

BREEDE VALLEY MUNICIPALITY
Annual Financial Statements
for the year ended 30 June 2016 (2015 Restated)



Annual Financial Statements for the year ended 30 June 2016

## **General Information**

Legal form of entity

Municipality (MFMA)

Municipal demarcation code

WC025

Nature of business and principal activities

The main business operations of the municipality is to engage in local governance activities, which includes planning and promotion of integrated development planning, land, economic and environmental development and supplying of the following services to the community: Housing services - Supply housing to the community and includes the rental of units owned by the municipality to public and staff; Waste management services - The collection, disposal and purifying of waste, refuse and sewerage; Electricity services - Electricity is bought in bulk from Eskom and distributed to the consumers by the municipality; and Water services - Supplying water to the public

Mayoral committee for the year ended 30 June 2016

**Executive Mayor** 

Mayoral committee members

A. Steyn

J.D. Levendal (Deputy Executive Mayor)

M. Sampson (Speaker)

R. Faroa (Chief Whip)

W.M. Blom

A.M. du Toit

S. Goedeman A.E. Jordaan

W.R. Meiring

vv.r. weiting

S.J. Mei

E.Y. Sheldon

J.F. van Zvi

Mayoral committee as per the new elections

**Executive Mayor** 

Mayoral committee members

A Steyn

J.D. Levendal (Deputy Executive Mayor)

N. Mercuur (Speaker)

S. Goedeman (Chief Whip)

R. Faroa

J. Kritzinger

W.R. Meiring

S.J. Mei

M. Sampson

G. Stalmeester

E.Y. Sheldon

J.F. van Zyl

**Acting accounting officer** 

D. McThomas

Acting chief financial officer (CFO)

R. Ontong

Grading of local authority

Councillors Grade 4

Personnel Grade 10

Capacity of local authority

High

AUDITOR-GENERAL
7016-11-3-

## **General Information**

Registered office Civic Centre

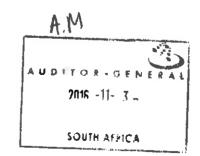
**Baring Street** Worcester 6850

Private Bag X3046 Postal address

Worcester 6849

Bankers **ABSA Bank Limited** 

Auditors Auditor-General of South Africa



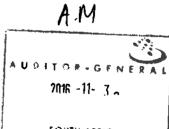
Annual Financial Statements for the year ended 30 June 2016

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Abbreviations	
CDAD Constitution Described Accounting Described	

**GRAP** Generally Recognised Accounting Practice **IPSAS** International Public Sector Accounting Standards **MFMA** Municipal Finance Management Act MIG Municipal Infrastructure Grant



Annual Financial Statements for the year ended 30 June 2016

## 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 annual financial statements and related financial information included in this report. It is the responsibility of the accounting officer to ensure that the annual 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 annual financial statements and related financial information.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122 (3) of the Municipal Finance Management Act (Act 56 of 2003).

The annual 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 places 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 deficit 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 annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The accounting officer has reviewed the municipality's cash flow forecast for the year to 30 June 2017 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 annual financial statements are prepared on the basis that the municipality is a golng concern and that the municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

Although the accounting officer is primarily responsible for the financial affairs of the municipality, he is supported by the municipality's internal auditors.

The annual financial statements set out on pages 5 to 95, which have been prepared on the going concern basis, were approved by the accounting officer on 31 August 2016 and were signed on his behalf by:

**Acting Accounting Officer** 

31 August 2016

AM

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Annual Financial Statements for the year ended 30 June 2016

## **Accounting Officer's Report**

The accounting officer submits his report for the year ended 30 June 2016.

#### 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 Worcester, Rawsonville, De Doorns and Touwsrivier and surrounding rural areas. It covers 3 833 sq. km and is home to 166 825 people as per Stats SA.

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 financial position of the municipality is described to be sound, with an accumulated surplus of R1 656 424 785 (2015: R 1 666 062 357) at year-end.

Net deficit of the municipality was R 10 704 816 (2015: surplus R 51 405 605). 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.

#### 2. Going concern

The annual 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 assets cover the liabilities by 373.72% (2015: 393.37%). The coverage indicates that the municipality operates as a going concern.

#### 3. Subsequent events

The accounting officer is not aware of any matter or circumstance arising since the end of the financial year.

#### 4. Accounting policies

The annual financial statements 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. Borrowing, investments and cash

The accounting officer may after approval of the Council exercise all the powers of the municipality to borrow money, as he considers appropriate needs. Interest-bearing debt did not increase in the year ended 30 June 2016 to finance the municipality's infrastructure capital programme. In the financial year ended 30 June 2016 the municipality redeemed interest-bearing debt of R 24 132 272. The interest paid on borrowings as a percentage of total expenditure is 2.80% (2015: 3.20%).

Investments as at 30 June 2016 amounted to R80 000 000 (2015: R 30 000 000). Investments and cash and cash equivalents increased from R 136 930 779 to R 167 422 999.

Additional information regarding cash and cash equivalents, investments and loans is provided in notes 3, 9, 18 and Appendix A to the financial statements.

#### 6. Capital expenditure

The capital expenditure incurred during the year amounted to R 83 570 395 (2015: R 75 896 313) that represented 69.23% (2015: 77.73%) of the approved capital budget of R 120 717 509 (2015: R 97 646 145). A complete analysis of capital expenditure (budgeted and actual) per functional area is included in Appendix I (A5), while Appendix B contains detail according to the asset class. More details regarding external loans used to finance fixed assets are shown in Appendix A.

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Annual Financial Statements for the year ended 30 June 2016

## **Accounting Officer's Report**

## 7. Cash flow analysis

Details of major changes in the nature of the municipality during the year were as follows:

Summary of net cash flows	2016	2015
Cash from operating activities	<b>75 401 625</b>	64 264 502
Cash from investing activities	(130 647 886)	(13 411 854)
Cash from financing activities	35 738 481	(26 095 643)
Net increase/(decrease) in cash and cash equivalents	(19 507 780)	24 757 005

## 8. Credit rating

The municipality was rated by Moody's Investor Services during the 2016 financial year. Their rating and outlook for the municipality was a Ba1.za rating due to the negative outlook on South African sovereign rating. To monitor our credit rating and capacity for long-term financing we consider various qualitative and quantitative factor. At 30 June 2016 and 30 June 2015 the current ratio was 2.10:1 and 1.65:1 respectively. This reflects an increase in the ratio.

#### 9. Accounting Officer

The acting accounting officer of the municipality during the year under review of this report is as follows:

Name	Nationality
D. McThomas	South African

#### 10. Auditors

Auditor-General of South Africa will continue in office for the next financial period as per the Public Audit Act.

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AUDITOR-GENERAL

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# Statement of Financial Position as at 30 June 2016

Figures in Rand	Note(s)	2016	2015 Restated*
Assets			
Current Assets			
Cash and cash equivalents	3	87 422 999	106 930 779
Receivables from exchange transactions	4	77 246 565	69 430 330
Receivables from non-exchange transactions	5	26 015 905	21 489 615
Other receivables from exchange transactions	6	6 546 340	6 703 095
Inventories	7	17 894 588	16 872 870
VAT receivable	8	214 206	1 654 931
Short term investments	9	80 000 000	30 000 000
Long term receivables	14	946 805	1 390 502
		296 287 408	254 472 122
Non-Current Assets			
Investment property	10	20 625 499	19 179 699
Property, plant and equipment	11	1 896 342 522	1 910 473 737
Intangible assets	12	5 395 374	5 545 517
Heritage assets	13	36 631 059	36 631 059
Long term receivables	14	6 301 712	7 656 789
		1 965 296 166	1 979 486 801
Total Assets		2 261 583 574	2 233 958 923
Liabilities			
Current Liabilities			
Payables from exchange transactions	15	67 943 497	75 262 086
Consumer deposits	16	4 046 101	3 680 760
Unspent conditional grants and receipts	17	17 965 618	24 350 185
Long term liabilities	18	22 628 117	24 626 860
Employee benefit obligation	19	27 585 981	25 218 530
Provisions	20	918 762	878 607
		141 088 076	154 017 028
Non-Current Liablittles			
Long term liabilities	18	240 918 059	203 546 176
Employee benefit obligation	19	150 099 482	133 900 872
Provisions	20	73 053 172	76 432 490
		464 070 713	413 879 538
Total Liabilities		605 158 789	567 896 566
Net Assets		1 656 424 785	1 666 062 357
Accumulated surplus		1 656 424 785	1 666 062 357



