fair value are recognised in the Statement of Financial Performance and accumulated in equity until the asset is disposed of or determined to be impaired.

Financial liabilities at amortised cost are subsequently measured at amortised cost, using the effective interest method.

Fair value determination

The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active (and for unlisted securities), the municipality establishes fair value by using valuation techniques. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Impairment of financial assets

At each end of the reporting period the municipality assesses all financial assets, other than those at fair value through surplus or deficit, to determine whether there is objective evidence that a financial asset or group of financial assets has been impaired.

For amounts due to the municipality, significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy and default of payments are all considered indicators of impairment.

Impairment losses are recognised in surplus or deficit. Impairment losses are reversed when an increase in the financial asset's recoverable amount can be related objectively to an event occurring after the impairment was recognised, subject to the restriction that the carrying amount of the financial asset at the date that the impairment is reversed shall not exceed what the carrying amount would have been had the impairment not been recognised.

Trade and other receivables

Consumer Debtors

Consumer debtors are recognised initially at cost and subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of consumer debtors is established when there is objective evidence that the municipality will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable is impaired. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the deficit is recognised in the Statement of Financial Performance. When a consumer debtor is uncollectable, it is written off against the allowance account for consumer debtors. Subsequent recoveries of amounts previously written off are credited against the Statement of Financial Performance.

Accounting Policies

1.5 Financial instruments (continued)

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments. They are included in current assets, except for maturities greater than 12 months, which are classified as non-current assets. Loans and receivables are recognised initially at cost which represents fair value. After initial recognition Financial Assets are measured at amortised cost, using the effective interest rate method less a provision for impairment. Separate classes of loans and receivables were assessed for impairment using the following methodologies:

Housing selling schemes, Housing Personnel, Welfare, Recreational and Land sales

In respect of the above loans a provision for impairment is made on the same basis as the current portion included in Consumer debtors, being the payment rate.

Other debtors

Other debtors consist among others of various debtors and / or suspense accounts with debit balances such as Housing board subsidies, Government subsidies, Interest receivable, VAT, Recoverable expenses, Prepaid expenses, Insurance claims and various other debtors / suspense accounts with debit balances. These aforementioned debtors / suspense accounts are assessed individually for impairment to ensure that no objective evidence exists that these debtors are irrecoverable. Should an individual debtor or group of debtors and or suspense account be regarded as irrecoverable, a provision for impairment is made.

Trade and other payables

Trade payables are initially measured at fair value, and are subsequently measured at amortised cost, which is the initial carrying amount, less repayments, plus interest.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value. These are initially and subsequently recorded at fair value.

For the purpose of cash flow statement, cash and cash equivalents comprise cash on hand deposits held on call with banks and investments in financial instruments, net of bank overdrafts and excluding fixed deposits.

Borrowings (long term liabilities, consumer deposits and unspent conditional grants)

The municipality measures all financial liabilities including trade and other payables, at amortised cost using the effective interest rate method. Financial liabilities include borrowings, other non-current liabilities (excluding provisions) and trade and other payables (excluding provisions). Interest-bearing external loans and bank overdrafts are recorded net of direct issue costs, Finance charges, including premiums payable, are accounted for on an accrual basis.

Accounting Policies

1.5 Financial instruments (continued)

Derivatives

Derivative financial instruments, which are not designated as hedging instruments, consisting of foreign exchange contracts and interest rate swaps, are initially measured at fair value on the contract date, and are re-measured to fair value at subsequent reporting dates.

Derivatives embedded in other financial instruments or other non-financial host contracts are treated as separate derivatives when their risks and characteristics are not closely related to those of the host contract and the host contract is not carried at fair value with unrealised gains or deficits reported in surplus or deficit.

Changes in the fair value of derivative financial instruments are recognised in surplus or deficit as they arise. Derivatives are classified as financial assets at fair value through surplus or deficit - held for trading.

1.6 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

Operating leases - lessor

Operating lease income is recognised as an income on a straight-line basis (where applicable) over the lease term. Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease income. Income for leases is disclosed under revenue in the Statement of Financial Performance.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis (where applicable) over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset. Any contingent rents are expensed in the period they are incurred.

1.7 Inventories

Initial recognition

Inventories comprise current assets held for sale, consumption or distribution during the ordinary course of business. Inventories are initially recognised at cost. Cost generally refers to the purchase price, plus taxes, transport costs and any other costs in bringing the inventories to their current location and condition. In general, the basis of allocating cost to inventory items is the weighted average method. Where inventory is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of the item on the date acquired.

Accounting Policies

1.7 Inventories (continued)

Subsequent measurement

Inventories, consisting of consumable stores and finished goods, are valued at the lower of cost and net realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Where inventories are acquired at no cost, or for nominal consideration, their costs shall be their fair value as at the date of the acquisition. Net realisable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses. Redundant and slow-moving inventories are identified and written down in this way. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

1.8 Non-current assets held for sale

Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the state, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

Non-current assets held for sale (or disposal group) are measured at the lower of its carrying amount and fair value less costs to sell.

A non-current asset is not depreciated (or amortised) while it is classified as held for sale, or while it is part of a disposal group classified as held for sale.

1.9 Employee benefits

Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs.

The expected cost of bonus payments is recognised as an expense when there is a legal or constructive obligation to make such payments as a result of past performance.

Accounting Policies

1.9 Employee benefits (continued)

Defined contribution plans

The Municipality provides retirement benefits for its employees and councillors.

A defined contribution plan is a plan under which the municipality pays fixed contributions into a separate entity. The municipality has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to service in the current or prior periods.

A defined benefit plan is a plan that is not a defined contribution plan. Typically defined benefit plans define an amount of benefit that an employee will receive after retirement, usually dependent on one or more factors such as age, years of service and compensation.

Defined benefit plans

The defined benefit plan of the municipality include post retirement medical aid benefits and long service awards.

For defined benefit plans the cost of providing the benefits is determined using the projected credit method. Actuarial valuations are conducted on an annual basis by independent actuaries separately for each benefit to determine the obligation.

To the extent that, at the beginning of the financial period, any cumulative unrecognised actuarial gain or deficit exceeds ten percent of the greater of the present value of the projected benefit obligation and the fair value of the plan assets (the corridor), that portion is recognised in the Statement of Financial Performance over the expected average remaining service lives of participating employees. Actuarial gains or losses within the corridor are not recognised.

Gains or losses on the curtailment or settlement of a defined benefit plan is recognised when the municipality is demonstrably committed to curtailment or settlement.

When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value. In all other respects, the asset is treated in the same way as plan assets. In the Statement of Financial Performance, the expense relating to a defined benefit plan is presented as the net of the amount recognised for a reimbursement.

The amount recognised in the Statement of Financial Position represents the present value of the defined benefit obligation as adjusted for unrecognised actuarial gains and losses and unrecognised past service costs, and reduces by the fair value of plan assets.

Any asset is limited to unrecognised actuarial losses, plus the present value of available refunds and reduction in future contributions to the plan.

Accounting Policies

1.10 Employee benefit obligations and contingencies

Employee benefit obligations are recognised when the municipality has a present or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the employee benefit obligation can be made. Employee benefit obligations are reviewed at reporting date and adjusted to reflect the current best estimate. Where the effect is material, non-current employee benefit obligations are discounted to their present value using a pre-tax discount rate that reflects the market's current assessment of the time value of money, adjusted for risks specific to the liability (for example in the case of obligations for the rehabilitation of land).

The municipality does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is disclosed where an inflow of economic benefits is probable.

Future events that may affect the amount required to settle an obligation are reflected in the amount of a employee benefit obligation where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a employee benefit obligations. Employee benefit obligations are not recognised for future operating deficits. The present obligation under an onerous contract is recognised and measured as a employee benefit obligation.

1.11 Government grants, transfers and donations

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset. A corresponding liability is raised to the extent that the grant, transfer or donation is conditional. The liability is transferred to revenue as and when the conditions attached to the grant are met. Grants without any conditions attached are recognised as revenue when the asset is recognised.

1.12 Revenue recognition

Revenue is derived from a variety of sources that include rates levied, grants from other tiers of government and revenue from trading activities and other services provided.

Each type of revenue is recognised upon the satisfaction of the recognition criteria as stipulated in the framework for the preparation and presentation of financial statements (GRAP 1), being, when it is probable that future economic benefits or service potential will flow to the municipality and the amount of revenue can be measured reliably.

With a cash transaction, the full amount is received in cash at the date of the transaction and as such the probability criteria have been satisfied. When it is probable that payment will be received, the revenue account in the Statement of Financial Performance is credited and a receivable in the Statement of Financial Position debited.

Where revenue and the underlying asset (receivable) has already been recognised based on the information available at the time of the transaction and subsequently uncertainty arises as to the recoverability of the receivable, an impairment loss, also known as a bad debt provision, is created and the provision is set off against the receivables, as a provision for doubtful debts.

Accounting Policies

1.12 Revenue recognition (continued)

Revenue from Exchange Transactions

Service charges related to electricity and water are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognized as revenue when invoiced or accrued to the municipality. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognized as revenue in the invoicing period.

Revenue from the sale of electricity prepaid cards is recognised when all the following conditions have been satisfied:

- The municipality has transferred to the buyer the significant risks and rewards of ownership of the goods.
- The municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage and are levied monthly based on the number of refuse containers on each property, regardless of whether or not all containers are emptied during the month.

Service charges from sewerage and sanitation are based on consumption, using the tariffs approved from Council and are levied monthly.

Interest and rentals are recognised on a time proportion basis.

Revenue arising from the application of the approved tariffs of charges is recognised when the relevant services is rendered by applying the relevant gazetted tariff. This includes the issuing of licenses and permits.

Income from agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

Finance income from the sale of housing by way of instalment sales agreements or finance leases is recognised on a time proportion basis.

Revenue from the sales of goods is recognised when the risk is passed to the consumer.

Revenue from the public contributions is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment is brought into use. Where public contributions have been received but the municipality has not met the condition, a liability is recognised.

Accounting Policies

1.12 Revenue recognition (continued)

Revenue from Non-exchange Transactions

An inflow of resources from a non-exchange transaction, other than services in-kind, that meets the definition of an asset shall be recognised as an asset when it is probable that the future economic benefits or service potential associated with the asset will flow to the municipality and the fair value of the asset can be measured reliably. The asset shall be recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

A present obligation arising from a non-exchange transaction that meets the definition of a liability will be recognised as a liability when it is probable that an outflow of economic benefit will be required to settle the obligation and a reliable estimate of the amount can be made.

Revenue from property rates is recognised when the legal entitlement to this revenue arises. Collection charges are recognised when such amounts are incurred. Penalty interest on unpaid rates is recognised on a time proportion basis with reference to the principal amount receivable and effective interest rate applicable.

Fines constitute both spot fines and summonses. Fines are economic benefits or service potential received or receivable by the municipality as a consequence of the individual or entity breaching the requirements of laws or regulations. Fines are recognised as revenue when the receipt meets the definition of an asset and satisfies the criteria for recognition as an asset. Assets arising from fines are measured at the best estimate of the inflow of resources the municipality.

When an estimate can be made for the revenue amount that is expected to be collected from spot fines based on past experience of amounts collected, this is recognised as revenue. Where a reliable estimate cannot be made, revenue from spot fines is recognised when paid by the offender. Revenue from the issuing of summonses is only recognised when notified by the public prosecutor of the amount actually collected.

Gifts and donations are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably. Goods in-kind are recognised as assets when the goods are received, or there is a binding arrangement to receive the goods. Conditions on a transferred asset give rise to a present obligation on initial recognition.

On initial recognition, gifts and donations (including goods in-kind) are measured at their fair value as at the date of the acquisition, which may be ascertained by reference to an active market, or by appraisal.

Revenue from the recovery of unauthorized, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No.56 of 2003) and is recognized when the recovery thereof from the responsible councillors or officials is virtually certain.

Interest income

Investment income is recognised on a time-proportion basis using the effective interest method.

1.13 Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

Accounting Policies

1.14 Unauthorised expenditure

Unauthorised expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No.56 of 2003). Unauthorised expenditure is accounted for as an expense in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.15 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised. All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the Statement of Financial Performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.16 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the Municipality's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.17 Housing development fund

The Housing Development Fund was established in terms of the Housing Act, (Act No. 107 of 1997). Loans from national and provincial government used to finance housing selling schemes undertaken by the municipality were extinguished on 1 April 1998 and transferred to a Housing Development Fund. Housing selling schemes, both complete and in progress as at 1 April 1998, were also transferred to the Housing Development Fund. In terms of the Housing Act, all proceeds from housing developments, which include rental income and sales of houses, must be paid into the Housing Development Fund. Monies standing to the credit of the Housing Development Fund can be used only to finance housing developments within the municipal area subject to the approval of the Provincial MEC responsible for housing.

1.18 Grants in-aid

Council annually awards grants to individuals and organisations based on merit. When making these transfers, Council does not :

- Receive any goods or services directly in return, as would be expected in a purchase or sale transaction
- Expect to be repaid in future; or
- Expect a financial return, as would be expected from an investment.

These transfers are recognised in the financial statements as expenses in the period that the events giving rise to the transfer occurred.

1.19 Value Added Tax

The Council accounts for Value Added Tax on the cash basis.

Accounting Policies

2. New standards and interpretations

2.1 No new Standards and interpretations were adopted in the current year

2.2 Standards and interpretations not yet effective

The municipality has chosen not to early adopt the following standards and interpretations, which have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2011 or later periods:

GRAP 18: Segment Reporting

Segments are identified by the way in which information is reported to management, both for purposes of assessing performance and making decisions about how future resources will be allocated to the various activities undertaken by the entity. The major classifications of activities identified in budget documentation will usually reflect the segments for which an entity reports information to management.

Segment information is either presented based on service or geographical segments. Service segments relate to a distinguishable component of an entity that provides specific outputs or achieves particular operating objectives that are in line with the entity's overall mission. Geographical segments relate to specific outputs generated, or particular objectives achieved, by an entity within a particular region.

This Standard has been approved by the Board but its effective date has not yet been determined by the Minister of Finance. The effective date indicated is a provisional date and could change depending on the decision of the Minister of Finance.

The provisional effective date of the standard is for years beginning on or after 01 April 2012.

It is unlikely that the standard will have a material impact on the municipality's financial statements.

GRAP 23: Revenue from Non-exchange Transactions

Revenue from non-exchange transactions arises when an entity receives value from another entity without directly giving approximately equal value in exchange. An asset acquired through a non-exchange transaction shall initially be measured at its fair value as at the date of acquisition.

This revenue will be measured at the amount of increase in net assets recognised by the entity.

An inflow of resources from a non-exchange transaction recognised as an asset shall be recognised as revenue, except to the extent that a liability is recognised for the same inflow. As an entity satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it will reduce the carrying amount of the liability recognised as recognise an amount equal to that reduction.

The effective date of the standard is for years beginning on or after 01 April 2012.

In terms of the Application of GRAP Reporting Framework, issued in April 2011 by National Treasury, the Municipality's accounting policy on revenue from non-exchange transactions are based on GRAP 23.

Accounting Policies

2.2 Standards and interpretations not yet effective (continued)

GRAP 24: Presentation of Budget Information in the Financial Statements

Subject to the requirements of paragraph .19, an entity shall present a comparison of the budget amounts for which it is held publicly accountable and actual amounts either as a separate additional financial statement or as additional budget columns in the financial statements currently presented in accordance with Standards of GRAP. The comparison of budget and actual amounts shall present separately for each level of legislative oversight:

- the approved and final budget amounts;
- the actual amounts on a comparable basis; and
- by way of note disclosure, an explanation of material differences between the budget for which the entity is held publicly accountable and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements, and a cross reference to those documents is made in the notes.

Where an entity prepares its budget and financial statements on a comparable basis, it includes the comparison as an additional column in the primary financial statements. Where the budget and financial statements are not prepared on a comparable basis, a separate statement is prepared called the 'Statement of Comparison of Budget and Actual Amounts'.

This statement compares the budget amounts with the amounts in the financial statements adjusted to be comparable to the budget.

A comparable basis means that the budget and financial statements:

- are prepared using the same basis of accounting i.e. either cash or accrual;
- include the same activities and entities;
- use the same classification system; and
- are prepared for the same period.

The effective date of the standard is for years beginning on or after 01 April 2012.

The minimum requirement set out in GRAP 1, for budgetary disclosure has been adhered to. A reconciliation between the budgeted and actual surplus/(deficit) is disclosed in the notes to the Financial Statements.

IGRAP 1: Interpretation of GRAP: Applying the Probability Test on Initial Recognition of Exchange Revenue

An entity assesses the probability of each transaction on an individual basis when it occurs. Entities shall not assess the probability on an overall level based on the payment history of recipients of the service in general when the probability of revenue is assessed at initial recognition.

The full amount of revenue will be recognised at initial recognition. Assessing impairment is an event that takes place subsequently to initial recognition. Such impairment is an expense. Revenue is not reduced by this expense.

The effective date of the standard is for years beginning on or after 01 April 2012.

The municipality expects to adopt the interpretation for the first time in the 2013 financial statements.

It is unlikely that the standard will have a material impact on the municipality's financial statements.

Accounting Policies

2.2 Standards and interpretations not yet effective (continued)

GRAP 21 - Impairment of Non-cash-generating assets

An entity that prepares and presents financial statements under the accrual basis of accounting shall apply this Standard in accounting for impairment of non-cash-generating assets. Non-cash-generating assets are assets other than cash-generating assets. Non-cash-generating assets are impaired when the carrying amount of the asset exceeds its recoverable service amount. An entity shall assess at each reporting date whether there is any indication that an asset may be impaired.

The effective date of the standard is for years beginning on or after 01 April 2012.

The municipality expects to adopt the standard for the first time in the 2013 financial statements.

It is unlikely that the standard will have a material impact on the municipality's financial statements.

GRAP 26 - Impairment of Cash-generating assets

An entity that prepares and presents financial statements under the accrual basis of accounting shall apply this Standard in accounting for impairment of cash-generating assets. Cash-generating assets are assets held with the primary objective of generating a commercial return. An asset generates a commercial return when it is deployed in a manner consistent with that adopted by a profit-orientated entity. Cash-generating assets are impaired when the carrying amount of the asset exceeds its recoverable service amount. An entity shall assess at each reporting date whether there is any indication that an asset may be impaired.

The effective date of the standard is for years beginning on or after 01 April 2012.

The municipality expects to adopt the standard for the first time in the 2013 financial statements.

It is unlikely that the standard will have a material impact on the municipality's financial statements.

GRAP 103 - Heritage assets

An entity that prepares and presents financial statement under the accrual basis of accounting shall apply this Standard in the recognition, measurement and disclosure of all assets that meet the definition of a heritage asset, except heritage assets classified as held for sale. Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

The effective date of the standard is for years beginning on or after 01 April 2012.

The municipality expects to adopt the standard for the first time in the 2013 financial statements.

Accounting Policies

2.2 Standards and interpretations not yet effective (continued)

GRAP 25 - Employee benefits

The objective of this Standard is to prescribe the accounting and disclosure for employee benefits. The Standard requires an entity to recognise a liability when an employee has provided service in exchange for employee benefits to be paid in the future and an expense when the entity consumes the economic benefits or service potential arising from service provided by an employee in exchange for employee benefits.

The purpose of the Standard of GRAP on Employee Benefits is to provide accounting principles for:

- Salaries, wages and bonuses paid to employees.
- Contributions made to third parties, e.g. to insurance companies on behalf of employees or their dependants.
- Free or subsidised goods and services, such as free housing or medical care provided to employees or their dependants.
- Benefits provided to employees on retirement, e.g. entities may provide pension benefits to their employees, or agree to pay their medical aid or other medical expenses after
- Long-term benefits provided to employees, such as sabbatical or long service leave, or disability benefits.
- Benefits paid to employees who either accept voluntary retrenchment packages or have their employment contracts terminated before retirement age.

This Standard has been approved by the Board but its effective date has not yet been determined by the Minister of Finance. The effective date indicated is a provisional date and could change depending on the decision of the Minister of Finance.

It is unlikely that the standard will have a material impact on the municipality's financial statements.

GRAP 104 - Financial Instruments

GRAP 104 prescribes recognition, measurement, presentation and disclosure requirements for financial instruments. Financial instruments are broadly defined as those contracts that results in a financial asset in one entity and a financial liability or residual interest in another entity. A key distinguishing factor between financial assets and financial liabilities and other assets and liabilities, is that they are settled in cash or by exchanging financial instruments rather than through the provision of goods or services.

This Standard has been approved by the Board but its effective date has not yet been determined by the Minister of Finance. The effective date indicated is a provisional date and could change depending on the decision of the Minister of Finance.

It is unlikely that the standard will have a material impact on the municipality's financial statements.

Accounting Policies

2.2 Standards and interpretations not yet effective (continued)

GRAP 20 - Related party disclosure

The objective of this Standard is to ensure that a reporting entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and surplus or deficit may have been affected by the existence of related parties and by transactions and outstanding balances with such parties.

An entity that prepares and presents financial statements under the accrual basis of accounting (in this Standard referred to as the reporting entity) shall apply this Standard in:

- (a) identifying related party relationships and transactions;
- (b) identifying outstanding balances, including commitments, between an entity and its related parties;
- (c) identifying the circumstances in which disclosure of the items in (a) and (b) is required; and
- (d) determining the disclosures to be made about those items.

This Standard has been approved by the Board but its effective date has not yet been determined by the Minister of Finance. The effective date indicated is a provisional date and could change depending on the decision of the Minister of Finance.

It is unlikely that the standard will have a material impact on the municipality's financial statements.

GRAP 105 - Transfer of functions between entities under common control

A function is an integrated set of activities that is capable of being conducted and managed for purposes of achieving an entity's objectives, either by providing economic benefits or service potential. A function consists of inputs and processes applied to those inputs that have the ability to create outputs. A function can either be a part or a portion of an entity or can consist of the whole entity. Although functions may have outputs, outputs are not required to qualify as a

For a transaction or event to occur between entities under common control, the transaction or event needs to be undertaken between entities within the same sphere of government or between entities that are part of the same economic entity. Entities that are ultimately controlled by the same entity before and after the transfer of functions are within the same economic entity.

This Standard has been approved by the Board but its effective date has not yet been determined by the Minister of Finance. The effective date indicated is a provisional date and could change depending on the decision of the Minister of Finance.

It is unlikely that the standard will have a material impact on the municipality's financial statements.

Accounting Policies

2.2 Standards and interpretations not yet effective (continued)

GRAP 106 - Transfer of functions between entities not under common control

A transfer of functions undertaken between entities not under common control could involve an acquisition or transfer of another entity or the acquisition or transfer of part of another entity. A transfer of functions is the reorganisation and/or the re-allocation of functions between entities by transferring functions between entities or into another entity.

This Standard has been approved by the Board but its effective date has not yet been determined by the Minister of Finance. The effective date indicated is a provisional date and could change depending on the decision of the Minister of Finance.

It is unlikely that the standard will have a material impact on the municipality's financial statements.

GRAP 107 - Mergers

A merger is the establishment of a new combined entity in which none of the former entities obtain control over any other and no acquirer can be identified. As no acquirer can be identified, a merger does not result in an entity having or obtaining control over any of the entities that are involved in the transaction or event, as the combining entities are not controlled entities of each other, either before or after the merger.

This Standard has been approved by the Board but its effective date has not yet been determined by the Minister of Finance. The effective date indicated is a provisional date and could change depending on the decision of the Minister of Finance.

It is unlikely that the standard will have a material impact on the municipality's financial statements.

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures in Rands

	2011	2010
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3. Investment property

2011		2010	
Cost Valuation	Carrying Value	Cost Valuation	Carrying Value
8 356 300	8 356 300	7 542 200	7 542 200

Reconciliation of investment property - 2011

	Opening Balance	Additions	Impairment	Fair value adjustment	Total
Investment property	7 542 200	-	-	814 100	8 356 300

Reconciliation of investment property - 2010

	Opening Balance	Additions	Impairment	Fair value adjustment	Total
Investment property	7 469 450	-	(1 000)	73 750	7 542 200

Other disclosures

Details of property

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Details of valuation

The effective date of the revaluations was 30 June 2011. Revaluations were performed by an independent valuer, Mr Lloyd, of De Kock Lloyd Eiendoms waardeerder. De Kock Lloyd Eiendoms Waardeerder is not connected to the municipality and have recent experience in the location and category of the investment property being valued.

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures in Rands

	2011			2010		
4. Property, plant and equipment						
	2011			2010 Restated		
	Cost / Valuation	Accumulated depreciation	Carrying Value	Cost / Valuation	Accumulated depreciation	Carrying Value
Land	263 476 760	-	263 476 760	263 476 760	-	263 476 760
Buildings	257 451 554	(149 869 762)	107 581 792	255 604 274	(143 628 846)	111 975 428
Infrastructure	2 021 245 941	(636 208 893)	1 385 037 048	1 888 705 788	(584 759 202)	1 303 946 586
Other property, plant and equipment	36 573 814	(14 261 257)	22 312 557	34 186 435	(9 704 891)	24 481 544
Heritage	11 412 805	-	11 412 805	11 412 805	-	11 412 805
Total	2 590 160 874	(800 339 912)	1 789 820 962	2 453 386 062	(738 092 939)	1 715 293 123

Reconciliation of property, plant and equipment - 2011

	Opening Balance	Additions	Disposal	Transfers	Impairment loss	Depreciation	Total
Land	263 476 760	-	-	-	-	-	263 476 760
Buildings	111 975 428	1 923 943	-	(76 663)	(9 009)	(6 231 907)	107 581 792
Infrastructure	1 303 946 586	132 471 447	-	68 706	(14 921)	(51 434 770)	1 385 037 048
Other property, plant and equipment	24 481 544	2 996 213	(106 944)	92 702	(255 125)	(4 895 833)	22 312 557
Heritage	11 412 805	-	-	-	-	-	11 412 805
	1 715 293 123	137 391 603	(106 944)	84 745	(279 055)	(62 562 510)	1 789 820 962

Reconciliation of property, plant and equipment - 2010

	Opening Balance	Additions	Disposal	Transfers	Impairment loss	Depreciation	Total
Land	263 476 760	-	-	-	-	-	263 476 760
Buildings	116 688 852	1 477 161	-	-	-	(6 190 585)	111 975 428
Infrastructure	1 233 993 803	119 389 349	(1 797 398)	3 183	-	(47 642 351)	1 303 946 586
Other property, plant and equipment	25 057 411	3 899 007	(201 557)	(8 855)	(11 763)	(4 252 699)	24 481 544
Heritage	11 412 805	-	-	-	-	-	11 412 805
	1 650 629 631	124 765 517	(1 998 955)	(5 672)	(11 763)	(58 085 635)	1 715 293 123

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures in Rands

2011

2010

4. Property, plant and equipment (continued)

Prior period error

The property, plant and equipment were restated with effect 1 July 2009 to reflect the prior period errors. This had an effect that infrastructure and other assets were restated to reflect the correct depreciation for 2010 and prior periods. The effect of the prior period errors are further disclosed in note 42.

Other Information

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

The total cost of fully depreciated assets still in use amounts to R676 078. These are items that do not have an active market and cannot be sold when it is no longer in use.

5. Intangible assets

	2011			2010		
	Cost/ Valuation	Accumulated amortisation	Carrying Value	Cost/ Valuation	Accumulated amortisation	Carrying Value
Computer software	1 158 409	(675 237)	483 172	1 016 965	(583 624)	433 341

Reconciliation of intangible assets - 2011

	Opening Balance	Additions	Disposals	Impairment loss	Transfers	Amortisation	Total
Computer software	433 341	142 734	(109)	(2 702)	(1 145)	(88 948)	483 172

Reconciliation of intangible assets - 2010

	Opening Balance	Additions	Disposals	Impairment loss	Transfers	Amortisation	Total
Computer software	296 889	180 618	-	-	14 010	(58 176)	433 341

Other Information

The total cost of fully depreciated assets still in use amounts to R500 519. This is an item that do not have an active market and cannot be sold when it is no longer in use.

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
6. Investments		
Loans and receivables		
Other fixed deposits	90 000 000	105 000 000
	<u>90 000 000</u>	<u>105 000 000</u>
Non-current assets		
Investments	-	-
Current assets		
Short-term portion of Investments	90 000 000	105 000 000
	<u>90 000 000</u>	<u>105 000 000</u>
Short term fixed deposits are made with various banks for a period from 1 - 12 months. The interest rate earned vary between 5.50% and 7.00%.		
7. Long term receivables		
Housing selling scheme		
Housing selling scheme	1 462 921	1 646 948
Less: Provision for impairment	(489 548)	(715 952)
	<u>973 373</u>	<u>930 996</u>
Welfare loans		
Welfare	2 594 796	2 761 677
Less: Provision for impairment	(2 585 485)	(2 512 289)
	<u>9 311</u>	<u>249 388</u>
Housing personnel		
Housing personnel	1 151 418	1 346 441
Less: Provision for impairment	(305 187)	-
	<u>846 231</u>	<u>1 346 441</u>
Recreational		
Recreational	-	16 085
Less: Provision for impairment	-	(16 085)
	<u>-</u>	<u>0.35</u>
Land sales		
Land sales	18 885	18 885
Less: Provision for impairment	(11 171)	(11 595)
	<u>7 714</u>	<u>7 290</u>
Arrangements		
Arrangements	21 033 246	17 536 056
Less: Provision for impairment	(17 619 457)	(11 753 787)
	<u>3 413 789</u>	<u>5 782 269</u>
Less: Current Portion transferred to current receivables		
Housing selling schemes	(401 780)	(161 038)
Housing personnel loans	(194 503)	(59 120)
Welfare loans	(188 956)	(166 881)
Recreational	-	(1 116)
Land sales	-	(18 885)
Arrangements	(5 693 729)	(6 180 109)
	<u>(6 478 968)</u>	<u>(6 587 149)</u>

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
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7. Long term receivables (continued)

Less: Provision for bad debt for short term portion of long term receivables

Housing selling schemes	(134 450)	(70 005)
Housing personnel loans	(51 554)	-
Welfare	(188 278)	(151 811)
Recreational	-	(1 116)
Land sales	(11 171)	(11 595)
Arrangements	(4 769 612)	(4 142 304)
	<u>(5 155 065)</u>	<u>(4 376 831)</u>

Long term receivables

Long term receivables - Non-current portion	3 926 515	6 106 066
Long term receivables - Current portion	<u>1 323 903</u>	<u>2 210 318</u>
	<u>5 250 418</u>	<u>8 316 384</u>

Housing Selling Scheme Loans

Housing loans are granted to qualifying individuals in terms of the provincial administration's housing programme. These loans attract interest of prime plus 1 % per annum and are repayable over a maximum period of 30 years.

Welfare Loans

Welfare loans are granted to qualifying organisations in terms of the provincial administrator's housing programme. These loans attract interest at prime plus 1% per annum and are repayable over a maximum period of 30 years.

Housing Loans - Personnel

Housing loans were granted to personnel and attract interest at between 7.5% and 15% per annum and are repayable over periods not exceeding 30 years.

Recreational Loans

Loans are granted to certain recreational institutions and attract interest at rates between 11.25% and 18% per annum, and are repayable over periods not exceeding 30 years.