<sup>\*</sup> See Note 49 & 50

## **Statement of Financial Performance**

Revenue from exchange transactions   21   467 894 001   429 072 335	Figures in Rand	Note(s)	2016	2015 Restated*
Service charges   21	Revenue			
Income from agency services	Revenue from exchange transactions			
Licences and permits   3 106 259   2 845 741	Service charges	21	467 894 001	429 072 338
Rental income   22   13 501 163   13 175 486   Other income   23   18 785 855   12 047 847   14 758 197   13 578 218 218 218 218 218 218 218 218 218 21	Income from agency services		6 610 177	5 906 686
Other income         23         18 785 851         12 047 847           Finance income         24         14 758 197         13 578 212           Revenue from non-exchange transactions         Taxation revenue           Property rates         25         104 695 630         94 472 888           Property rates - penalties imposed and collection         25         1 001 455         808 892           Transfer revenue         26         156 196 707         218 465 592           Government grants and subsidies         26         156 196 707         218 465 592           Fines, penalties and forfeits         27         69 120 556         28 376 175           Total revenue         855 679 996         818 749 851           Expenditure         28         (230 823 488)         (207 962 643           Remuneration of councillors         29         (15 309 268)         (14 511 266           Debrediation, amortisation and impairment         31         (88 158 666)         (75 860 706           Bulk purchases         32         (255 455 796)         (223 818 120           Pinance costs         33         (24 901 464)         (25 945 956           Collection costs         (96 777)         (222 700         (223 818 120           Contracted s	Licences and permits		3 106 259	2 845 741
Finance income 24 14.758.197 13.578.212 524.666.648 476.626.307 524.666.648 476.626.307 524.666.648 476.626.307 524.666.648 476.626.307 524.666.648 476.626.307 524.666.648 476.626.307 524.666.648 476.626.307 524.666.648 476.626.307 524.666.648 525 526.666.648 525 526.666.648 525 526.666.648 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 525 526.626.307 526.626.30	Rental income	<del></del>	13 501 163	13 175 489
Revenue from non-exchange transactions  Taxation revenue Properly rates Properly rates	Other income	23	18 795 851	12 047 841
Taxation revenue   Property rates   25   104 695 630   94 472 888 892	Finance income	24	14 758 197	13 578 212
Property rates   25			524 665 648	476 626 307
Property rates   25	Revenue from non-exchange transactions			
Property rates - penalties imposed and collection   25	Taxation revenue	<b>25</b>		
Transfer revenue Government grants and subsidies Fines, penalties and forfeits  26 156 196 707 218 465 592 69 120 556 28 376 175 331 014 348 342 123 544  Total revenue  Expenditure Employee related costs Remuneration of counciliors 29 (15 309 268) (14 511 266 Debt Impairment 30 (75 455 683) (26 649 986 Bulk purchases 31 (88 158 666) (75 860 706 Bulk purchases 32 (255 455 796) (22 3 818 120 Bulk purchases 33 (24 301 464) (25 945 956 Collection costs Repeairs and maintenance Contracted services 34 (9 399 630) (8 317 325 Grants and subsidies paid Contributions to employee benefits 36 (17 083 162) (19 185 694 General expenses  Deparating (deficit) surplus Actuarial gains/(losses) 53 (3 887 725) 35 481 150 Fair value adjustments 38 1 894 839 4 409 457 access on disposal of assets	· ·	<del></del>		
Sovernment grants and subsidies   26	Property rates - penalties imposed and collection	25	1 001 455	808 892
Fines, penalties and forfeits  27 69 120 556 28 376 175 331 014 348 342 123 544  Total revenue  Expenditure  Employee related costs Remuneration of councillors Debt Impairment 30 (75 455 683) (26 649 986 Depreciation, amortisation and impairment 31 (88 158 666) (75 860 706 Rehabilitation 20 (2 868 157) (2 974 893 Bulk purchases 32 (255 455 796) (223 818 120 Collection costs Collection costs Repairs and maintenance (96 777) (222 707 Contributions to employee benefits General expenses 37 (94 486 619) (140 85 685 Collection costs) 38 (17 083 162) (19 185 691 Contributions to employee benefits 39 (3 887 725) 35 481 150 Contributions to employee benefits 39 (3 887 725) 35 481 150 Contributions to employee benefits 39 (3 887 725) 35 481 150 Contributions to employee benefits 39 (3 887 725) 35 481 150 Contributions to employee benefits 39 (3 887 725) 35 481 150 Contributions to employee benefits 39 (3 887 725) 35 481 150 Contributions to employee benefits 39 (3 887 725) 35 481 150 Contributions to employee benefits 39 (3 887 725) 35 481 150 Contributions to employee benefits 39 (3 887 725) 35 481 150 Contributions to employee benefits 39 (3 887 725) 35 481 150 Contributions to employee benefits 39 (3 887 725) 35 481 150 Contributions to employee benefits 39 (3 887 725) 35 481 150 Contributions to employee benefits 39 (3 887 725) 35 481 150 Contributions to employee benefits 39 (3 887 725) 35 481 150 Contributions to employee benefits 39 (3 887 725) 35 481 150 Contributions to employee benefits 39 (3 887 725) 35 481 150 Contributions to employee benefits 39 (4 409 457 Contributions to employee benefits 39 (4 409 457 Contributions to employee benefits 39 (4 409 457 Contributions to employee benefits 30 (3 887 725) 35 481 150 Contributions to employee benefits 30 (3 739 660) 39 475 855	Transfer revenue	26	450 400 707	040 405 500
Total revenue 331 014 348 342 123 544 855 679 996 818 749 851				
Expenditure   Expenditure   Employee related costs   28 (230 823 488) (207 962 643 888 888 888 888 888 888 888 888 888 8	rines, penaities and forteits	21	-	
Expenditure  Employee related costs Remuneration of councillors  29 (15 309 268) (14 511 266  29 (15 309 268) (14 511 266  29 (15 309 268) (14 511 266  20 (15 309 268) (14 511 266  20 (2 868 157) (2 649 866  20 (2 868 157) (2 974 893  20 (2 808 157) (2 974 893  20 (2 808 157) (2 974 893  20 (2 808 157) (2 974 893  20 (2 808 157) (2 974 893  20 (2 808 157) (2 974 893  20 (2 808 157) (2 974 893  20 (2 808 157) (2 974 893  20 (2 808 157) (2 974 893  20 (2 808 157) (2 974 893  20 (2 808 157) (2 974 893  20 (2 808 157) (2 974 893  20 (2 808 157) (2 974 893  20 (2 808 157) (2 974 893  20 (2 808 157) (2 974 893  20				
Employee related costs  Remuneration of councillors  Debt Impairment  Depreciation, amortisation and impairment  30 (75 455 683) (26 649 986 (27 860 706 68) (27 945 950 68) (	I otal revenue		855 679 996	818 749 851
Remuneration of councillors  Debt Impairment  Depreciation, amortisation and impairment  Rehabilitation  Rehabilitation  Bulk purchases  Finance costs  Collection costs  Collection costs  Collection costs  Contributions to employee benefits  General expenses  Depreciation, amortisation and impairment  29 (2 888 157) (2 974 893 818 120 817 817 817 818 818 818 818 818 818 818	Expenditure			
Debt Impairment 30 (75 455 683) (26 649 986 Depreciation, amortisation and impairment 31 (88 158 666) (75 860 706 Rehabilitation 20 (2 868 157) (2 974 893 896 September 1974 893 198 199 199 199 199 199 199 199 199 199	Employee related costs		(230 823 488)	(207 962 643)
Depreciation, amortisation and impairment   31	· · · · · · · · · · · · · · · · · · ·		(15 309 268)	(14 511 266)
Rehabilitation       20       (2 888 157)       (2 974 893 120 120 120 120 120 120 120 120 120 120			(75 455 683)	(26 649 986)
Bulk purchases   32 (255 455 796) (223 818 120	·		•	(75 860 706)
Finance costs Collection costs Collection costs Repairs and maintenance Contracted services Contributions to employee benefits Contributions	Rehabilitation		•	(2 974 893)
Collection costs       (96 777)       (222 707)         Repairs and maintenance       (48 926 842)       (61 090 558)         Contracted services       34       (9 399 630)       (8 317 328)         Grants and subsidies paid       35       (279 600)       (194 600)         Contributions to employee benefits       36       (17 083 162)       (19 185 691)         General expenses       37       (94 486 619)       (140 085 658)         Operating (deficit) surplus       (6 965 156)       11 929 746         Actuarial gains/(losses)       36       (3 887 725)       35 481 150         Fair value adjustments       38       1 894 839       4 409 457         Loss on disposal of assets       (1 746 774)       (414 748)         (3 739 660)       39 475 858	· · · · · · · · · · · · · · · · · · ·			(223 818 120)
Repairs and maintenance       (48 926 842)       (61 090 558         Contracted services       34       (9 399 630)       (8 317 328         Grants and subsidies paid       35       (279 600)       (194 600         Contributions to employee benefits       36       (17 083 162)       (19 185 694         General expenses       37       (94 486 619)       (140 085 688         Operating (deficit) surplus       (6 965 156)       11 929 746         Actuarial gains/(losses)       36       (3 887 725)       35 481 150         Fair value adjustments       38       1 894 839       4 409 457         Loss on disposal of assets       (1 746 774)       (414 748         (3 739 660)       39 475 858		33	•	(25 945 950)
Contracted services       34       (9 399 630)       (8 317 328         Grants and subsidies paid       35       (279 600)       (194 600         Contributions to employee benefits       36       (17 083 162)       (19 185 691         General expenses       37       (94 486 619)       (140 085 658         Coperating (deficit) surplus       (6 965 156)       11 929 746         Actuarial gains/(losses)       36       (3 887 725)       35 481 150         Fair value adjustments       38       1 894 839       4 409 457         Loss on disposal of assets       (1 746 774)       (414 748         (3 739 660)       39 475 855			•	(222 707)
Grants and subsidies paid       35       (279 600)       (194 600)         Contributions to employee benefits       36       (17 083 162)       (19 185 691)         General expenses       37       (94 486 619)       (140 085 656)         Operating (deficit) surplus       (6 965 156)       11 929 746         Actuarial gains/(losses)       36       (3 887 725)       35 481 150         Fair value adjustments       38       1 894 839       4 409 457         Loss on disposal of assets       (1 746 774)       (414 748         (3 739 660)       39 475 855	•		•	(61 090 559)
Contributions to employee benefits 36 (17 083 162) (19 185 691 (140 085 655 691 694 486 619) (140 085 655 691 694 486 619) (140 085 655 691 695 156) (140 085 655 695 108 695 156) (140 085 655 695 108 695 156) (140 085 655 695 108 695 156) (140 085 655 695 108 695 156) (140 085 655 695 108 695 156) (140 085 655 695 108 695 156) (140 085 655 695 108 695 156) (140 085 655 695 108 695 156) (140 085 655 695 108 695 156) (140 085 655 695 108 695 108 695 156) (140 085 655 695 108 695 156) (140 085 655 695 108 695 156) (140 085 655 695 108 695 108 695 156) (140 085 655 695 108 695 156) (140 085 655 695 108 695 156) (140 085 655 695 108 695 156) (140 085 655 695 108 695	Contracted services		•	(8 317 329)
General expenses     37     (94 486 619)     (140 085 655 cm)       Comperating (deficit) surplus     (686 645 152)     (806 820 108 cm)       Actuarial gains/(losses)     36     (3 887 725)     35 481 150 cm       Fair value adjustments     38     1 894 839     4 409 457 cm       Loss on disposal of assets     (1 746 774)     (414 748 cm)       (3 739 660)     39 475 855 cm	·			(194 600)
Comparison of the comparison	• =			, ,
Operating (deficit) surplus       (6 965 156)       11 929 746         Actuarial gains/(losses)       36       (3 887 725)       35 481 150         Fair value adjustments       38       1 894 839       4 409 457         Loss on disposal of assets       (1 746 774)       (414 748         (3 739 660)       39 475 858	General expenses	37		(140 085 655)
Actuarial gains/(losses) 36 (3 887 725) 35 481 150 Fair value adjustments 38 1 894 839 4 409 457 Loss on disposal of assets (1 746 774) (414 748 (3 739 660) 39 475 859			(862 645 152)	(806 820 105)
Actuarial gains/(losses) 36 (3 887 725) 35 481 150 Fair value adjustments 38 1 894 839 4 409 457 Loss on disposal of assets (1 746 774) (414 748 (3 739 660) 39 475 855	Operating (deficit) surplus		(6 965 156)	11 929 746
Loss on disposal of assets (1 746 774) (414 748 (3 739 660) 39 475 859	Actuarial gains/(losses)	36	(3 887 725)	35 481 150
(3 739 660) 39 475 859	Fair value adjustments	38	1 894 839	4 409 457
	Loss on disposal of assets		(1 746 774)	(414 748)
Deficit) surplus for the year (10 704 816) 51 405 605			(3 739 660)	39 475 859
	(Deficit) surplus for the year		(10 704 816)	51 405 605

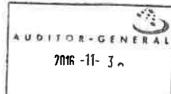
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\* See Note 49 & 50

# Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus	Total net assets
Balance at 1 July 2014 as previously stated Adjustments	1 613 171 541	1 613 171 541
Correction of errors (refer to note 50)	1 723 093	1 723 093
Restated balance at 01 July 2014 Changes in net assets	1 614 894 634	1 614 894 634
Net income recognised directly in net assets	(237 878)	(237 878)
Surplus for the year	51 405 605	51 405 605
Total changes	51 167 727	51 167 727
Balance at 30 June 2015 Changes in net assets	1 666 062 357	1 666 062 357
Net income (losses) recognised directly in net assets	1 067 244	1 067 244
Deficit for the year	<b>(10</b> 704 816)	(10 704 816)
Total changes	(9 637 572)	(9 637 572)
Balance at 30 June 2016	1 656 424 785	1 656 424 785

M.A



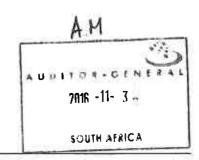
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<sup>\*</sup> See Note 49 & 50

## **Cash Flow Statement**

Figures in Rand	Note(s)	2016	2015 Restated*
Cash flows from operating activities			
Receipts			
Cash receipts from services and rate payers		599 220 929	545 833 336
Cash receipts from government and other grants		150 997 533	193 983 674
Finance income: investing activities		14 469 071	13 740 343
		764 687 533	753 557 353
Payments			
Cash paid to employees		(248 537 582)	(225 192 090)
Cash paid to suppliers		(415 998 070)	(438 600 729)
Finance costs		(24 470 656)	(25 305 432)
Grants paid		(279 600)	(194 600)
		(689 285 908)	(689 292 851)
Net cash flows from operating activities	40	75 401 625	64 264 502
Cash flows from investing activities			
Purchase of property, plant and equipment	11	(83 244 346)	(74 797 270)
Proceeds from sale of property, plant and equipment	11	1 072 667	1 019 026
Proceeds from sale of investment property	10	392 200	-
Purchase of intangible assets	12	(326 048)	(787 044)
Purchases of heritage assets	13	12	(110 000)
Decrease in long term receivables		1 <b>457 641</b>	6 263 434
Increase in investments		(50 000 000)	(*)
Decrease in investments			55 000 000
Net cash flows from investing activities		(130 647 886)	(13 411 854)
Cash flows from financing activities			
Movement in long term liabilities		35 373 140	(26 468 195)
Movement in consumer deposits		365 341	372 552
Net cash flows from financing activities		35 738 481	(26 095 643)
Net increase/(decrease) in cash and cash equivalents		(19 507 780)	24 757 005
Cash and cash equivalents at the beginning of the year		106 930 779	82 173 774
Cash and cash equivalents at the end of the year	3	87 422 999	106 930 779



<sup>\*</sup> See Note 49 & 50

Statement of Budget Comparison WCQ25 Breede Valley - Reconciliation of Table A1 Budget Summary	de A1 Budget Sumi	nary										
Description				2015/16	9					204	2014/15	
R thousands	Original Budgat	Brodget Adjustments (i.to. Frnal adjustments MFMA s.28) budget	Final adjustments	Actual Outcome	Unarthorised expendings	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported ensuthorised encenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be	Restated Audited
	-	67		4	160	62	-			to	#	42
Filancial Performance											3	
Property rates	98.345	633	778 88	104 566		4 589	104.6%	105.3%				94 992
Service Catalges Investinent revenue	9 000 f	1 20 1	9,44/8	10 919		379	100.1%	100.1%				435 222
Transfers recognised - operational	116 837	24 707	141 544	116148	AND THE	(25 397)	82.1%	88.4%				10 092
Other cavin reversus	90 374	(1 245)	89 129	113 608		24 479	127.5%	125.7%				62 919
Total Revenue (excluding capital transfers and contributions)	789 849	24 280	814 129	820 038		5970	100.7%	103.8%				263
Emplayes costs	245 519	(14 348)	231 (72	236 802	ı	(398)	29.896	760 76	•			CAUT THE
Remuneration of councitors	15 408	(88)	15 309	15 308	1	9	100.0%	99.4%	1	ı	30	14.511
Depredation & asset Impelment	73 080	12719	86 798	88 311	ı	2512	102.9%	120.8%	10	ı	1	75 861
Finance charges	28 684	ı	28 684	24 301	1	(4 382)	84.7%	84.7%		ı	1	35.35
Materials and bulk purchases	313 784	(4 422)	309 362	305 103	1	(4 259)	98.6%	97.2%	(K)	1	ſ	285 556
inansters and grants	8 1	420	989	280	ī	(400)	41.1%	107.5%	<b>f</b> 3	1	1	195
	150 036	40.927	190 982	204 867	'	13 904	107.3%	136,5%	-	1	1	162 648
Total Expendiure	826 768	36 198	861 967	368 573	1	7 006	100.8%	105.1%		1	1	772 664
Surplus/(Deffelt)	(36 920)	(10 918)	(47 839).	(48 875)		(1 036)	102.2%	132.4%				(8 822)
Transfers recognised - capital Confinations recognised - canifold confinitivited assets	99 309	(21 767)	43 588	40 049		(3 238)	<b>36</b> .19	61,3%		di		58 147
Strending the first of the cardial francisco.						ı	1	1				AIX
contributions Share of surplus/ (deficit) of essociate	28 434	(32 685)	(4 251)	(8 6256)		(4 575)	207.6%	31.0%			WI S	48 127
Surplus(Deficit) for the year	28 434	(32 685)	(4 251)	(8 626)		(4 575)	207.6%	-31.0%				48 527
Canital expenditure के funds sources												
Capital expenditure	337	COL PUT	60	Poor Me	F. F.			1	A State of the Sta	The state of the s	The second second second second	
Faithfeld Versugations   - Original   Distribute contribution & demolipses	200	(21 (6/)	145 OBB	120 ac		(10c c)	87.4%	56.3%			がないのでは、	58 147
Funda College College St. Colleges St. Colle	9000	(10 478)	49 522	23 297	1	782283	47.0%	. 28.88				200
Internally generated funds	26 575	1 032	27 608	22 193		(5 415)	80.4%	83.5%				15328
Total sources of capital funds	151 930	(31 213)	120 718	83 570		(37 147)	69.2%	55.0%				75 896
Constitution of the consti											The second second	
Net cash from (used) operating	105 614	(22 563)	83 051	75 402		(7 648)	90.8%	71.4%				64 285
Net cash from (used) Investing	(151 730)	31 133	(120 598)	(130 648)		(10 050)	108.3%	86.1%		では、次の時代	ないのかのでき	(13 412)
Net cach from (used) financing	35.210	1	35210			528	101.5%	101.5%				(26 096)
Castudesh equivalents at the year end	84 124	1	134 594	87 423		(47 171)	65.0%	103.9%				136 931

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Annual Financial Statements for the year ended 30 June 2016

## Statement of Budget Comparison

Material Variance Explanations 30 June 2016	}				
Description	Final Budget 30 June 2016	Revenue/ Expenditure 30 June 2016	% Variance/ Variances greater than R50 000	Reasons for Material Deviations	impact on Service Delivery
Revenue By Source					<del></del>
Property rates - penalties & collection charges	834 859	1 001 455	20	More penalties from ameer rates accounts as enticipated	Positive
Service charges - water revenue	51 129 273	58 331 682		More revenue recognised from residential water usage as anticipated	Positive
Service charges - refuse revenue	30 956 972	35 220 865		More revenue recognised from residential refuse collection as anticipated	Positive
Service charges - other	-24 323 750	-26 448 774		More levies recognised from departmental electricity and water usage as anticipated	Positive
Interest earned - external investments	9 000 000	10 918 562	21	Additional interest mention on the current execute at APSA hank. All additional each on	Positive
Interest earned - outstanding debtors	2 673 066	3 839 635	44	More interest recognised from outstanding electricity accounts as anticipated	Positive
Finas	55 267 690	69 120 556	25	The Provision for Bad Debts: Traffic Fines was increased as a result of more oustanding traffic fine debtors	Positive
Licences and permits	2 818 137	3 106 259	10	More revenue recognised from lisence fees as anticipated	Positive
Agency services	5 618 000	6 610 177	18	More revenue recognised from agency servives as anticipated	Positive
Transfers recognised - operational	141 544 423	116 147 809	-18	Under spanding on Provincial Housing Grant expenditure	None
Other revanue	7 926 911	16 050 582	102	Higher fair value adjustment on water slock, debtors and investment property as anticipated	Positive
Gains on disposal of PPE	1 000 000	1 381 543	38	More gains from the disposal of assets (Insurance Claims) as ambipaled	Positive
Expenditure By Type					
Debt Impalment	49 413 960	75 455 683	53	The Provision for Bad Debts: Traffic Fines was increased as a result of more oustanding traffic fine debtors	None
Finance charges	28 683 552	24 301 464	-15	Less interest paid as a result of the external loan that was only taken up after March 2016	None
Transfers and grants	680 000	279 600	-59	There were delays in a project of R400 000 to assist residents in need	Nane
Other expenditure	131 859 100	116 883 251	-11	Under spanding on Provincial Housing Grant expenditure	None
Loss on disposal of PPE	217 418	3 128 317	1 339	More losses from the disposal of assets (Insurance Claims) as anticipated	None
TECHNICAL SERVICES Rewsonville WwTW	608 317	498 855.18	(109 462)	Augmentation of aeration completed.	Positive
Langerug Raservoir	8 410 825	5 137 750.23	(1 273 075)	This project is implemented in two phases: Phase 1 - Supply and delivery of materials. Saving on contract BV 457. Phase 2 - Construction of reservoir and pipeline. Is pending Environmental Authorization (towards end of 2016).	Positive
Upgrading of Gravel Roads					
Zweletemba IDT Roads	2 000 000				
Hex Industria Roads	2 (00 000)	103 087.58	(1 096 912)	Contract BV 496 completion dated is during 2016/2017 FY	Limited
	1 250 000	103 087.58 84 398.76		Contract BV 496 completion dated is during 2016/2017 FY Contract BV 497 completion dated is during 2016/2017 FY	Limited Limited
HOP Land Roads - Touws River	_		(1 165 601)		
HOP Land Roads - Touws River De Dooms East Roads	1 250 000	84 398.76	(1 165 601) (1 154 269)	Contract BV 497 completion dated is during 2016/2017 FY	Limited
	1 250 000 1 250 000	84 398.76 95 731.36	(1 165 601) (1 154 269)	Contract BV 497 completion dated is during 2016/2017 FY Contract BV 494 completion dated is during 2016/2017 FY	Limited Limited
De Dooms East Roads	1 250 000 1 250 000	84 398.76 95 731.36	(1 165 601) (1 154 269)	Contract BV 497 completion dated is during 2016/2017 FY  Contract BV 494 completion dated is during 2016/2017 FY  Contract BV 495 completion dated is during 2016/2017 FY	Limited Limited
De Dooms East Roads <u>Vehicles &amp; Equipment</u>	1 250 000 1 250 000 1 250 000	84 398.76 95 731.36 90 643.08	(1 165 601) (1 154 269) (1 159 357)	Contract BV 497 completion dated is during 2016/2017 FY Contract BV 494 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Saving	Limited Limited Limited
De Dooms East Roads <u>Vehicles &amp; Equipment</u> Refuse Compactors	1 250 000 1 250 000 1 250 000 4 334 477	84 398.76 95 731.36 90 643.08 4 073 476.00	(1 165 601) (1 154 269) (1 169 357) (261 001)	Contract BV 497 completion dated is during 2016/2017 FY Contract BV 494 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Saving Saving	Limited Limited Limited Positive
De Dooms East Roads <u>Vehicles &amp; Equipment</u> Refuse Compactors  De Dooms	1 250 000 1 250 000 1 250 000 4 334 477 100 000	84 398.78 95 731.36 90 643.08 4 073 476.00 42 844.58	(1 165 601) (1 154 269) (1 159 357) (261 001) (57 155) (61 420)	Contract BV 497 completion dated is during 2016/2017 FY Contract BV 494 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Saving Saving Saving Tender BV443 closed near year and Product delivered in new financial year on the 15	Limited Limited Limited Positive Positive
De Dooms East Roads <u>Vehicles &amp; Equipment</u> Refuse Compactors  De Dooms  Cleansing	1 250 000 1 250 000 1 250 000 4 334 477 100 000 149 917	84 398.78 95 731.36 90 643.08 4 073 476.00 42 844.58	(1 165 601) (1 154 269) (1 159 357) (261 001) (57 155) (61 420) (514 400)	Contract BV 497 completion dated is during 2016/2017 FY Contract BV 494 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Saving Saving Saving Tender BV443 closed near year end. Product delivered in new financial year on the	Limited Limited Limited Positive Positive Positive
De Dooms East Roads  Vehicles & Equipment  Refuse Compactors  De Dooms  Cleaneing  Standby Generators	1 250 000 1 250 000 1 250 000 4 334 477 100 000 149 917 514 400	84 398.76 95 731.36 90 643.08 4 073 476.00 42 844.56 88 496.65	(1 165 601) (1 154 269) (1 159 357) (261 001) (57 155) (61 420)	Contract BV 497 completion dated is during 2016/2017 FY  Contract BV 494 completion dated is during 2016/2017 FY  Contract BV 495 completion dated is during 2016/2017 FY  Saving  Saving  Saving  Tender BV443 closed near year end. Product delivered in new financial year on the 15  August 2016 – Funds Rolled over.  Product - Cable locator R141 000 could not be delivered from 1st Supplier due to rand	Limited Limited Limited Positive Positive Positive Positive
De Dooms East Roads  Vehicles & Equipment  Refuse Compactors  De Dooms  Cleansing  Standby Generators  Electricity	1 250 000 1 250 000 1 250 000 4 334 477 100 000 149 917 514 400	84 398.76 95 731.36 90 643.08 4 073 476.00 42 844.56 88 496.65	(1 165 601) (1 154 269) (1 159 357) (261 001) (57 155) (61 420) (514 400)	Contract BV 497 completion dated is during 2016/2017 FY  Contract BV 494 completion dated is during 2016/2017 FY  Contract BV 495 completion dated is during 2016/2017 FY  Saving  Saving  Saving  Tender BV443 closed near year end. Product delivered in new financial year on the 15  August 2016 – Funds Rolled over.  Product - Cable locator R141 000 could not be delivered from 1st Supplier due to rand	Limited Limited Limited Positive Positive Positive Positive
De Dooms East Roads  Vehicles & Equipment  Refuse Compactors  De Dooms  Cleansing  Standby Generators  Electricity  Networks	1 250 000 1 250 000 1 250 000 4 334 477 100 000 149 917 514 400	84 398.76 95 731.36 90 643.08 4 073 476.00 42 844.56 88 496.65	(1 165 601) (1 154 269) (1 159 357) (261 001) (57 155) (61 420) (514 400) (142 087)	Contract BV 497 completion dated is during 2016/2017 FY Contract BV 494 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY  Saving Saving Saving Tender BV443 closed near year end. Product delivered in new financial year on the 15 August 2016 – Funds Rolled over.  Product - Cable locator R141 000 could not be delivered from 1st Supplier due to rand exchange – 2nd Supplier could not deliver within firms frame – Product to be imported	Limited Limited Limited Positive Positive Positive Positive Negative
De Dooms East Roads  Vehicles & Equipment  Refuse Compactors  De Dooms  Cleansing  Standby Generators  Electricity  Networks  Replacement of Water Network	1 250 000 1 250 000 1 250 000 4 334 477 100 000 149 917 514 400 236 000	84 398.76 95 731.36 90 643.08 4 073 476.00 42 844.56 88 496.65	(1 165 601) (1 154 269) (1 159 357) (261 001) (57 155) (51 420) (514 400) (142 087) (1 995 800) (2 000 000)	Contract BV 497 completion dated is during 2016/2017 FY  Contract BV 494 completion dated is during 2016/2017 FY  Contract BV 495 completion dated is during 2016/2017 FY  Saving  Saving  Saving  Tender BV443 closed near year end. Product delivered in new financial year on the 15  August 2016 - Funds Rolled over.  Product - Cable locator R141 000 could not be delivered from 1st Supplier due to rand exchange - 2nd Supplier could not deliver within firms frame - Product to be imported  Contract BV 532 completion dated is during 2016/2017 FY  BID BV 490 was cancelled. BID BV 541 is readvitized and will be completed 2016/2017	Limited Limited Limited Positive Positive Positive Positive Negative
De Dooms East Roads  Vehicles & Equipment  Refuse Compactors  De Dooms  Cleaneing  Standby Generators  Electricity  Networks  Replacement of Water Network	1 250 000 1 250 000 1 250 000 4 334 477 100 000 149 917 514 400 236 000 2 000 000	84 398.76 95 731.36 90 643.08 4 073 476.00 42 844.56 88 496.65	(1 165 601) (1 154 269) (1 159 357) (261 001) (57 155) (51 420) (514 400) (142 087) (1 995 800) (2 000 000)	Contract BV 497 completion dated is during 2016/2017 FY Contract BV 494 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Saving Saving Saving Tender BV443 closed near year end. Product delivered in new financial year on the 15 August 2016 – Funds Rolled over. Product - Cable locator R141 000 could not be delivered from 1st Supplier due to rand exchange – 2nd Supplier could not deliver within time frame – Product to be imported Contract BV 532 completion dated is during 2016/2017 FY BID BV 490 was cancelled. BID BV 541 is readvitized and will be completed 2016/2017 FY.	Limited Limited Limited Positive Positive Positive Positive Negative Negative Negative
De Dooms East Roads  Vehicles & Equipment  Refuse Compactors  De Dooms  Cleaneing  Standby Generators  Electricity  Networks  Replacement of Water Network  Replacement of Sewer Network  Upgrading of Storm Water Network - All Wards	1 250 000 1 250 000 1 250 000 4 334 477 100 000 149 917 514 400 236 000 2 000 000	84 398.76 95 731.36 90 643.08 4 073 476.00 42 844.56 88 496.65	(1 165 601) (1 154 269) (1 159 357) (261 001) (57 155) (51 420) (514 400) (142 087) (1 995 800) (2 000 000)	Contract BV 497 completion dated is during 2016/2017 FY Contract BV 494 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Saving Saving Saving Tender BV443 closed near year end. Product delivered in new financial year on the 15 August 2016 – Funds Rolled over. Product - Cable locator R141 000 could not be delivered from 1st Supplier due to rand exchange – 2nd Supplier could not deliver within time frame – Product to be imported Contract BV 532 completion dated is during 2016/2017 FY BID BV 490 was cancelled. BID BV 541 is readvitized and will be completed 2016/2017 FY.	Limited Limited Limited Positive Positive Positive Positive Negative Negative Negative
De Dooms East Roads  Vehicles & Equipment  Refuse Compactors  De Dooms  Cleansing  Standby Generators  Electricity  Networks  Replacement of Water Network  Replacement of Sewer Network  Upgrading of Storm Water Network - All Wards  Parks (5151)  Develop Perks & Open Spaces	1 250 000 1 250 000 1 250 000 4 334 477 100 000 149 917 514 400 236 000 2 000 000 2 000 000	84 398.76 95 731.36 90 643.08 4 073 476.00 42 844.56 88 496.65 	(1 165 601) (1 154 269) (1 159 357) (261 001) (57 155) (61 420) (514 400) (142 087) (1 995 800) (2 000 000) (601 336)	Contract BV 497 completion dated is during 2016/2017 FY Contract BV 494 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Saving Saving Saving Tender BV443 closed near year end. Product delivered in new financial year on the 15 August 2016 – Funds Rolled over. Product - Cable locator R141 000 could not be delivered from 1st Supplier due to rand exchange – 2nd Supplier could not deliver within time frame – Product to be imported  Contract BV 532 completion dated is during 2016/2017 FY BID BV 490 was cancelled. BID BV 541 is readvitized and will be completed 2016/2017 FY.  Amount not spend forms part of the upgrading of gravel roads.  The development of one park was rolled over to 2016/2017 FY and will be completed.	Limited Limited Limited Positive Positive Positive Positive Negative Negative Negative Limited
De Dooms East Roads  Vehicles & Equipment  Refuse Compactors  De Dooms  Cleansing  Standby Generators  Electricity  Networks  Replacement of Water Network  Replacement of Sewer Network  Upgrading of Storm Water Network - All Wards  Parks (5151)  Develop Perks & Open Spaces	1 250 000 1 250 000 1 250 000 4 334 477 100 000 149 917 514 400 236 000 2 000 000 2 000 000	84 398.76 95 731.36 90 643.08 4 073 476.00 42 844.56 88 496.65 	(1 165 601) (1 154 269) (1 159 357) (261 001) (57 155) (51 420) (514 400) (142 087) (1 995 800) (2 000 000) (601 336)	Contract BV 497 completion dated is during 2016/2017 FY Contract BV 494 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Saving Saving Saving Tender BV443 closed near year end. Product delivered in new financial year on the 15 August 2016 – Funds Rolled over. Product - Cable locator R141 000 could not be delivered from 1st Supplier due to rand exchange – 2nd Supplier could not deliver within time frame – Product to be imported  Contract BV 532 completion dated is during 2016/2017 FY BID BV 490 was cancelled. BID BV 541 is readvitized and will be completed 2016/2017 FY.  Amount not spend forms part of the upgrading of gravel roads.  The development of one park was rolled over to 2016/2017 FY and will be completed.	Limited Limited Limited Positive Positive Positive Positive Negative Negative Negative Limited
De Dooms East Roads  Vehicles & Equipment  Refuse Compactors  De Dooms  Cleansing  Standby Generators  Electricity  Networks  Replacement of Water Network  Replacement of Sewer Network  Upgrading of Stomn Water Network - All Wards  Parks (5151)  Develop Parks & Open Spaces  Bulk Water Fairy Gian (8415)  Restroom Facilities for staff	1 250 000 1 250 000 1 250 000 4 334 477 100 000 149 917 514 400 235 000 2 000 000 2 000 000 1 000 000	84 398.76 95 731.36 90 643.08 4 073 476.00 42 844.56 88 496.65 92 913.50 4 200.00 - 396 663.95	(1 165 601) (1 154 269) (1 159 357) (261 001) (57 155) (61 420) (514 400) (142 087) (1 995 800) (2 000 000) (601 336) (309 558)	Contract BV 497 completion dated is during 2016/2017 FY Contract BV 494 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Saving Saving Saving Tender BV443 closed near year end. Product delivered in new financial year on the 15 August 2016 – Funds Rolled over. Product - Cable locator R141 000 could not be delivered from 1st Supplier due to rand exchange – 2nd Supplier could not deliver within time frame - Product to be imported  Contract BV 532 completion dated is during 2016/2017 FY BID BV 490 was cancelled. BID BV 541 is readvitized and will be completed 2016/2017 FY.  Amount not spend forms part of the upgrading of gravel roads.  The development of one park was rolled over to 2016/2017 FY and will be completed. Small saving of less than R100 000 will result.  Budget is insufficient for the completion of the project. Project ommitted.	Limited Limited Limited Positive Positive Positive Positive Negative Negative Negative Limited None
De Dooms East Roads  Vehicles & Equipment  Refuse Compactors  De Dooms  Cleansing  Standby Generators  Electricity  Networks  Replacement of Water Network  Replacement of Sewer Network  Upgrading of Stomn Water Network - All Wards  Parks (5151)  Develop Parks & Open Spaces  Bulk Water Fairy Gian (8415)  Restroom Facilities for staff  Ward 1	1 250 000 1 250 000 1 250 000 4 334 477 100 000 149 917 514 400 235 000 2 000 000 2 000 000 1 000 000	84 398.76 95 731.36 90 643.08 4 073 476.00 42 844.56 88 496.65 92 913.50 4 200.00 - 396 663.95	(1 165 601) (1 154 269) (1 159 357) (261 001) (57 155) (61 420) (514 400) (142 087) (1 995 800) (2 000 000) (601 336) (309 558)	Contract BV 497 completion dated is during 2016/2017 FY Contract BV 494 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Saving Saving Saving Tender BV443 closed near year end. Product delivered in new financial year on the 15 August 2016 – Funds Rolled over. Product - Cable locator R141 000 could not be delivered from 1st Supplier due to rand exchange – 2nd Supplier could not deliver within time frame – Product to be imported  Contract BV 532 completion dated is during 2016/2017 FY BID BV 490 was cancelled. BID BV 541 is readvitized and will be completed 2016/2017 FY.  Amount not spend forms part of the upgrading of gravel roads.  The development of one park was rolled over to 2016/2017 FY and will be completed. Small saving of less than R100 000 will result.	Limited Limited Limited Positive Positive Positive Positive Negative Negative Negative Limited None
De Dooms East Roads  Vehicles & Equipment  Refuse Compactors  De Dooms  Cleaneing  Standby Generators  Electricity  Networks  Replacement of Water Network  Replacement of Sewer Network  Upgrading of Storm Water Network - All Wards  Parks (5151)  Develop Parks & Open Spaces  Bulk Water Fairy Gian (8415)	1 250 000 1 250 000 1 250 000 4 334 477 100 000 149 917 514 400 236 000 2 000 000 1 000 000 2 000 000 1 000 000	84 398.76 95 731.36 90 643.08 4 073 476.00 42 844.56 88 496.65 92 913.50 4 200.00 - 396 663.95	(1 165 601) (1 154 269) (1 159 357) (261 001) (57 155) (61 420) (514 400) (142 087) (1 995 800) (2 000 000) (601 338) (309 558) (102 403)	Contract BV 497 completion dated is during 2016/2017 FY Contract BV 494 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Contract BV 495 completion dated is during 2016/2017 FY Saving Saving Saving Tender BV443 closed near year end. Product delivered in new financial year on the 15 August 2016 – Funds Rolled over. Product - Cable locator R141 000 could not be delivered from 1st Supplier due to rand exchange – 2nd Supplier could not deliver within time frame - Product to be imported  Contract BV 532 completion dated is during 2016/2017 FY BID BV 490 was cancelled. BID BV 541 is readvitized and will be completed 2016/2017 FY.  Amount not spend forms part of the upgrading of gravel roads.  The development of one park was rolled over to 2016/2017 FY and will be completed. Small saving of less than R100 000 will result.  Budget is insufficient for the completion of the project. Project ommitted.	Limited Limited Limited Positive Positive Positive Positive Negative Negative Negative Negative Negative Limited None