Land Sales

Loans were granted to individuals for purchasing land from the Municipality. These loans attract interest at prime plus 1% and are repayable over periods not exceeding 2 years.

Arrangements

The arrangements consist of consumer debtors with whom the council has negotiated repayment terms. These arrangements attract no interest and the repayment periods varies between 15 and 30 years.

8. Inventories

Consumable stores	5 763 943	5 867 845
Water (at fair value)	<u>314 094</u>	<u>415 783</u>
	<u>6 078 037</u>	<u>6 283 628</u>

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
9 Other receivables from non-exchange transactions		
Housing board subsidies	422 643	422 643
Prepaid expenses	194 815	197 754
Interest receivable	815 449	2 012 516
Government subsidies	98 090	1 841 003
Recoverable expenses	84 964	207 417
Other debtors	1 691 932	2 179 555
Debtors: Traffic fines	825 537	1 043 159
PAYE: Personnel	931 731	931 731
Loans granted	320 122	325 042
South African Revenue Service: UIF	368 532	368 532
Debtor: Traffic revenue	59 671	-
Lease asset	65 604	52 278
Less: Provision for impairment	<u>(322 441)</u>	<u>(320 442)</u>
	<u>5 556 649</u>	<u>9 261 190</u>

The prior year was adjusted as result of health care recoverable expenses paid by the Department of Health and the straight lining of leases. Refer to note 42 for details regarding the restatement.

Trade and other receivables impaired

As of 30 June 2011 other receivables of R322 441 (2010 - R320 422) were impaired and provided for.

Reconciliation of provision for impairment of trade and other receivables

Opening Balance	320 442	300 899
Increase/(decrease) in provision for the year	<u>1 999</u>	<u>19 543</u>
	<u>322 441</u>	<u>320 442</u>

10. VAT Receivable

South African Revenue Service	<u>3 832 671</u>	<u>9 889 546</u>
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The prior year was adjusted as result of a VAT investigation and VAT being recovered. Refer to note 42 for details regarding the restatement.

11. Consumer debtors from exchange and non-exchange transactions

Gross balances

Rates	9 745 152	11 122 961
Electricity	29 814 565	23 850 905
Water	10 203 553	10 399 593
Sundries	5 258 316	5 375 044
Sewerage	6 514 646	6 810 655
Refuse	4 909 147	5 527 593
Availability charges	2 094 750	1 945 385
Housing Selling schemes	1 243 964	1 766 104
Housing rental	<u>3 676 994</u>	<u>2 988 203</u>
	<u>73 461 087</u>	<u>69 786 443</u>

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
-------------------------	-------------	------------------------

11. Consumer debtors from exchange and non-exchange transactions (continued)

Less: Provision for impairment

Rates	(2 969 235)	(5 267 926)
Electricity	(2 234 091)	(2 246 120)
Water	(4 035 917)	(4 355 495)
Sundries	(4 288 377)	(3 408 648)
Sewerage	(2 701 156)	(4 951 728)
Refuse	(1 988 632)	(3 784 931)
Availability charges	(1 871 049)	(1 761 511)
Housing Selling schemes	-	(769 252)
Housing rental	(1 940 198)	(1 811 263)
	<u>(22 028 655)</u>	<u>(28 356 874)</u>

Net balance

Rates	6 775 917	5 855 035
Electricity	27 580 474	21 604 785
Water	6 167 636	6 044 099
Sundries	969 939	1 966 396
Sewerage	3 813 490	1 858 927
Refuse	2 920 515	1 742 662
Availability charges	223 701	183 875
Housing selling schemes	1 243 964	996 851
Housing rental	1 736 796	1 176 940
	<u>51 432 432</u>	<u>41 429 569</u>

Rates

Current (0 -30 days)	2 849 505	3 477 576
31 - 60 days	248 599	525 654
61 - 90 days	135 241	275 394
91 - 120 days	95 084	199 100
121 - 365 days	1 227 940	2 318 932
Arrangements	5 188 783	4 326 304
Less: Provision for impairment	<u>(2 969 235)</u>	<u>(5 267 926)</u>
	<u>6 775 917</u>	<u>5 855 035</u>

Electricity

Current (0 -30 days)	25 747 341	17 853 130
31 - 60 days	522 647	583 617
61 - 90 days	207 621	163 912
91 - 120 days	94 699	226 119
121 - 365 days	1 261 856	2 400 196
Arrangements	1 980 402	2 623 932
Less; Provision for impairment	<u>(2 234 091)</u>	<u>(2 246 120)</u>
	<u>27 580 474</u>	<u>21 604 785</u>

Water

Current (0 -30 days)	2 385 130	1 016 689
31 -60 days	654 076	717 214
61 - 90 days	352 316	377 454
91 - 120 days	302 580	310 935
121 - 365 days	1 310 367	3 910 379
Arrangements	5 199 084	4 066 923
Less: Provision for impairment	<u>(4 035 917)</u>	<u>(4 355 495)</u>
	<u>6 167 636</u>	<u>6 044 099</u>

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
11. Consumer debtors from exchange and non-exchange transactions (continued)		
Sundries		
Current (0 -30 days)	2 241 912	953 900
31 - 60 days	67 480	65 641
61 - 90 days	167 823	73 229
91 - 120 days	59 329	140 132
121 - 365 days	1 891 585	3 455 144
Arrangements	830 185	686 998
Less: Provision for impairment	<u>(4 288 377)</u>	<u>(3 408 648)</u>
	<u>969 939</u>	<u>1 966 396</u>
Sewerage		
Current (0 -30 days)	1 178 696	1 755 216
31 - 60 days	481 116	400 686
61 - 90 days	306 699	258 815
91 - 120 days	229 942	215 830
121 - 365 days	290 497	445 945
Arrangements	4 027 696	3 734 163
Less; Provision for impairment	<u>(2 701 156)</u>	<u>(4 951 728)</u>
	<u>3 813 490</u>	<u>1 858 927</u>
Refuse		
Current (0 -30 days)	1 491 534	1 462 227
31 - 60 days	303 202	276 888
61 - 90 days	216 035	191 643
91 - 120 days	167 527	162 098
121 - 365 days	-	-
Arrangements	2 730 849	3 434 738
Less: Provision for impairment	<u>(1 988 632)</u>	<u>(3 784 931)</u>
	<u>2 920 515</u>	<u>1 742 662</u>
Availability charges		
Current (0 -30 days)	196 091	156 517
31 - 60 days	81 386	74 457
61 - 90 days	67 044	65 157
91 - 120 days	62 563	59 295
121 - 365 days	1 166 188	1 211 711
Arrangements	521 478	378 249
Less: Provision for impairment	<u>(1 871 049)</u>	<u>(1 761 511)</u>
	<u>223 701</u>	<u>183 875</u>
Housing Selling schemes		
Current (0 -30 days)	87 489	90 930
31 - 60 days	40 556	44 916
61 - 90 days	30 905	38 694
91-120 days	28 784	70 339
121 - 365 days	1 003 929	(1 764 819)
Arrangements	52 302	3 286 043
Less: Provision for impairment	<u>-</u>	<u>(769 252)</u>
	<u>1 243 964</u>	<u>996 851</u>
Housing rental		
Current (0 -30 days)	395 089	313 851
31 - 60 days	251 354	198 544
61 - 90 days	186 723	136 455
91 - 120 days	201 056	113 602
121 - 365 days	2 629 100	136 995
Arrangements	13 673	2 088 757
Less: Provision for impairment	<u>(1 940 198)</u>	<u>(1 811 263)</u>
	<u>1 736 796</u>	<u>1 176 940</u>

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
-------------------------	-------------	------------------------

11. Consumer debtors from exchange and non-exchange transactions (continued)

Summary of debtors by customer classification

Consumers

Current (0 -30 days)	34 964 300	26 749 426
31 - 60 days	2 716 408	2 733 577
61 - 90 days	1 652 698	1 518 086
91 - 120 days	1 274 543	1 454 489
121 - 365 days	24 044 877	34 777 525
	<u>64 652 826</u>	<u>67 233 103</u>

Industrial/ commercial

Current (0 -30 days)	7 032 908	1 842 902
31 - 60 days	241 488	94 767
61 - 90 days	171 582	61 490
91 - 120 days	75 303	41 659
121-365 days	1 102 740	457 797
	<u>8 624 021</u>	<u>2 498 614</u>

National and provincial government

Current (0 -30 days)	180 405	29 725
31 - 60 days	138	1 194
61 - 90 days	139	1 177
91 - 120 days	-	1 301
121 - 365 days	3 558	21 329
	<u>184 240</u>	<u>54 726</u>

Total

Current (0 -30 days)	42 177 613	28 622 053
31 - 60 days	2 958 034	2 829 538
61 - 90 days	1 824 419	1 580 752
91 - 120 days	1 349 846	1 497 449
121 - 355 days	25 151 175	35 256 651
	<u>73 461 087</u>	<u>69 786 443</u>
Less: Provision for impairment	(22 028 655)	(28 356 874)
	<u>51 432 432</u>	<u>41 429 569</u>
Reconciliation of consumer debtors		
Consumer debtors	73 461 087	69 786 443
Provision for impairment	(22 028 655)	(28 356 874)
Bad debts written off	(2 669 001)	(2 795 415)
Adjustment of provision	2 669 001	2 795 415
	<u>51 432 432</u>	<u>41 429 569</u>

Trade and other receivables past due but not impaired

The Council regards consumer debtors to be due for outstanding amounts more than 30 days to be past due. The impairment of consumer debtors is calculated based on the historic payment rate per individual debtor.

As of 30 June 2011 consumer debtors of R 42 131 271 (2010: R34 504 255) were not impaired.

Trade and other receivables impaired

As at 30 June 2011 trade receivables of R22 028 656 (2010 - R28 356 874) were impaired and provided for.

Fair value of trade and other receivables approximate their carrying value. The carrying value of these trade receivables are denominated in the following currency: South African Rand.

Security provided in respect of Annuity Loans: Loan no. 556 is secured by Debtors and loan no. 557 is only secured by R36 700 000 of Debtors.

The average consumer debtors payment period for the year ended 30 June 2011 was 80 days (2010: 93 days). The debtors days decreased with 13 days, which shows better debt collection practises. The industry norm is 42 - 45 days.

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
-------------------------	-------------	------------------------

12. Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balance with bank. Cash equivalents in the cash flow statements comprise the following balance sheet amounts:

Cash on hand	23 335	23 335
Bank balances	<u>37 257 312</u>	<u>11 180 798</u>
	<u>37 280 647</u>	<u>11 204 133</u>

The municipality had the following bank accounts:

Account number / description	Bank statement balances		
	2011	2010	2009
ABSA Bank - Worcester Branch	<u>40 223 290</u>	<u>19 495 729</u>	<u>54 072 421</u>
Account number 1000010312			
	Cash book balances		
	2011	2010	2009
	<u>37 257 312</u>	<u>11 180 798</u>	<u>46 221 656</u>

13. Housing development fund

Unappropriate surplus	4 153 107	8 273 203
Operating account deficit	<u>(1 619 258)</u>	<u>(4 120 096)</u>
	<u>2 533 849</u>	<u>4 153 107</u>

The Housing Development Fund is represented by the following assets and liabilities:

Instalments Sales Debtors	7 675 123	3 674 616
Other Debtors	<u>5 939 169</u>	<u>4 784 528</u>
	<u>13 614 292</u>	<u>8 459 144</u>
Bank overdraft	<u>11 080 443</u>	<u>4 306 037</u>
Total Housing Development Fund Assets and Liabilities	<u>2 533 849</u>	<u>4 153 107</u>

14. Long term liabilities

Held at amortised cost		
Annuity Loans	<u>281 556 881</u>	<u>203 406 704</u>
	<u>281 556 881</u>	<u>203 406 704</u>

Refer to Appendix A for further information on long term liabilities.

Security provided in respect of Annuity Loans: Loan no. 556 is secured by debtors and loan no. 557 is only secured by R36 700 000 of Debtors. The other loans are secured by the municipality's income stream, covering the instalments outstanding plus interest and collection charges outstanding at any time during the term of the loans.

Non-current liabilities		
- At amortised cost	<u>257 875 353</u>	<u>183 063 940</u>
Current liabilities		
- At amortised cost	<u>23 681 528</u>	<u>20 342 764</u>
	<u>281 556 881</u>	<u>203 406 704</u>

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
-------------------------	-------------	------------------------

15. Unspent Conditional grants and receipts

Unspent conditional grants comprises:

Conditional grants and receipts

National Government	22 826	18 449 420
Provincial Government	13 662 783	6 821 582
District Municipality	87 978	256 695
Other Municipalities	515	515
Public Contributions	885 857	466 097
	<u>14 659 959</u>	<u>25 994 309</u>

Reconciliation of unspent conditional grants

Balance unspent at beginning of the year	25 994 309	9 897 620
Total Government receipts	129 406 444	132 175 203
Other receipts	2 198 098	2 175 527
Conditions met - capital grants	(49 126 234)	(49 374 295)
Conditions met - operating account	(91 723 283)	(60 252 945)
Conditions met - housing projects	-	(3 499 731)
Conditions met - other capital jobs	(433 601)	(236 492)
From other debtors	(2 176 506)	(7 067 085)
Included in Other Debtors	520 732	2 176 507
	<u>14 659 959</u>	<u>25 994 309</u>

The allocations and subsidies received from National and Provincial Government as well the District Municipality, has been deposited into the Council's own bank account. The allocations received have been utilised in accordance with the conditions set. Where all the conditions have not yet been met, the total allocations have not been utilised. The outstanding conditions will be met prior to/or when the balance of the allocations is utilised. The percentage of the allocations utilised is an indication of the conditions met. Where the total of the allocations has been utilised, all the conditions have been met. Also refer to Appendix F for further detail regarding unspent conditional grants.

16. Non-current provisions

Reconciliation of non-current provisions - 2011

	Opening Balance	Additions	Reversed during the year	Total
Provision for Post Retirement medical aid benefits	68 488 000	16 554 000	-	85 042 000
Long Service Awards	6 895 000	4 354 000	-	11 249 000
Provision for the rehabilitation of landfill site	33 163 170	-	(5 372 559)	27 790 611
	<u>108 546 170</u>	<u>20 908 000</u>	<u>(5 372 559)</u>	<u>124 081 611</u>

Reconciliation of non-current provisions - 2010

	Opening Balance	Additions	Reversed during the year	Total
Provision for Post Retirement medical aid benefits	71 754 542	-	(3 266 542)	68 488 000
Long Service Awards	6 549 607	345 393	-	6 895 000
Provision for the rehabilitation of landfill site	31 765 488	1 397 682	-	33 163 170
	<u>110 069 637</u>	<u>1 743 075</u>	<u>(3 266 542)</u>	<u>108 546 170</u>

The provision for landfill site was done for De Doorns for a 5 year period and for the Worcester site for a period of 30 years. No expenses have been incurred to date and the only movement is the contribution for the year. An assessment was done by an independent expert which resulted in the change in estimate and the reason for the reversed provision.

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
16. Non-current provisions (continued)		
Post retirement medical aid benefit: Movements		
Opening balance	68 488 000	71 754 542
Benefits paid	(3 272 000)	(2 780 542)
Net expense recognised	<u>19 826 000</u>	<u>(486 000)</u>
	<u>85 042 000</u>	<u>68 488 000</u>
Post retirement medical aid benefit: Net expense recognised		
Current service cost	2 947 000	3 119 000
Interest cost	6 573 000	6 173 000
Actuarial (gains)/losses	<u>10 306 000</u>	<u>(9 778 000)</u>
	<u>19 826 000</u>	<u>(486 000)</u>
Long service awards: Movements		
Opening balance	6 895 000	6 549 607
Benefits paid	(571 000)	(579 607)
Net expense recognised	<u>4 925 000</u>	<u>925 000</u>
	<u>11 249 000</u>	<u>6 895 000</u>
Long service awards: Net expense recognised		
Current service cost	673 000	525 000
Interest cost	677 000	631 000
Actuarial (gains)/losses	<u>3 575 000</u>	<u>(231 000)</u>
	<u>4 925 000</u>	<u>925 000</u>

Refer to note 17 for further disclosures of post retirement medical aid benefits and long service awards.

17. Retirement benefit

Defined benefit plan

Post retirement medical aid benefit

Current and continuation members receive a 60% and 70% subsidy respectively of medical and contributions in retirement. The spouse and child dependants of an employee are entitled to a 60% and 70% subsidy respectively of their contributions in the event of the principal members' death in-service. In the event of the death of the principal member, the spouse becomes the principal member.

In 2011, 52% (2010: 53%) of the employees belonged to the above plan. The plan is defined as a post retirement medical benefit plan.

Long service awards

All permanent employees are entitled to a specified number of days additional leave based on their service. The employee may convert the additional leave into a cash amount.

In 2011, 8% (2010: 7%) of the employees qualified for long service awards.

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
-------------------------	-------------	------------------------

17. Retirement benefit (continued)

Key assumptions used

The municipality made use of an independent firm to perform the valuation of post retirement medical aid benefits and long service awards. The key assumptions used by the experts are listed below for the last valuation on 30 June 2011.

Post retirement medical aid benefit

Discount rates	9.00%	9.40%
Health care cost inflation	7.70%	7.50%

Long service awards

Discount rate	8.50%	9.30%
Salary inflation	7.70%	7.50%

The Cape Joint Pension fund is a multi-employer plan that is managed for a number of municipalities that is partly defined benefit and partly defined contribution plan. The following is disclosed in the regard to the member municipalities responsibility towards the defined benefit plan:

Financial condition of the fund		
Market value of assets	3 141 932 000	2 957 536 000
Past service liabilities	(2 946 599 000)	(3 102 920 000)
Investment reserve	(190 464 000)	365 993 000
Solvency reserve	(4 869 000)	(220 609 000)
	<u>-</u>	<u>-</u>

Summary statistics

Active members	1 362	1 498
Annual pensionable salaries (Rm)	178	182
Salary weighted average age (years)	49	49
Salary weighted average service (years)	21	19
	<u>1 610</u>	<u>1 748</u>

Future service contribution rate as % of salaries

Retirement benefits	28	28
Death and withdrawal benefits	3	3
Expense allowance	1	1
Less: Member contributions	(9)	(9)

Key assumptions used

Pre-retirement interest rate	9.00%	9.00%
Post-retirement interest rate	5.83%	5.83%
Price inflation	5.00%	5.00%
Dividend growth	5.50%	5.50%
Salary increases	5.50%	5.50%

Defined contribution plan

It is the policy of the municipality to provide retirement benefits to 636 (2010:589) employees. A number of defined contribution provident funds, all of which are subject to the Pensions Fund Act exist for this purpose.

The municipality is under no obligation to cover any unfunded benefits.

The last valuation of the SAMWU National Provident Fund was done on 30 June 2005.

The last valuation of the SALA Pension Fund was done on 1 July 2010.

The last valuation of the Cape Joint Retirement Fund was performed on 30 June 2010

The last valuation of the Cape Joint Pension Fund was performed on 30 June 2010.

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
-------------------------	-------------	------------------------

17. Retirement benefit (continued)

The valuers of the respective funds were satisfied that the plan is in a sound financial position.

Contributions by Council in respect of employees retirement funding. The contributions have been expensed.

16 624 932	14 512 972
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Contributions who elected so are members of the Municipal Councillors Pension Fund. Contributed by Council in respect of Councillors retirement funding: The contributions have been expensed.

762 502	783 399
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Contributions to medical aid funds

Contributions to medical aid funds for employees
Contributions to medical aid funds for Councillors
Contributions to medical aid fund for pensioners

8 617 365	7 424 672
150 103	173 425
3 271 836	2 990 545
12 039 304	10 588 642

Post retirement medical aid benefit

Discount rate	9.00%	9.40%
Health care cost inflation	7.70%	7.50%

Long service awards

Discount rate	8.50%	9.30%
Salary inflation	7.70%	7.50%

18. Trade and other payables

Trade payables	44 403 666	48 257 123
Payments received in advance	2 549 633	2 943 728
Staff leave accrual	11 839 076	10 863 263
Sundry Deposits	377 628	336 868
Other payables	1 732 356	1 823 005
South African Revenue Service: Penalties and interest	672 392	672 392
South African Revenue Service: UIF	728 203	728 203
Cape Joint Pension Fund	7 927 678	7 927 678
Lease liability	1 016 248	262 130
Retentions	11 878 304	7 365 071
	83 125 184	81 179 460

Fair value of trade and other payables:

The fair value of trade and other payables approximates their carrying amounts. The carrying amount of these trade payables are denominated in the following currency: South African Rand.

The prior year was restated as result of the straight lining of leases retrospectively. Refer to note 42 for further detail regarding the restatement.

19. Consumer deposits

Electricity	1 467 845	1 475 585
Water	1 247 753	1 182 754
	2 715 598	2 658 338

Guarantees

Guarantees held in lieu of Electricity and Water Deposits	33 800	33 800
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BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
-------------------------	-------------	------------------------

20. Property Rates

Rates received

Property rates	<u>88 438 317</u>	<u>76 210 552</u>
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Valuations

Land	786 417 970	785 573 470
Improvements	<u>10 485 363 000</u>	<u>10 444 796 000</u>
	<u>11 271 780 970</u>	<u>11 230 369 470</u>

The valuations for land and improvements includes De Doorns, Rawsonville, Touwsriver, Worcester and rural areas.

Valuations on land and buildings are performed every four years. The last general valuation came into effect on 1 July 2008. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and subdivisions.

Rates are levied on an annual basis with the final date for payment being 30 September. Interest at prime plus 1% per annum and a collection fee, is levied on rates outstanding two months after due date. Monthly levies are allowed on application. A differentiated rebate up to 100% is granted to owners under certain circumstances. The basic rate's for the above mentioned areas, were charged for land at 0.7073 c/R (2010:0.6150 c/R) and improvements at 1.3248 c/R (2010: 1.1520 c/R).

21. Service charges

Sale of electricity	218 861 877	174 095 452
Sale of water	46 610 734	41 088 333
Sewerage and sanitation charges	44 560 438	35 206 082
Refuse removal	<u>27 497 813</u>	<u>25 346 663</u>
	<u>337 530 861</u>	<u>275 736 530</u>

22. Government grants and subsidies

Equitable share	53 332 533	41 481 855
Capital grants	49 542 892	58 752 026
LGWSETA: Staff Development	443 791	553 633
Other grants and donations	262 094	236 492
Cape Winelands District Municipality	213 453	148 200
Systems Improvement Grant	786 594	642 038
Financial Management Grant	1 000 000	750 000
Provincial Government	13 665 859	5 286 551
Housing Projects	<u>22 035 902</u>	<u>5 512 668</u>
	<u>141 283 118</u>	<u>113 363 463</u>

Refer to Appendix F for further detail regarding grants received.

23. Finance income

Bank	2 044 186	2 536 454
Interest earned - external investments	5 306 065	7 376 323
Interest - outstanding debtors	<u>2 053 333</u>	<u>2 058 403</u>
	<u>9 403 584</u>	<u>11 971 180</u>

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
24. Fair value adjustments		
Discounting of long term receivables: Movement for the year	(3 150 996)	(2 778 581)
Opening balance	(7 090 052)	(4 311 471)
Closing balance	(10 241 048)	(7 090 052)
Water stock movement	(101 689)	51 153
Fair value adjustment on investment property	814 100	73 750
(Loss)/Gain	(2 438 585)	(2 653 678)
25. Rental income		
Housing schemes		
Infrastructure/Site Rental	8 238 974	7 529 212
Facilities and equipment		
Rental of facilities and equipment	1 775 528	1 793 774
	10 014 502	9 322 986
26. Other income		
Administration fees: Credit Control	1 409 826	1 129 882
Building plan fees	785 928	667 570
Burial fees	495 020	357 401
Connection fees	977 117	637 360
Entrance fees	408 180	347 379
Fire fighting charges	436 097	443 200
Garden refuse special removals	235 902	244 799
Handling charges	691 439	866 017
Interest car loans, housing loans, sundry and township development	150 839	171 062
Land sales	40 467	55 610
Miscellaneous Income	705 300	336 874
Network upgrading	681 212	1 624 768
Recovery of expenditure	100 856	101 045
Royalties	978 245	698 129
Services	316 982	196 490
Sundry Income	2 058 376	1 819 551
	10 471 786	9 697 136

Loans are secured by the municipality's income stream, covering the instalments outstanding plus interest and collection charges outstanding at any time during the term of the loans.

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
27. General expenses		
Advertising	329 741	484 548
Auditors remuneration	2 024 969	1 913 271
Bank charges	943 901	797 173
Bursaries	190 750	176 435
CDW Programme	191 363	128 322
Chemicals	1 319 936	1 836 812
Cleaning	171 888	148 340
Commission paid	513 271	1 195 886
Communication	20 666	47 245
Community development and training	22 545	30 325
Conferences and seminars	142 937	137 108
Connections	15 748	24 298
Consulting and professional fees	2 076 903	3 011 954
Consumables	178 735	212 555
Digging of graves	652 520	421 249
Driver license expense	424 148	335 352
Electricity	726 009	615 433
Emergency relief	1 368 994	465 315
Entertainment	411 606	439 360
Flowers	5 026	9 146
Fuel and oil	3 676 494	3 273 268
Healthcare and Hygiene services	307 642	298 679
Inspection fees	-	100 000
Insurance	2 033 569	1 853 665
Interpreting Services	194 512	103 647
Lease rentals on operating lease	6 689 416	6 465 786
Levies	23 058 144	16 915 218
Loss of water and library materials	107 689	55 702
Materials and Stores	807 816	780 142
Motor vehicle expenses	306 400	(648 927)
N1 interchange	8 020 752	7 000 000
Operating Grant expenditure	1 396 514	872 739
Other expenses	739 505	578 719
PMS	293 038	231 669
Postage and courier	685 672	744 082
Printing and stationery	1 390 529	1 597 917
Workshop charges	(1 521 349)	(1 369 549)
Project maintenance costs	169 339	952 863
Public Participation	6 888	106 111
Refuse	843 067	899 846
Royalties and license fees	788 360	788 746
Service level agreement	150 000	150 000
Servicing of Summonses	803 790	1 260 668
Staff welfare	126 552	82 755
Subsistence and travel	1 203 983	1 694 965
Subscriptions and membership fees	717 604	1 059 479
Survey fees	48 590	38 554
Telephone and fax	3 407 963	3 285 051
Top Structure expenses	26 680 293	8 527 509
Training	1 626 118	2 572 974
Transfer fees	31 387	41 364
Transport and freight	2 117	8 036
Valuation expenses	978 529	220 865
Ward committee projects	2 717 589	2 833 811
Youth Development Program	235 397	271 454
	<u>100 455 565</u>	<u>76 077 932</u>

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
28. Employee related costs		
Basic	102 304 970	92 546 955
Bonus	8 052 580	7 043 094
Medical aid contributions	11 889 201	10 415 217
UIF	1 029 595	932 005
WCA	1 003 818	910 343
Skills development levies	1 327 143	1 269 857
Group Life Insurance	1 934 158	1 421 787
Retirement Fund	16 624 932	14 512 973
Travel and car allowances	4 522 322	4 090 295
Overtime payments	10 238 554	9 448 230
Acting allowances	653 223	600 100
Housing benefits and allowances	972 151	1 251 426
Allowances: Other	3 887 364	3 565 735
Protective clothing	822 471	749 706
Less: Employee costs included in other expenses	(6 842 530)	(5 118 356)
	<u>158 419 953</u>	<u>143 639 368</u>
Executive directors and other officers:		
Municipal Manager		
Annual Remuneration	820 530	762 418
Performance Bonus	123 753	115 029
Car Allowance	96 000	96 000
Contribution to UIF, Pension Fund and Medical Aid	86 154	86 154
	<u>1 126 437</u>	<u>1 059 601</u>
Chief Financial Officer		
Annual Remuneration	757 491	639 517
Performance Bonus	124 441	82 734
Car Allowance	95 000	95 000
Contribution to UIF, Pension Fund and Medical Aid	1 497	1 497
	<u>978 429</u>	<u>818 748</u>
Technical Director		
Annual Remuneration	650 426	592 676
Performance bonus	90 315	80 021
Car Allowance	102 198	102 198
Contribution to UIF, Pension Fund and Medical Aid	1 497	1 497
	<u>844 436</u>	<u>776 392</u>
Corporate Director		
Annual Remuneration	500 165	462 110
Performance bonus	90 315	84 503
Car Allowance	138 000	138 000
Contribution to UIF, Pension Fund and Medical Aid	115 956	108 427
	<u>844 436</u>	<u>793 040</u>
Community Director		
Annual Remuneration	540 440	491 994
Performance bonus	90 315	81 588
Car Allowance	120 088	120 088
Contribution to UIF, Pension Fund and Medical Aid	93 594	90 674
	<u>844 437</u>	<u>784 344</u>

Personnel costs as percentage of total expenditure for 2011 is 28% (2010: 30%). The industry norm is less than 30%. This figure excludes the remuneration of councillors, as disclosed in note 29 to the Financial Statements.

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
29. Remuneration of councillors		
Executive Major	565 718	544 965
Deputy Executive Mayor	373 701	423 318
Mayoral Committee Members	2 635 657	2 417 917
Speaker	308 493	442 902
Councillors	5 348 589	4 924 518
Councillors UIF	-	60 003
Councillors pension contribution	762 502	783 399
Councillors medical aid contribution	150 103	173 425
	<u>10 144 763</u>	<u>9 770 447</u>
In-kind benefits		
The Executive Mayor, Deputy Executive Mayor, Speaker and Mayoral Committee Members are full-time. Each is provided with an office and secretarial support at the cost of the Council. The Mayor has the use of a Council owned vehicles for official duties.		
30. Bad debts		
Bad debts written off debited to Provision for doubtful debtors	<u>2 669 001</u>	<u>2 795 415</u>
31. Depreciation, amortisation and impairment		
Property, plant and equipment	<u>62 933 214</u>	<u>58 143 941</u>
See note 42 on restatement of the 2010 figure for review of useful lives.		
32. Bulk purchases		
Electricity	140 526 139	107 601 620
Water	<u>652 106</u>	<u>295 320</u>
	<u>141 178 245</u>	<u>107 896 940</u>
33. Finance costs		
External borrowings	<u>23 678 578</u>	<u>16 766 311</u>
34. Auditors' remuneration		
Fees	<u>2 024 969</u>	<u>1 913 271</u>
35. Contracted Services		
Private contractors	3 105 378	3 659 358
Security services	304 175	297 079
Other contracted services	<u>309 741</u>	<u>268 834</u>
	<u>3 719 294</u>	<u>4 225 271</u>
36. Grant and subsidies paid		
Other Subsidies		
Grant Art 186 (14)	16 085	180 795
Grant in aid	<u>149 600</u>	<u>98 800</u>
	<u>165 685</u>	<u>279 595</u>

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
-------------------------	-------------	------------------------

37. Cash generated from operations

Surplus (deficit) before taxation	(1 160 236)	(7 255 870)
Adjustments for:		
Adjustment - assets other movement	-	(125)
Depreciation and amortisation	62 651 456	58 143 941
Impairment loss	281 758	12 763
Surplus on sale of assets	(253 694)	(42 010)
Loss on disposal of assets	21 920	1 833 766
Grants to operating account	(141 283 118)	(113 363 463)
Bad debts written off	2 669 001	2 795 415
Finance income	(7 350 251)	(9 912 777)
Finance costs	23 678 578	16 766 311
Fair value adjustment non-current receivables	3 150 996	2 778 581
Fair value adjustment on water stock	101 689	(51 153)
Fair value adjustment on Investment property	(814 100)	(73 750)
Donated assets	(291 398)	-
Unspent conditional grants and receipts	131 604 543	134 350 730
Non-operating Income	244 158	(585 941)
Non-operating expenses - leave payment	(1 968 456)	(1 415 416)
Changes in working capital:		
Inventories	20 303	(850 218)
Other receivables from non-exchange transactions	2 046 767	1 791 180
Consumer debtors	(6 343 644)	3 538 142
Current portion of long-term debtors	108 181	(2 152 337)
Contribution to leave payment accrual	2 944 268	3 022 020
Trade and other payables	969 912	25 975 938
VAT	6 056 875	(7 061 760)
Contributions to Debtors impairment provision	(325 081)	4 204 314
Increase/(decrease) in Provision for landfill site	(5 372 559)	1 397 682
Increase in Employee benefit obligation	20 908 000	(2 921 149)
	<u>92 295 868</u>	<u>110 924 814</u>

38. Transfer from accumulated surplus

No transfers from accumulated surplus were made to Housing reserve.