BREEDE VALLEY MUNICIPAITY
Annual Financial Statements for the year ended 30 June 2016
Statement of Budget Comparison

Statement of Budget Comparison					
Material Variance Explanations 30 June 2016	6				
Description	Final Budget 30 June 2016	Revenue/ Expenditure 30 June 2016	% Variance/ Variances greater than R50 000	Reasons for Material Deviations	Impact on Service Delivery
Ward 2 Bus route	6 400 040	0.000,000,40	James Production		
Dus route	6 482 849	6 290 260,46	(172 589)	Works completed. Saving	Мопе
Mini drop off facilities	250 000	-	(250 000)	BID was cancelled by contractor and will be readvetized and completed during 2016/2017 FY.	Delay in provision of facilities
Grootido of Pallsade Fanoing	280 000	-	(280 000)	Hex Vallei Water Users Association will take Groothfoof over from BVM, Project omnitted,	Positive
Ward 3					
De Dooms water purification Works: DAF Unit	400 000	-	(400 000)	Budget is insufficient for project implementation. Project ommitted.	Negative
Barlinka Street Stormwater pipeline	1 500 000		(1 500 000)	Contract BV 536 Supply and Delivery of Culverts. To be completed 2016/2017 FY.	Negative
Ward 7					
Replace 5 x 86kV OCBS at Robertson Rd SS.	5 000 000	6 371,80	(4 993 628)	Protect imported - Average delivery period 18 months.	Negative
Fairy Glen-Ohm to UGM and ABC upgrades Fairy Glen	511 480	245 554.38	(265 926)	Works completed, Saving	Positive
Workester CBD - Ohm to UGM and ABC upgrades	345 000	81 864.94	(263 135)	Works completed. Saving	Positive
Ward 9					
Security Fencing Various Substations. (CP)	547 757	373 650.98	(174 106)	Works completed. Saving	Positive
Ward 12					
Parker Substation - Upgrade of low voltage overhead lines (Voltage regulation problems)	520 740	455 071.65	(65 668)	Works completed. Saving	Positive
Avianpark: Relocation inhabitants					
Sewer Reticulation	335 715	22 000.00	(313 715)	Commencement of Works was stoped by community. Pending.	Negative
Water Reticulation	210 631	22 000.00	(188 631)	Commancement of Works was stoped by community. Pending.	Negative
Electricity Retioutation	475 000	-		Commancement of Works was stoped by community. Panding.	Negative
Ward 15			<u> </u>		
Langerug - Upgrade bare OHM to ABC	860 000	97 642.90	(562.357)	Works completed, Saving	Positive
Worcester West - Replace bare OHM with ABC - Low Voltage problems.	324 000	207 413.86		Warks completed. Saving	Positive
Worcester West - Upgrading and replacing of Street lighting networks.	194 400	100 265.00	(94 135)	Works completed. Saving	Positive ·
Ward 17					
Zwelethemba - Electrification upgrading of 350 top structures.	1 119 250	761 550,73	(357 699)	Works completed, Saving	Positive
Zwelethemba: Upgrades Midblock Phase no 1 & 2	500 000	247 652.91	(252 347)	Work in progress planned over two flanacial years. Rolled over	Positive
SERVICE CONNECTIONS (Depending on Public Contr)					
Sewar Connections	280 000	40 274.39	(239 726)	Depending on Public Contribution	None
Electricity Connections	765 00D	665 684.97	(99 315)	Depending on Public Contribution	None
Water Connections	300 000	201 802.32		Depending on Public Contribution	None
Electricity Network Extensions (Depending on Public Contr)	772 000	493 152.81		Depending on Public Contribution	None
Municipal Manager					
Internal Audit					
MCM Project	550 000	380 152.79	/169 847\	The deviation is due to the timeframe in which the grant funding was received.	Mann
Protect Management -0615	900 000	000 10010	(100 011)	- 110 CALLOCALINO ORO TO THE WINDINGTON WINDING HIS INCOME.	None
Containerised community facility	923 698	38 408.90	(885 289)	The tander couldn't be advertised in time for award before 30 June 2016 due to delays in approvel of building plans	Delay in provision of facilities
Ligiting Dark areas Avfanpark & Riverview	45 000	1 013.57	(43 986)	Was financed from operational budget	None
Neithell Courts Avianpark & Riverview	560 000	-	(560 000)	Tender was advertised in February 2016 but only one tender was received and was above budget and from a supplier with a record of poor performance so had to be re- advertised and couldn't be awarded before 30 June 2016	Delay in provision of facilities
BMCK treek	100 000	-	(100 000)	Was financed from other sources	None
Žweletamba. Netbell Court	280 500	-	(280 500)	Temder was advertised in February 2016 but only one tender was received and was above budget and from a supplier with a record of poor performance so had to be re- advertised and couldn't be awarded before 30 June 2016	Delay in provision of facilities
Socialing Playpank Riverview	135 000	-	(135 000)	Order was issued to second lowest quote efter supplier of lowest quote couldn't fulfill the order. New supplier had to wall for material and could only complete the work in July 2018	Not significant
					V.A
Community Services					120
logeing					
Fence Russel Schame fiets	135 000	43 824.50	(91 176)	This project was completed the variance is the savings A U D 1 Y O R - G	
SPORT: Boland Park - 5130					
Jpgrade Tennis court	350 000	_	(350 000)	Is in process, the delay in the process is due to dispute on tender process 116 -11-	Norfe
Jpgrade Netbal court	300 000	-	(300 000)	Is in process, the delay in the process is due to dispute on tender process	None
			(220 000)	The second are not because a sea or and an except biology	1

Annual Financial Statements for the year ended 30 June 2016

Statement of Budget Comparison

What and all Many	Sam a	Allera addressed to	00 L	0040
Material Var	iance Exi	Dianations	30 June	2U16

Material Variance Explanations 30 June 20			% Variance/		T
Description	Final Budget 30 June 2016	Revenue/ Expenditure 30 June 2018	Variances greater than R50 000	Reasons for Material Deviations	Impact on Service Delivery
SPORT: Rawsonville - 5135					
Upgrade Soccer field	200 000	-	(200 000)	is in process, the delay in the process is due to dispute on tender process	None
SPORT: Zweletemba - 5136					
Upgrading	800 000	-	(800 000)	Is in process, the delay in the process is due to dispute on tender process	None
SPORT: Touwariver - 5139					
Upgrading fence & facilities - Touw park	500 000	28 400.00	(471 600)	Upgrading of building facilities is finalized the other projects is in process, the datay in the process is due to dispute on tender process	None
SPORT: Steenvilet -					
Upgrade Cricket Field	600 000	-	(600 000)	Is in process, the delay in the process is due to dispute on tender process	None
SPORT: De Dooms West - 5145	_				
Upgrade of De Doorns sport facilities	300 000	54 656.00	(245 344)	Upgrading of fencing is finalized the other projects is in process, the delay in the process is due to dispute on tender process	None
RESORTS					
Tractor	249 815	177 960.00	(71 855)	Successful tenderer quote was reletively lower than projected,therefore a saving of amout as set has been ocurred	Positive
WATERLOO LIBRARY - 4506					
New study/ computer facility 2012/2013	2 000 000	-	(2 000 000)	The Avian Park Library was completed by 30 June 2016. Application for roll over for Waterloo Library was submitted to Provincial Tressury and will be spent with another R 3 000 000 allocated for the same project in 2016/2017.	None due to the current facility which is in working order.
FIRE DEPARTMENT: ADMIN - 4203					
Digital Radio Project	1 000 000	356 607.00	(643 393)	Due to the complexity of the digital radio network infrastructure, a thorough investigation was required to determine and ensure that the correct system be purchased. This would ensure proper intergration with all departments in the municipality with the follow-up phases.	A delay in Digital radio coverage throughout the entire EVM
Super structure for Fire engine completion	600 000	-		The cost of completeing the project escalated multifold and the cheapest quote to complete the work was more than R 1.3m,. The project will be completed in the 2018/17 year	The availability of a new reliable fire engine was delayed.
De Doorns: New Fire Station	2 641 550	428 426.82		Due to a complete new project, architectural drawings and procurement processes the project completion was dealayed.	Nii. Currently a temporary Fire Station is functional in De Dooms.
STRATEGIC SUPPORT SERVICES	ļ				
STRATEGIC SUPPORT - ADMIN - 2103					
Furniture & Equipment	300 000	195 185.70	(104 814)	This was a saving.	None
NFORMATION TECHNOLOGY - 2114					
REGISTROLOGI *21)4	+				
quipment VOIP phones	650 000	598 974.24	(51 026)	Prices tendered were lower than estimates acquired at budget time - exchange rate primary reason.	No impact
Pleaster Recovery Site	1 500 000	1 163 649.00	(336 351)	Prices tendered were lower than estimates acquired at budget time.	No Impact
		1			

Verlments to Final Adjustment Budget (Reconciliation of Budget Summary)
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Total Expenditure	
Employee related costs	

Other materials	Changes between the Final Budgeted amounts and the Final Adjustment Budget of 17 May 2016: Virements was approved by the Chief Financial Officer and it was done in line
Contracted Services	with the Approved Virement Policy of 2015/2016
Other expenditure	
Cash flow	
	Changes between the Final Budgeted amounts and the Final Adjustment Budget of 17 May 2016: Virements was approved by the Chief Financial Officer and it was done in line

Cash/ Cash Equivalents at the year end.

Changes between the Final Budgeted amounts and the Final Adjustment Budget of 17 May 2016: Virements was approved by the Chief Financial Officer end it was done in line with the Approved Virement Policy of 2015/2016



Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

#### 1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand. All figures have been rounded to the nearest rand.

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.

A summary of the significant accounting policies are disclosed below.

These accounting policies are consistent with the previous period.

#### 1.1 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that effect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

#### Receivables

The municipality assesses its receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the municipality makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a receivable.

The impairment for receivables is based on a historic payment ratio per customer.

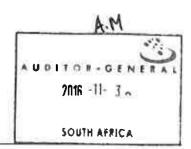
## Allowance for slow moving, damaged and obsolete inventory

An allowance for inventory to write inventory down to the lower of cost or net realisable value. Management have made estimates of the selling price and direct cost to sell on certain inventory items. The write down is included in the surplus/deficit.

#### Fair value estimation

The carrying value less impairment provision of 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 the current market interest rate that is available to the municipality for similar financial instruments.

The fair value of long-term receivables is estimated by discounting the future contracted cash flows at the current market interest rate that is available to the municipality for similar financial instruments.



Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

#### 1.1 Significant judgements and sources of estimation uncertainty (continued)

#### Impairment testing

The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions. It is reasonably possible that the assumptions may change which may then impact our estimations and may then require a material adjustment to the carrying value of tangible assets.

Value in use of cash generating assets:

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors including economic factors such as inflation and interest.

Value in use of non-cash generating assets:

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. If there are indications that impairment may have occurred, the remaining service potential of the asset is determined. The most appropriate approach selected to determine the remaining service potential is dependent on the availability of data and the nature of the impairment.

#### **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 20 - Provisions.

#### Useful lives of property, plant and equipment and other assets

The municipality's management determines the estimated useful lives and related depreciation charges for property, plant and equipment and other assets. This estimate is based on industry norm and on the pattern in which an asset's future economic benefits or service potential is expected to be consumed by the municipality.

## Post retirement benefits and other long-term benefits

The present value of the post retirement obligation and other long-term employee obligations 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 obligations. In determining the appropriate discount rate, the municipality considers market yields at the reporting date on government bonds. Where there is no deep market in government bonds with a sufficiently long maturity to match the estimated maturity of all the benefit payments, the municipality uses current market rates of the appropriate term to discount shorter term payments, and estimates the discount rate for longer maturities by extrapolating current market rates along the yield curve.

Other key assumptions for post-retirement and other long-term employee obligations are based on current market conditions. Additional information is disclosed in note 19 - Employee Benefits.

### Effective interest rate

The municipality used the prime rate to discount future cash flows.

#### Allowance for Impairment

On receivables an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the receivables carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition.

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Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

#### 1.2 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for.

- use in the production or supply of goods or services; or for
- . administrative purposes; or
- sale in the ordinary course of operations.

Investment property is recognised as an asset when, it is probable that the future economic benefits or service potential that is associated with the investment property will flow to the municipality, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Costs include costs incurred initially and costs incurred subsequently to add to, or to replace a part of, or service a property. If a replacement part is recognised in the carrying amount of the investment property, the carrying amount of the replaced part is derecognised.

Subsequent to initial measurement investment property is measured at fair value.

#### Fair value

The fair value of investment property reflects market conditions at the reporting date.

A gain or loss arising from a change in fair value is included in net surplus or deficit for the period in which it arises.

If the municipality determines that the fair value of an investment property under construction is not reliably determinable but expects the fair value of the property to be reliably measurable when construction is complete, it measures that investment property under construction at cost until either its fair value becomes reliably determinable or construction is completed (whichever is earlier). If the municipality determines that the fair value of an investment property (other than an investment property under construction) is not reliably determinable on a continuing basis, the municipality measures that investment property using the cost model (as per the accounting policy on property, plant and equipment). The residual value of the investment property is then assumed to be zero. The municipality applies the cost model (as per the accounting policy on property, plant and equipment) until disposal of the investment property.

Once the municipality becomes able to measure reliably the fair value of an investment property under construction that has previously been measured at cost, it measures that property at its fair value. Once construction of that property is complete, it is presumed that fair value can be measured reliably. If this is not the case, the property is accounted for using the cost model In accordance with the accounting policy on property, plant and equipment.

Investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Gains or losses arising from the retirement or disposal of investment property is the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in surplus or deficit in the period of retirement or disposal,

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

## 1.3 Property, plant and equipment

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 period.

The cost of an item of property, plant and equipment is recognised as an asset when:

it is probable that future economic benefits or service potential associated with the item will flow to the municipality; and

the cost of the item can be measured reliably.

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Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

#### 1.3 Property, plant and equipment (continued)

Property, plant and equipment is initially measured 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 management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

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.

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.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

The initial estimate of the costs of dismantling and removing an item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the municipality is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

Subsequent to initial measurement property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residuel value.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Buildings	Straight line	·
• Buildings	<b>3</b>	10 - 100 years
Recreational facilities		15 - 100 vears
Infrastructure	Straight line	, , , , , , , , , , , , , , , , , , , ,
<ul> <li>Cemeteries</li> </ul>	_	25 - 60 years
<ul> <li>Electricity</li> </ul>		5 - 25 years
<ul> <li>Housing</li> </ul>		20 - 100 years
<ul> <li>Landfill sites</li> </ul>		1 - 55 years
Pedestrian Malls		20 years
<ul> <li>Roads and paving</li> </ul>		50 - 80 years
Security		3 - 25 years
Sewerage		15 - 75 years
Water		15 - 100 years
Land		indefinite

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Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

1.3 Property, plant and equipment (continued)

Other property, plant and equipment

Straight line

Furniture and fixtures

Specialised property, plant and equipment

Specialist vehicles

Other equipment

Other vehicles

2 - 20 years

5 - 20 years

5 - 30 years

5 - 20 years

5 - 30 years

The residual value, and the useful life and depreciation method of each asset are reviewed at the end of each reporting date. If the expectations differ from previous estimates, the change is accounted for as a change in accounting estimate,

Reviewing the useful life of an asset on an annual basis does not require the municipality to amend the previous estimate unless expectations differ from the previous estimate.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

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 loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Compensation from third parties for an item of property, plant and equipment that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

### 1.4 Site restoration and dismantling cost

The municipality has an obligation to dismantle, remove and restore items of property, plant and equipment. Such obligations are referred to as 'decommissioning, restoration and similar liabilities'. The cost of an item of property, plant and equipment includes:

- the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located;
- changes in the measurement of an existing decommissioning, restoration and similar liability that result from change in the estimated timing or amount of the outflow of resources embodying economic benefits or service potential required to settle the obligation, or a change in discount rate; and
- the obligation the municipality incurs for having used the items during a particular period for purposes other than to produce inventories during that period.

If the related asset is measured using the cost model:

- (a) subject to (b), changes in the liability are added to, or deducted from, the cost of the related asset in the current period;
- if a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit; and
- (c) If the adjustment results in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If it is such an indication, the asset is tested for impairment by estimating its recoverable amount or recoverable service amount, and any impairment loss is recognised in accordance with the accounting policy on impairment of cash-generating assets and/or impairment of non-cash-generating assets.

## 1.5 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from the municipality and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations.

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Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

#### 1.5 Intangible assets (continued)

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

An intangible asset is recognised 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 measured at cost.

The municipality assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale;
- there is an intention to complete and use or sell it;
- there is an ability to use or sell it;
- it will generate probable future economic benefits or service potential;
- there are available technical, financial and other resources to complete the development and to use or sell the asset;
- the expenditure attributable to the asset during its development can be measured reliably.

Subsequent to initial measurement intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

Internally generated goodwill is not recognised as an intangible asset.

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item Computer software Right to access of water **Useful life** 3 - 5 years 99 years

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of an intangible asset is the difference between the net disposal proceeds and the carrying amount and is included in surplus or deficit when the asset is derecognised.

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Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

#### 1.6 Heritage assets

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.

#### Recognition

The municipality recognises a heritage asset as an asset when it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value can be measured reliably.

Where the municipality holds a heritage asset, but on initial recognition it does not meet the recognition criteria because it cannot be reliably measured, information on such a heritage asset is disclosed in note 13 Heritage assets.

#### Initial measurement

Heritage assets are measured at cost.

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

#### Subsequent measurement

Subsequent to initial measurement classes of heritage assets are carried at cost less any accumulated impairment losses.

#### **Impairment**

The municipality assesses at each reporting date whether there is an indication that a heritage asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount or the recoverable service amount of the heritage asset.

#### Transfers

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset.

Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

## Derecognition

The municipality derecognises heritage asset on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is the difference between the net disposal proceeds and the carrying amount and is included in surplus or deficit when the item is derecognised.

#### 1.7 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

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Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

#### 1.7 Financial instruments (continued)

#### Classification

The municipality has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

#### Class

Long term receivables Short term investments Cash and cash equivalents Receivables from exchange transactions Receivables from non-exchange transactions Other receivables from exchange transactions

#### Category

Financial asset measured at amortised cost Financial asset measured at amortised cost

The municipality has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

#### Class

Long term liabilities Payables from exchange transactions Consumer deposits Unspent conditional grants and receipts

## Category

Financial liability measured at amortised cost Financial liability measured at amortised cost Financial liability measured at amortised cost Financial liability measured at amortised cost

#### Initial recognition

The municipality recognises a financial asset or a financial liability in its statement of financial position when the municipality becomes a party to the contractual provisions of the instrument.

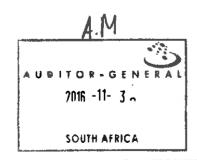
The municipality recognises financial assets using trade date accounting.

## Initial measurement of financial assets and financial liabilities

The municipality measures a financial asset and financial liability initially at its fair value plus, in the case of a financial asset or a liability not subsequently measured at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

The municipality first assesses whether the substance of a concessionary loan is in fact a loan. On initial recognition, the municipality analyses a concessionary loan into its component parts and accounts for each component separately. The municipality accounts for that part of a concessionary loan that is:

- a social benefit in accordance with the Framework for the Preparation and Presentation of Financial Statements, where it is the issuer of the loan; or
- non-exchange revenue, in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers), where it is the recipient of the loan.



Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

#### 1.7 Financial instruments (continued)

## Subsequent measurement of financial assets and financial liabilities

The municipality measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

#### Fair value measurement considerations

The best evidence of fair value is quoted prices in an active market. If the market for a financial instrument is not active, the municipality establishes fair value by using a valuation technique. The objective of using a valuation technique is to establish what the transaction price would have been on the measurement date in an arm's length exchange motivated by normal operating considerations. Valuation techniques include using recent arm's length market transactions between knowledgeable, willing parties, if available, reference to the current fair value of another instrument that is substantially the same, discounted cash flow analysis and option pricing models. If there is a valuation technique commonly used by market participants to price the instrument and that technique has been demonstrated to provide reliable estimates of prices obtained in actual market transactions, the municipality uses that technique. The chosen valuation technique makes maximum use of market inputs and relies as little as possible on municipal-specific inputs. It incorporates all factors that market participants would consider in setting a price and is consistent with accepted economic methodologies for pricing financial instruments. Periodically, the municipality calibrates the valuation technique and tests it for validity using prices from any observable current market transactions in the same instrument (i.e. without modification or repackaging) or based on any available observable market data.

Short-term receivables and payables are not discounted where the initial credit period granted or received is consistent with terms used in the public sector, either through established practices or legislation.

## Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

#### Impairment and uncollectability of financial assets

The municipality assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

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

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised, in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

Where financial assets are impaired through the use of an allowance account, the amount of the loss is recognised in surplus or deficit within operating expenses. When such financial assets are written-off, the write-off is made against the relevant allowance account. Subsequent recoveries of amounts previously written-off are credited against operating expenses:

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Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

## 1.7 Financial instruments (continued)

Financial assets measured at cost:

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed.

#### Derecognition

#### Financial assets

The municipality derecognises financial assets using trade date accounting.

The municipality derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the financial asset: or
- the municipality, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the municipality:
  - derecognises the asset; and
  - recognises separately any rights and obligations created or retained in the transfer.

The carrying amount of the transferred asset is allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the consideration received and the amounts recognised and derecognised is recognised in surplus or deficit in the period of the transfer.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

### Financial liabilities

The municipality removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished - i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability and a new financial liability is recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).



Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

#### 1.8 Statutory receivables

- a transaction or event which is recognised, in the same or a different period, to net assets; or
- a business combination.

#### Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means,

The transaction amount (for purposes of the Standard of GRAP on Statutory Receivables) means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

#### Recognition

The municipality recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the accounting policy on Revenue from exchange transactions;
- if the transaction is a non-exchange transaction, using the accounting policy on Revenue from non-exchange transactions (Taxes and transfers); or
- If the transaction is not within the scope of the accounting policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the municipality and the transaction amount can be measured reliably.

#### Initial measurement

The municipality initially measures statutory receivables at their transaction amount.

#### Subsequent measurement

The municipality measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable;
- impairment losses; and
- amounts derecognised.

#### **Accrued Interest**

Where the municipality levies interest on the outstanding balance of statutory receivables, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using the nominal interest rate.

Interest on statutory receivables is recognised as revenue in accordance with the accounting policy on Revenue from exchange transactions or the accounting policy on Revenue from non-exchange transactions (Taxes and transfers), whichever is applicable.

## Other charges

Where the municipality is required or entitled to levy additional charges in terms of legislation, supporting regulations, by-laws or similar means on overdue or unpaid amounts, these charges are accounted for in terms of the municipality's accounting policy on Revenue from exchange transactions or the policy on Revenue from non-exchange transactions (taxes and transfers).

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Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

#### 1.8 Statutory receivables (continued)

#### Impairment losses

The municipality assesses at the end of each reporting date whether there is any indication that a statutory receivable or group of statutory receivables is impaired.

In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the municipality considers, as a minimum, the following indicators:

- significant financial difficulty of the receivable, which may be evidenced by an application for debt counselling, business rescue or an equivalent.
- . It is probable that the receivable will enter sequestration, liquidation or other financial re-organisation.
- a breach of the terms of the transaction, such as default or delinquency in principal or interest payments (where levied).
- adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in migration rates and patterns.

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the municipality measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced through the use of an allowance account. The amount of the losses are recognised in surplus or deficit.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Any previously recognised impairment loss is adjusted by adjusting the allowance account. The adjustment does not result in the carrying amount of the statutory receivable, or group of statutory receivables exceeding what the carrying amount of the receivable(s) would have been had the impairment loss not been recognised at the date the impairment is revised. The amount of any adjustment is recognised in surplus or deficit.

#### Derecognition

The municipality derecognises a statutory receivable when:

- the rights to the cash flows from the statutory receivable are settled, expire or are waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the municipality, despite having retained some significant risks and rewards of ownership of the financial asset, has
  transferred control of the asset to another party and the other party has the practical ability to sell the asset in its
  entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose
  additional restrictions on the transfer. In this case, the municipality:
  - derecognises the receivable; and
  - recognises separately any rights and obligations created or retained in the transfer.

The carrying amounts of any statutory receivables transferred are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. The municipality considers whether any newly created rights and obligations are within the scope of the Standard of GRAP on Financial Instruments or another Standard of GRAP. Any difference between the consideration received and the amounts derecognised and, those amounts recognised, are recognised in surplus or deficit in the period of the transfer.

## 1.9 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for:

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

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Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

#### 1.9 Inventories (continued)

Current replacement cost is the cost the municipality incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of Inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

#### 1.10 Impairment of cash-generating assets

Cash-generating assets are assets managed with the 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-oriented entity.

#### Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the municipality also tests a cash-generating intangible asset with an indefinite useful life or a cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

#### Value in use

Value in use of a cash-generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life,

When estimating the value in use of an asset, the municipality estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the municipality applies the appropriate discount rate to those future cash flows.

#### Discount rate

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The discount rate is a pre-tax rate that reflects current market assessments of the time value of money, represented by the current risk-free rate of interest and the risks specific to the asset for which the future cash flow estimates have not been adjusted.

## Recognition and measurement (individual asset)

If the recoverable amount of a cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

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Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

### 1.10 Impairment of cash-generating assets (continued)

#### Cash-generating units

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the municipality determines the recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit).

If an active market exists for the output produced by an asset or group of assets, that asset or group of assets is identified as a cash-generating unit, even if some or all of the output is used internally. If the cash inflows generated by any asset or cash-generating unit are affected by internal transfer pricing, the municipality uses management's best estimate of future price(s) that could be achieved in arm's length transactions in estimating:

- the future cash inflows used to determine the asset's or cash-generating unit's value in use; and
- the future cash outflows used to determine the value in use of any other assets or cash-generating units that are affected by the internal transfer pricing.

Cash-generating units are identified consistently from period to period for the same asset or types of assets, unless a change is justified.

The carrying amount of a cash-generating unit is determined on a basis consistent with the way the recoverable amount of the cash-generating unit is determined.

An impairment loss is recognised for a cash-generating unit if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment is allocated to reduce the carrying amount of the cash-generating assets of the unit on a pro rata basis, based on the carrying amount of each asset in the unit. These reductions in carrying amounts are treated as impairment losses on individual assets.

In allocating an impairment loss, the municipality does not reduce the carrying amount of an asset below the highest of:

- its fair value less costs to sell (if determinable);
- its value in use (if determinable); and
- zero.

The amount of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other cash-generating assets of the unit.

Where a non-cash-generating asset contributes to a cash-generating unit, a proportion of the carrying amount of that non-cash-generating asset is allocated to the carrying amount of the cash-generating unit prior to estimation of the recoverable amount of the cash-generating unit.



Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

#### 1.10 impairment of cash-generating assets (continued)

#### Reversal of impairment loss

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a cash-generating asset may no longer exist or may have decreased. If any such indication exists, the municipality estimates the recoverable amount of that asset.

An Impairment loss recognised in prior periods for a cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an Impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a cash-generating asset is recognised immediately in surplus or deficit.

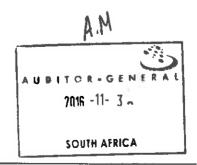
After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

A reversal of an impairment loss for a cash-generating unit is allocated to the cash-generating assets of the unit pro rata with the carrying amounts of those assets. These increases in carrying amounts are treated as reversals of impairment losses for individual assets. No part of the amount of such a reversal is allocated to a non-cash-generating asset contributing service potential to a cash-generating unit.

In allocating a reversal of an impairment loss for a cash-generating unit, the carrying amount of an asset is not increased above the lower of:

- its recoverable amount (if determinable); and
- the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior periods.

The amount of the reversal of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit.



Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

## 1.11 Impairment of non-cash-generating assets

Non-cash-generating assets are assets other than cash-generating assets.

#### Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.

Irrespective of whether there is any indication of impairment, the municipality also tests a non-cash-generating intangible asset with an indefinite useful life or a non-cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable service amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset is tested for impairment before the end of the current reporting period.

#### Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

The present value of the remaining service potential of a non-cash-generating asset is determined using the following approach:

#### Depreciated replacement cost approach

The present value of the remaining service potential of a non-cash-generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an "optimised" basis. The rationale is that the municipality would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an overdesigned or overcapacity asset. Overdesigned assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

## Recognition and measurement

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.



Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

## 1.11 Impairment of non-cash-generating assets (continued)

#### Reversal of an impairment loss

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a non-cash-generating asset may no longer exist or may have decreased. If any such indication exists, the municipality estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for a non-cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable service amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a non-cash-generating asset is recognised immediately in surplus or deficit.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

#### 1.12 Value-added Tax

The municipality is registered with the South African Revenue Services (SARS) for VAT on the payment basis, in accordance with Section 15(2) of the VAT Act (Act 89 of 1991).

#### 1.13 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.

When a lease includes both land and building elements, the municipality assesses the classification of each element separately.

## Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term. The difference between the amounts recognised as revenue and the contractual receipts are recognised as an operating lease asset or liability.

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 revenue.

The aggregate cost of incentives is recognised as a reduction of rental revenue over the lease term on a straight-line basis.

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 over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight-line basis.

Any contingent rent are expensed in the period in which they are incurred.



Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

#### 1.14 Employee benefits

### Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service,

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the
  absences is due to be settled within twelve months after the end of the reporting period in which the employees
  render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cell-phones) for current employees.

When an employee has rendered service to the municipality during a reporting period, the municipality recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service;

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the municipality recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset,

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 municipality measures the expected cost of accumulating compensated absences as the additional amount that the municipality expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The municipality recognises the expected cost of bonus, incentive and performance related payments when the municipality has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the municipality has no realistic alternative but to make the payments.

### Post-employment benefits

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which the municipality provides post-employment benefits for one or more employees.

Multi-employer plans are defined contribution plans (other than state plans and composite social security programmes) or defined benefit plans (other than state plans) that pool the assets contributed by various entities that are not under common control and use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employes the employees concerned.

#### Multi-employer plans and/or State plans and/or Composite social security programmes

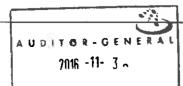
The municipality classifies a multi-employer plan and/or state plans and/or composite social security programmes as a defined contribution plan or a defined benefit plan under the terms of the plan (including any constructive obligation that goes beyond the formal terms).

Where a plan is a defined contribution plan, the municipality accounts for it in the same way as for any other defined contribution plan.

Where a plan is a defined benefit plan, the municipality accounts for its proportionate share of the defined benefit obligation, plan assets and cost associated with the plan in the same way as for any other defined benefit plan.

When sufficient information is not available to use defined benefit accounting for a plan, that is a defined benefit plan, the municipality accounts for the plan as if it was a defined contribution plan.

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## **Accounting Policies**

#### 1.14 Employee benefits (continued)

Post-employment benefits: Defined contribution plans

Defined contribution plans are post-employment benefit plans under which the municipality pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

When an employee has rendered service to the municipality during a reporting period, the municipality recognises the contribution payable to a defined contribution plan in exchange for that service:

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid
  exceeds the contribution due for service before the reporting date, the municipality recognises that excess as an
  asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or
  a cash refund; and
- · as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

Where contributions to a defined contribution plan do not fall due wholly within twelve months after the end of the reporting period in which the employees render the related service, they are discounted. The rate used to discount reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the obligation.



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Annual Financial Statements for the year ended 30 June 2016

## **Accounting Policies**

## 1.14 Employee benefits (continued)

#### Post-employment benefits: Defined benefit plans

Defined benefit plans are post-employment benefit plans other than defined contribution plans.

Actuarial gains and losses comprise experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred) and the effects of changes in actuarial assumptions. In measuring its defined benefit liability the municipality recognises actuarial gains and losses in surplus or deficit in the reporting period in which they occur.

Current service cost is the increase in the present value of the defined benefit obligation resulting from employee service in the current period.

Interest cost is the increase during a period in the present value of a defined benefit obligation which arises because the benefits are one period closer to settlement.

Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting in the current period from the introduction of, or changes to, post-employment benefits or other long-term employee benefits. Past service cost may be either positive (when benefits are introduced or changed so that the present value of the defined benefit obligation increases) or negative (when existing benefits are changed so that the present value of the defined benefit obligation decreases). In measuring its defined benefit liability the municipality recognises past service cost as an expense in the reporting period in which the plan is amended.

Plan assets comprise assets held by a long-term employee benefit fund and qualifying insurance policies.

The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods.

The return on plan assets is interest, dividends or similar distributions and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of administering the plan (other than those included in the actuarial assumptions used to measure the defined benefit obligation) and less any tax payable by the plan itself.