39. Commitments

Authorised capital expenditure

Approved and contracted for

Infrastructure	30 768 724	97 272 638
Housing operating commitments	<u>12 987 494</u>	<u>25 335 343</u>
	<u>43 756 218</u>	<u>122 607 981</u>

This committed expenditure relates to property and will be financed by external loans, reserves and government grants. Loans to the value of R51 000 000 have already been negotiated for.

The Expenditure will be financed from:

External Loans	17 829 230	67 589 206
Government Grants	<u>25 926 988</u>	<u>55 018 775</u>
	<u>43 756 218</u>	<u>122 607 981</u>

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
-------------------------	-------------	------------------------

39. Commitments (continued)

Operating leases - as lessee (expense)

Minimum lease payments due:		
- within one year	1 671 995	568 623
- in second to fifth year inclusive	2 582 114	1 248 379
- later than five years	-	-
	<u>4 254 109</u>	<u>1 817 002</u>

Operating lease payments represent rentals payable by the municipality for certain of its office equipment. Payments made under operating leases are recognised in the Statement of financial performance on a straight-line basis over the period of the lease. The impact of straight lining has been an increase in current year expenditure of R754 118.

Operating leases - as lessor (income)

Minimum lease payments due		
- within one year	78 426	75 530
- in second to fifth year inclusive	178 557	226 028
- later than five years	125 536	156 493
	<u>382 519</u>	<u>458 051</u>

Certain of the municipality's property is held to generate rental income. Non-cancellable operating leases are generally between 3 - 13 years. Payments received under operating leases are recognised in the Statement of financial performance on a straight-line basis over the period of the lease. The impact of straight lining has been an increase in current year income of R13 326.

40. Contingencies

Guarantees

Guarantee Eskom (ABSA)	63 400	63 400
Guarantee South African Post Office Limited (ABSA)	75 000	75 000
	<u>138 400</u>	<u>138 400</u>

Legal Matters

Mojovi Buildings & Civils cc instituted a claim against the municipality for cancelling a contract for the building of houses in Avian Park. The case was referred for Arbitration.	3 897 365	3 897 365
Public Liability - Insurance claims based on quotations and could result in a lessor amount or more. It is the view of Management that it is unlikely that these claims will be paid out but might realise due to past experience.	1 658 199	2 156 424
Claims for damages - It is the view of Management that it is unlikely that these claims will be paid out but might realise due to past experience.	167 782	203 381
	<u>5 723 346</u>	<u>6 257 170</u>

Other

Guarantees by Council in respect of Housing Loans for Officials.	885 173	883 182
	<u>885 173</u>	<u>883 182</u>

Contingent asset

Former employees - An arrangement is in process where two ex employees will reimburse the municipality for money lost due to theft, fraud, forgery and gross dishonesty.	377 620	-
Zadar - Court decision in favour of Council for reimbursement of legal fees. Taxation still needs to take place.	900 000	900 000
	<u>1 277 620</u>	<u>900 000</u>

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
-------------------------	-------------	------------------------

41. Related parties

No related party transactions or relationships existed for the year under review for councillors or senior management with decision making authority, other than those disclosed in Appendix G. Also refer to note 28 and 29 which discloses the remuneration of key management and councillors respectively.

42. Restatements due to prior period errors

Certain errors were identified during the year which have been corrected retrospectively as far as practically possible. Further details regarding the restatements is set out below:

Prior period errors corrected:

- Property, plant and equipment: A review of useful lives was done on assets. During the review certain buildings, infrastructure and other property plant and equipment with Rnil book value and nil remaining lives were identified. Due to the reassessment of the useful lives of these buildings, infrastructure and other assets a correction on depreciation charged was done.

- Property, plant and equipment: Library books that were bought by or donated to the Municipality was recognised as assets as other property, plant and equipment. Depreciation was calculated retrospectively. Africana books was recognised as Heritage assets.

- Leases: The effect of straight lining of leases was insignificant in previous years. Due to new contracts being entered into in the new financial year, the effect of straight lining became material. The lease asset and liability were corrected retrospectively.

- Creditors: Expenses was payable for SALGA and Workmen's compensations in the prior year and not provided for.

- Recoverable expenses: Health care recoverable expenses that was previously thought not to be recoverable, was recovered for expenses entered into in the past. These expenses relate to periods from July 2008 to November 2010. The correction was done retrospectively.

- VAT: A VAT audit was conducted during the 2010/2011 financial year by an independent firm. The outcome was that certain amounts of VAT was under and over declared. The VAT received and payable was recognised in the applicable periods.

The restatement as set out above resulted in adjustments as follows:

Statement of financial position 1 July 2009

Heritage assets - Africana books	238 705
Other property, plant and equipment - Library books	38 532
Lease asset	45 800
Lease liability	(494 969)
Property, plant and equipment - buildings	330 781
Property, plant and equipment - infrastructure	34 180 838
Property, plant and equipment - other	3 241 728
Recoverable expenses - health care	51 099
VAT received	2 707 495
VAT payable	(827 800)
Accumulated surplus/(deficit)	<u>39 512 209</u>

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
-------------------------	-------------	------------------------

42. Restatements due to prior period errors (continued)

Statement of financial position 30 June 2010

Accumulated surplus - library books acquired	(6 068)
Other property, plant and equipment - Library books	6 068
Other property, plant and equipment - Library books	(10 410)
Lease asset	6 478
Lease liability	232 839
Property, plant and equipment - infrastructure	1 286 801
Property, plant and equipment - other	864 741
Property, plant and equipment - buildings	15 939
Recoverable expenses - health care	91 341
VAT recovered	1 104 203
VAT payment SARS	(933 810)
Creditors - SALGA	(21 000)
Creditors - WCA	(1 787)
	<u>2 635 335</u>

Reconciliation of profit for the year 30 June 2010

Net operating surplus (deficit) as previously stated	(9 891 205)
Property plant and equipment - depreciation library books	(10 410)
Lease asset	6 478
Lease liability	232 839
Property, plant and equipment - infrastructure	1 286 801
Property, plant and equipment - other	864 741
Property, plant and equipment - buildings	15 939
Recoverable expenses - health care	91 341
VAT recovered	1 104 203
VAT payment SARS	(933 810)
Creditors - SALGA	(21 000)
Creditors - WCA	(1 787)
Net operating surplus/(deficit) as restated	<u>(7 255 870)</u>

43. Comparative figures

Certain comparative figures have been reclassified, to reflect the changes due to the prior period errors.

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
-------------------------	-------------	------------------------

44. Financial assets by category

The accounting policies for financial instruments have been applied to the line items below:

2011

	Loans and receivables	Held to maturity investments	Total
Consumer debtors	73 461 087	-	73 461 087
Other debtors	9 516 946	-	9 516 946
Long term receivables	26 261 266	-	26 261 266
Investments in other deposits	-	90 000 000	90 000 000
Cash and cash equivalents	37 280 647	-	37 280 647
	<u>146 519 946</u>	<u>90 000 000</u>	<u>236 519 946</u>

2010

	Loans and receivables	Held to maturity investments	Total
Consumer debtors	69 786 443	-	69 786 443
Other debtors	19 273 424	-	19 273 424
Long term receivables	23 326 092	-	23 326 092
Investments in fixed deposits	-	105 000 000	105 000 000
Cash and cash equivalents	11 204 133	-	11 204 133
	<u>123 590 091</u>	<u>105 000 000</u>	<u>228 590 091</u>

45. Financial liabilities by category

The accounting policies for financial instruments have been applied to the line items below:

2011

	Financial liabilities at amortised cost	Hold to maturity	Fair value through surplus or deficit - designated	Total
Consumer deposits	2 715 598	-	-	2 715 598
Unspent conditional grants and receipts	14 659 959	-	-	14 659 959
Trade and other payables	68 736 475	-	-	68 736 475
Annuity loans	281 556 881	-	-	281 556 881
	<u>367 668 913</u>	<u>-</u>	<u>-</u>	<u>367 668 913</u>

2010

	Financial liabilities at amortised cost	Hold to maturity	Fair value through surplus or deficit - designated	Total
Consumer deposits	2 658 338	-	-	2 658 338
Unspent conditional grants and receipts	25 994 309	-	-	25 994 309
Trade and other payables	67 372 468	-	-	67 372 468
Annuity loans	203 406 704	-	-	203 406 704
	<u>299 431 819</u>	<u>-</u>	<u>-</u>	<u>299 431 819</u>

46. Risk management

Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an on-going review of future commitments and credit facilities. Prudent liquidity risk management implies maintaining sufficient cash and investments, the availability of funding for service delivery through effective budgeting and availability of credit facilities. The municipality manages its risks through effective and efficient budgeting and credit control. The liquidity risk is thus limited.

Cash flow forecasts are prepared and adequate utilised borrowing facilities are monitored.

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
-------------------------	-------------	------------------------

46. Risk management (continued)

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

At 30 June 2011	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Annuity loans	50 399 517	54 506 026	201 676 281	225 865 052
Consumer deposits	2 715 598	-	-	-
Trade and other payables	60 845 732	7 890 743	-	-
Unspent conditional grants	14 659 959	-	-	-
	128 620 806	62 396 769	201 676 281	225 865 052

At 30 June 2010	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Annuity loans	45 542 955	51 370 771	164 099 341	423 367 287
Consumer deposits	2 658 338	-	-	-
Trade and other payables	63 849 463	3 523 005	-	-
Unspent conditional grants	25 994 309	-	-	-
	138 045 065	54 893 776	164 099 341	423 367 287

Interest rate risk

At 30 June 2011, if interest rates on Rand-denominated trade receivables had been 2% higher/lower with all other variables held constant, post-tax surplus for the year would have been R572 645 (2010 - R654 090) lower/higher, mainly as a result of higher/lower interest income on past due trade receivables

In order to hedge the fair value interest rate risk, borrowings are made at fixed rates and investments are not made for periods exceeding 12 months.

The municipality's has a low interest rate risk as long-term borrowings is made on a fixed interest rate. All financial assets except trade debtors bears a fixed interest rate.

At year end, financial instruments exposed to interest rate risk were as follows:

- Consumer debtors

Credit risk

Credit risk is managed by debt collection department. The credit risks, rates and consumer debtors, are managed in terms of the credit control and debt collection as well as the indigent relief policies.

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

Trade receivables comprise a widespread customer base. Management evaluated credit risk relating to customers on an on-going basis. There is no independent rating, risk control assesses the credit quality of the customer, taking into account past experience with the client's payment rate. Sales to customers are settled in cash or using major credit cards. Credit guarantee insurance is purchased when deemed appropriate.

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

Financial instrument	2011	2010
Other debtors	9 516 946	19 273 424
Long term receivables	26 261 266	23 326 092
Investments in other deposits	90 000 000	105 000 000
Cash and cash equivalents	37 280 647	11 204 133
	163 058 859	158 803 648

Price risk

The municipality is not exposed to equity securities price risk as no investments are made by the municipality's in equity securities on the consolidated statement of financial position either as available for sale or at fair value through surplus or deficit.

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
-------------------------	-------------	------------------------

47. Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

48. Events after the reporting date

The municipality became aware of allegations of irregular and unlawful conduct relating to the theft of monies. These activities took place over a period commencing from December 2010 - July 2011. The said amount to date have been determined to be approximately R49 387. An investigation is being conducted and the money will be recovered if the said person is found to be guilty.

49. Unauthorised, irregular, fruitless and wasteful expenditure

Opening balance	31 251 471	11 471 785
Unauthorised expenditure - expenditure exceeds budget	16 624 131	7 337 828
Irregular expenditure - Bovidae Investments (Pty) Ltd	962 217	3 001 807
Irregular expenditure - Contract expired: Geniprint	7 228	10 200
Irregular expenditure - Singeni contract	368 969	5 209 740
Irregular expenditure - WP Security	1 110 853	1 965 309
Irregular expenditure - Cougar Security	629 941	1 534 500
Irregular expenditure - Hippo Wassery II	91 804	12 161
Irregular expenditure - Various	2 593 901	-
Irregular expenditure - Du Kloof lodge	-	24 500
Fruitless and wasteful - FIFA world cup expenditure	-	11 250
Fruitless and wasteful - SARS interest and penalties	-	672 391
	<u>53 640 515</u>	<u>31 251 471</u>
Less: Amounts not recoverable (not condoned)	-	-
Less: Amounts recoverable (condoned)	<u>(3 467 207)</u>	<u>-</u>
	<u>50 173 308</u>	<u>31 251 471</u>
Analysis of expenditure awaiting condonation per age classification		
Current year	22 389 044	19 779 686
Prior years	<u>27 784 264</u>	<u>11 471 785</u>
	<u>50 173 308</u>	<u>31 251 471</u>

Details of unauthorised, irregular expenditure and fruitless and wasteful expenditure - Current year

No tender issued for contract with Bovidae Investments (Pty) Ltd, which contracts were signed by Mr Damens on behalf of council for the rental for various office equipment for different periods for which evidence that the prescribed procurement procedures has been followed, could not be provided by 26/11/2007 to the Auditor-General. Therefore in terms of section 1 and 32 of the MFMA all expenditure incurred in respect of this contract is regarded as irregular expenditure. A internal hearing was held and Mr Damens was dismissed. Mr Damens has appealed against this ruling and the appeal is still in process.

The contract with Geniprint, for a Genicom Printer, expired on 17 March 2008. Total payments of R7 228 were made to the supplier during the period 2010/2011 financial year, while the equipment is currently still in use by the municipality.

The contract with Singeni Electrical Construction CC, as per tender BV63, was not entered into in terms of SCM regulations and municipal policy. Payments to the value of R368 969 was made during the year. Also refer to Appendix G.

Payments to the value of R1 023 001 and R694 938 were made to WP Security and Cougar Security respectively, in terms of an extended contract, which was not communicated in terms of MFMA Section 116(3)(b).

Awards to the amounts of R91 804 was made to Hippo Wassery II. Mr A Abrahams, husband of owner, Mrs Abrahams is in the service of the SAPS.

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
-------------------------	-------------	------------------------

49. Unauthorised, irregular, fruitless and wasteful expenditure (continued)

The overspending of votes, as per Appendix D(1) consist of provision for post retirement medical aid and longs service award, repairs and maintenance and bulk purchases, to due an increase in consumption of electricity.

Various instances were identified where irregular expenditure took place during the 2010/11 financial year. For a detailed listings and reasons regarding these items refer to Appendix H.

50. In-kind donations and assistance

No in-kind donations have been received by the Municipality during the 2010/2011 financial year.

51. Additional disclosure in terms of Municipal Finance Management Act

Contributions to organised local government

Current year subscription /fee	663 385	792 737
Amount paid - current year	<u>(663 385)</u>	<u>(792 737)</u>
	-	-

Audit fees

Opening balance	-	-
Current year subscription /fee	2 024 969	1 913 271
Amount paid - current year	<u>(2 024 969)</u>	<u>(1 913 271)</u>
	-	-

PAYE and UIF

Opening balance	19 757	16 145
Current year subscription /fee	20 762 641	18 017 911
Amount paid - current year	(18 933 773)	(17 998 154)
Amount paid - previous years	<u>(19 757)</u>	<u>(16 145)</u>
	<u>1 828 868</u>	<u>19 757</u>

Pension and Medical Aid Deductions

Opening balance	(401 651)	(129 020)
Current year subscription / fee	45 626 260	40 122 654
Amount paid - current year	(45 779 440)	(40 266 593)
Amount paid - previous years	(143 938)	(128 692)
Included in creditors	-	-
	<u>(698 769)</u>	<u>(401 651)</u>

VAT

VAT receivable	3 832 671	9 889 546
VAT payable	-	-
	<u>3 832 671</u>	<u>9 889 546</u>

VAT output payables and VAT input receivables are shown in note 10 . All VAT returns have been submitted by the due date

Councillors' arrear consumer accounts

The following Councillors had arrear accounts outstanding for more than 90 days at 30 June 2011:

30 June 2011

	Outstanding Arrangement R	Outstanding less than 90 days R	Outstanding more than 90 days R	Total R
F. Klein	22 287	-	-	22 287
T.M. Wehr	21 378	514	-	21 892
B.D. Kivedo	11 245	397	-	11 642
N.V. Steto	5 273	483	-	5 756
J.P. Appels	4 663	603	-	5 266
T.C. Dyonta	4 755	620	-	5 375
S. Lakey	574	141	-	715
	<u>70 175</u>	<u>2 757</u>	-	<u>72 932</u>

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
-------------------------	-------------	------------------------

51. Additional disclosure in terms of Municipal Finance Management Act (continued)

30 June 2010

	Outstanding Arrangement R	Outstanding less than 90 days R	Outstanding more than 90 days R	Total R
M.N. Bushwana	-	467	-	467
H. Willemse	-	1 354	2 366	3 720
R.M. George	-	77	-	77
N.S. Ndyalvan	-	1 781	3 879	5 660
N.P. Mecuur	-	825	-	825
T.B. Mbhele	-	1 256	1 155	2 411
C. Wilskut	-	1 020	-	1 020
A.H.E. Uys	-	45	-	45
P. Tyira	-	297	-	297
	-	7 122	7 399	14 521

During the year the following Councillors had arrear accounts outstanding for more than 90 days:

30 June 2011

**Highest
outstanding
amount**

**Aging
(in days)**

-

30 June 2010

**Highest
outstanding**

**Aging
(in days)**

T.J. Mbele	1 155	90
N.S. Nyalvin	3 879	90
H.Willemse	2 366	90
	<u>7 400</u>	

Supply chain management regulations

In terms of section 36 of the Municipal Supply Chain Management Regulations any deviation from the Supply Chain Management Policy needs to be approved/condoned by the Accounting Officer and noted by Council.

Paragraph 12(1)(d)(i) of Government gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

Paragraph 36 of the same gazette states that the accounting officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the council. Refer to Appendix G for deviations from supply chain management regulations.

52 Actual operating expenditure versus budgeted operating expenditure

Refer to Appendix D (1) for the comparison of actual operating expenditure versus budgeted expenditure.

53. Actual capital expenditure versus budgeted capital expenditure

Refer to Appendix D (2) for the comparison of actual capital expenditure versus budgeted expenditure.

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Notes to the Financial Statements

Figures In Rands	2011	2010 (restated)
54. Reconciliation between budget surplus/deficit with the surplus deficit in the statement of financial performance		
Net surplus/deficit per the statement of financial performance	(1 160 236)	(7 255 870)
Difference between budgeted and actuals:		
Service charges	11 885 471	2 693 413
Rental Income	(434 718)	(299 056)
Income from agency services	269 460	64 834
Property rates	8 312	198 322
Property rates - penalties imposed and collection	20 442	89 470
Fines	(2 369 100)	(1 320 137)
Licences and permits	148 033	(334 266)
Government grants and subsidies	(30 832 732)	(6 762 011)
Revenue foregone	2 657 128	(211 827)
Other Income	(324 960)	(1 101 978)
Finance income	(3 305 516)	2 532 080
Employee related costs	2 177 592	931 760
Remuneration of councillors	455 016	3 153
Bad debts	3 330 999	3 204 585
Depreciation, amortisation and impairment	2 157 079	1 536 653
Bulk purchases	(4 371 447)	819 957
Finance costs	3 300 166	1 220 179
Collection costs	23	26 132
Repairs and maintenance	980 663	3 871 704
Contracted services	3 346	401 017
Grants and subsidies paid	(15 685)	(7 675)
Contributions to (from) debtors impairment, employee benefit obligation and leave payment accrual	(4 276 569)	(3 467 208)
General Expenses	17 291 517	8 930 523
Gains on disposal of assets	231 774	(1 791 756)
Fair value adjustments	(2 438 585)	(2 653 678)
Net surplus/deficit per approved budget	<u>2 292 055</u>	<u>(15 830 060)</u>

Refer to Appendix I for the Statement of Comparative and Actual Information. For explanations regarding the differences, refer to Appendix D(1) for operating expenditure and Appendix D(2) for capital expenditure.

BREDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

APPENDIX A: EXTERNAL LOANS

		Date	Amount	Date	Transactions for the year to date:				Less:	Add:			
		Received	Received	Redeemable	Balance as at 2010/07/01	Received	Redeemed	Interest Paid	Interest Accrued Previous Year	Interest Accrued Current Year	Balance as at 2011/06/30	Carrying Value	Short term Portion
EXTERNAL LOANS					203 406 704	100 000 000	21 849 822	21 548 837	(3 586 138)	5 715 880	281 556 881	285 532 508	23 681 528
ANNUITY LOANS 3 9001 607251 00					203 406 704	100 000 000	21 849 822	21 548 837	(3 586 138)	5 715 880	281 556 881	285 532 508	23 681 528
Loans redeemed												2 217 970.48	
DBSA: @10.55%	556	14/07/2005	21 736 259.25	31/03/2014	12 109 210	-	2 578 860.27	1 211 518.70	(318 505)	250 674.31	9 530 350	13 419 417.51	2 855 753.27
DBSA: @10.891%	557	14/11/2005	22 000 000.00	31/03/2015	14 724 515	-	2 356 821.87	1 541 460.18	(399 813)	335 818.78	12 367 693	16 364 398.79	2 617 181.90
DBSA: @10.40%	558				-	-					-	426 858.06	
DBSA: @ 11.00%	559	26/06/1997	9 179 000.00	31/03/2014	3 870 998	-	818 695.94	403 987.81	(106 161)	83 708.34	3 052 302	3 606 116.39	910 442.68
DBSA: @ 12.00%	560	02/11/1999	3 000 000.00	31/03/2017	2 149 856	-	210 926.64	251 876.09	(64 319)	58 008.51	1 938 929	651 839.66	236 397.43
DBSA: @12.00%	561	25/07/1997	7 000 000.00	31/03/2017	4 992 718	-	489 845.49	584 944.39	(149 371)	134 716.07	4 502 872	2 038 032.87	548 997.55
ABSA: @ Variable rate	562			30/06/2009	-	-	-	-	-	-	-	8 164 199.98	-
DBSA: @ 8.69%	2569	21/08/2006	25 000 000.00	31/03/2016	19 849 988	-	2 388 271.50	1 674 418.40	(430 060)	378 316.46	17 461 717	20 320 216.50	2 596 466.23
FNB: @ 10.21%	2991	29/09/2006	50 000 000.00	30/09/2016	37 794 702	-	4 349 090.34	3 751 143.20	(961 990)	851 360.34	33 445 612	44 527 381.23	4 795 766.95
FNB: @ 10.14%	2992	29/09/2006	5 000 000.00	30/09/2012	2 447 930	-	907 346.16	225 864.30	(61 885)	38 946.82	1 540 584	3 142 233.47	1 001 391.02
DBSA: @ 5.00%	5027	31/03/2008	23 000 000.00	31/03/2018	19 260 113	-	2 013 077.05	938 252.16	(240 092)	214 997.30	17 247 036	21 625 091.50	2 112 734.64
DBSA: @ 9.46%	5028	31/03/2008	40 000 000.00	31/03/2018	34 653 182	-	3 067 599.77	3 207 712.34	(817 302)	744 952.43	31 585 582	37 844 180.27	3 356 775.10
DBSA: @ 9.46%	5029	31/03/2008	2 000 000.00	31/03/2015	1 553 492	-	256 182.03	141 066.76	(36 639)	30 597.33	1 297 310	1 198 921.14	280 689.31
DBSA: @ 6.75%	11097	09/03/2010	21 000 000.00	31/03/2030	21 000 000	-	854 189.42	1 044 174.16	-	339 029.15	20 145 811	21 000 000.00	543 842.92
DBSA: @ 12.08%	11098	09/03/2010	29 000 000.00	31/03/2030	29 000 000	-	1 197 605.83	2 569 530.48	-	837 331.94	27 802 394	29 000 000.00	411 496.41
DBSA: @ 11.326%	11099	16/07/2010	50 000 000.00	31/03/2031	-	50 000 000.00	361 310.08	4 002 887.67	-	1 401 668.77	49 638 690	50 000 000.00	803 019.13
DBSA: @ 11.5%	11100	29/06/2011	50 000 000.00	30/09/2031	-	50 000 000.00	-	-	-	15 753.44	50 000 000	12 203 620.48	610 573.24

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)
APPENDIX B: FIXED ASSET RECONCILIATION

Classification of Assets	Cost/Revaluation									
	Opening Balance as previously Stated 30.6.2009	Prior prior period error	Restated Balance 30.6.2009	Additions	Disposal	Transfer	Grap 12 Transfer	Fair value adjustment	Prior period error	Restated Balance 30.6.2010
LAND	263 476 760	-	263 476 760	-	-	-	-	-	-	263 476 760
BUILDINGS	254 782 817	(635 599)	254 147 218	1 477 161	-	-	-	-	(20 105)	255 604 274
INFRASTRUCTURE	1 851 038 023	(73 660 116)	1 777 377 907	119 389 349	(5 815 913)	(5 155)	8 338	-	(2 248 738)	1 888 705 788
HERITAGE ASSETS	11 174 100	238 705	11 412 805	-	-	-	-	-	-	11 412 805
OTHER ASSETS	44 694 221	(12 427 343)	32 266 878	3 892 939	(241 974)	(8 855)	-	-	(1 722 555)	34 186 433
INTANGIBLE ASSETS	822 337	-	822 337	180 618	-	14 010	-	-	-	1 016 965
INVESTMENT PROPERTY	7 469 450	-	7 469 450	-	-	-	-	73 750	-	7 543 200
Total	2 433 457 708	(86 484 353)	2 346 973 355	124 940 067	(6 057 887)	-	8 338	73 750	(3 991 398)	2 461 946 225

BREED VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)
APPENDIX B: FIXED ASSET RECONCILIATION

Classification of Assets	Cost/Revaluation						
	Restated		GRAP 12	Fair value			Closing
	Balance	Additions	Transfer	adjustment	Transfers	Disposals	Balance
	30.6.2010						30.6.2011
LAND	263 476 760	-	-	-	-	-	263 476 760
BUILDINGS	255 604 274	1 923 943	-		(76 664)	-	257 451 553
INFRASTRUCTURE	1 888 705 788	132 471 447	83 599		(14 893)	-	2 021 245 941
HERITAGE ASSETS	11 412 805	-	-	-	-	-	11 412 805
OTHER ASSETS	34 186 433	2 996 213	-		92 702	(701 537)	36 573 811
INTANGIBLE ASSETS	1 016 965	142 734	-		(1 145)	(145)	1 158 409
INVESTMENT PROPERTY	7 543 200	-	-	814 100	-	-	8 357 300
Total	2 461 946 225	137 534 337	83 599	814 100	-	(701 682)	2 599 676 579

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)
APPENDIX B: FIXED ASSET RECONCILIATION

Classification of Assets	Accumulated Depreciation							
	Opening balance as		Restated Opening					Restated
	previously stated	Prior prior year adjustments	Balance	Depreciation	Prior period adjustments	Disposals	Impairment	Balance
	30.6.2009		30.6.2009					30.6.2010
LAND	-	-	-	-	-	-	-	-
BUILDINGS	138 424 746	(966 380)	137 458 366	6 206 524	(36 044)	-	-	143 628 846
INFRASTRUCTURE	651 225 058	(107 840 954)	543 384 104	48 929 152	(3 535 539)	(4 018 515)	-	584 759 201
HERITAGE ASSETS	-	-	-	-	-	-	-	-
OTHER ASSETS	22 917 068	(15 707 603)	7 209 465	5 107 035	(2 582 955)	(40 417)	11 763	9 704 891
INTANGIBLE ASSETS	525 448	-	525 448	58 176	-	-	-	583 624
INVESTMENT PROPERTY	-	-	-	-	-	-	1 000	1 000
Total	813 092 320	(124 514 937)	688 577 383	60 300 887	(6 154 538)	(4 058 932)	12 763	738 676 563

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)
APPENDIX B: FIXED ASSET RECONCILIATION

Classification of Assets	Accumulated Depreciation				Carrying Value 2011/06/30	
	Restated Balance 30.6.2010	Additions	Impairment	Disposals	Closing Balance 30.6.2011	Carrying Value 30.6.2011
LAND	-	-	-	-	-	263 476 760
BUILDINGS	143 628 846	6 231 907	9 009	-	149 869 762	107 581 791
INFRASTRUCTURE	584 759 201	51 434 770	14 921	-	636 208 892	1 385 037 049
HERITAGE ASSETS	-	-	-	-	-	11 412 805
OTHER ASSETS	9 704 891	4 895 833	255 125	(594 592)	14 261 257	22 312 554
INTANGIBLE ASSETS	583 624	88 948	2 702	(36)	675 237	483 172
INVESTMENT PROPERTY	1 000	-	-	-	1 000	8 356 300
Total	738 677 563	62 651 458	281 757	(594 628)	801 016 149	1 798 660 431

BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Appendix C: Segmental Statement of Financial Performance