The amount recognised as a defined benefit liability is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date:
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly;
- plus any liability that may arise as a result of a minimum funding requirement

The amount determined as a defined benefit liability may be negative (an asset). The municipality measures the resulting asset at the lower of:

- the amount determined above: and
- the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan. The present value of these economic benefits is determined using a discount rate which reflects the time value of money.

Any adjustments arising from the limit above is recognised in surplus or deficit.

The municipality determines the present value of defined benefit obligations and the fair value of any plan assets with sufficient regularity such that the amounts recognised in the annual financial statements do not differ materially from the amounts that would be determined at the reporting date.

The municipality recognises the net total of the following amounts in surplus or deficit, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement rights;
- actuarial gains and losses, which is recognised immediately;
- past service cost, which is recognised immediately;
- the effect of any curtailments or settlements; and
- the effect of applying the limit on a defined benefit asset (negative defined benefit liability).

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# **Accounting Policies**

# 1.14 Employee benefits (continued)

The municipality uses the Projected Unit Credit Method to determine the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost. The Projected Unit Credit Method (sometimes known as the accrued benefit method pro-rated on service or as the benefit/years of service method) sees each period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately to build up the final obligation.

In determining the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost, the municipality attributes benefit to periods of service under the plan's benefit formula. However, if an employee's service in later years will lead to a materially higher level of benefit than in earlier years, the municipality attributes benefit on a straight-line basis from:

 the date when service by the employee first leads to benefits under the plan (whether or not the benefits are conditional on further service); until

 the date when further service by the employee will lead to no material amount of further benefits under the plan, other than from further salary increases.

Actuarial valuations are conducted on an annual basis by independent actuaries separately for each plan. The results of the valuation are updated for any material transactions and other material changes in circumstances (including changes in market prices and interest rates) up to the reporting date.

The municipality recognises gains or losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs. The gain or loss on a curtailment or settlement comprises:

any resulting change in the present value of the defined benefit obligation; and

any resulting change in the fair value of the plan assets.

Before determining the effect of a curtailment or settlement, the municipality re-measures the obligation (and the related plan assets, if any) using current actuarial assumptions (including current market interest rates and other current market prices).

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 surplus or deficit, the expense relating to a defined benefit plan is presented as the net of the amount recognised for a reimbursement.

The municipality offsets an asset relating to one plan against a liability relating to another plan when the municipality has a legally enforceable right to use a surplus in one plan to settle obligations under the other plan and intends either to settle the obligations on a net basis, or to realise the surplus in one plan and settle its obligation under the other plan simultaneously.

# **Actuarial assumptions**

Actuarial assumptions are unbiased and mutually compatible.

Financial assumptions are based on market expectations, at the reporting date, for the period over which the obligations are to be settled.

The rate used to discount post-employment benefit obligations (both funded and unfunded) reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money are consistent with the currency and estimated term of the post-employment benefit obligations.

Post-employment benefit obligations are measured on a basis that reflects:

estimated future salary increases;

- the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the reporting date; and
- estimated future changes in the level of any state benefits that affect the benefits payable under a defined benefit plan, if, and only if, either.

those changes were enacted before the reporting date; or

past history, or other reliable evidence, indicates that those state benefits will change in some predictable manner, for example, in line with future changes in general price levels or general salary levels.

Assumptions about medical costs take account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs.



Annual Financial Statements for the year ended 30 June 2016

# **Accounting Policies**

# 1.14 Employee benefits (continued)

### Other long-term employee benefits

The municipality has an obligation to provide long-term service allowance benefits to all of its employees.

The municipality's liability is based on an actuarial valuation. The Projected Unit Credit Method is used to value the liabilities. Actuarial gains and losses on the long-term service awards are recognised in the statement of financial performance.

The amount recognised as a liability for long-term service awards is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- · minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The municipality recognises the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which is recognised immediately;
- past service cost and
- the effect of any curtailments or settlements.

### Termination benefits

The municipality recognises termination benefits as a liability and an expense when the municipality is demonstrably committed to either:

- terminate the employment of an employee or group of employees before the normal retirement date; or
- provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The municipality is demonstrably committed to a termination when the municipality has a detailed formal plan for the termination and is without realistic possibility of withdrawal. The detailed plan includes [as a minimum]:

- the location, function, and approximate number of employees whose services are to be terminated;
- · the termination benefits for each job classification or function; and
- the time at which the plan will be implemented.

Implementation begins as soon as possible and the period of time to complete implementation is such that material changes to the plan are not likely.

Where termination benefits fall due more than twelve months after the reporting date, they are discounted using an appropriate discount rate. The rate used to discount the benefit reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the benefit.

In the case of an offer made to encourage voluntary redundancy, the measurement of termination benefits is based on the number of employees expected to accept the offer.

# 1.15 Provisions and contingencles

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

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Annual Financial Statements for the year ended 30 June 2016

# **Accounting Policies**

# 1.15 Provisions and contingencies (continued)

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the municipality settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating deficits.

If the municipality has a contract that is onerous, the present obligation (net of recoverles) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when the municipality:

- has a detailed formal plan for the restructuring, identifying at least:
  - the activity/operating unit or part of a activity/operating unit concerned;
  - the principal locations affected;
  - the location, function, and approximate number of employees who will be compensated for services being terminated;
  - the expenditures that will be undertaken; and
  - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

- · necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the municipality

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality.

A contingent liability is a:

possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality; or

present obligation that arises from past events but is not recognised because:

- it is not probable than an outflow of resources embodying economic benefits or service potential will be required to settle the obligation;
- the amount of the obligation cannot be measured with sufficient reliability.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 42.

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Annual Financial Statements for the year ended 30 June 2016

# **Accounting Policies**

# 1.15 Provisions and contingencies (continued)

# Decommissioning, restoration and similar liability

Changes in the measurement of an existing decommissioning, restoration and similar liability that result from changes in the estimated timing or amount of the outflow of resources embodying economic benefits or service potential required to settle the obligation, or a change in the discount rate, is accounted for as follows:

If the related asset is measured using the cost model:

- changes in the liability is added to, or deducted from, the cost of the related asset in the current period;
- the amount deducted from the cost of the asset does not exceed its carrying amount. If a decrease in the liability
  exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit; and
- if the adjustment results in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If there is such an indication, the municipality tests the asset for impairment by estimating its recoverable amount or recoverable service amount, and accounts for any impairment loss, in accordance with the accounting policy on impairment of assets as described in accounting policy 1.10 and 1.11.

The adjusted depreciable amount of the asset is depreciated over its useful life. Therefore, once the related asset has reached the end of its useful life, all subsequent changes in the liability is recognised in surplus or deficit as they occur.

The periodic unwinding of the discount is recognised in surplus or deficit as a finance cost as it occurs.

# 1.16 Accumulated surplus

The accumulated surplus represents the net difference between the total assets and the total liabilities of the municipality. Any surpluses and deficits realised during a specific financial year are credited/debited against accumulated surplus/deficit. Prior year adjustments, relating to income and expenditure, are debited/credited against accumulated surplus when retrospective adjustments are made.

# 1.17 Revenue from exchange transactions

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

# Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

# Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the purchaser 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; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.



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Annual Financial Statements for the year ended 30 June 2016

# **Accounting Policies**

# 1.17 Revenue from exchange transactions (continued)

# Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- 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 stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by surveys of work performed,

# Interest, royalties and dividends

Revenue arising from the use by others of municipal assets yielding interest, royalties and dividends or similar distributions is recognised when:

- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the amount of the revenue can be measured reliably.

Interest is recognised, in surplus or deficit, using the effective interest rate method.

Dividends or similar distributions are recognised, in surplus or deficit, when the municipality's right to receive payment has been established.

# 1.18 Revenue from non-exchange transactions

Revenue comprises gross inflows of economic benefits or service potential received and receivable by a municipality, which represents an increase in net assets, other than increases relating to contributions from owners.

Conditions on transferred assets are stipulations that specify that the future economic benefits or service potential embodied in the asset is required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, the municipality either receives value from another municipality without directly giving approximately equal value in exchange, or gives value to another municipality without directly receiving approximately equal value in exchange.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

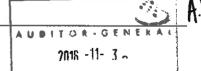
Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the reporting municipality.

The taxable event is the event that the government, legislature or other authority has determined will be subject to taxation.

Taxes are economic benefits or service potential compulsorily paid or payable to entitles, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

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Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.



Annual Financial Statements for the year ended 30 June 2016

# **Accounting Policies**

# 1.18 Revenue from non-exchange transactions (continued)

# Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality 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 reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Revenue received from conditional grants, donations and funding are recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. To the extent that the criteria, conditions or obligations have not been met a liability is recognised.

### Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

# **Property rates**

The municipality recognises an asset in respect of taxes when the taxable event occurs and the asset recognition criteria are met.

Resources arising from taxes satisfy the definition of an asset when the municipality controls the resources as a result of a past event (the taxable event) and expects to receive future economic benefits or service potential from those resources.

Resources arising from taxes satisfy the criteria for recognition as an asset when it is probable that the inflow of resources will occur and their fair value can be reliably measured.

The municipality analyses the taxation laws to determine what the taxable events are for the various taxes levied.

The taxable event for property tax is the passing of the date on which the tax is levied, or the period for which the tax is levied, if the tax is levied on a periodic basis.

Taxation revenue is determined at a gross amount. It is not reduced for expenses paid through the tax system.

# **Transfers**

The municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

# Debt forgiveness and assumption of liabilities

The municipality recognise revenue in respect of debt forgiveness when the former debt no longer meets the definition of a liability or satisfies the criteria for recognition as a liability, provided that the debt forgiveness does not satisfy the definition of a contribution from owners.

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Revenue arising from debt forgiveness is measured at the carrying amount of debt forgiven.

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# **Accounting Policies**

# 1.18 Revenue from non-exchange transactions (continued)

### **Fines**

Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset.

The municipality makes use of estimates to determine the amount of revenue that it is entitled to collect. Where settlement discounts or reductions in the amount payable are offered, the municipality considers past history in assessing the likelihood of these discounts or reductions being taken up by receivables.

Where the municipality collects fines in the capacity of an agent, the fine will not be revenue of the collecting municipality.

# Gifts and donations, including goods in-kind

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

# Services in-kind

Services in-kind that are significant to the municipality's operations and/or service delivery objectives are recognised as assets and the related revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

Where services in-kind are not significant to the municipality's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the municipality disclose the nature and type of services in-kind received during the reporting period.

# Concessionary loans received

A concessionary loan is a loan granted to or received by the municipality on terms that are not market related.

The portion of the loan that is repayable, along with any interest payments, is an exchange transaction and is accounted for in accordance with the Standard of GRAP on Financial Instruments. The off-market portion of the loan is a non-exchange transaction. The off-market portion of the loan that is recognised as non-exchange revenue, is calculated as the difference between the proceeds received from the loan, and the present value of the contractual cash flows of the loan, discounted using a market related rate of interest.

The recognition of revenue is determined by the nature of any conditions that exists in the loan agreement that may give rise to a liability. Where a liability exists the municipality recognises revenue as and when it satisfies the conditions of the loan agreement.

# 1.19 Borrowing costs

Borrowing costs are interest and other expenses incurred by an entity in connection with the borrowing of funds,

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

# 1.20 Grants in aid

The municipality transfers money to individuals, organisations and other sectors of government from time to time. When making these transfers, the municipality 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 Statement of Financial Performance as expenses in the period that the events given raise to the transfer occurred.

# 1.21 Commitments

Items are classified as commitments when the municipality has committed itself to future transactions that will normally result in the outflow of cash.

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Annual Financial Statements for the year ended 30 June 2016

# **Accounting Policies**

# 1.21 Commitments (continued)

Disclosures are required in respect of unrecognised contractual commitments.

Commitments for which disclosure is necessary to achieve a fair presentation are disclosed in a note to the financial statements, if both the following criteria are met:

- contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and
- contracts should relate to something other than the routine, steady, state business of the municipality therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

# 1.22 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year. Refer to note 50 for detail.

# 1.23 Unauthorised expenditure

Unauthorised expenditure means:

- · overspending of a vote or a main division within a vote; and
- expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

All expenditure relating to unauthorised 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.

# 1.24 Fruitless and wasteful expenditure

Fruitless and wasteful 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.

# 1.25 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act 56 of 2003), the Municipal Systems Act (Act 32 of 2000), and the Public Office Bearers Act (Act 20 of 1998) or is in contravention of the municipality's supply chain management policy. Irregular expenditure excludes unauthorised expenditure.

All expenditure relating to irregular 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.

# 1.26 Budget information

The approved budget is prepared on the accrual basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 1 July 2015 to 30 June 2016.

The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

# 1.27 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

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Annual Financial Statements for the year ended 30 June 2016

# **Accounting Policies**

# 1.27 Related parties (continued)

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are considered to be those family members who may be expected to influence, or be influenced by, that management in their dealings with the municipality.

Only transactions within related parties not at arm's length or not in the ordinary course at business are disclosed.

# 1.28 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date);
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The municipality adjusts the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The municipality discloses the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.