2010 Actual Income R	2010 Actual Expenditure R	2010 Surplus / Deficit R		2011 Actual Income R	2011 Actual Expenditure R	2011 Surplus / Deficit R
416 144	28 183 754	(27 767 610)	Executive & Council	110 996 557	77 844 239	33 152 318
98 023 721	61 778 453	36 245 268	Finance & Administration	2 085 942	36 248 628	(34 162 686)
1 565 872	6 353 202	(4 787 330)	Planning and Development	1 361 396	8 410 834	(7 049 438)
91 349	422 231	(330 882)	Health	77 304	432 503	(355 199)
1 456 610	13 979 710	(12 523 099)	Community & Social Services	1 951 556	15 254 416	(13 302 860)
13 627 750	25 638 390	(12 010 641)	Housing	30 826 040	42 243 091	(11 417 051)
8 518 735	27 798 261	(19 279 527)	Public Safety	7 730 924	33 556 392	(25 825 468)
2 138 595	16 679 842	(14 541 247)	Sport & Recreation	2 310 199	17 260 150	(14 949 951)
3 275 617	6 595 632	(3 320 015)	Environmental Protection	3 402 575	6 791 879	(3 389 304)
59 338 197	40 023 929	19 314 268	Waste Management	76 454 232	45 815 485	30 638 747
24 790 674	20 375 586	4 415 088	Waste Water Management	27 891 988	15 714 777	12 177 211
18 152 806	35 041 958	(16 889 152)	Road Transport	26 301 724	39 325 787	(13 024 063)
53 933 999	41 609 781	12 324 218	Water	53 299 546	35 846 731	17 452 815
183 525 555	148 060 240	35 465 315	Electricity	221 134 785	188 582 113	32 552 672
8 300	954 804	(946 504)	Other	6 660	1 226 054	(1 219 394)
<u>468 863 924</u>	<u>473 495 775</u>	<u>(4 631 851)</u>	Sub Total	<u>565 831 428</u>	<u>564 553 079</u>	<u>1 278 349</u>
(2 653 678)	-	(2 653 678)	Fair Value Adjustments	(2 438 585)	-	(2 438 585)
<u>466 210 246</u>	<u>473 495 775</u>	<u>(7 285 529)</u>	Total	<u>563 392 843</u>	<u>564 553 079</u>	<u>(1 160 236)</u>

BREDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Appendix D(1): Actual Versus Budget (Revenue and Expenditure)

	2010/2011 Actual®	2010/2011 Budget ®	2010/2011 Variance ®	2010/2011 Variance (%)	Explanation of Significant Variances Variances greater than 10% versus Budget
REVENUE					
Property Rates	88 438 317	88 430 004	8 313	0	
Property Rates - Penalties imposed	470 442	450 000	20 442	5	
Service Charges	337 530 861	325 645 390	11 885 471	4	
Electricity Sales	218 861 877	214 800 000	4 061 877	2	
Refuse removal	27 497 813	26 127 800	1 370 013	5	
Sewerage fees	44 560 438	43 845 030	715 408	2	
Water sales	46 610 734	40 872 560	5 738 174	14	More water used than anticipated/ budgeted
Rental of facilities and Equipment	10 014 502	10 449 220	(434 718)	-4	
Interest Earned - External Investments	7 350 251	10 500 000	(3 149 749)	-30	Lower interest rates which resulted in less interest earned.
Interest Earned - Outstanding Debtors	2 053 333	2 209 100	(155 767)	-7	
Fines	7 146 910	9 516 010	(2 369 100)	-25	Less income realised than budgeted.
Income for agency services	3 769 460	3 500 000	269 460	8	
Licences and Permits	2 785 543	2 637 510	148 033	6	
					Less Provincial Housing Grants, Work for Water and Learnership: SETA funds was
Operating grants and subsidies	91 740 226	117 750 557	(26 010 331)	-22	received than budgeted
Other Income	10 471 786	10 796 746	(324 960)	-3	
Grants and subsidies capital	49 542 892	54 365 293	(4 822 401)	-9	
Operating revenue generated	611 314 523	636 249 830	(24 935 307)	-4	
Less: Income forgone - Rebates	(45 736 789)	(48 393 917)	2 657 128	-5	
Total direct operating revenue	565 577 734	587 855 913	(22 278 179)	-4	
Total Revenue	565 577 734	587 855 913	(22 278 179)	-4	
EXPENDITURE					
Executive & Council	77 844 239	73 438 527	4 405 712	6	Due to increase in provision for post retirement benefits and bad debts
Finance & Administration	36 248 628	34 744 783	1 503 845	4	Due to overspending on security services and telecommunication expenses
Planning and Development	8 410 834	8 847 166	(436 332)	-5	
Health	432 503	488 117	(55 614)	-11	Actual expenditure less than budgeted due to savings
Community & Social Services	15 254 416	15 744 183	(489 767)	-3	
Housing	42 243 091	66 559 107	(24 316 016)	-37	Actual expenditure less than budgeted due to savings and non realising of Grants.
Public Safety	33 556 392	33 432 333	124 059	0	
Sport & Recreation	17 260 150	18 171 158	(911 008)	-5	
					Work for Water and Environment Management expenses less than anticipated/
Environmental Protection	6 791 879	7 734 915	(943 036)	-12	budgeted
Waste Management	45 815 485	47 966 319	(2 150 834)	-10	Actual expenditure less than budgeted due to savings
Waste Water Management	15 714 777	21 963 995	(6 249 218)	-13	Actual expenditure less than budgeted due to savings
Road Transport	39 325 787	40 653 958	(1 328 171)	-3	
Water	35 846 731	36 601 645	(754 914)	-2	
					Due to increase in provision for post retirement benefits, interest paid on external loans
Electricity	188 582 113	178 063 340	10 518 773	6	and bulk purchases
Other	1 226 054	1 154 312	71 742	6	
Total Operating expenditure	564 553 079	585 563 858	(21 010 779)	-4	
Total Expenditure	564 553 079	585 563 858	(21 010 779)	-4	
Gains on disposal of assets	253 694	-	253 694		
Fair Value adjustments	(2 438 585)	-	(2 438 585)	100	
Surplus (deficit) for the year	(1 160 236)	2 292 055	(3 452 291)	-151	
Attributable to:					
Surplus (deficit) for the year	(1 160 236)	2 292 055	-3 452 291	-151	

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

Appendix D(2) : Actual versus Budget (Acquisition of Property, Plant and Equipment)

	2010/2011 Total Additions	2010/2011 Budget	2010/2011 Variance	2010/2011 Variance (%)	<u>Explanation of Significant Variances</u> <u>Variances greater than 5% versus Budget</u>
<u>Governance and administration</u>					
Executive and council	222 359	1 038 138	-815 779	-79	Underspending on Ward Based Projects, Storage units registry office, Alterations offices
Budget and treasury office	487 192	962 963	-475 771	-49	Underspending on Municipal Stores , Computer Equipment, Air Conditioners
Corporate services	3 028 671	3 394 000	-365 329	-11	Traffic patrol vehicles not delivered in time.
<u>Community and public safety</u>					
Community and social services	441 010	678 505	-237 495	-35	Civic Centre: Entrance and Libraries:Fences not completed . Rolled over to 2011/12
Sport and recreation	227 177	861 000	-633 823	-74	Rolled over to 2011/12
Public safety	1 968 113	2 400 561	-432 448	-18	Underexpenditure on De Doorns Fire Station
Housing	-	-	-	-	
Health	-	-	-	-	
<u>Economic and environmental services</u>					
Planning and development	-	5 000	-5 000	-100	Digital camera : IDP not purchased
Road transport	11 449 631	11 453 770	-4 139	-	
Environmental protection	-	-	-	-	
<u>Trading services</u>					
Electricity	15 214 792	23 671 480	-8 456 688	-36	Houses started in 2011/12 due to late transfer of DME grant
Water	6 508 036	6 926 660	-418 624	-6	Under expenditure on Water connnections . Less requests than anticipated
Waste water management	97 287 537	95 030 140	2 257 397	2	
Waste management	699 223	700 000	-777	-	
<u>Other</u>	596	-	-	-	
Total	137 534 337	147 122 217	(9 588 476)		

BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)

APPENDIX E

STATISTICAL INFORMATION

		2011	2010	2009	2008
(1) General Statistics					
(a) Population.	±	200 000	200 000	200 000	185 000
(b) Valuation		R '000	R '000	R '000	R '000
(i) Taxable					
Land		786 417 970	785 573 470	796 504 670	1 339 949
Improvements		10 485 363 000	10 444 796 000	10 304 765 000	3 176 313
(ii) Non Taxable		0	0	0	0
Land		0	0	0	0
Improvements		0	0	0	0
(iii) Date of Last General Valuation		2007/07/02	2007/07/02	2007/07/02	2004/07/01
(c) Number of properties					
Residential		16 706	16 490	16 337	17 074
Commercial		1 026	1 011	1 003	1 172
Other		3 611	3 498	3 014	1 096
Rural		2 195	2 148	2 065	2 111
(d) Assessment Rate: Cent in the Rand		0.020321	0.01767	0.0058	1.59751
(e) Number of Employees					
Employed		913	874	865	1017
Vacancies		78	74	64	690
(2) Electrical Statistics					
(a) Number of users	±	27 200	27 000	26 000	24 974
(b) Units bought	kWH	328 899 051	318 079 594	317 796 648	315 603 213
(c) Units sold	kWH	307 144 886	284 981 601	306 096 156	294 986 045
(d) Units lost in distribution	kWH	21 754 165	33 097 993	11 700 492	20 617 168
(e) Percentage of units lost in distribution		6.614%	10.406%	3.682%	6.533%
(f) Cost per unit bought	R	0.624585	0.507133	0.425132	0.331929
(g) Loss in distribution	R	13 587 325	16 785 077	4 974 259	6 843 445
(h) Cost per unit sold	R	0.668822	0.566032	0.441383	0.355129
(i) Income per unit sold	R	0.712569	0.610901	0.472369	0.400129
(3) Water Statistics					
(a) Number of users	±	26 200	26 000	23 000	20 393
(b) Units supplied	Kl	15 159 075	14 322 848	14 192 730	14 118 113
(c) Units sold	Kl	10 209 088	9 964 772	9 921 551	9 634 750
(d) Units lost in distribution	Kl	4 949 987	4 358 076	4 271 179	4 483 363
(e) Percentage of units lost in distribution		32.6536%	30.4274%	30.0941%	31.7561%
(f) Cost per unit supplied	R	3.205210	3.707358	3.394903	2.276200
(g) Loss in distribution	R	15 865 747	16 156 945	14 879 668	10 205 030
(h) Cost per unit sold	R	4.759290	5.328764	4.894635	3.335390
(i) Income per unit sold	R	4.565612	4.123359	3.814252	3.592901
(4) Sundry Statistics					
(a) Area in km ²		3 015	3 015	3 015	3 015
(b) Previous election					
Number of registered voters		70 002	60 625	60 625	60 625
% poll					
(c) Building survey:					
(i) Building plans					
Number passed		873	1128	1107	866
Value passed (R '000)		355 746	263 381	316 760	294 624
(ii) Inspections performed	±	4 533	3 500	2 600	3 700
(d) Housing					
(i) Number of dwelling units		2 822	2 814	2 747	2 699
(ii) Number of people accommodated	±	31 000	30 670	32 249	29 689
(iii) Number of people on waiting list		7 668	7 711	7 434	7 529
(e) Fire service stations		2	2	2	2

APPENDIX F

GRANTS AND SUBSIDIES RECEIVED

NAME OF GRANTS	Name of organ of state or Municipality Entity	Balance 01-Jul-10	Quarterly Receipts				Quarterly Expenses				Balance 30-Jun-11	Grants and subsidies delayed/ withheld				Reason for Delay / withholding of Funds	Did your municipality comply with the grant conditions in terms of grant frame-work in the latest Data	Reason for non-compliance
			Sept 10	Dec 10	March 11	June 11	Sept 10	Dec 10	March 11	June 11		Sept 10	Dec 10	March 11	June 11			
Equitable Share	National	-	22 221 889	17 777 511	13 333 133	-	13 333 133	13 333 134	13 333 133	13 333 133	-	-	-	-	-	Not applicable	Yes	None
Financial Management grant	National	-	1 000 000	-	-	-	147 482	111 892	114 824	625 802	-	-	-	-	-	Not applicable	Yes	2 Interns not appointed and project still on-going
Systems Improvement Grant	National	59 420	750 000	-	-	-	55 732	219 530	94 760	416 572	22 826	-	-	-	-	Not applicable	Yes	Project on-going
INEP	National	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not applicable	Yes	None
Mun Infrastructure Grant (MIG)	National	18 390 000	-	-	-	-	18 390 000	-	-	-	-	-	-	-	-	Not applicable	Yes	None
LGWSETA	Provincial	(47 736)	104 797	-	371 794	-	154 790	33 524	31 373	224 103	(14 935)	-	-	-	-	Not applicable	Yes	Project on-going
Add Staff at Public Libraries	Provincial	8 887	409 400	110 153	224 395	(23 369)	154 326	168 401	159 024	244 855	2 860	-	-	-	-	Not applicable	Yes	Project and Grant ungoing
Add Staff at Public Libraries	Provincial	103 728	-	130 147	15 905	23 369	18 000	112 147	15 905	23 369	103 728	-	-	-	-	Not applicable	Yes	Project and Grant ungoing
CDW Grant Oper Support 0809	Provincial	311 122	-	225 000	-	-	39 237	29 102	44 317	78 708	344 758	-	-	-	-	Not applicable	Yes	Project on-going
National Roads Agency	Provincial	-	-	9 010 200	-	-	-	9 010 200	-	-	-	-	-	-	-	Not applicable	Yes	None
Health	Provincial	-	-	-	37 956	39 252	-	-	37 956	39 252	-	-	-	-	-	Not applicable	Yes	None
Project Preparation Fund Ground water	Provincial	58 134	-	-	-	-	-	-	-	-	58 134	-	-	-	-	Not applicable	Yes	Project uncompleted
Work for Water Projects	Provincial	(314 115)	702 042	877 875	1 320 703	789 344	935 036	1 088 089	784 268	589 282	(20 826)	-	-	-	-	Not applicable	Yes	Project on-going
Upgrading Land Ownership	Provincial	81 328	-	-	-	-	-	-	-	-	81 328	-	-	-	-	Not applicable	No	Project uncompleted
Medicinal Plant growing Farm	Provincial	67 021	-	-	-	-	-	-	-	-	67 021	-	-	-	-	Not applicable	No	Project uncompleted
Housing consumer Education grant	Provincial	24 650	-	-	-	-	-	22 475	-	1 740	435	-	-	-	-	Not applicable	Yes	Project uncompleted
Prov mang Support Grant	Provincial	207 896	-	-	-	-	-	-	142 033	65 863	-	-	-	-	-	Not applicable	No	Project on-going
Prov mang Support Grant - HR Capt	Provincial	4 778	-	-	-	-	-	-	-	4 778	-	-	-	-	-	Not applicable	Yes	None
Geographic Information System	Provincial	44 750	-	-	-	-	1 900	3 250	900	-	38 700	-	-	-	-	Not applicable	No	Project on-going
Dept. Cult. Aff. & Sport - 0809	Provincial	500 000	-	-	-	-	-	-	-	-	500 000	-	-	-	-	Not applicable	Yes	Project uncompleted
Dept. Cult. Aff. & Sport - 0809	Provincial	650 000	-	-	-	-	-	-	-	-	650 000	-	-	-	-	Not applicable	Yes	Project uncompleted
Xenophobic De Doorns	Provincial	(84 000)	84 360	-	-	(360)	-	-	-	-	-	-	-	-	-	Not applicable	No	Grant received in 10/11
Emergency Relief - Reintegration	Provincial	-	-	-	-	269 834	-	-	-	269 834	-	-	-	-	-	Not applicable	No	None
Touwsriver top structures 0809	Provincial	5 854	-	-	-	-	-	-	-	-	5 854	-	-	-	-	Not applicable	Yes	Project uncompleted
Sunny Side Hostel upgrading top	Provincial	964	-	-	-	-	964	-	-	-	-	-	-	-	-	Not applicable	Yes	None
708 Avianpark	Provincial	222 152	-	-	-	-	-	-	-	-	222 152	-	-	-	-	Not applicable	Yes	Project uncompleted
331 People Housing Proj Zwelethemba	Provincial	(1 308 012)	-	6 492 791	-	-	474 097	1 299 889	446 324	343 902	2 620 567	-	-	-	-	Not applicable	No	Project on-going
UISP De Doorns- 577 Erven	Provincial	-	-	-	-	11 775 400	-	-	-	11 775 400	-	-	-	-	-	Not applicable	Yes	None
Zwelethemba 242 erven	Provincial	-	-	-	-	-	-	-	-	62 327	(62 327)	-	-	-	-	Not applicable	Yes	Project on-going
Avian park 438 Houses	Provincial	2 799 754	700 246	3 453 654	3 282 308	3 856 887	2 323 108	2 569 542	2 741 312	-	6 458 887	-	-	-	-	Not applicable	No	Project on-going
De Doorns Taxi Shelter	Provincial	37 381	-	-	-	-	-	-	-	-	37 381	-	-	-	-	Not applicable	Yes	Project uncompleted
Speed calming Springveld	Provincial	110 101	-	-	-	-	-	-	-	-	110 101	-	-	-	-	Not applicable	Yes	Project uncompleted
Upgrading Zwi Taxi Rank	Provincial	64 513	-	-	-	-	-	-	-	-	64 513	-	-	-	-	Not applicable	No	Project uncompleted
National Roads Agency	Provincial	-	-	1 545 000	-	-	-	1 545 000	-	-	-	-	-	-	-	Not applicable	Yes	None
UISP De Doorns- 577 Erven	Provincial	-	-	-	40 270 229	(11 775 400)	-	-	17 791 980	9 925 056	777 794	-	-	-	-	Not applicable	Yes	Project uncompleted
Housing Consumer Education	Cape Wineland district Municipality	6 000	-	-	-	-	-	-	-	-	6 000	-	-	-	-	Not applicable	No	Project uncompleted

APPENDIX F

GRANTS AND SUBSIDIES RECEIVED

NAME OF GRANTS	Name of organ of state or Municipality Entity	Balance 01-Jul-10	Quarterly Receipts				Quarterly Expenses				Balance 30-Jun-11	Grants and subsidies delayed / withheld				Reason for Delay / withholding of Funds	Did your municipality comply with the grant conditions in terms of grant frame-work in the latest Data	Reason for non-compliance
			Sept 10	Dec 10	March 11	June 11	Sept 10	Dec 10	March 11	June 11		Sept 10	Dec 10	March 11	June 11			
Capacity Building for 20 wards	Cape Wineland district Municipality	34 494	-	-	-	-	-	-	-	-	34 494	-	-	-	-	Not applicable	No	Project uncompleted
Facilitate of Immovable Prop	Cape Wineland district Municipality	149 600	-	-	-	-	13 200	38 999	92 575	4 293	533	-	-	-	-	Not applicable	No	Project uncompleted
Clean up Campaign of Sandhills vill	Cape Wineland district Municipality	8 501	-	-	-	-	-	-	-	-	8 501	-	-	-	-	Not applicable	No	Project uncompleted
Waste Removal in Sanhills Vill	Cape Wineland district Municipality	58 100	-	-	-	-	-	12 500	-	7 150	38 450	-	-	-	-	Not applicable	No	Project uncompleted
Upgrade. Streets - Paving System	Cape Wineland district Municipality	-	-	-	1 300 000	-	-	-	-	1 300 000	-	-	-	-	-	Not applicable	Yes	None
In house training - Tourism	Cape Wineland district Municipality	-	-	-	-	6 660	-	-	-	6 660	-	-	-	-	-	Not applicable	Yes	None
Emergency Relief - Reintegration	Cape Wineland district Municipality	-	-	-	-	38 076	-	-	-	38 076	-	-	-	-	-	Not applicable	Yes	None
58 Houses for staff (SAMWU)	Housing grants	44 824	-	-	-	-	-	-	-	-	44 824	-	-	-	-	Not applicable	No	Project uncompleted
1800 Zwelethemba Housing Project	Housing grants	1 449 005	-	-	-	-	-	-	-	-	1 449 005	-	-	-	-	Not applicable	No	Project uncompleted
550 IDT Erven	Housing grants	275	-	-	-	-	-	-	-	-	275	-	-	-	-	Not applicable	No	Project uncompleted
350 Houses Avian Park	Housing grants	(422 643)	-	-	-	-	-	-	-	-	(422 643)	-	-	-	-	Not applicable	Yes	None
339 Houses	Housing grants	24 464	-	-	-	-	-	-	-	-	24 464	-	-	-	-	Not applicable	No	Project uncompleted
Maintenance of Road at Nekkie	Private Donation	-	-	-	-	10 965	-	-	-	10 965	-	-	-	-	-	Not applicable	Yes	None
Lunch for elderly - Prima klipbrekers	Private Donation	-	-	-	-	1 000	-	-	-	1 000	-	-	-	-	-	Not applicable	Yes	None
Housing HCE Workshops	Private Donation	5 097	-	-	-	-	-	2 727	-	2 252	118	-	-	-	-	Not applicable	Yes	Project uncompleted
Nat Lottery DTF - Zwel sport	Private Donation	461 000	-	-	-	-	125 260	-	-	-	335 740	-	-	-	-	Not applicable	Yes	Project uncompleted
National Lottery - Sport 10 11	Private Donation	-	-	-	550 000	-	-	-	-	-	550 000	-	-	-	-	Not applicable	Yes	Project uncompleted
Assets Fire Dept. - United Bulk	Private Donation	-	-	-	-	100 000	-	-	-	100 000	-	-	-	-	-	Not applicable	Yes	None
Workmanship and Maintenance Fire	Private Donation	-	-	-	-	189 745	-	-	-	189 745	-	-	-	-	-	Not applicable	Yes	None
Book Donation - Waterloo Library	Private Donation	-	-	-	-	1 652	-	-	-	1 652	-	-	-	-	-	Not applicable	Yes	None
Unicity Cape Town - Community Kids	Other Municipalities	515	-	-	-	-	-	-	-	-	515	-	-	-	-	Not applicable	No	Project uncompleted
											-							
											-							
		23 817 802	25 972 734	39 422 331	60 706 423	5 303 055	36 166 265	29 600 401	35 830 684	39 685 769	14 139 227							

SUMMARY

Balance 01/07/10	Sept 10	Dec 10	March 11	June 11	Sept 10	Dec 10	March 11	June 11	Balance 30/06/2011
23 817 802			131 604 543				141 283 119		14 139 227

Nota 18 of Statements	Unutilised Balance - 01/07/2010	Debit Balance 01/07/2010	Received 01/07/2010 30/06/11	Other Income	Capital Donated	Written - off	Conditions met Income statement Operating	Conditions met Income statement Capital	Refunded	To Other Debtors	Balance 31/06/2011
	-2 176 506	25 994 308	129 406 445	2 198 098	-	-	92 156 684	49 126 234	-	(520 733)	14 659 960
	23 817 802			131 604 543			141 283 118				14 139 227

BREED VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)
APPENDIX G

Deviations from, and ratification of minor breaches of, procurement process (Paragraph 36 of Supply Chain Management Policy)					
Date of Adjudication	Supplier	Contract /Order amount	Vote	Short description of goods purchased	Reason for deviation
July 2010					
8/07/2010	Autumn B & B	7 200.00	1 270 310 231 500	Accommodation	Accommodation
8/07/2010	Prodiba	3 608.56	1 270 610 226 300	Printing and Stationery ISS FORMS	Sole Supplier
8/07/2010	22 Die Laan Guest House	6 000.00	1 211 210 231 500	Accommodation	Accommodation
8/07/2010	Nampak Tissue	45 409.01	MAIN 116413 MAIN 120158	9600 toilet paper Tower Rolls 100	Sole Supplier Sole Supplier
12/07/2010	Du Boois Boerdery	20 300.00	1513 0 103 36105 1513310336105 1513910336105	Bully 50 kg Bully 50 kg Bully 50 kg	Sole Supplier Sole Supplier Sole Supplier
Total	5	R 82 517.57			
August 2010					
11/08/2010	Transmission Gear Services	9 664.92	1690810336108	Recycling pumps - De Doorns	Emergency
11/08/2010	Worcester Voorsieners	5 985.14	1841810336101	Specific Tiles	Exceptional Case - specific tiles
11/08/2010	Hypower Heavy Current Maintenance	50 274.00	1811210336318	Regenerated oil	Exceptional Case
12/08/2010	Whani Jansen's Road Music	5 000.00	1510310213600	Entertainment, Music	Exceptional Case
12/08/2010	Steenstel	2 384.98	1841810233700	Repair to pump	Emergency
13/08/2010	Boland Kollege	3 380.00	1155110230710	ICB.Jnr.Bookkeeper course	Only local service provider - economical
13/08/2010	Presentation Software Training	4 796.55	1211210230710	Training	Approved Mr Paulse -Exceptional Case
13/08/2010	Boland Toilet Services	61 050.00	1660310229300	Rental/Service of Toilets	Approved Mr Paulse
13/08/2010	Boland Toilet Services	6 200.00	1660310229300	Rental/Service of Toilets	Approved Mr Paulse
16/08/2010	Infra - rad	15 189.00	1210910218400	Recording,sound - council meeting	Sole supplier
16/08/2010	Premier Attractions 1135 CC	14 000.00	1510310213600	Servicing Chemical Toilets	Exceptional Case
16/08/2010	Macroplan	40 000.00	1154210226900	Touwsriver/karoo spatial plan	Sole supplier
19/08/2010	Karoo 1 Hotel Village	22 500.00	1061210234050	Secteral Workshop	Sole supplier
19/08/2010	African Oxygen (Afrox)	25 275.99	1841510209500	3250kg co2	Sole supplier
23/08/2010	HSM Amanzi Pump & Sewerage Eng	34 359.60	1690610336108	Robotpomp - Avianpark	Emergency / Sole Supplier
23/08/2010	Sodah Ebrahim Caterers	3 300.00	1030310234013	Catering - Woman's day	Only supplier on short notice
24/08/2010	Infra - rad	15 189.00	1210910218400	Recording,sound - council meeting	Only service provider registered on database
26/08/2010	Presley's Club	5 000.00	1030310213402	Venue, platters for function	Inauguration of the new Speaker
26/08/2010	Schippers-Crouitz Consulting	9 000.00	1211210226900	Consulting as Prosecutor JJ Damens	Exceptional Case
27/08/2010	Boland Kollege	72 000.00	1211210230720	Marketing Management and Relat	Only local service provider - economical
27/08/2010	Cum Laude Construction	87 985.20	1030310213030	Supplying of ablution facilities	Emergency
31/08/2010	HSM Amanzi Pump & Sewerage Eng	30 787.98	1690610336108	Repair of pumps	Emergency / Sole Supplier
31/08/2010	HSM Amanzi Pump & Sewerage Eng	14 860.00	1690610336312	Repair of pumps	Emergency / Sole Supplier
31/08/2010	Premier Attractions 1135 CC	14 000.00	1060310213030	Supplying of mobile toilets	Urgently needed services
31/08/2010	Dada Civils JV	57 000.00	1841510336726	Repairing of canal in De Wet	Supplier already on site with project - Emergency
03/09/2010	Fiab Mechanical Installations	28 829.46	1690610336108	Repair guidrails Biofeed pompe	Emergency
Total	26	R 638 011.82			
September 2010					
02/09/2010	Cape Treecare (JC Crous)	3 600.00	1150710336937	Trimming of Oak trees	Only supplier with necessary tools and experience
06/09/2010	Audensberg Toyota	34 115.57	42404047005	Repairs vehicle - cw36168	Emergency / Strip & Quote
07/09/2010	Knowledge Base Sales Pty Ltd	40 766.40	1150310336315	Knowledge Base Annual Maintenance	Sole supplier/Strip& Quote/Exeptional Case
10/09/2010	Pragma Products	44 007.42	1810310336315	Update onkey 4EMM	Sole supplier
15/09/2010	Rapid Instrumentation	11 371.50	1841510208400	Fit and Supply Ph Probes	Sole Supplier
27/09/2010	Brandwacht Besproeiing	2 199.99	1811210336318	Round up turbo	Only place open,had stock
27/09/2010	United Scientific (pty) ltd	5 745.60	1691510209500	Analytic COD vials	Two quotes submitted
27/09/2010	F G Uniforms CC	4 229.40	1271210107900	Uniforms for traffics	Two suppliers on database
27/09/2010	Bytes Systems Integration	34 792.85	1240310336315	Annual maintenance 2010/2011	Current provider for financial system
27/09/2010	Fire Tech	25 080.00	1155110230710	Training Approved Mr Paulse	3 quotes submitted - not scm procedures followed
29/09/2010	Hoogstraat Vleismark	3 693.00	1030310234004	Sausage & chops	Sportsday - ward 4
29/09/2010	Boland Sports CC	990.00	1030310234004	Rugby Balls	Sportsday - ward 4
29/09/2010	Boland Sports CC	8 242.00	1030310234004	Soccer sets,balls,Gloves	Sportsday - ward 4
Total	13	R 218 833.73			
October 2010					
5/10/2010	Kipo's Taxi's & Busdienste	2 500.00	1090610227385	Transport / Bus Service	Only bus company in Touwsriver
5/10/2010	Prodiba (License Cards)	2 650.50	1270610212500	Drivers Licence Cards	Sole supplier
5/10/2010	Prodiba (License Cards)	27 388.50	1270610212500	Drivers Licence Cards	Sole supplier
7/10/2010	Avis Van Rental	6 201.00	1660310229300	Vehicle rented	Exceptional Case
11/10/2010	Protea Hotel Stellenbosch	5 084.10	1211210231500	Accommodation	Travel & Substantance
11/10/2010	Hexvallei Sekuriteit	9 188.40	1211510226500	Security services	Exceptional Case
11/10/2010	Nelson Mandela University	3 500.00	1211210230720	Training	Sole Supplier
13/10/2010	Slanghoek Mountain Resort	4 280.50	1030310235900	Salga meeting	Salga (Government)
14/10/2010	Imperial Truck Hire	6 150.30	1660310229300	Extending contract of bakkie	Exceptional Case
14/10/2010	Enkosi Construction	15 000.00	1690910336103	Omheining De Doorns	Exceptional Case
14/10/2010	Syntell (Pty) Ltd	7 417.98	1811210336938	Repair movac 3 traffic controller	Sole Supplier
18/10/2010	Diesel Mec	2 857.98	1842110336312	Strip,Quote & fit Starter	Strip & Quote
18/10/2010	Avis Van Rental	9 665.99	1811210229400	Extending contract	Emergency
18/10/2010	Avis Van Rental	9 665.99	1811210229400	Extending contract	Emergency
18/10/2010	Avis Van Rental	9 665.99	1811210229400	Extending contract	Emergency
18/10/2010	Boland Toilet Services	67 251.30	1660910229300	Rental/Service of Toilets	Emergency
18/10/2010	Boland Toilet Services	67 251.30	1660910229300	Rental/Service of Toilets	Emergency
19/10/2010	HSM Amanzi Pump And Sewerage	16 256.40	1690610336312	robotpomp	Emergency
19/10/2010	Play 2 Learn	4 906.50	2450900000701	Educational toys	Sole Supplier
19/10/2010	Martin And East (Pty) Ltd	66 263.93	1841510336726	Overflow structure	Emergency
21/10/2010	Strydom's Armature Winders	33 521.70	1512110336312	Swimming pool pump	Emergency
25/10/2010	Creative Minds Worcester	13 543.20	1240610226900	Computer test	Sole supplier
27/10/2010	Die afrikaanse Taalmuseum	3 000.00	1211210230720	Book repair work	Sole Supplier
27/10/2010	HSM Amanzi Pump And Sewerage	52 307.76	1690610336312	Robot pump repair	Sole Repair
27/10/2010	Masjienburo	4 246.50	1211410336312	Computer repairs	Strip & Quote
Total	25	R 449 765.82			

Date of Adjudication	Supplier	Contract /Order amount	Vote	Short description of goods purchased	Reason for deviation
November 2010					
2010/03/11	AfroX	2 184.26	1811210208400	Universal Cutting Torch	Sole Supplier
2010/03/11	Strydom's Armature Winders BK	18 699.99	1841510336312	Dowsing Pump	Sole Supplier
2010/03/11	AfroX	35 775.25	1841510209500	CO2	Sole Supplier
2010/03/11	HSM Amanzi Pump And Sewerage	9 379.92	1690710336108	Robot Pump	Sole Supplier
			1512110336312/1511		
2010/03/11	Maxal Projects (SA) PTY LTD	11 726.04	810336312	Chlorine	Emergency
17/11/2010	Hippo Wassery	6 934.00	1631510219100	Laundry	Month to Month Service
17/11/2010	Brandwacht Besproeiing	580.00	1841710336108	Sok PVC	Did not follow scm processes
17/11/2010	Sodah Ebrahim Caterers	280.00	1030310227360	Catering	Did not follow scm processes
18/11/2010	Jonathan Bradshaw	12 800.00	1240610226900	Africana Book Collection	Did not follow scm processes
18/11/2010	Kemanzi Pty Ltd	33 718.46	1690610209500	Aankoop white hydrated Lime	Emergency
19/11/2010	Rainbow Planthire	527.25	1811210336728	Hire of digger	Emergency
19/11/2010	De Vries De Wet & Krouwkam	698.97	1211810219900	Attorney fees	Did not follow scm processes
19/11/2010	De Vries De Wet & Krouwkam	1 083.00	1211810219900	Attorney fees	Did not follow scm processes
19/11/2010	Saba It	160.00	1270310208400	Usb Black Mouse	Did not follow scm processes
19/11/2010	Acddata	3 762.00	1450610336315	Software Service	Did not follow scm processes
19/11/2010	Oditeur - Generaal	226 179.52	1240310208500	Audit Fees	Reg 11
19/11/2010	J J Beyers & Vennote	1 879.60	1210410213496	Attorney fees	Did not follow scm processes
19/11/2010	J J Beyers & Vennote	719.00	1210410213496	Attorney fees	Did not follow scm processes
19/11/2010	J J Beyers & Vennote	2 000.00	1210410213496	Attorney fees	Did not follow scm processes
19/11/2010	J J Beyers & Vennote	619.60	1210410213496	Attorney fees	Did not follow scm processes
19/11/2010	J J Beyers & Vennote	2 000.00	1210410213496	Attorney fees	Did not follow scm processes
19/11/2010	Macroplan	19 799.97	1840310226900	Housing Development	Sole Supplier
22/11/2010	Balju Worcester	52 105.62	1270510230300	Lasbriewe	Sole Supplier
18/11/2010	Dots General Dealer	1 692.00	1240410210400	Cutting of meters	scm process not followed
18/11/2010	Die Dros	300.00	1211210224500	Platters ordered	scm process not followed
18/11/2010	Pick n Pay	1 965.34	1030610224500	Coffee, Tea For Mayor Office	scm process not followed
18/11/2010	Royal Hotel Riversdal	220.00	1660310209700	Accommodation	scm process not followed
18/11/2010	S A Kunsvereniging	1 800.00	1030310216800	Donations	Raadsbesluit: Skenking
18/11/2010	Victoriapark Primer	550.00	1061210234050	Hire of hall	scm process not followed
18/11/2010	Waltons Stationary	478.80	1061210234050	Laminating Pouches	scm process not followed
18/11/2010	Weskaap Brandblussers	1 008.20	1390310336101	Service & test Hose reels	scm process not followed
18/11/2010	Wilhelm Sadie	159 604.66	2420300005801	New satellite fire station - fees	Sec.36 Approval
19/11/2010	Kleinkas	1 000.00			Petty cash (Not according SC policy)
18/11/2010	Muller Terblanche & Beyers	8 208.00	1210410213496	Attorney fees	scm process not followed
18/11/2010	JJ Beyers & Vennote	1 363.59	1210410213496	Attorney fees	scm process not followed
18/11/2010	Muller Terblanche & Beyers	1 368.00	1210410213496	Attorney fees	scm process not followed
22/11/2010	De Vries, de Wet & Krouwkam	2 359.80	1211810219900	Attorney fees	scm process not followed
22/11/2010	De Vries, de Wet & Krouwkam	3 060.90	1211810219900	Attorney fees	scm process not followed
22/11/2010	De Vries, de Wet & Krouwkam	3 060.90	1211810219900	Attorney fees	scm process not followed
22/11/2010	De Vries, de Wet & Krouwkam	4 354.80	1211810219900	Attorney fees	scm process not followed
22/11/2010	Audensberg Toyota	1 011.45	42703055705	Service kit	scm process not followed
22/11/2010	Diesel Mec	2 829.48	1660810336312	N Fourie/A smook	scm process not followed
19/11/2010	Future security services	28 806.66	1211510226500	Security services	Only quote requested
19/11/2010	Sondella Security Services	29 262.45	1211510226500	Security services	Only quote requested
19/11/2010	Sondella Security Services	29 262.45	1211510226500	Security services	Only quote requested
19/11/2010	Sondella Security Services	43 007.17	1211510226500	Security services	Only quote requested
19/11/2010	Sondella Security Services	28 044.16	1211510226500	Security services	Only quote requested
19/11/2010	Sondella Security Services	55 983.71	1211510226500	Security services	Only quote requested
19/11/2010	Sondella Security Services	28 044.16	1211510226500	Security services	Only quote requested
19/11/2010	Sondella Security Services	55 983.71	1211510226500	Security services	Only quote requested
19/11/2010	Future security services	28 806.66	1211510226500	Security services	Only quote requested
19/11/2010	Sondella Security Services	25 552.53	1211510226500	Security services	Only quote requested
19/11/2010	Sondella Security Services	43 007.17	1211510226500	Security services	Only quote requested
19/11/2010	Sybaritic Trading cc t/a Sybar	465.00	1211410336312	Slide Rail Kit	Did not follow scm processes
22/11/2010	Qhamane	22 734.67	1155110338400	Chipping Kwaggaskloof	Did not follow scm processes
22/11/2010	Sicame SA	5 992.13	1811210336728	Streetlight pole	4 quotes requested - 1 received
22/11/2010	J J Beyers & Vennote	2 000.00	1210410213496	Attorney fees	Did not follow scm processes
22/11/2010	Breedevalllei Vereniging	1 200.00	1030310234012	Gifts - ward 12	Fruiteless Expenditure
22/11/2010	Sondella Security Services	25 552.53	1211510226500	Security services	Only quote requested
22/11/2010	Daybreak Stationers	1 500.00	1155110230710	WFW	Did not follow scm processes
22/11/2010	Wynland Enjinherbouers	7 470.16	1886010337900	Complete overhaul of engine	Did not follow scm processes
22/11/2010	Rainbow Planthire	2 992.50	1811210336728	Hire of digger/loader	scm process not followed
22/11/2010	Audensberg Toyota	478.58	1886010337900	Supply oil seals	scm process not followed
22/11/2010	C.J. Swart	758.00	1270310336316	herstel v besproeiing en plaveisel	scm process not followed
22/11/2010	Fire Raiders Cape (Pty) Ltd	4 610.00	1886010337900	repair to gearbox	scm process not followed
22/11/2010	Masterreads	3 605.59	1886010338100	Repair - cw36811	scm process not followed
22/11/2010	Rentokil Initial (pty)ltd	28 950.29	1212110217150	Healthcare services	scm process not followed
22/11/2010	Elton Shortles	2 260.00	1211810219900	Attorney fees	scm process not followed
22/11/2010	De Vries, de Wet & Krouwkam	6 584.07	1211810219900	Attorney fees	scm process not followed
22/11/2010	De Vries, de Wet & Krouwkam	2 490.90	1211810219900	Attorney fees	scm process not followed
23/11/2010	Avis Van Rental	9 665.99	1811210229400	Renew Contract	scm process not followed
23/11/2010	Avis Van Rental	9 665.99	1811210229400	Renew Contract	scm process not followed
23/11/2010	Avis Van Rental	9 665.99	1811210229400	Renew Contract	scm process not followed
24/11/2010	Prima - Klipbrekers	3 290.59	1151510336103	Crushed G5 Subase	scm process not followed
26/11/2010	Hoogstraat Vleismark	15 160.80	1030310234019	Ward 19 Gathering	3 quotes requested - only 1 received
25/11/2010	Ilulutho General Trading CC	2 000.00	1030310209350	Ward 13 Workshop	scm process not followed
25/11/2010	Avian Park Primer	850.00	1030310209350	Ward 13 Workshop	scm process not followed
25/11/2010	Metsi Chem ikapa	9 424.38	1841810209500	Chloor cylinders	Sole Supplier
25/11/2010	Civilsoft Systems	5 426.40	1150310336315	Annual Maintenance	Sole Supplier
25/11/2010	Phambili Sarah	690.00	1155110230710	Wages of training	scm process not followed
25/11/2010	Clive Contractors	31 806.00	1155110338400	Clearing alien plants	scm process not followed
25/11/2010	Phillips Enterprises	37 107.00	1155110338400	Clearing alien plants	scm process not followed
25/11/2010	Timzozo Contracting Team	1 535.20	1155110230710	Chainsaw basic	scm process not followed
25/11/2010	Clive Contractors	2 698.90	1155110230710	Chainsaw basic	scm process not followed
25/11/2010	Timzozo Contracting Team	2 441.40	1155110230710	Chainsaw basic	scm process not followed
25/11/2010	JP Hit Fighters	2 776.40	1155110230710	Chainsaw basic	scm process not followed
25/11/2010	Muggels Alien Squad	2 570.00	1155110230710	Chainsaw basic	scm process not followed
25/11/2010	Phillips Enterprises	2 292.80	1155110230710	Chainsaw basic	scm process not followed
25/11/2010	A C Security	2 589.10	1211510226500	Security services	scm process not followed
23/11/2010	Swannies Scrap Metal	3 009.60	1841210336746	Rental of Digger	scm process not followed
23/11/2010	Jaffe's Ford	492.48	1886010337900	Repair - CW47190	scm process not followed
23/11/2010	Petroport Touws River	2 090.60	1886010214100	Fuel	Fuel administrated cost
23/11/2010	Petroport Touws River	1 985.75	1886010214100	Fuel	Fuel administrated cost
23/11/2010	Petroport Touws River	4 863.10	1886010214100	Fuel	Fuel administrated cost
23/11/2010	Petroport Touws River	82.00	1886010214100	Fuel	Fuel administrated cost
24/11/2010	Creative Minds	9 302.40	1240310226900	Test	scm process not followed

Date of Adjudication	Supplier	Contract /Order amount	Vote	Short description of goods purchased	Reason for deviation
			1241210232900/1240 410210400/11542102		
30/11/2010	Windeed	5 918.19	31700	ITC search	scm process not followed
30/11/2010	Garden court Southern Sun	3 893.97	1240310231500	Accommodation	scm process not followed
26/11/2010	De Kelder Restaurant and Winer	1 746.80	1030310213300	Meals	Entertainment policy
26/11/2010	Non Pareil Garage Edms Bpk	41.00	1886010214100	Petrol	Fuel regulated
26/11/2010	Sentrale Garage	607.58	1886010214100	Petrol	Fuel regulated price
26/11/2010	FG Besproeiing	145.24	1841310336728	Equipment	scm process not followed
26/11/2010	Petroport Touws River	693.10	1886010214100	Brandstof	Fuel administered prices
29/11/2010	Koop en Bou	82.00	1841310336746	Equipment	scm process not followed
29/11/2010	Koop en Bou	32.65	1841310336728	Equipment	scm process not followed
29/11/2010	Koop en Bou	10.00	1691310336728	Equipment	scm process not followed
29/11/2010	Koop en Bou	147.40	1154110336935	Equipment	scm process not followed
29/11/2010	Koop en Bou	47.00	1152210336101	Equipment	scm process not followed
29/11/2010	Koop en Bou	10.00	1391810336101	Equipment	scm process not followed
29/11/2010	Koop en Bou	50.00	1391810336101	Equipment	scm process not followed
29/11/2010	Koop en Bou	35.50	1752410336101	Equipment	scm process not followed
29/11/2010	Koop en Bou	243.10	1752410336101	Equipment	scm process not followed
29/11/2010	Koop en Bou	143.00	1392410336101	Equipment	scm process not followed
26/11/2010	BD Communication	360.00	1271210336312	Battery	scm process not followed
26/11/2010	FG Besproeiing	159.18	1841310336746	PVC Moulds	scm process not followed
29/11/2010	Victoriapark Butchery	2 540.96	1030310234013	Teambuilding - ward 13	scm process not followed
29/11/2010	Victoriapark Butchery	3 060.65	1030310234005	Teambuilding - ward 5	scm process not followed
29/11/2010	Sodah Ebrahim Caterers	245.00	1030610213403	Catering	scm process not followed
29/11/2010	Media24 Beperk	2 028.60	1211210208300	Advert	Local Newspaper
29/11/2010	Rapport	24 145.20	1211210208300	Advert	National News paper
29/11/2010	Media24 Beperk	5 989.10	1211210208300	Advert	Sole Afrikaans Newspaper
29/11/2010	Worcester Voorsieners	521.49	1153910336935	Material	scm process not followed
30/11/2010	Barloworld Equipment	169 484.30	41539044905	Repairs	scm process not followed
Total	123	R 1 551 117.50			
February 2010					
01/02/2011	HD Transmission PTY LTD	63 946.40	46603009505	Deviation - goods and services	Sole Supplier
02/02/2011	Witels Grondverskuiwings	194 438.40	1660610336105	Deviation - goods and services	SCM Process not Followed
02/02/2011	Wam Technology CC	172 020.00	1840310226900	Deviation - goods and services	Continuation of services
02/02/2011	DR H J Herbst	1 370.00	1211210223600	Deviation - goods and services	SCM Process not Followed
03/02/2011	Marais Bakwerke	7 125.00	46603009505	Deviation - goods and services	One Quote Obtained
03/02/2011	Blossoms Florist	150.00	1030310213900	Deviation - goods and services	SCM Process not Followed
04/02/2011	Sentrale Garage	607.65	41503041207	Deviation - goods and services	SCM Process not Followed
04/02/2011	SENTRALE GARAGE	414.40	41539001407	Deviation - goods and services	Fuel Regulated Price
04/02/2011	FABULOUS FOODS (RIKA BURGER S	5 200.00	1420610214300	Deviation - goods and services	SCM Process not Followed
04/02/2011	Visser's Ingenieurswerke	25 513.20	48403081905	Deviation - goods and services	SCM Process not Followed
04/02/2011	Sicame	38 475.00	1811210336318	Deviation - goods and services	Not advertise on website
04/02/2011	ABB South Africa	101 051.88	1811210336109	Deviation - goods and services	Sole Supplier
04/02/2011	Blackheath Lodge	4 000.00	1211410231500	Deviation - goods and services	SCM Process not Followed
04/02/2011	Weskaap Brandblussers	1 986.25	1392110336101	Breach	SCM Process not Followed
04/02/2011	Phakamile Risk consultancy	10 201.16	1153910336750	Deviation - goods and services	SCM Process not Followed
07/02/2011	Town Lodge Midrand	2 278.80	1154210231500	Deviation - goods and services	Accommodation
07/02/2011	Rainbow Planthire	49 612.80	1841210336746	Breach	Not advertise on website
08/02/2011	ICMEESA	640.00	1810310223500	Breach	Annual Subscription fees
08/02/2011	3s Media (pty)ltd	480.00	1150310223500	Breach	Subscription fee
08/02/2011	Southern Ambition 1176 cc	3 410.00	1631810336101	Deviation - goods and services	Extension of work
08/02/2011	Rainbow Planthire	31 332.90	1153910336935	Breach	Not advertise on website
08/02/2011	Nampak Tissue (pty)ltd	24 624.00	Stores - 116413	Deviation - goods and services	SCM Process not Followed
08/02/2011	Avis Van Rental	10 278.72	1660310229300	Deviation - goods and services	Extension of contract
09/02/2011	I C A S A	19 200.00	1240310227900	Deviation - goods and services	Annual Renewal
09/02/2011	Thomas Bestuurskool	102 400.00	1030310234490	Deviation - goods and services	SCM Process not Followed- approved by MM
02/09/2011	Kaap Agri	958.97	1841010208400	Deviation - goods and services	SCM Process not Followed
09/02/2011	Water Instituut van S A	470.00	1840310223500	Deviation - goods and services	Membership fees
10/02/2011	Worcester Project & Maintenance	2 262.38	2210300001801	Deviation - goods and services	SCM Process not Followed
10/02/2011	Ruxmian Lodge	2 410.00	1810310231500	Deviation - Accommodation	SCM Process not Followed
10/02/2011	Ruxmian Lodge	4 420.00	1810310231500	Deviation - Accommodation	SCM Process not Followed
11/02/2011	NCP Chlorchem Pty Ltd	459.42	1690610209500	Deviation - goods and services	Invoice Attached
11/02/2011	MT Telecom	342.00	1390310336101	Deviation - goods and services	Invoice Attached
11/02/2011	Protea Hotel Edward Durban	4 279.65	1420310231500	Deviation - goods and services	Accommodation
11/02/2011	Dr T Franken	427.80	1211210223600	Deviation - goods and services	Invoice Attached
			3905085008101 /		
14/02/2011	Distinctive Choice 1136 CC	7 980.00	1240610217500	Deviation - goods and services	Insurance Claim
14/02/2011	M-Web Business	1 266.50	1211410217600	Deviation - goods and services	Invoice Attached
14/02/2011	Gene Louw Traffic College	95 420.72	1211210230710	Deviation - goods and services	Sole Provider, approved by accounting officer
14/02/2011	Fire Protection Association	133.00	1420310223500	Deviation - goods and services	Membership fees
14/02/2011	E C S A (Engineering Council)	1 114.70	1150310223500	Deviation - goods and services	Sole Provider
14/02/2011	Drager South Africa (Pty) Ltd	37 050.00	1420310107900	Deviation - goods and services	Sole Provider
			1841810222700 /		
14/02/2011	Touwsriver Spar	2 089.77	151511222700	Deviation - goods and services	Invoices Attached
			1841810222700 /		
14/02/2011	Touwsriver Spar	423.52	151511222700	Deviation - goods and services	Invoices Attached
			1841810222700 /		
14/02/2011	Touwsriver Spar	1 233.22	151511222700	Deviation - goods and services	Invoices Attached
14/02/2011	Kleinbegin Diensentrum	1 500.00	1030310234008	Deviation - goods and services	SCM Process not Followed
14/02/2011	Sentrale Bande	112.60	46603081209	Deviation - goods and services	Invoice Attached
14/02/2011	Jaffe's Ford En Mazda	232.18	41512026405	Deviation - goods and services	Invoice Attached
14/02/2011	Worcester Auto Clinic	695.40	46603018605	Deviation - goods and services	Invoice Attached
14/02/2011	Midas	323.07	41518049005	Deviation - goods and services	Invoice Attached
14/02/2011	Speedy Tyre & exhaust	1 499.99	44203031909	Deviation - goods and services	Invoice Attached
14/02/2011	Mastertreads	495.90	41518032109	Deviation - goods and services	Invoice Attached
15/02/2011	Industrial Screening Technology	11 430.78	1841810336312	Deviation - goods and services	Chains for Contra Shear Drums Screens
15/02/2011	Pick 'n Pay	8 908.53	1030310234019	Deviation - goods and services	SCM Process not Followed
15/02/2011	CW Mowers	290.00	41518062405	Deviation - goods and services	SCM Process not Followed
15/02/2011	Afrox (African Oxygen LTD)	393.30	115110229300	Deviation - goods and services	Invoice Attached
15/02/2011	Tony's Motor Spares	1 710.00	42703051205	Deviation - goods and services	Invoice Attached
15/02/2011	Autozone	96.90	41539019305	Deviation - goods and services	Invoice Attached
15/02/2011	Speedy Tyre & exhaust	1 498.74	42703042605	Deviation - goods and services	Invoice Attached
15/02/2011	Midas	35.29	41507058505	Deviation - goods and services	Invoice Attached
15/02/2011	Midas	41.31	41515008005	Deviation - goods and services	Invoice Attached
15/02/2011	Speedy Tyre & exhaust	859.99	44203031909	Deviation - goods and services	Invoice Attached
15/02/2011	Concordia Training Centre	14 808.60	1155110230710	Deviation - goods and services	Training
15/02/2011	Speedy Tyre & exhaust	350.00	41518048609	Deviation - goods and services	Invoice Attached
15/02/2011	Jaffe's Ford En Mazda	255.80	48403030605	Deviation - goods and services	Invoice Attached
15/02/2011	Diesel Electric	409.49	41518026505	Deviation - goods and services	Invoice Attached
15/02/2011	Speedy Tyre & exhaust	1 269.52	42703024909	Deviation - goods and services	Invoice Attached
15/02/2011	Witels Grondverskuiwings	132 525.00	1660610229300	Deviation - goods and services	SCM Process not Followed
15/02/2011	M & N Bakwerke	9 164.31	3905085008101	Deviation - goods and services	Insurance Claim
			390508008101/12406		
15/02/2011	Indecon Instrumentation Control	11 647.00	10217500	Deviation - goods and services	Insurance Claim
16/02/2011	IMFO (NATIONAL)	3 465.00	1240310209700	Deviation - goods and services	Imfo Registration

Date of Adjudication	Supplier	Contract /Order amount	Vote	Short description of goods purchased	Reason for deviation
16/02/2011	Asphalt King	40 014.00	1153910336935	Deviation - goods and services	Sole provider
16/02/2011	Frama (Normal)	3 376.10	1210910226300	Deviation - goods and services	Sole provider
16/02/2011	Drager South Africa (Pty) Ltd	3 135.00	1420310336312	Deviation - goods and services	SCM Process not Followed
16/02/2011	CP Jansen Taxi's	1 200.00	1061210223950	Deviation - goods and services	Invoice Attached
16/02/2011	Abrahams Taxi's & Transport	1 200.00	1061210223950	Deviation - goods and services	Invoice Attached
16/02/2011	Rub-n-Dub Car Wash	55.00	42103059505	Deviation - goods and services	Invoice Attached
17/02/2011	B P Altantic	37 354.50	Stores - 116470	Breach	Month-to-month
17/02/2011	Victoria Park Butchery	5 862.88	1030310234015	Deviation - goods and services	Only 2 quotations - no answer third company
17/02/2011	Pick n Pay	4 372.60	1030310234008 Stores - 116620	Deviation - goods and services	SCM Process not Followed
17/02/2011	Raimondi's Wholesalers	7 243.20	/119446	Deviation - goods and services	Only 2 quotations - no answer third company
17/02/2011	Speedy Tyre & exhaust	47.80	42703055709	Deviation - goods and services	Invoice Attached
17/02/2011	Speedy Tyre & exhaust	819.38	42703055309	Deviation - goods and services	Invoice Attached
17/02/2011	Speedy Tyre & exhaust	47.80	46318090209	Deviation - goods and services	Invoice Attached
17/02/2011	Speedy Tyre & exhaust	982.80	48403031205	Deviation - goods and services	Invoice Attached
17/02/2011	Speedy Tyre & exhaust	620.00	42703032305	Deviation - goods and services	Invoice Attached
17/02/2011	Speedy Tyre & exhaust	47.80	41539025409	Deviation - goods and services	Invoice Attached
17/02/2011	Mastertreads	114.00	42103005609	Deviation - goods and services	Invoice Attached
17/02/2011	Mastertreads	45.60	41539020809	Deviation - goods and services	Invoice Attached
17/02/2011	Mastertreads	1 183.32	46603032409	Deviation - goods and services	Invoice Attached
17/02/2011	Mastertreads	256.50	41539044909	Deviation - goods and services	Invoice Attached
17/02/2011	Mastertreads	951.90	41518018709	Deviation - goods and services	Invoice Attached
17/02/2011	Jaffe's Ford En Mazda	199.25	48403030605	Deviation - goods and services	Invoice Attached
17/02/2011	Autozone	252.05	41512026405	Deviation - goods and services	Invoice Attached
17/02/2011	Midas	128.15	41539048205	Deviation - goods and services	Invoice Attached
17/02/2011	Midas	639.05	41518028105	Deviation - goods and services	Invoice Attached
17/02/2011	Orbit Motors Boland	124.70	44203022905	Deviation - goods and services	Invoice Attached
17/02/2011	Autozone	279.23	41518039405	Deviation - goods and services	Invoice Attached
17/02/2011	Tata Worcester	979.10	44203005505	Deviation - goods and services	Invoice Attached
17/02/2011	Speedy Tyre & exhaust	47.80	41539008209	Deviation - goods and services	Invoice Attached
17/02/2011	Marias Bakwerke	1 026.00	41518058905	Deviation - goods and services	Emergency - Tow-in
17/02/2011	Fire Raiders Cape	19 562.00	44203005505	Deviation - goods and services	Sole supplier
17/02/2011	Marias Bakwerke	1 288.20	41518020505	Deviation - goods and services	Emergency - Tow-in
17/02/2011	Marias Bakwerke	1 083.00	44203005505	Deviation - goods and services	Emergency - Tow-in
17/02/2011	Marias Bakwerke	513.00	42703055705	Deviation - goods and services	Emergency - Tow-in
17/02/2011	Marias Bakwerke	1 026.00	48418038405	Deviation - goods and services	Emergency - Tow-in
17/02/2011	Worcester Nissan	1 760.30	48403014605	Deviation - goods and services	Invoice Attached
17/02/2011	Tony's Truck Centre	1 995.00	46603009405	Deviation - goods and services	Invoice Attached
17/02/2011	Autozone	199.50	48403030605	Deviation - goods and services	Invoice Attached
17/02/2011	Midas	83.56	41539019305	Deviation - goods and services	Invoice Attached
17/02/2011	Audensberg Toyota	118.23	41539048205	Deviation - goods and services	Invoice Attached
17/02/2011	Midas	56.43	41512026405	Deviation - goods and services	Invoice Attached
17/02/2011	Hi-Q	1 331.52	44203005509	Deviation - goods and services	Invoice Attached
17/02/2011	Breede Vallei Bakwerke	741.00	42703024905	Deviation - goods and services	Invoice Attached
17/02/2011	Worcester Nissan	8.41	41539019305	Deviation - goods and services	Invoice Attached
17/02/2011	Andrzej's Truck Spares CC	741.00	48103081705	Deviation - goods and services	Invoice Attached
17/02/2011	Autozone	664.73	41539019305	Deviation - goods and services	Invoice Attached
17/02/2011	Mastertreads	427.50	46603010309	Deviation - goods and services	Invoice Attached
17/02/2011	Mastertreads	1 214.10	46603036609	Deviation - goods and services	Invoice Attached
17/02/2011	Audensberg Toyota	146.79	41518026505	Deviation - goods and services	Invoice Attached
17/02/2011	Autozone	308.77	48403030605	Deviation - goods and services	Invoice Attached
17/02/2011	Patin Trading	1 823.20	41512026405	Deviation - goods and services	Invoice Attached
17/02/2011	Mastertreads	137.94	41518063709	Deviation - goods and services	Invoice Attached
17/02/2011	Mastertreads	433.20	41539017609	Deviation - goods and services	Invoice Attached
17/02/2011	Mastertreads	1 788.66	48103032509	Deviation - goods and services	Invoice Attached
18/02/2011	Hexvallei Sekuriteit Bk	2 496.60	1240410226544	Deviation - goods and services	Emergency
18/02/2011	Hexvallei Sekuriteit Bk	1 140.00	1240410226544	Deviation - goods and services	Emergency
18/02/2011	Ruxmian Lodge	5 425.00	1810310231500	Deviation - goods and services	Accommodation
21/02/2011	J J F Abrahams Services	18 500.00	1690910336105	Deviation - goods and services	Impractical to follow process-exceptional case
21/02/2011	Koop En Bou	7.60	1392410336101	Deviation - goods and services	Invoice Attached
22/02/2011	Midas	462.28	48403059005	Deviation - goods and services	Invoice Attached
22/02/2011	Midas	28.45	42703055605	Deviation - goods and services	Invoice Attached
22/02/2011	Jaffe's Ford En Mazda	1 380.75	41539025405	Deviation - goods and services	Invoice Attached
22/02/2011	Canopy Country	342.19	41503041505	Deviation - goods and services	Invoice Attached
22/02/2011	Diesel Electric	231.52	41518026505	Deviation - goods and services	Invoice Attached
22/02/2011	Lawnmower Centre	1 248.30	48403017905	Deviation - goods and services	Invoice Attached
22/02/2011	Audensberg Toyota	553.28	41518049005	Deviation - goods and services	Invoice Attached
22/02/2011	Audensberg Toyota	330.01	41518026505	Deviation - goods and services	Invoice Attached
22/02/2011	Boland Hydraulics	191.52	46603031505	Deviation - goods and services	Invoice Attached
22/02/2011	Boland Hydraulics	135.09	46912017705	Deviation - goods and services	Invoice Attached
22/02/2011	Cader's Auto Electric	799.43	44203058705	Deviation - goods and services	Invoice Attached
22/02/2011	Cader's Auto Electric	1 842.44	46603009405	Deviation - goods and services	Invoice Attached
22/02/2011	Cader's Auto Electric	1 476.52	41539017605	Deviation - goods and services	Invoice Attached
22/02/2011	J E C Spares CC	182.40	41539026209	Deviation - goods and services	Invoice Attached
22/02/2011	Mastertreads	342.00	48403059009	Deviation - goods and services	Invoice Attached
22/02/2011	Independent Newspapers	3 180.51	1240810208300	Deviation - goods and services	Advert
22/02/2011	Protea Hotel King George	817.90	1060310231500	Deviation - goods and services	Accommodation
22/02/2011	Media24 Beperk	3 553.65	1240810208300	Deviation - goods and services	Advert
22/02/2011	Media24 Beperk	2 191.20	1240810208300	Deviation - goods and services	Advert
22/02/2011	Media24 Beperk	2 191.20	1240810208300	Deviation - goods and services	Advert
22/02/2011	Media24 Beperk	2 921.60	1240810208300	Deviation - goods and services	Advert
23/02/2011	Independent Newspapers	1 693.69	1450910230900	Deviation - goods and services	Subscription fee
23/02/2011	Kwezi V3 Engineers (Pty) Ltd	78 660.00	2420300005501	Deviation - goods and services	Only supplier available
23/02/2011	Poplar Engineering Works	3 111.06	1842110336748	Deviation - goods and services	Emergency
23/02/2011	Distinctive Choice 1136 CC	4 575.00	1240610217500	Deviation - goods and services	Insurance Claim
24/02/2011	Media24 Beperk	4 760.00	1210610210000	Deviation - goods and services	SCM Process not Followed - Advertisement
24/02/2011	Cape Office Machines	3 304.66	1210910226300	Deviation - goods and services	Sole supplier
24/02/2011	Die Herberg	845.00	1240710231500	Deviation - goods and services	Accommodation
24/02/2011	Boland Kollege	86 700.00	1211210230721	Deviation - goods and services	Sole supplier - Training
24/02/2011	NCP Chlorchem Pty Ltd	44.46	1690610209500	Deviation - goods and services	Invoice Attached
25/02/2011	Traloba Transport Logistics	2 280.00	127031029700	Deviation - goods and services	Registration fees
25/02/2011	Pick 'n Pay	4 842.70	1030310234008	Deviation - goods and services	SCM Process not Followed
25/02/2011	Pick 'n Pay	3 689.81	1030310234009	Deviation - goods and services	SCM Process not Followed
25/02/2011	Ruxmian Lodge	1 675.00	1810310231500	Deviation - goods and services	Accommodation
28/02/2011	Mindmuzik Media	6 158.75	1270410226300	Deviation - goods and services	Sole Supplier
28/02/2011	Dr Cronje & Vennote Ingelyf	23 383.20	1211210223600	Breach	Only Local Providers
Total	164	R 1 665 269.23			

Date of Adjudication	Supplier	Contract /Order amount	Vote	Short description of goods purchased	Reason for deviation
March 2011					
01/03/2011	Astro Auto Electric	1 995.00	46318051805	Repair Starting & Charging- Cw18250	Workshop orders
01/03/2011	Astro Auto Electric	1 845.03	46318090205	Repair Alternator - Cw26126	Workshop orders
01/03/2011	CBS Worcester	271.09	41539017605	Mudflap Set - Toyota Cw 29869	Workshop orders
01/03/2011	Midas	181.64	48403030605	Carb Kit - Ford Spectron 2200 Cw 6008	Workshop orders
01/03/2011	Midas	96.00	41518028105	Number Plate-Ford Courier Cw 40036	Workshop orders
01/03/2011	Speedy Tyre & Exhaust	1 499.99	42703051209	Tyre + Fitment - Toyota Cw 10995	Workshop orders
01/03/2011	Autozone	1 907.01	41518011305	Parts As Requested-Toyota Cw 20824	Workshop orders
01/03/2011	Worcester Nissan	831.46	48415030805	Switch Light - Nissan 2700 - Cw 59832	Workshop orders
01/03/2011	Patin Trading 146	1 739.41	41512050705	Reset & Temper Springs- Cw 13249	Workshop orders
01/03/2011	Autozone	172.43	41512050705	Parts As Requested - Cw 13249	Workshop orders
01/03/2011	Midas	251.36	41512050705	Parts As Requested - Cw 13249	Workshop orders
01/03/2011	Worcester Nissan	57.00	46603001305	Rubber Mat - Nissan Cw 54401	Workshop orders
01/03/2011	Midas	219.68	48403030605	Electronic Ignition - Ford Cw 60081	Workshop orders
01/03/2011	Worcester Nissan	1 322.40	41507058505	Lamp- Nissan Diesel Ud40 Cw 16507	Workshop orders
01/03/2011	Orbit Motors	157.94	41518026505	Parts As Requested - Cw 39879	Workshop orders
01/03/2011	PG Glass	274.85	48403049905	Safety Glass - Ford Cw 10317	Workshop orders
01/03/2011	Midas	1 200.08	41518011305	Shocks & Wheelcylinders -Cw 20824	Workshop orders
01/03/2011	Andrzej's Truck Spares CC	1 140.00	48103081705	Seat - Mercedes Benz Cw 39059	Workshop orders
01/03/2011	Waltons Stationery	102.94	1152110226300	White Board Cleaner	Workshop orders
01/03/2011	Audensberg Toyota	762.39	41518011305	Brake Cables - Toyota Hilux Cw 20824	Workshop orders
01/03/2011	Jaffe's Ford en Mazda	704.39	42703049105	Unit Flasher - Mazda 1300 Cw 3031	Workshop orders
01/03/2011	Rodlyn's	430.00	1152110226300	Black Ink Cartridge Hp 27	Workshop orders
01/03/2011	Autozone	436.16	415180113305	Spark Plug Sleeve - Cw 20824	Workshop orders
01/03/2011	Autozone	454.29	42703049105	Wiper Motor - Mazda 1300 Cw 3031	Workshop orders
01/03/2011	Mastertreads	131.10	48403081909	Puncture Repairs - Isuzu Cw 42159	Workshop orders
01/03/2011	Mastertreads	102.60	41503070609	Tube + Fitment - Sleepwa Cw 22778	Workshop orders
01/03/2011	Mastertreads	1 920.23	46906015009	20 Tube + Fitment - Leunwa Cw 5786	Workshop orders
01/03/2011	Mastertreads	1 219.80	41539044909	Puncture Repairs - Cw 12025	Workshop orders
01/03/2011	Mastertreads	114.00	41539017609	Puncture Repairs - Wipbak Cw 29869	Workshop orders
01/03/2011	Mastertreads	306.66	46603020609	Puncture Repairs - Wipbak Cw 36545	Workshop orders
01/03/2011	Mastertreads	125.40	48103050909	Puncture Repairs - Toyota Cw 12819	Workshop orders
01/03/2011	Mastertreads	603.06	41518030909	Retread - Toyota Dyna Cw 60591	Workshop orders
01/03/2011	Rainbouv Planthire	46 834.10	1362710211500	Huur Van Diggers & Tipper	SCM Process not Followed
02/03/2011	Kwezi V3	80 000.00	1691210336112	Investigation To Sewer Systems	Emergency Sewerage
02/03/2011	Ignite Advisory Services	4 446.00	1062110225400	Sdbip - Monthly Hosting Fee	Invoice Attached
02/03/2011	Ignite Advisory Services	3 192.00	1062110225400	Sdbip - Database Management Fees	Invoice Attached
03/03/2011	Drager South Africa	1 664.40	1420310336312	Service + Repair B.A.Cylinders	Sole Supplier
03/03/2011	S A Kuns Vereniging	1 800.00	103031026800	Donasie Aan Saa Of Arts - Mrt '11	Impractical to follow official process: Grant
03/03/2011	S A Kuns Vereniging	1 800.00	1030310216800	Donasie Aan Saa Of Arts - Apr '11	SCM Process not Followed
03/03/2011	Sure Boland Tours	4 839.00	1211210231500	Return Flight For Mr O.Wilson	Sole Supplier
03/03/2011	Holiday Inn Pretoria	5 258.00	1211210231500	Accommodation - O Wilson	Accommodation
03/03/2011	IMASA	367.00	1210410223500	Registrasie Van Mnr.Fula By Imasa	Sole Supplier
03/03/2011	Asphalt King	6 669.00	1154010336935	Supply & Deliver Of Weather Cold	Sole Supplier
03/03/2011	Asphalt King	6 669.00	1154110336935	Supply & Deliver Of Weather Cold	Sole Supplier
04/03/2011	Speedy Tyre & Exhaust	268.40	41512026409	Wheel Alignment - Cw40035 Bvm264	Invoice Attached
04/03/2011	Tewie's Catering Services	7 175.00	1030310234008	Catering Vir 50 Jeug Kamp - Wyk 8	Wasted: Not approved by Mayor
04/03/2011	Lee-Ann's Catering Services	4 900.00	1030310234008	Middagete Vir 35 Persone - Wyk 8	Wasted: Not approved by Mayor
04/03/2011	Hypower Heavy Current Maintenance	22 982.40	1811210336109	Supply Regen Oil (Exchange Basis)	Sole Supplier
04/03/2011	Hypower Heavy Current Maintenance	22 982.40	1811210336109	Supply Regen Oil (Exchange Basis)	Sole Supplier
04/03/2011	Riverside Golfklub	1 200.00	1030310234013	Entry Fees - Ward 13	Invoice Attached
04/03/2011	J A Steyn	1 995.13	1840310223500	Annual Fee 2011 Sa Council	Invoice Attached
04/03/2011	Diesel Electric	1 402.20	1152110336312	Repair Of Air Wrench	Workshop orders
08/03/2011	Autozone	17.39	48103080605	Hooter Pin Kit - Cw12922	Invoice Attached
08/03/2011	Worcester Nissan	293.28	41512018305	Contact Set & Fuel Filter - Cw36988	Workshop orders
08/03/2011	Rub-n-Dub Car Wash	55.00	42103005605	Was En Skoonmaak Van Cw51155	Invoice Attached
08/03/2011	Worcester Voorsieners	11 955.25	1753610336101	Placson R/Seal Wht 20l	Extension of contract
08/03/2011	SABS Commercial (Pty) Ltd	10 433.28	1690610232300	Nutrient & Oxygen Demand	Not possible to follow process
08/03/2011	Die Burger	1 678.56	1451510230900	Die Burger Subskripsie Vir 12 Maande	Subscription
09/03/2011	The Badge Co.	5 955.00	1270310107900	Development Cost On Id Shield	Supplier of badges
09/03/2011	Dr C W Gillfillan	2 100.00	1211210223600	Mediese Toetse & Verslae	Invoice Attached
09/03/2011	Petroport Touws River	2 725.60	48403062807	Brandstof Kragopwekker Bokrivie	Invoice Attached
09/03/2011	Independent Newspapers	1 394.25	1450310230900	Subscription For Cape Times	Sole Supplier - Subscription
09/03/2011	Sentrale Bande	257.53	46603033609	Herstel Van Pap Wiel Cw43483	Invoice Attached
09/03/2011	Sentrale Bande	112.60	41518080709	Herstel Van Pap Wiel Cw13125	Invoice Attached
09/03/2011	Dr Cronje & Vennote Ingelyf	427.80	1211210223600	Consultation Of Jerome Williams	Sole Supplier
09/03/2011	Independent Newspapers	1 693.69	140310230900	Subscription For Cape Argus	Sole Supplier - Subscription
09/03/2011	The Badge Co.	2 340.00	1270310107900	Development Cost On Metal Cap	Supplier of badges
09/03/2011	Cape Peninsula University	2 750.00	1810310209700	Domestic Use Of Energy Conference	Sole supplier - registration fees
09/03/2011	Kaap Agri	644.85	48103024207	Petrol - Nissan Cw 42059	Procurement of fuel - regulated price
09/03/2011	Kaap Agri	696.56	48103024207	Petrol - Nissan Cw 42059	Procurement of fuel - regulated price
09/03/2011	Media24 Beperk	2 921.60	1030310208300	Plasing Van Advertensie	Locally Newspaper
09/03/2011	Pension Mariana Guest House	1 000.00	1810310231500	Accommodation - W Albertyn	Accommodation
09/03/2011	I.S Caterers	660.00	1210410235900	Catering Vir 12 Persone- Housing Dept.	Invoice Attached
10/03/2011	Boland Hoedrukspuie	288.00		Repairs As Requested - Gifspuit	Invoice Attached
10/03/2011	Orbit Motors	1 543.64	48103081705	Right Headlamp - Cw 3905	Workshop orders
10/03/2011	Tony's Motor Spares	855.00	41518026005	Repair Ferguson Diesel Tank	Workshop orders
10/03/2011	Boland Hydraulics	907.21	44203022905	Repair Water Leaks -Branweermasjien	Workshop orders
10/03/2011	Mastertreads	182.40	46603010309	Call Out & Puncture Repair -Cw 31003	Workshop orders
10/03/2011	Mastertreads	102.60	48103019009	Puncture Repair - Nissan Cw 36471	Workshop orders
10/03/2011	Tony's Motor Spares	741.00	48103011505	Clean Repair Triton Radiator	Workshop orders
10/03/2011	Sure Boland Tours	4 010.00	1154510231500	Return Flights For D.Basson	Sole provider - air flight
10/03/2011	Kipo's Taxi & Busdienste	3 500.00	1030310234005	Transport Vir 60 Persone - Wyk 5	Only local provider
10/03/2011	Victoria Park Butchery	4 419.27	1030310234005	Ossewa Sausage Ward 5	Sole Supplier
10/03/2011	Winterbach Broers BK	9 600.00	1660410336932	Bymekaarmaak Van Vullis En Rommel	Sole Supplier
11/03/2011	Worcester Brake & Clutch	3 058.80	46905035705	Repairs As Requested- Cw42827	Invoice Attached
11/03/2011	Swannies Scrap Metal	75 240.00		Felling Of Eucalyptus Trees	Specialised work required: Felling of trees
14/03/2011	Pine Lodge Resort George	1 140.00	1211210231500	Accommodation For O.Wilson	Sole supplier - Accommodation
14/03/2011	The Badge Co.	2 561.58	1420310107900	Mettelette Epaulettes	Sole provider
14/03/2011	Foresight Publications	2 557.00	1420310232500	Dangerous Goods Digest	Sole provider - publications
14/03/2011	WP Chipper Hire & Sales	117 933.00	1155110338400	Repair & Respray Of Chipper	Sole local agent: repair chipper machine
15/03/2011	Tony's Motor Spares	513.00	48103047605	Clean And Repair Radiator	Workshop orders
15/03/2011	Tony's Motor Spares	478.80	46318090205	Clean And Repair Radiator	Workshop orders
15/03/2011	Electric Centre	128.30	1154510336101	Supply Ripcord 0.50mm White	Invoice Attached
15/03/2011	Electric Centre	180.00	1154510336101	Supply Vec 236 Elb	Invoice Attached
16/03/2011	Media24 Beperk	2 191.20	1240810208300	Advertisement Of Bid Bv 147	Advertisement
17/03/2011	SALGBC Agency Shop	3 000.00	1030310226900	Services Rendered For Dispute Case	Late postponement of arbitration
17/03/2011	Koop En Bou	23.10	1392410336101	Push Switch	Invoice Attached
17/03/2011	Tony's Motor Spares	1 482.00	48403017505	New Radiator - Ford Ranger Cw 19526	Invoice Attached
17/03/2011	Midas	134.96	48403017505	Anti Freeze - Ford Ranger Cw 19526	Invoice Attached
17/03/2011	Midas	85.96	41518011305	Engine Cleaner - Toyota Hilux Cw 20824	Invoice Attached
17/03/2011	Midas	85.96	41508057705	Engine Cleaner - Toyota Hilux Cw 21871	Invoice Attached
17/03/2011	Orbit Motors	1 543.64	48103081705	Left Headlight - Cw 39059	Invoice Attached

Date of Adjudication	Supplier	Contract /Order amount	Vote	Short description of goods purchased	Reason for deviation
17/03/2011	Autozone	422.09	46318090205	Tie Rod & Anti Freeze	Invoice Attached
17/03/2011	CBS Worcester	277.84	46603050105	Mudflaps 600x60 - Cw 46140	Invoice Attached
17/03/2011	Battery Centre	1 504.98	41503061505	Battery - Ford 5000 Trekker Cw 12238	Invoice Attached
17/03/2011	Diesel Electric	1 289.34	1152110336312	Water Trapfilter	Invoice Attached
17/03/2011	Midas	89.96	48403059005	Oil Filter - Nissan Ud Tipper Cw 25058	Invoice Attached
17/03/2011	Autozone	591.04	41503061505	Parts As Requested - Cw 12238	Invoice Attached
17/03/2011	Agrico	162.77	46318051805	Oil Filter & Filter Element	Invoice Attached
17/03/2011	Cader's Auto Electric	934.20	41539044905	Repair Indicators - Cw 12025	Invoice Attached
17/03/2011	CBS Worcester	271.09	46603002905	Mudflaps 600 X 600mm - Cw 12890	Invoice Attached
17/03/2011	Orbit Motors	1 013.07	41518039405	Parts As Requested - Cw 43328	Invoice Attached
17/03/2011	Orbit Motors	1 170.99	46603040905	Parts As Requested - Cw 43283	Invoice Attached
17/03/2011	CBS Worcester	379.45	48403030605	Repair Brakes - Cw 60081	Invoice Attached
17/03/2011	CBS Worcester	679.00	48403029405	Repairs As Requested - Cw 42053	Invoice Attached
17/03/2011	Worcester Gearbox Centre	598.50	46318090205	Repair Drive - Shaft- Cw 26126	Invoice Attached
17/03/2011	Audensberg Toyota	582.48	41539048205	Mirror - Toyota Hi-Lux Cw 336	Invoice Attached
17/03/2011	Audensberg Toyota	833.75	41508057705	Service Parts- Toyota Cw 21871	Invoice Attached
17/03/2011	Lock & Key	300.00	42703055605	Unlock Car - Toyota Cw 48890	Invoice Attached
17/03/2011	Midas	136.74	41518011305	Set Brake Shoes - Toyota Cw 20824	Invoice Attached
17/03/2011	Harry's Upholsterers	950.00	48403059005	Repairs To Seat - Nissan Cw 25058	Invoice Attached
17/03/2011	Diesel Electric	648.60	41521051505	Water Trap Filter + Fitting	Invoice Attached
17/03/2011	Midas	356.55	40603030505	Parts As Requested - Mbenz 2300	Invoice Attached
17/03/2011	Audensberg Toyota	1 576.69	46318090205	Parts As Requested - Cw 26126	Invoice Attached
17/03/2011	Sodah Ebrahim Caterers	1 125.00	1030310234013	Catering For 20 People	Not included on ward base project/plan
17/03/2011	Boland Sports	752.00	1030310234020	Netballs (Match) For Ward 19	Sport equipment
17/03/2011	Cw Screenprinters	9 080.00	1030310234020	20x Netbalstelle Vir Wyk 19	Sport equipment (Jerseys)
17/03/2011	Victoria Park Butchery	2 889.49	1030310234013	Ossewa Sausage For Ward 13	Sole supplier - Halaal meat
18/03/2011	Nampak Tissue	24 624.00	116413	Paper Toilet Unwrapped (48)	Supplier of bulk paper
22/03/2011	ABC All Sectors Business	9 108.60	1841810209700	Conference Fees For Mr R.Walters	Sole supplier: Conference registration
22/03/2011	Pragma Products	8 097.42	1810310336315	Resolve Error Message From Samras	Supplier of financial services system
22/03/2011	Winterbach Broers BK	456.00	1841310336746	Herstel Pyp In Voortrekkerweg	Emergency: Repair burst pipe
22/03/2011	Saba IT	1 251.72	1211410336312	Hdd-Seagate 1.0tb 3.5" sata	Urgency: to replace discs
22/03/2011	Tony's Truck Centre	1 710.00	46603058805	Recover Truck Out Of Sand	Invoice Attached
23/03/2011	Boland Hydraulics	248.29	48403037705	Repair Pipe - Cw 26748	Invoice Attached
23/03/2011	Astro Auto Electric	718.20	48403031205	Repair Stoplights - Nissan Cw 59831	Invoice Attached
23/03/2011	Worcester Auto Clinic	1 998.99	41503061505	Supply New Starter - Cw 12238	Invoice Attached
23/03/2011	Brandwacht Diesel & Turbo	1 431.60	48403037705	Replace V-Belts - Cw 26748	Invoice Attached
23/03/2011	Worcester Brake & Clutch	1 136.58	48403081905	Repair Brakes - Cw 42159	Invoice Attached
23/03/2011	Worcester Brake & Clutch	1 077.92	44203022905	Repair Air Valve - Cw 22348	Invoice Attached
23/03/2011	CW Mowers	1 050.00	41518036105	Repairs As Requested - Grassnyer	Invoice Attached
23/03/2011	CW Mowers	1 113.20	45151620605	Repairs As Requested - Stihl Fs500	Invoice Attached
23/03/2011	Alcom Matomo	105 792.00		Update Existing Telemetry	Sole supplier - Updating of software
23/03/2011	Worcester Enjinsentrum	36 690.90	41518049005	Overall Engine - Tipbak Cw 10768	Impossible to determine cost: Repairs
23/03/2011	CW Mowers	874.70	45151062505	Repairs As Requested - Stihl Fs 50	Invoice Attached
23/03/2011	CW Mowers	209.00	48418020005	Trim Cut 41-2 - Brushcutter Fs35	Invoice Attached
24/03/2011	CW Mowers	350.15	45151004305	Repairs As Requested - Stihl Chainsaw	Invoice Attached
24/03/2011	Hi-Q	1 116.06	48418027209	Tyre + Fitment - Cw 42049	Invoice Attached
24/03/2011	Battery Centre	389.99	44203080305	Mc Battery- Sleepwa Cw 11472	Invoice Attached
24/03/2011	Marias Bakwerke	969.00	40303027505	Tow-In-Vehicle - Mazda Cw 40141	Invoice Attached
24/03/2011	Boland Hydraulics	1 521.35	46603009505	Pipe - Nisan Ud Waste Compactor	Invoice Attached
24/03/2011	Boland Hydraulics	444.60	41518030905	Repair Hydr-Pipe - Cw 60591	Invoice Attached
24/03/2011	Jaffe's Ford en Mazda	1 836.03	42703032305	Brake Master Cylinder	Invoice Attached
24/03/2011	Autozone	256.50	48103047605	Anti-Freeze - Cw 6396	Invoice Attached
24/03/2011	Cader's Auto Electric	833.74	42703055305	Repair Rotators - Toyota Cw 48896	Invoice Attached
24/03/2011	Midas	178.50	1152110208400	Tap + Die Set 40pc	Invoice Attached
24/03/2011	Visser's Ingenieurswerke	741.00	48403081905	Supply Hydraulic Oil	Invoice Attached
24/03/2011	Speedy Tyre & Exhaust	1 861.72	42703055209	Tyre + Fitment + Wheel Alignment	Invoice Attached
24/03/2011	Mastertreads	1 586.88	48403031209	Tyre + Fitment - Nissan Cm 10f Cw 59831	Invoice Attached
24/03/2011	Mastertreads	108.30	46603049609	Repair Puncture - Toyota Cw 11285	Invoice Attached
25/03/2011	Autacs Signs	3 402.49	1270310107900	Naambordjies - Volkkeur Sa Vlag	Only 2 providers on database to supply name tags
25/03/2011	Hyper Doors	3 976.00	1030310209350	Compact 500 Sliding Gate Motor	Only 1 quotation
28/03/2011	AAA Paints	44 655.30	1759010336101	Paint For Zweletemba Ward 18	Urgently required maintenance housing
28/03/2011	AAA Paints	46 910.80	1759010336101	Paint For Ward 16	Urgently required maintenance housing
28/03/2011	Ruximan Lodge	8 840.00	1810310231500	Bed,Breakfast,Lunch Boxes	Supplier not listed/ Process not followed - Accomodation
28/03/2011	Ruximan Lodge	1 005.00	1810310231500	Bed,Breakfast,Lunch Boxes	Supplier not listed/ Process not followed - Accomodation
29/03/2011	Canopy Country	4 594.20	288600009801	Supply & Install "Cabover Roofrack"	Sole local supplier - Canopy Roofrack/Rubbermat
29/03/2011	Infra-Rad	15 400.00	12108910218400	Services For Council Meeting	Only known supplier of service: recording, sound & translation equip
29/03/2011	F G Uniforms CC	36 168.55	1271210107900	Pairs Of Magnum Socks (184p), Etc	Only one supplier of traffic uniforms registered
30/03/2011	Media24 Beperk	3 652.00	1240810208300	Advert- Cw Standard Of Bid Bv 157	Local supplier: Advert
30/03/2011	Infra-Rad	15 400.00	12108910218400	Services For Council Meeting	Sole supplier of recording sound & translation services
31/03/2011	Media24 Beperk	3 807.49	1240810208300	Advert Of Bv 140 Security Services	Invitation to Bid Advert
31/03/2011	Media24 Beperk	5 076.65	1240810208300	Advert In Burger For Bv157-164, 166	Invitation to Bid Advert
Total	173	R 968 906.12			
April 2011					
01/04/2011	Nampak Tissue	14 193.00	Stores	Toilet paper	Only supplier registered
01/04/2011	Breenivier Koeriers Bk	45.60	1155110230710	Courier services	SCM Process Not Followed
01/04/2011	Stuttaford Van Lines	24 993.36	1211210229000	Removal services - Employee relocated	SCM Process Not Followed
01/04/2011	HSM Amanzi Pump And Sewerage	34 618.38	1690610336312	Repairs to pumps	Emergency
04/04/2011	Boland Sports CC	2 566.00	1030310234004	Sport gear -Ward 4	Only one Quote Requested
04/04/2011	A C Security	12 236.45	2240600002701	Installation of alarm monitoring system - De Doorns Traffic Centre	Urgent
04/04/2011	Driving License Card Acc	37 050.00	1270610212500	Driving license cards	Only service provider
04/04/2011	Driving License Card Acc	5 100.00	1270610212500	Driving license cards	Only service provider
04/04/2011	Tony's Motor Spares	9 690.00	46603058805	Repair to vehicle	Vehicle spare and repairs
04/04/2011	Petroport Touws River	4 649.70	46603035307	Fuel	Regulated price - fuel
06/04/2011	Driving License Card Acc	42 225.00	1270610212500	Driving license cards	Only service provider
06/04/2011	Montagu Springs	11 900.00	1030310234020	Accommodation - Team building session Ward 20	Suitable supplier of service required
06/04/2011	Media24 Beperk	6 427.20	1210610227100	Placing of adverts	Suitable supplier of service required
06/04/2011	Media24 Beperk	6 931.20	1210610227100	Placing of adverts	Suitable supplier of service required
07/04/2011	Fire Raiders Cape	4 991.79	2420300005401	Fire command vest set	Only 2 suppliers on database
07/04/2011	Fire Raiders Cape	4 640.03	2420300005401	Homeland security hazmat I.D kit	Only 2 suppliers on database
07/04/2011	Pick 'n Pay	8 077.28	1030310234020	Groceries - Teambuilding session Ward 20	Suitable supplier of service required
08/04/2011	Media24 Beperk	3 553.65	1240810208300	Placing of adverts	Suitable supplier of service required
08/04/2011	Pick 'n Pay	11 657.37	1030310234008	Groceries - Certificate ceremony Ward 8	Suitable supplier of service required
Total	19	R 245 546.01			

Date of Adjudication	Supplier	Contract /Order amount	Vote	Short description of goods purchased	Reason for deviation
May 2011					
03/05/2011	Mr. Farmer	395.13	1030310209350	Accommodation	One Quote Received
04/05/2011	Infra-Rad (Fat Pony Cc)	15 400.00	1210910218400	Recording,sound for council meeting	Provider of service
04/05/2011	JP Hit Fighters	795.00	1155110230710	WFW Project	Contractor Selected by DWAF
04/05/2011	Cleaning Zone	720.00	1390310209850	Cleaning service	SCM Process Not Followed
04/05/2011	Cleaning Zone	720.00	1390310209850	Cleaning service	SCM Process Not Followed
04/05/2011	Instrat Consult Cc	56 000.00	1061210234050	Support with development of ward plans	sole supplier
04/05/2011	Parker Holt Incorporated	68 500.00	3905085006001	Legal advice - SARS Matter	Attorney fees
04/05/2011	Sodah Ebrahim Caterers	8 370.00	1240610213430	Catering for MMCL Meeting	Scm Process not followed
05/05/2011	E C S A (Engineering Council)	1 243.86	1810310223500	Annual Engineering Fees	Annual Engineering Fees (Cannot be determined)
05/05/2011	Hypower Heavy Current Maintenance	28 728.00	1811210336318	Supply Regen Oil	Sole provider
05/05/2011	Strong Message Consultants	29 925.00	1211210230720	Career Alignment Workshop	Sole provider for needs requested
05/05/2011	Ian Dickie & Co. (Pty) Ltd	36 178.13	4906049405	Repairs for Sewer Jetmachine	sole supplier
05/05/2011	Lcd - Liquor Clearing Depot	2 444.70	1030310213100	Purchases For council meeting	SCM Process Not Followed
05/05/2011	AAA Accommodation	840.00	1240810231500	Accommodation	SCM Process Not Followed
06/05/2011	April Boukontrakteurs	42 239.28	3905085006001	14 concrete manhole covers	Emergency
06/05/2011	Sure Boland Tours	2 992.00	1211210230700	Return flight ticket	Local supplier in area
06/05/2011	Die Burger (Worc.Bilio Nr. 584	3 297.42	1450610230900	Delivery of Burger to Library	Annual Subscription fees for the newspaper
06/05/2011	De Vries De Wet & Krouwkam	2 602.62	1211810219900	Attorney Fees	SCM Process Not Followed
06/05/2011	De Vries De Wet & Krouwkam	4 872.93	1211810219900	Attorney Fees	SCM Process Not Followed
06/05/2011	Rub-N-Dub Car Wash	55.00	42103059505	Vehicle Cleaning	SCM Process Not Followed - Car wash
06/05/2011	Winterbach Broers	969.00	1841310336746	Repair burst Pipe	Emergency
06/05/2011	Winterbach Broers	456.00	1841310336746	Repair burst Pipe	Emergency
06/05/2011	H Terblanche	5 250.00	1030610213400	Catering for council meeting - 5 May	Scm Process not followed
06/05/2011	Inyameko Trading 405 Cc	12 500.00	1660310336932	Cleaning service	Rotational basis
09/05/2011	El-Mia's	12 500.00	1660310336932	Cleaning service	Rotational basis
09/05/2011	Hsm Amanzi Pump And Sewerage E	46 600.92	1690610336101	Emergency: Repair burst Pipe	Emergency: Repair burst Pipe
09/05/2011	Hsm Amanzi Pump And Sewerage E	34 245.60	16906103363125	Emergency: Repair burst Pipe	Emergency: Repair burst Pipe
09/05/2011	Media24 Beperk (Burger En Worc	8 764.80	1241210208300	advert	advert
09/05/2011	AAD Truck & Bus	7 387.20	1513910229700	Repairs requested	Sole provider - Repairs of Nissan Vehicles
09/05/2011	Firlane House	2 860.00	1240310231500	Accommodation - invoice attached	Scm Process not followed
11/05/2011	Bouplan	2 707.50	1811210226900	Drawing of plans	Provider of service in area
11/05/2011	Driving License Card Acc (Dept	5 550.00	1270610212500	Licence cards	Sole supplier
11/05/2011	Checker Hire (Go2 Plant Hire)	15 390.00	1660310229300	Refuse Compactor Vehicle	Emergency
11/05/2011	Media24 Beperk (Burger En Worc	5 478.00	1241210208300	advert	advert
11/05/2011	Media24 Beperk (Burger En Worc	3 652.00	1211210208300	advert	advert
11/05/2011	Fire Raiders Cape (Pty) Ltd	45 030.00	44203003505	Replace Cab	Authorised by Municipal Manager
11/05/2011	A C Security	246.08	1211510226500	Security Service	Service Delivered
12/05/2011	A C Security	5 580.10	1211510226500	Security Service	Service Delivered
12/05/2011	A C Security	1 841.10	1211510226500	Security Service	Service Delivered
12/05/2011	Sentrale Garage	277.02	41518083505	Petrol - invoice attached	Scm Process not followed
12/05/2011	Worcester Voorsieners	8 783.84	1750310336101	Purchases of paint	Authorised by Municipal Manager
12/05/2011	Sodah Ebrahim Caterers	300.00	1211210224500	Catering - invoice attached	Scm Process not followed
13/05/2011	Forms Media Independent	5 684.04	1271210226300	Section 56 books	Sole supplier
13/05/2011	Dp Truck Hire	62 073.00	1660310229300	Hire of compactor	Only 2 companies with compactor
13/05/2011	Bytes Systems Integrations	2 002.60	1155110208400	MS Office Software	Sole provider - Only reseller of software products
13/05/2011	Bytes Systems Integrations	4 005.21	2030300001701	MS Office Software	Sole provider - Only reseller of software products
13/05/2011	Ocean View Hotel	695.00	1270310231500	Accommodation	One Quote Received
13/05/2011	Balju - Worcester	25 979.34	1270510230300	Servicing of summonses	Provider of service in area
16/05/2011	Visser's Ingenieurswerke	784.32	48403081905	Repairs for Isuzu Truck	Scm Process not followed
16/05/2011	Avalon Springs	2 720.00	1060310234450	Day visit for 16 adults	Scm Process not followed
16/05/2011	LCD - Liquor Clearing Depot	3 928.23	1061210234050	Drinks for ward committee fairwell	Scm Process not followed
16/05/2011	Dr. H.J Herbst	490.00	1211210223600	Statement & invoices attached	Scm Process not followed
16/05/2011	Blossoms Florist	500.00	1030310234016	Statement & invoices attached	Scm Process not followed
16/05/2011	Helgard Terblanche	2 625.00	1030310234011	Lunch for mayoral function	Scm Process not followed
16/05/2011	LCD - Liquor Clearing Depot	2 681.70	1030310234011	Drinks purchased	Scm Process not followed
16/05/2011	LCD - Liquor Clearing Depot	1 246.45	1030310234011	Drinks purchased	Scm Process not followed
17/05/2011	Transmission Gear Services	34 086.00	1690810336108	Services/inspections	Sole Supplier
17/05/2011	Wisa	23 370.00	1690610209700	Conference	Sole supplier
20/05/2011	Church Street Lodge	14 280.00	1841210230710	Accommodation	2 Quotes requested
20/05/2011	TVG Pty Limited T/A The Dunes	4 740.00	1240310231500	Accommodation	Accommodation
20/05/2011	Arniston Holiday Letting	800.00	1211210231500	Accommodation	Accommodation
20/05/2011	Wiehahn Formwork And Scaffoldi	28 177.44	1841210230710	Equipment for formwork	Sole Supplier
23/05/2011	Wikkelnick / Bitline Sa 367 Bk	11 246.10	1841210336747	Hire of excavator/lowbed	Scm Process not followed
23/05/2011	Wynland Enjinherbouers	2 836.23	41518026505	Repairs on Toyota	Scm Process not followed
23/05/2011	OPR Systems (Pty) Ltd	7 980.00	1270510230300	Servicing of summonses	Sole Supplier
23/05/2011	Liesa's Potjiekos	1 000.00	1240610224500	Food for staff function	Scm Process not followed
23/05/2011	Postnet Worcester	1 240.00	1154510225700	Payment - invoice attached	Scm Process not followed
24/05/2011	Hollow On The Square	3 040.00	1211410231500	Accommodation	One Quote Received
24/05/2011	Kaap Agri Bedryf Beperk	2 424.35	1841610336101	Make gate at N1	Scm Process not followed
24/05/2011	Victoria Park Butchery	4 419.27	1030310234005	Purchases for youth camp	Sole Supplier
24/05/2011	Hsm Amanzi Pump And Sewerage E	63 452.40	1690510336108	Emergency	Sole Supplier
24/05/2011	Poplar Engineering Works	1 197.00	1841210336747	C.I.Couplings	Scm Process not followed
24/05/2011	South African Institute Of Arc	3 180.00	1150310209700	Workshop	Registration fees
25/05/2011	Nampak Tissue (Pty) Ltd	24 624.00	Stores	One quote requested	Supplier of paper
25/05/2011	Rapid Instrumentation Cc	1 043.86	1061210208300	Reservoir level probe replacement	Only Local Supplier
25/05/2011	Strydom's Amature Winders Bk	2 191.20	1155110338400	Pump at Panorama	Strip and quote
25/05/2011	Media24 Beperk (Burger En Worc	6 768.86	1240810208300	advert	Advert
25/05/2011	Independent Newspapers Cape Li	8 225.12	3905085006001	advert	Advert
26/05/2011	Poplar Engineering Works	1 012.14	1841210336747	HDPE Adaptor	Scm Process not followed
26/05/2011	Capital Security (Nuwe Install	4 859.93	2240600002701	Install Camera System	Security system
26/05/2011	Strand Tool & Amp; Toilet Hire	53 217.70	1660910229300	Hire Of Chemical Toilets	Extention Contract
27/05/2011	Breerivier Refrigeration	757.80	1060610213410	Repair stoves at Nekkie's	Scm Process not followed
27/05/2011	Sodah Ebrahim Caterers	3 050.00	1030610213400	Catering for council meeting - 5 May	Scm Process not followed
27/05/2011	Koop En Bou	2 129.60	1841610336101	Purchase tiles	Only supplier in area
30/05/2011	Infra-Rad (Fat Pony Cc)	16 000.00	1210910218400	Recording,sound for council meeting	Only supplier on database
30/05/2011	South African Civil Aviation A	3 120.00	1150610221101	Licence Fees	Scm Process not followed
31/05/2011	Potjie Geplant Kwekery Bk	19 987.62	1841210336747	Purchase Top Soil	Scm Process not followed
31/05/2011	The Network Computer Services	10 863.52	1811210336311	Move + Extend Fibre Cable	Scm Process not followed
31/05/2011	Worcester Landbougenootskap	2 340.00	1154810232850	Catering + Venue for teambuilding	1 Quote requested
Total		89	R 1 015 763.26		
June 2011					
01/06/2011	Opr Systems (Pty) Ltd	6 543.60	1270510230300	Servicing of summonses	Supplier of service
01/06/2011	Dp Truck Hire	50 160.00	1660310229300	Hire of refuse compactor	Emergency
01/06/2011	The Network Computer Services	20 156.34	1211410336312	Install Network cable	Maintenance of computer network
01/06/2011	Hoerskool Goudini	58 695.00	1513510229700	Hire of Field	Sole supplier in location
01/06/2011	Logo Clothing	2 493.24	1154810232850	Long Sleeve For Tourism	Scm Process not followed
02/06/2011	Victoria Park Butchery	3 139.80	1240310233460	Purchases for teambuilding	1 Quote requested
02/06/2011	Wits Business School	227 550.00	1211210230721	Attend Certificate Programme	Cpmd Taining - Only Provider of this training
02/06/2011	Imfo (Western Cape Branch)	2 200.00	1240810209700	Registration Fess	Sole provider
02/06/2011	Imfo (Western Cape Branch)	1 100.00	1240310209700	Registration Fess	Sole provider
06/06/2011	Fairy Glen Game Reserve	4 750.00	1153910336750	Buffet Lunch for councillors	Sole supplier

Date of Adjudication	Supplier	Contract /Order amount	Vote	Short description of goods purchased	Reason for deviation
06/06/2011	Anntrack Civil Construction An	6 281.40	1153910336750	Vervang verrote Dwarsleers	Sole supplier
06/06/2011	I C A S A (Lic 506-151-0)	27.00	1420310227900	Amateur Radio station	Sole supplier
06/06/2011	I C A S A (Lic 506-172-0)	27.00	1420310227900	Amateur Radio station	Sole supplier
06/06/2011	I C A S A (Lic 506-186-6)	27.00	1420310227900	Amateur Radio station	Sole supplier
06/06/2011	Worcester Bakwerke	2 500.00	1886010217500	Repairs on Vehicle	Insurance
06/06/2011	Glasfit Worcester	2 207.44	3905085008101/18860	Rpairs to Toyota Sedan	Insurance
07/06/2011	Petroport Touws River	5 157.75	1690510233700	Petrol	Only Service provider in area
07/06/2011	Aquila Private Game Reserve	5 000.00	1030310230750	Lunch for 50 People	Sole supplier
07/06/2011	Ts Bushwana Transport	1 200.00	1030310230750	Transportation	1 Quote received
08/06/2011	Laingsburg Country Hotel	756.00	1660310209700	Accommodation	sole supplier
08/06/2011	Imfo (Western Cape Branch)	1 100.00	1062110209700	Registration fees	Sole Supplier of Training
08/06/2011	Imfo (Western Cape Branch)	2 200.00	1240610209700	Registration fees	Sole Supplier of Training
08/06/2011	Hsm Amanzi Pump And Sewerage E	19 585.20	1690710336108	Rpair Robot	sole supplier
08/06/2011	Angus Fire S.A. Ltd.	5 403.60	1420310209500	Foam - Fire Dept.	sole supplier
08/06/2011	Archnet Architects Worcester	5 200.00	1239030000301	Changes to make of building	Supplier of service
10/06/2011	Glasscote Industrial Linings (8 295.27	1841810336748	Purchase of Glasscote	Sole provider
10/06/2011	Drs. Abel & Muller	3 920.00	1420310223602	Specialist in field of divers	Sole Specialist
10/06/2011	Media24- Subscription 187068	2 295.44	1060310230900	Delivery of newspapers to library	Subscription - newspapers
10/06/2011	Thomas Bestuurskool	64 000.00	1030310234490	Licence Project for youth	Only supplier in area
13/06/2011	Winterbach Broers Bk	9 120.00	1660310336932	Cleaning Service	Only local supplier of service
13/06/2011	Blomerus J J	2 000.00	1515110210200	Garden services	One Quote Received
14/06/2011	Theresa's Catering Services	9 450.00	1240610213430	Short notice For Catering	One Quote Received
14/06/2011	Martial Art And Natural Health	3 000.00	1154810232850	Team Building Seminar	Only supplier in area
17/06/2011	Garden Court Sandton City Sout	7 914.00	1211210231500	Accommodation	One Quote Received
20/06/2011	Winterbach Broers Bk	428.64	1841310336746	Repair pipe	Only local supplier in area
20/06/2011	Winterbach Broers Bk	510.72	1841310336746	Repair pipe	Only local supplier in area
20/06/2011	Winterbach Broers Bk	2 033.76	1841310336746	Repair pipe	Provider of service
21/06/2011	Andre's Alien Fighters	12 500.00	1660110336932	Cleaning Service	Rotational basis
21/06/2011	C W Construction	12 500.00	1153910336325	Cleaning Service	Rotational basis
21/06/2011	J.S Trading (John Scheepers)	12 500.00	1153910336325	Cleaning Service	Rotational basis
21/06/2011	JB Kontrakteurs (Jeremia Booy	12 500.00	1153910336325	Cleaning Service	Rotational basis
21/06/2011	Spruit Watchman Services Cc	12 500.00	1153910336325	Cleaning Service	Rotational basis
21/06/2011	Siyoyo General Trading	12 500.00	1153910336325	Cleaning Service	Rotational basis
21/06/2011	Olyn Cleaning Services	12 500.00	1153910336325	Cleaning Service	Rotational basis
21/06/2011	Mvambane Tradings Cc	12 500.00	1153910336325	Cleaning Service	Rotational basis
21/06/2011	Oerson Gardening And Craft Cc	12 500.00	1153910336325	Cleaning Service	Rotational basis
21/06/2011	M&J Boom En Skoonmaak Dienste	12 500.00	1153910336325	Cleaning Service	Rotational basis
21/06/2011	J R Boomdienste	12 500.00	1153910336325	Cleaning Service	Rotational basis
21/06/2011	FD Enterprises (D April)	12 500.00	1153910336325	Cleaning Service	Rotational basis
21/06/2011	Bronwin Meter Reading And Cate	12 500.00	1660110336932	Cleaning Service	Rotational basis
21/06/2011	CNJ Enterprises	12 500.00	1660110336932	Cleaning Service	Rotational basis
21/06/2011	Enkosi Construction	12 500.00	1660110336932	Cleaning Service	Rotational basis
21/06/2011	Cupido Cleaning Services Gener	12 500.00	1660110336932	Cleaning Service	Rotational basis
21/06/2011	G Roman	12 500.00	1660110336932	Cleaning Service	Rotational basis
21/06/2011	T.S. Bushwana Bus & Taxi Servi	2 400.00	1030310230750	Transportation	Trip for councillors
21/06/2011	Leaders Meubilleiders	3 150.00	2240800004901	Outdoor bench for officials	One Quote Received
21/06/2011	Winterbach Broers Bk	670.00	1030310234004	Grave for Cllr.Barends	Only local supplier in area
22/06/2011	Worcester Voorsieners	86 285.27	1841210336747	Material	Exceptional case
23/06/2011	African Compass Trading 58 Cc	12 500.00	1660210336932	Cleaning Service	Rotational basis - small contractors
23/06/2011	Imvusa Civils Cc	12 500.00	1660210336932	Cleaning Service	Rotational basis - small contractors
23/06/2011	Hyper Doors	4 442.94	1390310336101	Repairs to electronic gate	Only local supplier on database
23/06/2011	Bethel And Gad Constructions	12 500.00	1660210336932	Cleaning Service	Rotational basis - small contractors
23/06/2011	Metrorex Trading Cc	12 500.00	1660210336932	Cleaning Service	Rotational basis - small contractors
23/06/2011	Camel Rock Trading 519 Cc	12 500.00	1660210336932	Cleaning Service	Rotational basis - small contractors
23/06/2011	Brainwave Projects 2156 Cc	12 500.00	1660210336932	Cleaning Service	Rotational basis - small contractors
23/06/2011	Saamwerk Bouers	12 500.00	1660110336932	Cleaning Service	Rotational basis - small contractors
23/06/2011	Bright Idea Projects 1589 Cc	12 500.00	1660110336932	Cleaning Service	Rotational basis - small contractors
23/06/2011	Inyameko Trading 987 Cc	12 500.00	1660110336932	Cleaning Service	Rotational basis - small contractors
23/06/2011	Mr T's Alien Busters	12 500.00	1660110336932	Cleaning Service	Rotational basis - small contractors
Total	69	R 980 876.41			
	706	R 7 816 607.47			

Disclosure in terms of S45 of the Supply Chain Management Policy

In terms of S45 of the Supply Chain Management Policy the accounting officer must ensure that the notes to the financial statements disclose particulars of any award of more than R2000.00 to a person who is a spouse, child or parent of a person in the service of the state, or has been in the service of the state in the previous twelve months, including:

- the name of that person
- the capacity in which that person is in the service of the state; and
- the amount of the award

Awards (total amount) for the 2010/2011 financial year

Astra Catering Services & Trading (Spouse of Deon Human)

Awards to the amount of R4 250.00 were made to Astra Catering Services & Trading
Deon Human is a Storeman in the Parks & Recreation Section within the Operational Directorate of the Breede Valley Municipality

A Karriem Transport (Spouse of Majieda Karriem)

Awards to the amount of R 19 150.00 were made to A Karriem Transport
Majieda Karriem is a Clerk in Revenue section within the Financial Services Directorate of the Breede Valley Municipality

Alsu Enterprises (Brother of Johannes Viljoen)

Awards to the amount of R562 047.43 were made to Alsu Enterprises
Johannes Viljoen was the Deputy Head: Electrical Services within the Operational Directorate of the Breede Valley Municipality **(Resigned during the Financial Year)**

APS Fortuin (Brother of I.R Fortuin)

Awards to the amount of R6 000.00 were made to APS Fortuin
I.R Fortuin is a Teacher in the Western Cape Education Department

BC Cupido Cleaning and Catering Services (Sister of Franecia Du Plesis)

Awards to the amount of R2 000.00 were made to BC Cupido Cleaning and Catering Services
Franecia Du Plesis is a Teacher in the Western Cape Education Department

C P Jansen Taxi's (Brother of Reggie Jansen)

Awards to the amount of R10 400.00 were made to C P Jansen Taxi's
Reggie Jansen is a Plan Examiner of the Building Control Section within the Operational Directorate of the Breede Valley Municipality

Cougar Security (Sister of Johannes Wagener)

Awards to the amount of R629 941.10 were made to Cougar Security
Johannes Wagener is employed by the City of Cape Town

Date of Adjudication	Supplier	Contract /Order amount	Vote	Short description of goods purchased	Reason for deviation
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Enkosi Construction (Spouse of Juliette Winnaar)

Awards to the amount of R74 425.00 was made to Enkosi Construction

Juliette Winnaar is an employee in the WWTW Section within the Directorate: Operations of the Breede Valley Municipality

Future Security Services (Brother of Abraham Bernard Heyns)

Awards to the amount of R1 277 010.72 were made to Future Security Services

Abraham Bernard Heyns is employed by the South African Police Department

Hippo Wassery II (Spouse of Andre Abrahams)

Awards to the amount of R91 803.80 were made to Hippo Wassery II

Andre Abrahams is employed by the South African Police Department, Worcester

JJ Gertse Algemene Dienste (Brother of G Gertse)

Awards to the amount of R4 000.00 were made to JJ Gertse Algemene Dienste

G Gertse is an employee in the Parks & Recreation Section within the Operational Directorate of the Breede Valley Municipality

J Witbooi Kontrakteur (Spouse of Mercia Witbooi)

An Award to the amount of R12 500.00 was made to J Witbooi Kontrakteur

Mercia Witbooi is a Teacher in the Western Cape Education Department

Krieger C (Cathy) (Spouse of Jacob Krieger)

Awards to the amount of R43 900.00 were made to Krieger C

Jacob Krieger is a Teacher in the Western Cape Education Department

Macroplan (Parent of Dylan Johnstone)

Awards to the amount of R59 799.97 were made to Macroplan

Dylan Johnstone is an employee within Provincial Government W/Cape

MS Enterprises (Spouse of William Manuel)

Awards to the amount of R47 080.00 were made to MS Enterprises

William Manuel is an employee of the Breede Valley Municipality

M P Builders & Civil CC

Awards to the amount of R14 300.00 were made to M P Builders & Civil

Josef Persent is a Teacher in the Western Cape Education Department

Mvambane Tradings CC (Parent of Luyanda Mooi)

Awards to the amount of R14 660.00 were made to Mvambane Tradings cc

Luyanda Mooi is a warden in the Department of Correctional Services

Mayeki N E Catering Services (Parent of G Simpiwe Mayeki)

Awards to the amount of R57 330.00 were made to Mayeki N E Catering Services

Simpiwe Mayeki is the Area Manager: De Doorns under the office of the Municipal Manager of the Breede Valley Municipality

Ntsimbi Welding and Cleaning Services cc (Brother of Patronella Ndata)

Awards to the amount of R64 996.50 were made to Ntsimbi Welding and Cleaning Services cc

Patronella Ndata is a Teacher in the Western Cape Education Department

NDS Enterprises (Brother of Juliette Winnaar)

Awards to the amount of R30 830.00 was made to NDS Enterprises

Juliette Winnaar is an employee in the WWTW Section within the Directorate: Operations of the Breede Valley Municipality

Premier Attraction (Brother of Harold Baxter)

An award to the amount of R28 000.00 was made to Premier Attraction

Harold Baxter is Ward Committee Co-ordinator in the IDP within the Office of the Municipal Manager of the Breede Valley Municipality

Rub-N-Dub Car Wash (Sister of Sameera Kafaar)

Awards to the amount of R2 550.00 was made to Rub-N-Dub Car Wash

Sameera Kafaar is a Senior Clerk: Creditors within the Directorate: Finance of the Breede Valley Municipality

Singeni Electrical Construction (Brother of Johannes Viljoen)

Awards to the amount of R368 968.57 were made to Singeni Electrical construction

Johannes Viljoen was the Deputy Head: Electrical Services within the Operational Directorate of the Breede Valley Municipality (**Resigned during the Financial Year**)

Terence Harker Argitektuur (Spouse of Jeanette Harker)

Awards to the amount of R4 400.00 was made to Terence Harker Argitektuur

Jeanette Harker is a Teacher in the Western Cape Education Department

T H Traders (Brother of Deon Human)

Awards to the amount of R1975.00 was made to T H Traders

Deon Human is a storeman in the Parks & Recreational Section within the Directorate: Operations of the Breede Valley Municipality

Prohibition on awards to persons in the service of the state

In terms of Section 44 of the Supply Chain Management Policy, irrespective of the procurement process followed, no award may be made to a person in terms of this Policy-

- who is in the service of the state;
- if that person is not a natural person, of which any director, manager, principal shareholder or stakeholder is a person in the service of the state; or
- a person who is an advisor or consultant contracted with the municipality.

Awards (total amount) for the 2010/2011 financial year

Inhle Cleaners (2005/126262/23)

An award to the amount of R1198.00 was made to Inhle Cleaners

The member lauren Buziek is an employee in the Western Cape Education Department

BREDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)
APPENDIX H

Irregular expenditure for the financial year				
Date of Adjudication	Order nr	Amount	Supplier	Reason for irregular expenditure
27/10/2010	1083873	15 773.04	Logo Clothing	Breach of SCM process, services were rendered or work done prior to obtaining an official order
Total	1	R 15 773.04		
18/11/2010	1084431	15 189.00	Infra Rad	Breach of SCM process, services were rendered or work done prior to obtaining an official order
18/11/2010	1084382	1 399.95	AAA Paint	Breach of SCM process, services were rendered or work done prior to obtaining an official order
18/11/2010	1084384	1 692.00	Dots General Dealer	Breach of SCM process, services were rendered or work done prior to obtaining an official order
18/11/2010	104408	1 008.20	Weskaap Brandblussers	Breach of SCM process, services were rendered or work done prior to obtaining an official order Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
18/11/2010	1084420	8 208.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
18/11/2010	1084421	1 363.59	JJ Beyers & Vennote	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
18/11/2010	1084422	1 368.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
22/11/2010	1084503	2 359.80	De Vries, de Wet & Krouwkam	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
22/11/2010	1084504	3 060.90	De Vries, de Wet & Krouwkam	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
22/11/2010	1084505	3 060.90	De Vries, de Wet & Krouwkam	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
22/11/2010	1084506	4 354.80	De Vries, de Wet & Krouwkam	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
22/11/2010	1084518	1 011.45	Audensberg Toyota	Breach of SCM process, services were rendered or work done prior to obtaining an official order
22/11/2010	1084499	2 829.48	Diesel Mec	Breach of SCM process, services were rendered or work done prior to obtaining an official order
Total	13	R 46 906.07		
Nov. Summary	7	R 23 130.08	Breach of SCM process, services were rendered or work done prior to obtaining an official order	
	6	23 775.99	Appointments done prior to the implementation of the MFMA	
3/01/2011	1085748	2 724.05	Technology Integrated Solution	Breach of SCM process, services were rendered or work done prior to obtaining an official order
5/01/2011	1085793	3 500.00	T S Bushwana Bus & Taxi	Breach of SCM process, services were rendered or work done prior to obtaining an official order
5/01/2011	1085825	2 338.04	Brandwacht Besproeiing	Breach of SCM process, services were rendered or work done prior to obtaining an official order
6/01/2011	1085843	2 559.30	Bouplan	Breach of SCM process, services were rendered or work done prior to obtaining an official order Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
11/01/2011	1085902	6 057.40	Muller Terblanche & beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
11/01/2011	1085903	1 508.00	Muller Terblanche & beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
11/01/2011	1085905	1 508.00	Muller Terblanche & beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
11/01/2011	1085906	1 400.00	Muller Terblanche & beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
11/01/2011	1085907	1 508.00	Muller Terblanche & beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
11/01/2011	1085908	1 108.00	Muller Terblanche & beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
11/01/2011	1085909	1 088.00	Muller Terblanche & beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
13/01/2011	1085998	51 201.57	Rainbow Planthire	Breach of SCM process, services were rendered or work done prior to obtaining an official order
13/01/2011	1086003	28 950.29	Rentokil Initial (pty) ltd	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA
13/01/2011	1086010	23 957.79	Bovidae Investments (nashua)	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA - Contract expired Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
13/01/2011	1086016	1 692.00	Conradie Prokureurs	Breach of SCM process, services were rendered or work done prior to obtaining an official order
14/01/2011	1086028	61 704.40	April Boukontrakteurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
14/01/2011	1086034	5 785.50	De Vries De Wet & Krouwkam	Breach of SCM process, services were rendered or work done prior to obtaining an official order
14/01/2011	1086042	2 121.26	Worcester Voorsiensers	Breach of SCM process, services were rendered or work done prior to obtaining an official order
14/01/2011	1086045	2 900.00	Hoogstraat Vleismark	Breach of SCM process, services were rendered or work done prior to obtaining an official order
14/01/2011	1086046	2 985.00	Worcester Gas & Sport	Breach of SCM process, services were rendered or work done prior to obtaining an official order
14/01/2011	1086049	46 816.92	Vox Orion (pty)ltd	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA
18/01/2011	1086089	1 200.00	Duranti's Foods	Breach of SCM process, services were rendered or work done prior to obtaining an official order
19/01/2011	1086145	1 908.36	Container World	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA
19/01/2011	1086146	1 908.36	Container World	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA
20/01/2011	1086168	1 164.00	QB Enterprises	Breach of SCM process, services were rendered or work done prior to obtaining an official order
20/01/2011	1086170	1 786.00	Dots General Dealer	Breach of SCM process, services were rendered or work done prior to obtaining an official order

Date of Adjudication	Order nr	Amount	Supplier	Reason for irregular expenditure
20/01/2011	1086172	29 780.00	April Boukontrakteurs	Breach of SCM process, services were rendered or work done prior to obtaining an official order
20/01/2011	1086200	12 573.63	Capital Security	Breach of SCM process, in contravention of Sec 12.3 of the SCM Policy of the municipality
20/01/2011	1086206	2 000.00	Institute of Environment	Breach of SCM process, services were rendered or work done prior to obtaining an official order
21/01/2011	1086226	2 138.20	Pick 'n Pay	Breach of SCM process, services were rendered or work done prior to obtaining an official order
24/01/2011	1086257	6 000.00	Die Afrikaanse Taalmuseum	Breach of SCM process, services were rendered or work done prior to obtaining an official order Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
24/01/2011	1086259	1 692.00	Conradie Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
24/01/2011	1086260	1 508.00	Muller Terblanche & beyers	Breach of SCM process, services were rendered or work done prior to obtaining an official order
25/01/2011	1086297	21 100.00	CW Screenprinters & Signs	Breach of SCM process, services were rendered or work done prior to obtaining an official order
26/01/2011	1086339	2 768.80	V & S Verkoeling bk	Breach of SCM process, services were rendered or work done prior to obtaining an official order Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
26/01/2011	1086366	1 508.00	Muller Terblanche & beyers	Breach of SCM process, services were rendered or work done prior to obtaining an official order
26/01/2011	1086376	1 500.00	Eugene Cilliers	Breach of SCM process, services were rendered or work done prior to obtaining an official order
26/01/2011	1086378	18 879.06	Qhamane	Breach of SCM process, services were rendered or work done prior to obtaining an official order
27/01/2011	1086391	12 226.50	Rainbow Planthire	Breach of SCM process, services were rendered or work done prior to obtaining an official order
27/01/2011	1086404	3 335.10	Capital Security	Breach of SCM process, in contravention of Sec 12.3 of the SCM Policy of the municipality
31/01/2011	1086423	12 448.88	CBS Worcester	Breach of SCM process, services were rendered or work done prior to obtaining an official order
Total		41	R 390 838.41	
Jan. Summary		22	R 245 025.06	Breach of SCM process, services were rendered or work done prior to obtaining an official order
		12	R 26 362.90	Appointments done prior to the implementation of the MFMA
		2	R 15 908.73	In contravention of Sec 12.3 of the SCM Policy of the municipality
		5	103 541.72	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA
2/02/2011	1086451	28 392.16	Cougar Security	Breach of SCM process, in contravention of Sec 12.3 of the SCM Policy of the municipality
2/02/2011	1086499	17 879.70	J E C Spares CC	Breach of SCM process, services were rendered or work done prior to obtaining an official order
2/02/2011	1086500	4 271.65	CBS Worcester	Breach of SCM process, services were rendered or work done prior to obtaining an official order
3/02/2011	1086534	1 140.00	Andrzej's Truck Spares CC	Breach of SCM process, services were rendered or work done prior to obtaining an official order
3/02/2011	1086578	32 287.40	Sotheby's Trust	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA
4/02/2011	1086605	9 224.10	Nashua Mobile	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
4/02/2011	1086688	4 270.00	Slabbert En Theron	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
4/02/2011	1086689	3 640.00	SM Consultants	Breach of SCM process, services were rendered or work done prior to obtaining an official order
4/02/2011	1086694	1 811.18	Springbok Verkoeling	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
4/02/2011	1086696	2 736.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
7/02/2011	1086716	4 445.00	Slabbert En Theron	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
7/02/2011	1086732	4 128.40	Muller Terblanche & Beyers	Breach of SCM process, services were rendered or work done prior to obtaining an official order
7/02/2011	1086733	4 888.00	Dots General Dealer	Breach of SCM process, in contravention of Sec 12.3 of the SCM Policy of the municipality
8/02/2011	1086799	22 434.40	Avis Van Rental	Breach of SCM process, services were rendered or work done prior to obtaining an official order
8/02/2011	1086800	1 050.00	Inyameko Trading 230CC	Breach of SCM process, services were rendered or work done prior to obtaining an official order
8/02/2011	1086818	3 600.00	I S Caterers	Breach of SCM process, services were rendered or work done prior to obtaining an official order
9/02/2011	1086825	152 132.68	Strand Tool & Amp;Toilet Hire	Breach of SCM process, services were rendered or work done prior to obtaining an official order
9/02/2011	1086826	32 603.52	Strand Tool & Amp;Toilet Hire	Breach of SCM process, services were rendered or work done prior to obtaining an official order
9/02/2011	1086835	1 132.76	Kaap Agri	Breach of SCM process, services were rendered or work done prior to obtaining an official order
9/02/2011	1086840	1 600.00	Mayeki ne taxi Service	Breach of SCM process, services were rendered or work done prior to obtaining an official order
11/02/2011	1086908	1 020.00	Worcester Gas & sport	Breach of SCM process, services were rendered or work done prior to obtaining an official order
14/02/2011	1086937	2 270.00	La Khanyilana Advisory Consultants	Breach of SCM process, services were rendered or work done prior to obtaining an official order Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
14/02/2011	1086938	1 508.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
14/02/2011	1086939	1 508.00	Muller Terblanche & Beyers	Breach of SCM process, services were rendered or work done prior to obtaining an official order
14/02/2011	1086940	2 183.10	Winterbach Broers BK	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
14/02/2011	1086951	1 508.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
14/02/2011	1086952	1 358.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
14/02/2011	1086953	1 625.90	D B Davids Attorneys	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
14/02/2011	1086954	1 692.00	Conradie Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
14/02/2011	1086955	1 508.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
14/02/2011	1086962	1 508.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
14/02/2011	1086963	1 353.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
14/02/2011	1086964	1 378.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy

Date of Adjudication	Order nr	Amount	Supplier	Reason for irregular expenditure
14/02/2011	1086965	1 508.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
14/02/2011	1086966	1 258.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
14/02/2011	1086974	28 765.46	Balju - Worcester	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
14/02/2011	1086989	7 108.99	J E C Spares CC	Breach of SCM process, services were rendered or work done prior to obtaining an official order
15/02/2011	1087063	9 256.80	OPR Systems	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
16/02/2011	1087075	1 800.00	Sodah Ebrahim Caterers	Breach of SCM process, services were rendered or work done prior to obtaining an official order
16/02/2011	1087085	3 762.00	ACData	SCM Process not Followed - SLA with non-registered supplier
17/02/2011	1087150	1 692.00	Conradie Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/02/2011	1087151	1 692.00	Conradie Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/02/2011	1087152	1 692.00	Conradie Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/02/2011	1087154	1 208.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/02/2011	1087157	1 964.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/02/2011	1087161	1 964.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/02/2011	1087164	1 763.59	J J Beyers & Vennote	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/02/2011	1087167	1 692.00	Conradie Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/02/2011	1087169	1 508.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/02/2011	1087171	1 977.00	Steyn Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/02/2011	1087173	1 977.00	Steyn Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/02/2011	1087174	1 977.00	Steyn Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/02/2011	1087175	1 977.00	Steyn Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/02/2011	1087176	1 692.00	Conradie Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/02/2011	1087182	1 117.20	Marias Bakwerke	Breach of SCM process, services were rendered or work done prior to obtaining an official order
17/02/2011	1087186	1 117.20	Marias Bakwerke	Breach of SCM process, services were rendered or work done prior to obtaining an official order
18/02/2011	1087218	10 374.00	Stirling Engineering Supplies	Breach of SCM process, services were rendered or work done prior to obtaining an official order
18/02/2011	1087236	10 192.02	Worcester Voorsieners	Breach of SCM process, services were rendered or work done prior to obtaining an official order
18/02/2011	1087237	5 250.00	Laido Enterprises	Breach of SCM process, services were rendered or work done prior to obtaining an official order
21/02/2011	1087241	1 809.00	Metro Cash & Carry	Breach of SCM process, services were rendered or work done prior to obtaining an official order
21/02/2011	1087245	6 726.00	Atlas Fire: Community Security	Breach of SCM process, services were rendered or work done prior to obtaining an official order
21/02/2011	1087257	8 544.30	Merck (Pty) Ltd	Breach of SCM process, services were rendered or work done prior to obtaining an official order
21/02/2011	1087258	10 663.56	Lasec SA (Pty) Ltd	Breach of SCM process, services were rendered or work done prior to obtaining an official order
21/02/2011	1087259	1 763.59	J J Beyers & Vennote	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
22/02/2011	1087311	12 745.30	Bovidae Investment (Pty) Ltd	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA
23/02/2011	1087339	157 752.00	B P Atlantic	SCM Process not followed - contract hs expired but there is still purchases on month-to-month basis
23/02/2011	1087347	10 032.00	DP Truck Hire	Breach of SCM process, services were rendered or work done prior to obtaining an official order
23/02/2011	1087362	1 500.00	Laufs Tuindiens	Breach of SCM process, services were rendered or work done prior to obtaining an official order
24/02/2011	1087380	1 669.57	Mica Hardware Worcester	Breach of SCM process, services were rendered or work done prior to obtaining an official order
24/02/2011	1087381	14 769.84	Rainbow Planthire	Breach of SCM process, services were rendered or work done prior to obtaining an official order
24/02/2011	1087387	5 229.82	Windeed	Breach of SCM process, services were rendered or work done prior to obtaining an official order
24/02/2011	1087393	3 591.00	Linux Based Systems Design	Breach of SCM process, services were rendered or work done prior to obtaining an official order
24/02/2011	1087405	2 695.00	Slabbert En Theron	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
24/02/2011	1087406	4 760.00	SM Consultants	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
25/02/2011	1087426	28 950.29	Rentokil Initial	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA
25/02/2011	1087427	26 868.62	Vox Orion	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA
25/02/2011	1087446	15 264.79	J E C Spares CC	Breach of SCM process, services were rendered or work done prior to obtaining an official order
25/02/2011	1087447	4 016.73	J E C Spares CC	Breach of SCM process, services were rendered or work done prior to obtaining an official order
25/02/2011	1087448	13 460.72	J E C Spares CC	Breach of SCM process, services were rendered or work done prior to obtaining an official order
28/02/2011	1087458	4 685.40	Breerivier Kommunikasie Bk	Breach of SCM process, services were rendered or work done prior to obtaining an official order
28/02/2011	1087469	1 220.00	Cleaning Zone	Breach of SCM process, services were rendered or work done prior to obtaining an official order
28/02/2011	1087472	12 668.26	Die Dros	Breach of SCM process, services were rendered or work done prior to obtaining an official order
Total	82	R 811 758.00		

Date of Adjudication	Order nr	Amount	Supplier	Reason for irregular expenditure
Feb. Summary				
	40	R 521 821.61	Breach of SCM process, services were rendered or work done prior to obtaining an official order	
	35	R 99 961.94	Appointments done prior to the implementation of the MFMA	
	2	R 29 072.18	In contravention of Sec 12.3 of the SCM Policy of the municipality	
	3	R 110 075.71	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA	
	2	R 50 826.56	Breach of SCM process, in contravention of Sec 12.3 of the SCM Policy of the municipality	
02/03/2011	1087555	2 800.00	Barlinka Kwekery	Breach of SCM process, services were rendered or work done prior to obtaining an official order
03/03/2011	1087571	3 551.99	Worcester Voorsieners	Breach of SCM process, services were rendered or work done prior to obtaining an official order
03/03/2011	1087592	8 800.00	CW Screenprinters & Signs	Breach of SCM process, services were rendered or work done prior to obtaining an official order
03/03/2011	1087596	8 558.55	Rainbow Planthire	Breach of SCM process, services were rendered or work done prior to obtaining an official order
03/03/2011	1087601	5 123.00	Dots General Dealer	Breach of SCM process, services were rendered or work done prior to obtaining an official order
04/03/2011	1087617	6 885.75	Imperial Truck Hire	SCM Process not followed for the amount in excess of R2000
04/03/2011	1087618	6 936.64	Imperial Truck Hire	SCM Process not followed for the amount in excess of R2000
04/03/2011	1087621	4 229.57	J E C Spares cc	Breach of SCM process, services were rendered or work done prior to obtaining an official order
04/03/2011	1087622	5 264.47	J E C Spares cc	Breach of SCM process, services were rendered or work done prior to obtaining an official order
04/03/2011	1087666	32 287.40	Sotheby's Trust	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA
04/03/2011	1087668	2 800.00	Bam Taxis	Breach of SCM process, services were rendered or work done prior to obtaining an official order
04/03/2011	1087675	8 955.51	Nashua Mobile	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA
08/03/2011	1087695	8 692.50	Beka (pty)ltd	Breach of SCM process, services were rendered or work done prior to obtaining an official order Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
08/03/2011	1087756	8 774.44	Balju - Worcester	
09/03/2011	1087789	67 251.30	Boland Toilet Services	SCM Process not followed - contract hs expired but there is still purchases on month-to-month basis Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
09/03/2011	1087816	9 256.80	OPR Systems	Breach of SCM process, services were rendered or work done prior to obtaining an official order
09/03/2011	1087818	1 995.00	M & N Bakwerke	Breach of SCM process, services were rendered or work done prior to obtaining an official order
09/03/2011	1087820	1 869.60	M & N Bakwerke	Breach of SCM process, services were rendered or work done prior to obtaining an official order
09/03/2011	1087833	1 400.00	Perrang Taxi's	Breach of SCM process, services were rendered or work done prior to obtaining an official order
09/03/2011	1087838	4 500.00	Toevlug Sentrum	SCM Process not followed for the amount in excess of R2000 Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
09/03/2011	1087843	6 930.00	Slabbert en Theron	Breach of the SCM process: No WPQ process followed - groceries
10/03/2011	1087889	13 177.57	Pick 'n Pay	Breach of the SCM process: No WPQ process followed - groceries
10/03/2011	1087890	4 964.54	Pick 'n Pay	Breach of the SCM process: No WPQ process followed - groceries
11/03/2011	1087899	14 088.14	Pick 'n Pay	SCM Process not followed for the amount in excess of R2000
11/03/2011	1087901	2 400.00	Kranskloof Kampterrein	Breach of SCM process, services were rendered or work done prior to obtaining an official order
14/03/2011	1087959	3 960.00	De Mink Catering	Breach of SCM process, services were rendered or work done prior to obtaining an official order
14/03/2011	1087960	1 350.00	Ilulutho General Trading	Breach of SCM process, services were rendered or work done prior to obtaining an official order
15/03/2011	1087980	1 500.00	Laufs Tuindiens	Breach of SCM process, services were rendered or work done prior to obtaining an official order
15/03/2011	1087983	13 286.21	Tony's Motor Spares	Breach of SCM process, services were rendered or work done prior to obtaining an official order
16/03/2011	1087989	13 762.60	Pick 'n Pay	Breach of the SCM process: No WPQ process followed - groceries
16/03/2011	1087991	38 163.10	FG Uniforms	Breach of the SCM process: Closed Quotation process >R30 000 not followed - uniforms Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
16/03/2011	1087992	2 100.00	SM Consultants	Breach of SCM process, services were rendered or work done prior to obtaining an official order
16/03/2011	1087998	1 955.00	JB Construction	Breach of SCM process, services were rendered or work done prior to obtaining an official order
16/03/2011	1087999	1 750.00	Imvusa Trading 1496	SCM Process not followed - Groceries
16/03/2011	1088019	3 630.82	Pick 'n Pay	Breach of SCM process, services were rendered or work done prior to obtaining an official order
17/03/2011	1088082	1 983.60	Winterbach Broers BK	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/03/2011	1088101	1 692.00	Conradie Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/03/2011	1088111	4 834.00	Muller Terblanche & Beyers	Breach of the SCM process: No WPQ process followed - groceries
17/03/2011	1088143	14 095.24	Pick 'n Pay	Breach of the SCM process: No WPQ process followed - groceries
17/03/2011	1088144	6 948.00	Hoogstraat Vleismark	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/03/2011	1088152	1 508.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/03/2011	1088153	1 368.00	Muller Terblanche & Beyers	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
17/03/2011	1088154	1 692.00	Conradie Prokureurs	Breach of SCM process, services were rendered or work done prior to obtaining an official order
17/03/2011	1088156	8 100.00	Cw Screenprinters	Breach of SCM process, services were rendered or work done prior to obtaining an official order
18/03/2011	1088174	2 000.00	Crotz P E	Breach of SCM process, services were rendered or work done prior to obtaining an official order
18/03/2011	1088178	1 850.00	Southern Ambition 1176cc	Breach of SCM process, services were rendered or work done prior to obtaining an official order
18/03/2011	1088182	2 800.00	Boland Sports	Breach of the SCM Process- No quotation process followed - Trophy's
18/03/2011	1088184	2 730.00	Munnik Juweliers	Breach of the SCM Process- No quotation process followed - Trophy's
18/03/2011	1088188	6 822.30	One-Up Cash & Carry	Breach of SCM process, services were rendered or work done prior to obtaining an official order
18/03/2011	1088189	1 509.84	Boland Packaging	Breach of SCM process, services were rendered or work done prior to obtaining an official order
18/03/2011	1088190	2 800.00	L N Trading CC	Breach of SCM process, services were rendered or work done prior to obtaining an official order
18/03/2011	1088191	37 354.50	B P Atlantic	SCM Process not followed - contract hs expired but there is still purchases on month-to-month basis
22/03/2011	1088206	1 400.00	Perrang Taxi's	Breach of SCM process, services were rendered or work done prior to obtaining an official order
22/03/2011	1088215	15 390.00	Checker Hire	Breach of SCM process, services were rendered or work done prior to obtaining an official order

Date of Adjudication	Order nr	Amount	Supplier	Reason for irregular expenditure
22/03/2011	1088229	2 024.28	Poplar Engineering Works	Breach of SCM process, services were rendered or work done prior to obtaining an official order
22/03/2011	1088233	1 003.20	Winterbach Broers BK	Breach of SCM process, services were rendered or work done prior to obtaining an official order
22/03/2011	1088239	7 980.00	OPR Systems	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
23/03/2011	1088266	6 678.54	Pick 'n Pay	Breach of the SCM process: No WPQ process followed - groceries
23/03/2011	1088267	4 000.04	Victoria Park Butchery	Breach of the SCM process: No WPQ process followed - groceries
23/03/2011	1088296	1 356.60	Visser's Ingenieurswerke	Breach of SCM process, services were rendered or work done prior to obtaining an official order
23/03/2011	1088300	60 130.31	Vox Orion	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA
24/03/2011	1088312	30 234.29	Rentokil Initial	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA
24/03/2011	1088318	1 625.90	D B Davids Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
24/03/2011	1088319	1 682.90	D B Davids Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
24/03/2011	1088320	1 682.90	D B Davids Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
24/03/2011	1088322	1 625.88	D B Davids Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
24/03/2011	1088324	1 625.90	D B Davids Prokureurs	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
25/03/2011	1088342	22 908.86	Cab Holdings Pty	Contract extended without following SCM Process
25/03/2011	1088354	33 619.05	B P Atlantic	SCM Process not followed - contract hs expired but there is still purchases on month-to-month basis
25/03/2011	1088357	12 100.29	Pick 'n Pay	Breach of the SCM process: No WPQ process followed - groceries
25/03/2011	1088360	22 361.10	Strydom's Armature Winders	SCM Process not followed - Rugby jerseys - Wardbase project
25/03/2011	1088363	3 553.34	Pick 'n Pay	Breach of the SCM process: No WPQ process followed - groceries
28/03/2011	1088374	24 903.00	B P Atlantic	SCM Process not followed - contract hs expired but there is still purchases on month-to-month basis
28/03/2011	1088375	32 106.00	B P Atlantic	SCM Process not followed - contract hs expired but there is still purchases on month-to-month basis
29/03/2011	1088404	2 275.00	Slabbert en Theron	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
29/03/2011	1088420	9 694.56	Airtek Airconditioning	Breach of SCM process, services were rendered or work done prior to obtaining an official order
29/03/2011	1088425	3 200.00	Cape Treecare	SCM Process not followed - Tree Maintenance
29/03/2011	1088434	1 326.00	Koop En Bou	Breach of SCM process, services were rendered or work done prior to obtaining an official order
30/03/2011	1088451	1 500.00	LS Bushwana Taxi's	Breach of SCM process, services were rendered or work done prior to obtaining an official order
30/03/2011	1088461	78 085.17	B P Atlantic	SCM Process not followed - contract hs expired but there is still purchases on month-to-month basis
31/03/2011	1088466	5 550.00	I S Caterers	Breach of SCM process, services were rendered or work done prior to obtaining an official order
Total	81	R 814 661.09		
Mar. Summary	38	R 237 899.41	Breach of SCM process, services were rendered or work done prior to obtaining an official order	
	16	R 56 653.72	Appointments done prior to the implementation of the MFMA	
	18	R 149 281.57	In contravention of Sec 12.1 (b) of the SCM Policy of the municipality	
	5	R 154 516.37	Their contract has exceeded 3 years, which is in contravention of Sec 33 of the MFMA	
	4	R 216 310.02	SCM Process not followed - contract hs expired but there is still purchases on month-to-month basis	
1/04/2011	1088496	1 200.00	Worcester Busdiens	Breach of SCM process, services were rendered or work done prior to obtaining an official order
4/04/2011	1088515	6 300.00	Rustic Venues	Breach of SCM process, services were rendered or work done prior to obtaining an official order
4/04/2011	1088528	5 425.00	Slabbert En Theron Proses	Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
4/04/2011	1088530	76 948.85	A C Security	Breach of SCM process, in contravention of Sec 12.3 of the SCM Policy of the municipality
5/04/2011	1088589	1 500.00	Akkerboom Painters & Renovator	Breach of SCM process, services were rendered or work done prior to obtaining an official order
7/04/2011	1088669	2 750.00	T.S.Bushwana Bus & Taxi Services	Breach of SCM process, services were rendered or work done prior to obtaining an official order
7/04/2011	1088673	4 947.00	Hoogstraat Vleismark	In contravention of Sec 12.1 (b) of the SCM Policy of the municipality
8/04/2011	1088680	4 753.50	Hoogstraat Vleismark	In contravention of Sec 12.1 (b) of the SCM Policy of the municipality
Total	8	R 103 824.35		
	4	R 11 750.00	Breach of SCM process, services were rendered or work done prior to obtaining an official order	
Apr. Summary	1	R 5 425.00	Appointments done prior to the implementation of the MFMA	
	1	76 948.85	Breach of SCM process, in contravention of Sec 12.3 of the SCM Policy of the municipality	
	2	R 9 700.50	In contravention of Sec 12.1 (b) of the SCM Policy of the municipality	

Date of Adjudication	Order nr	Amount	Supplier	Reason for irregular expenditure
4/05/2011	1089049	5 982.39	Orchard Supplies	Breach of SCM process, services were rendered or work done prior to obtaining an official order
4/05/2011	1089050	9 099.01	Orchard Supplies	Breach of SCM process, services were rendered or work done prior to obtaining an official order
4/05/2011	1089051	2 054.64	Orchard Supplies	Breach of SCM process, services were rendered or work done prior to obtaining an official order Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
4/05/2011	1089053	7 420.00	Slabbert En Theron	Breach of SCM process, services were rendered or work done prior to obtaining an official order
4/05/2011	1089075	2 565.00	Tony's Truck Centre (Pty) Ltd	Breach of SCM process, services were rendered or work done prior to obtaining an official order
5/05/2011	1089152	6 275.11	AAD Truck & Bus	Breach of SCM process, services were rendered or work done prior to obtaining an official order
5/05/2011	1089171	21 294.50	Die Dros	Breach of SCM process, services were rendered or work done prior to obtaining an official order
5/05/2011	1089175	15 000.00	Kipo's Taxi's & Busdienste	Breach of SCM process, services were rendered or work done prior to obtaining an official order
6/05/2011	1089179	3 348.00	Kentucky Fried Chicken	Breach of the SCM process: No WPQ process followed - groceries
6/05/2011	1089192	3 332.00	Electric Centre (Voltex-Worces	Breach of SCM process, services were rendered or work done prior to obtaining an official order
6/05/2011	1089214	1 995.00	Vision Elevators	Breach of SCM process, services were rendered or work done prior to obtaining an official order
9/05/2011	1089296	1 989.30	Winterbach Broers	Breach of SCM process, services were rendered or work done prior to obtaining an official order
10/05/2011	1089403	9 483.59	Pick 'N Pay	Breach of the SCM process: No WPQ process followed - groceries
11/05/2011	1089409	3 850.00	Brandwacht Besproeiing	Breach of SCM process, services were rendered or work done prior to obtaining an official order
12/05/2011	1089466	36 800.00	Worcester Landbougenootskap	Breach of SCM process, services were rendered or work done prior to obtaining an official order
13/05/2011	1089486	6 602.00	Adv. EwVermaak	Breach of SCM process, services were rendered or work done prior to obtaining an official order
13/05/2011	1089492	1 668.28	Officetech	Breach of SCM process, services were rendered or work done prior to obtaining an official order
13/05/2011	1089495	3 241.12	CBS Worcester	Breach of SCM process, services were rendered or work done prior to obtaining an official order
13/05/2011	1089496	6 680.88	CBS Worcester	Breach of SCM process, services were rendered or work done prior to obtaining an official order
13/05/2011	1089498	7 963.19	Worcester Brake & Clutch Cc	Breach of SCM process, services were rendered or work done prior to obtaining an official order
13/05/2011	1089503	2 981.48	Pick 'N Pay	Breach of the SCM process: No WPQ process followed - groceries
13/05/2011	1089504	2 310.00	De Kelder Restaurant And Winer	Breach of SCM process, services were rendered or work done prior to obtaining an official order
13/05/2011	1089509	8 471.00	Boland Sports Cc	Breach of SCM process, services were rendered or work done prior to obtaining an official order
13/05/2011	1089512	1 500.00	Akkerboom Painters & Renovator	Breach of SCM process, services were rendered or work done prior to obtaining an official order
13/05/2011	1089513	1 000.00	Akkerboom Painters & Renovator	Breach of SCM process, services were rendered or work done prior to obtaining an official order
26/05/2011	1089903	2 249.85	Worcester Voorsieners	Breach of SCM process, services were rendered or work done prior to obtaining an official order
26/05/2011	1089904	1 368.00	Winterbach Broers Bk	Breach of SCM process, services were rendered or work done prior to obtaining an official order
27/05/2011	1089958	22 075.55	Sobi's Place	An exp that could have been avoided should reasonable care been taken
30/05/2011	1089970	2 000.00	CP Jansen Taxi's	Breach of SCM process, services were rendered or work done prior to obtaining an official order
30/05/2011	1089973	1 350.00	A Karriem Transport	Breach of SCM process, services were rendered or work done prior to obtaining an official order Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
31/05/2011	1090012	26 520.00	De Vries De Wet & Krouwkam	Breach of SCM process, services were rendered or work done prior to obtaining an official order
31/05/2011	1090053	2 000.00	Sandhills Painters	Breach of SCM process, services were rendered or work done prior to obtaining an official order
Total	32	230 469.89		
May. Summary	26	158641.27	Breach of SCM process, services were rendered or work done prior to obtaining an official order	
	2	33 940.00	Appointments done prior to the implementation of the MFMA	
	3	15 813.07	In contravention of Sec 12.1 of the SCM Policy of the municipality	
	0	-	WPQ process not properly follwed, in contravention of the SCM Policy of the municipality	
		-	SCM Process not followed - contract hs expired but there is still purchases on month-to-month basis	
	1	22 075.55	An exp that could have been avoided should reasonable care been taken	
6/06/2011	1090160	7 995.33	Orchard Suppliers	Breach of SCM process, services were rendered or work done prior to obtaining an official order
6/06/2011	1090161	6 614.29	Orchard Suppliers	Breach of SCM process, services were rendered or work done prior to obtaining an official order
6/06/2011	1090172	4 400.00	Lee-Ann Trading Cc	Breach of SCM process, services were rendered or work done prior to obtaining an official order
7/06/2011	1090219	2 542.20	Masterthreads (Trentyre Pty Ltd	Breach of SCM process, services were rendered or work done prior to obtaining an official order Their appointment was done prior to the implementation of the MFMA and SCM Regulations. A continuation of their service without a proper competitive bidding system is regarded as non compliance with the SCM Policy
8/06/2011	1090251	32 141.59	Balju - Worcester (Sh Kilian B	Breach of SCM process, services were rendered or work done prior to obtaining an official order
9/06/2011	1090327	2 430.00	Amies Tuinmure	Breach of SCM process, services were rendered or work done prior to obtaining an official order
9/06/2011	1090330	1 400.00	Fabulous Foods (Rika Burger S	Breach of SCM process, services were rendered or work done prior to obtaining an official order
9/06/2011	1090374	17 438.19	Boland Skryfbehoeftes Bk	Breach of SCM process, services were rendered or work done prior to obtaining an official order
13/06/2011	1090420	2 600.00	Die Matdokter J Conradie	Breach of SCM process, services were rendered or work done prior to obtaining an official order
13/06/2011	1090466	33 060.00	Edge Training Consultancy Cc	A proper closed quotation process not followed. In contravention of Sec. 17 of the SCM policy
13/06/2011	1090467	33 060.00	Edge Training Consultancy Cc	A proper closed quotation process not followed. In contravention of Sec. 17 of the SCM policy
13/06/2011	1090495	4 752.38	Cader's Auto Electric	Breach of SCM process, services were rendered or work done prior to obtaining an official order
13/06/2011	1090498	2 138.67	Cader's Auto Electric	Breach of SCM process, services were rendered or work done prior to obtaining an official order
20/06/2011	1090566	7 842.63	Metgovis	Breach of SCM process, services were rendered or work done prior to obtaining an official order
21/06/2011	1090656	1 012.14	Poplar Engineering Works	Breach of SCM process, services were rendered or work done prior to obtaining an official order
23/06/2011	1090705	2 110.94	Boland Skryfbehoeftes Bk	Breach of SCM process, services were rendered or work done prior to obtaining an official order
24/06/2011	1090710	2 508.09	Worcester Voorsieners	Breach of SCM process, services were rendered or work done prior to obtaining an official order
24/06/2011	1090711	3 235.32	Saba It Cc	Breach of SCM process, services were rendered or work done prior to obtaining an official order
28/06/2011		12 387.93	Orchard Suppliers	Breach of SCM process, services were rendered or work done prior to obtaining an official order
Total	19	R 179 669.70		
Jun. Summary	16	R 81 408.11	Breach of SCM process, services were rendered or work done prior to obtaining an official order	
	1	R 32 141.59	Appointments done prior to the implementation of the MFMA	
	0	R 0.00	In contravention of Sec 12.3 of the SCM Policy of the municipality	
	2	R 66 120.00	A proper closed quotation process not followed. In contravention of Sec. 17 of the SCM policy	
Grand Total	277	R 2 593 900.55		

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2011 (2010 Restated)
Appendix I: Preliminary Statement of Comparative and Actual Information

Description	2010/2011								
R thousand or R	Original Budget	Budget Adjustments (i.t.o s28 and s31 of the MFMA)	Virement (i.t.o Council approved by - law)	Final Budget	Actual Outcome	Unauthorised Expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget
	1	2	3	4	5	6	7	8	9
Financial Performance									
Property rates	87 864	88 880	–	88 880	88 909	–	29	100	101
Service charges	273 519	277 269	(17)	277 251	291 794	–	14 543	105	107
Investment Revenue	12 709	12 709	–	12 709	9 404	–	(3 306)	74	74
Transfers recognised - operational	102 363	117 751	–	117 751	91 740	–	(26 010)	78	90
Other own revenue	37 328	36 899	–	36 899	34 442	–	(2 458)	93	92
Total Revenue (excluding capital transfers and contributions)	513 783	533 508	(17)	533 491	516 289	–	(17 202)	97	100
Employee costs	159 040	160 585	13	160 598	158 420	–	(2 178)	99	100
Remuneration of councillors	10 600	10 600	–	10 600	10 145	–	(455)	96	96
Debt impairment	6 000	6 000	–	6 000	2 669	–	(3 331)	44	44
Depreciation & asset impairment	65 760	65 090	–	65 090	62 933	–	(2 157)	97	96
Finance charges	26 979	26 979	–	26 979	23 679	–	(3 300)	88	88
Materials and bulk purchases	180 935	180 259	267	180 526	183 917	3 391	3 391	102	102
Transfers and grants	150	150	–	150	166	16	16	110	110
Other expenditure	103 595	135 916	(294)	135 622	122 625	–	(12 996)	90	118
Total Expenditure	553 059	585 579	(15)	585 564	564 553	3 406	(21 011)	96	102
Fair Value Adjustments	–	–	–	–	(2 439)	–	–	0	0
Internal Charges	–	(3)	3	–	–	–	–	0	0
Surplus/(Deficit)	(39 276)	(52 073)	–	(52 073)	(50 703)	(3 406)	3 809	97	129
Transfers recognised - capital	23 064	54 365	–	54 365	49 543	–	(4 822)	91	215
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(16 212)	2 292	–	2 292	(1 160)	–	(1 014)	-51	7
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(16 212)	2 292	–	2 292	(1 160)	–	(1 014)	-51	7

<u>Capital Expenditure & Funds Sources</u>									
Capital Expenditure									
Transfer recognised - capital	20 096	51 398	–	51 398	51 268	–	(130)	100	255
Public contributions	–	2 968	–	2 968	291	–	(2 677)	10	0
Borrowing	92 126	81 326	–	81 326	77 981	–	(3 345)	96	85
Internally generated funds	10 657	11 430	–	11 430	7 994	–	(3 436)	70	75
Total Sources of Capital Funds	122 879	147 122	–	147 122	137 534	–	(9 588)	93	112
<u>Cash Flows</u>									
Net Cash from (used) Operating	55 548	15 253	–	15 253	75 968	–	60 715	498	137
Net Cash from (used) Investing	(131 479)	(63 660)	–	(63 660)	(128 098)	–	(64 438)	201	97
Net Cash from (used) Financing	58 811	58 811	–	58 811	78 207	–	19 396	133	133
Cash/ Cash Equivalents at the Year End	(17 120)	10 404	–	10 404	26 077	–	15 673	251	-152

Important financial Indicators:

1. **Current Ratio**

Norm = 2:1

	30 June 2011	30 June 2010
	R	R
Current assets	195 504 339	185 278 384
Current Liabilities	124 182 269	130 174 871
Ratio	1.57	1.42

2. **Acid test or quick Ratio**

Norm = 2:1

	30 June 2011	30 June 2010
	R	R
Current assets	195 504 339	185 278 384
Less: Inventory	(6 078 037)	(6 283 628)
Less: Prepaid expenses	(194 815)	(197 754)
	189 231 487	178 797 001
Current Liabilities	124 182 269	130 174 871
Ratio	1.52	1.37

3. **Monetary liquidity ratio**

	30 June 2011	30 June 2010
	R	R
Monetary assets	127 280 647	116 204 133
Cash and Bank	37 280 647	11 204 133
Investments	90 000 000	105 000 000
Current Liabilities	124 182 269	130 174 871
Ratio	1.02	0.89

4. **Solvency analysis: (Net worth = Total assets / liabilities**

	30 June 2011	30 June 2010
<i>Total Liabilities</i>	<i>506 139 233</i>	<i>421 784 981</i>
<i>Total assets</i>	<i>1 998 091 288</i>	<i>1 914 653 114</i>
Ratio	0.25	0.22
<i>Assets covers liabilities by</i>	<i>394.77%</i>	<i>453.94%</i>

Although the coverage of assets over liabilities decreased from 453.94% in 2010 to 304.77% in 2011, it is still high, and the municipality can still operate as a going concern.

5. **Average consumer debtors payment period**

	30 June 2011	30 June 2010
	Days	Days
Turnover rate debtors	80	93
The norm is 42 -45 days		
Outstanding Debtors / Debtors Revenue x 365		
Outstanding consumer debtors	73 461 087	69 786 443
Total debtors revenue	333 397 973	272 873 561
Property rates	88 438 316	76 210 552
Rates penalties	470 442	539 470
Service charges	337 530 861	275 736 530
Less: Pre-paid electricity sales - Commercial	(53 994)	(39 482)
Less: Pre-paid electricity sales Residential	(59 318 698)	(49 271 541)
Interest on debtors	2 053 333	2 058 403
Less Revenue forgone	(45 736 789)	(41 689 835)
Rental Income	10 014 502	9 329 464

6. **Personnel costs as percentage of total expenditure**

	30 June 2011	30 June 2010
Personnel related costs	158 419 953	143 639 368
Total Operating expenditure	564 531 158	471 632 348
Percentage	28.06%	30.46%

7. **Average Creditors Payment period**

	30 June 2011	30 June 2010
Outstanding Creditors / (Total expenditure - expenditure not resulting in creditors) x 365		

	Days	Days
Average creditors payment period	68	60
	R	R
Outstanding creditors	83 125 184	81 179 460
Total expenditure resulting in creditors	449 144 119	489 997 741
Total expenditure	701 631 364	710 329 375
Operating expenditure	564 531 158	585 563 858
Capital expenditure	137 100 206	124 765 517
Expenditure not resulting in creditors	252 487 245.00	220 331 634.00
Employee related costs	158 419 953.00	143 639 368.00
Remuneration of councillors	10 144 763.00	9 770 447.00
Bad debts	2 669 001.00	2 795 415.00
Depreciation, amortisation and impairment	62 933 214.00	58 143 941.00
Grants and subsidies paid	165 685.00	279 595.00
Contributions to (from) provisions	18 154 629.00	5 702 868.00

8. **Capital expenditure percentage**

93.48%	92.48%
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Budgeted capital expenditure	147 122 217	135 106 835
Actual capital expenditure	137 534 337	124 940 066

9. **Interest as percentage of total expenditure**

Interest paid	23 678 578	16 766 311
Total expenditure	564 531 158	471 632 348
Ratio	4.19%	3.55%