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Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

# 2. New standards and interpretations

# 2.1 Standards and interpretations effective and adopted in the current year

In the current year, the municipality has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

# GRAP 21 (as amended 2015): Impairment of Non-cash-generating Assets

The following amendments were made to the standard:

- editorial and other changes to the original text have been made to ensure consistency with other Standards of GRAP:
- general definitions have been deleted as these definitions are not essential to the understanding of the Standard.
   A paragraph has been included to explain that terms defined in other Standards of GRAP are used with the same meaning as in those other Standards of GRAP;
- additional commentary has been added to clarify the objective of cash-generating assets and non-cash
  generating assets, and consequential amendments made to the definition of cash-generating assets;
- the indicators of internal sources of information were amended to include obsolescence as an indication that an asset may be impaired.
  - In line with the amendments made to IPSAS 21 on Impairment of Non-cash-generating Assets (IPSAS 21) in 2011, an amendment has been made to include another indicator of impairment i.e., where an asset's useful life has been reassessed as finite rather than indefinite;
- where the recoverable service amount is value in use, disclosure requirements have been added about whether
  an independent valuer is used to determine value in use together with the methods and significant assumptions
  applied in determining the value in use have been added to the disclosure requirements; and
- appendices with illustrative examples of indications of impairment and measurement of impairment losses have been deleted from the Standard as the National Treasury has issued complete examples as part of its implementation guidance.

The effective date of the standard is for years beginning on or after 01 April 2015.

The municipality has adopted the standard for the first time in the 2016 annual financial statements.

The impact of the standard is not material.

# GRAP 26 (as amended 2015): Impairment of Cash-generating Assets

The following amendments were made to the standard:

- editorial and other changes to the original text have been made to ensure consistency with other Standards of GRAP:
- general definitions have been deleted as these definitions are not essential to the understanding of the Standard.
   A paragraph has been included to explain that terms defined in other Standards of GRAP are used with the same meaning as in those other Standards of GRAP;
- additional commentary has been added to clarify the objective of cash-generating assets and non-cash generating assets, and consequential amendments made to the definition of cash-generating assets and cash generating unit;
- in line with the amendments made to IPSAS 26 on Impairment of Cash-generating Assets (IPSAS 26) in 2010, an amendment has been made to include another indicator of impairment in relation to the internal sources of information;
- where the recoverable amount is value in use, disclosure requirements have been added about whether an independent valuer is used to determine value in use together with the methods and significant assumptions applied in determining the value in use have been added to the disclosure requirements; and
- appendices with illustrative examples on using present value techniques to measure value in use and illustrative
  guidance have been deleted from the Standard as the National Treasury has issued complete examples as part
  of its implementation guidance.

The effective date of the standard is for years beginning on or after 01 April 2015.

The municipality has adopted the standard for the first time in the 2016 annual financial statements.

The impact of the standard is not material.

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Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

# 2. New standards and interpretations (continued)

# Improvements to the Standards of GRAP (2013)

Amendments were made to the following standards of GRAP:

- GRAP 1 Presentation of Financial Statements;
- GRAP 2 Cash Flow Statements;
- GRAP 3 Accounting Policies, Changes in Accounting Estimates and Errors;
- GRAP 7 Investments in Associates;
- GRAP 10 Financial Reporting in Hyperinflationary Economies;
- GRAP 11 Construction Contracts;
- GRAP 13 Leases;
- GRAP 17 Property, Plant and Equipment,
- GRAP 19 Provisions, Contingent Liabilities and Contingent Assets;
- GRAP 21 Impairment of Non-cash-generating Assets (refer to separate note);
- GRAP 24 Presentation of Budget Information in Financial Statements;
- GRAP 25 Employee Benefits;
- GRAP 26 Impairment of Cash-generating Assets (refer to separate note);
- GRAP 31 Intangible Assets;
- GRAP 103 Heritage Assets: and
- GRAP 104 Financial Instruments

The amendments relate mainly due to editorial and other changes to the original text to ensure consistency with other Standards of GRAP and deletion of the appendices with illustrative guidance and examples from the standards, as the National Treasury has issued complex examples as part of its implementation guidance.

The effective date of the standard is for years beginning on or after 01 April 2015.

The municipality has adopted the standard for the first time in the 2016 annual financial statements.

The impact of the standard is not material.

# GRAP 23 (as amended 2015): Revenue From Non-exchange Transactions

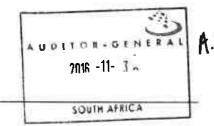
The following amendments were made to the standard:

- editorial and other changes to the original text have been made to ensure consistency with other Standards of GRAP;
- the scope paragraph has been amended to exclude non-exchange revenue from construction contracts from this Standard;
- commentary has been added to clarify that discounts, volume rebates or other reductions in the quoted price of assets are exchange transactions that should be treated in accordance with the Standard of GRAP on Revenue from Exchange Transactions;
- the Standard was amended to make it mandatory for entitles to recognise services in-kind to the extent that the services in-kind are significant to an entity's operations and/or service delivery objectives and to the extent that the recognition criteria have been met;
- commentary has been added to clarify that services in-kind are not limited to the provision of services by individuals but also include the right to use assets. Examples have been added to illustrate this amendment; and
- the appendix with illustrative examples has been deleted from the Standard as the National Treasury has issued complete examples as part of its implementation guidance.

The effective date of the standard is for years beginning on or after 01 April 2015.

The municipality has adopted the standard for the first time in the 2016 annual financial statements.

The impact of the standard is not material.



Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

# 2. New standards and interpretations (continued)

# 2.2 Standards and interpretations issued, but not yet effective

The municipality has not applied the following standards and interpretations, which have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2016 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 municipality. 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 municipality'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 Accounting Standards Board, but its effective date has not yet been determined by the Minister of Finance.

The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard.

The adoption of this is not expected to impact on the results of the municipality, but may result in more disclosure than is currently provided in the annual financial statements.

### **GRAP 20: Related Parties**

The objective of this standard is to ensure that a reporting entity's annual 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.

A 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:

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

This standard requires disclosure of related party relationships, transactions and outstanding balances, including commitments, in the consolidated and separate financial statements of the reporting entity in accordance with the Standard of GRAP on Consolidated and Separate Financial Statements. This standard also applies to individual annual financial statements.

Disclosure of related party transactions, outstanding balances, including commitments, and relationships with related parties may affect users' assessments of the financial position and performance of the reporting entity and its ability to deliver agreed services, including assessments of the risks and opportunities facing the entity. This disclosure also ensures that the reporting entity is transparent about its dealings with related parties.

The standard states that a related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control. As a minimum, the following are regarded as related parties of the reporting entity:

- A person or a close member of that person's family is related to the reporting entity if that person:
  - has control or joint control over the reporting entity;
  - has significant influence over the reporting entity;
  - is a member of the management of the entity or its controlling entity.



Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

New standards and interpretations (continued)

An entity is related to the reporting entity if any of the following conditions apply:

- the entity is a member of the same economic entity (which means that each controlling entity, controlled entity and fellow controlled entity is related to the others);
- one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of an economic entity of which the other entity is a member):

both entities are joint ventures of the same third party;

one entity is a joint venture of a third entity and the other entity is an associate of the third entity;

- the entity is a post-employment benefit plan for the benefit of employees of either the entity or an entity related to the entity. If the reporting entity is itself such a plan, the sponsoring employers are related to the entity;

the entity is controlled or jointly controlled by a person identified in (a); and

- a person identified in (a)(i) has significant influence over that entity or is a member of the management of that entity (or its controlling entity).

The standard furthermore states that related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

The standard elaborates on the definitions and identification of:

- Close member of the family of a person;
- Management;
- Related parties;
- Remuneration; and
- Significant influence

The standard sets out the requirements, inter alia, for the disclosure of:

- Control:
- Related party transactions; and
- Remuneration of management

Only transactions with related parties where the transactions are not concluded within normal operating procedures or on terms that are not no more or no less favourable than the terms it would use to conclude transactions with another entity or person are disclosed.

The standard requires that remuneration of management must be disclosed per person and in aggregate.

The standard has been approved by the Accounting Standards Board, but the effective date of the standard is not yet set by the Minister of Finance.

The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard, but has already formulated an accounting policy for this reporting period based on the Standard.

The adoption of this standard is not expected to impact on the results of the municipality, but may result in more disclosure than is currently provided in the annual financial statements.

# GRAP 32: Service Concession Arrangements: Grantor

The standard applies to a contractual arrangement between a grantor and an operator in which the operator uses the service concession asset to provide a mandated function on behalf of the grantor for a specified period of time. The operator providing the mandated function on behalf of the grantor can either be a private party or another public sector entity. The standard applies to the grantor only.

Public Private Partnership agreements that are governed and regulated in terms of the MFMA, are some of the arrangements that fall within the scope of GRAP 32. For any other arrangements that meet the control criteria as set out in paragraph .07 of GRAP 32 the principles in the standard on accounting for such arrangements will apply.

An asset provided by the operator, or an upgrade to an existing asset, is recognised as a service concession asset with a corresponding liability, being the performance obligation, if certain criteria and conditions are met.

The standard has been approved by the Accounting Standards Board, but the effective date of the standard is not yet set by the Minister of Finance.

The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard ...

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Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

# 2. New standards and interpretations (continued)

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

# **GRAP 108: Statutory Receivables**

GRAP 108 only deals with those receivables that arise from legislation or an equivalent means, such as regulations, bylaws or other documents issued in terms of legislation, such as ministerial orders and cabinet or municipal council decisions. Therefore in order to be statutory in nature specific legislation should require the municipality to undertake the transactions, such as outlining who should be taxed and at what rates and amounts.

Statutory receivables are not contractual receivables, the latter of which would normally meet the definition of a financial asset and will be within the scope of the Standard of GRAP on Financial Instruments. Statutory receivables are not voluntarily entered into as with contractual receivables, because they arise as a result of specific legislative requirements.

Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable (where applicable);
- · impairment losses; and
- amounts derecognised.

The standard has been approved by the Accounting Standards Board, but the effective date of the standard is not yet set by the Minister of Finance.

The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard, but has already formulated an accounting policy for this reporting period based on the Standard.

The adoption of this standard is not expected to impact on the results of the municipality, but may result in more disclosure than is currently provided in the annual financial statements.

# IGRAP 17: Service Concession Arrangements where a Grantor Controls a Significant Residual Interest in an Asset

This Interpretation of the Standards of GRAP provides guidance to the grantor where it has entered into a service concession arrangement, but only controls, through ownership, beneficial entitlement or otherwise, a significant residual interest in a service concession asset at the end of the arrangement, where the arrangement does not constitute a lease.

A service concession arrangement is a contractual arrangement between a grantor and an operator in which the operator uses the service concession asset to provide a mandated function on behalf of the grantor for a specified period of time. The operator is compensated for its services over the period of the service concession arrangement, either through payments, or through receiving a right to earn revenue from third party users of the service concession asset, or the operator is given access to another revenue-generating asset of the grantor for its use.

Before the grantor can recognise a service concession asset in accordance with the Standard of GRAP on Service Concession Arrangements: Grantor, both the criteria as noted in paragraph .01 of this Interpretation of the Standards of GRAP need to be met. In some service concession arrangements, the grantor only controls the residual interest in the service concession asset at the end of the arrangement, and can therefore not recognise the service concession asset in terms of the Standard of GRAP on Service Concession Arrangements: Grantor.

This interpretation concludes on the recognition of the performance obligation and the right to receive a significant interest in a service concession asset.

The interpretation has been approved by the Accounting Standards Board, but the effective date of the standard is not yet set by the Minister of Finance,

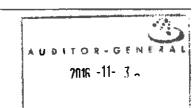
The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard.

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

# GRAP 16 (as amended 2015): Investment Property

Amendments made to the standard are:

 the principles and explanations related to the distinction between investment property and property, plant and equipment were reviewed;



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Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

# 2. New standards and interpretations (continued)

- an indicator-based assessment of useful lives of assets was introduced;
- clarify the wording related to the use of external valuers;
- introduce more specific presentation and disclosure requirements for capital work-in-progress;
- the encouraged disclosures were deleted; and
- separate presentation of expenditure incurred on repairs and maintenance in the financial statements is now required.

The effective date of the standard is for years beginning on or after 01 April 2016.

The municipality expects to adopt the standard for the first time in the 2017 annual financial statements.

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

# GRAP 17 (as amended 2015): Property, Plant and Equipment

Amendments made to the standard are:

- the principles and explanations related to the distinction between investment property and property, plant and equipment were reviewed:
- an indicator-based assessment of useful lives of assets was introduced:
- clarify the wording related to the use of external valuers;
- introduce more specific presentation and disclosure requirements for capital work-in-progress;
- the encouraged disclosures were deleted; and
- separate presentation of expenditure incurred on repairs and maintenance in the financial statements are now required.

The effective date of the standard is for years beginning on or after 01 April 2016.

The municipality expects to adopt the standard for the first time in the 2017 annual financial statements.

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

# GRAP 109: Accounting by Principals and Agents

The objective of this Standard is to outline principles to be used by the municipality to assess whether it is party to a principal-agent arrangement, and whether it is a principal or an agent in undertaking transactions in terms of such an arrangement.

The Standard does not introduce new recognition or measurement requirements for revenue, expenses, assets and/or liabilities that result from principal-agent arrangements. The Standard does however provide guidance on whether revenue, expenses, assets and/or liabilities should be recognised by an agent or a principal, as well as prescribe what information should be disclosed when the municipality is a principal or an agent.

The standard has been approved by the Accounting Standards Board, but the effective date of the standard is not yet set by the Minister of Finance.

The municipality expects to adopt the standard for the first time when the Minister sets the effective date for the standard.

The impact of this standard is currently being assessed.



# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
3. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Cash on hand Bank balances	31 825 87 391 174	30 325 106 900 454
	87 422 999	106 930 779
Refer to note 56 on the additional disclosures required by the Municipal the bank balances are disclosed.	Finance Management Act where the	e detail regarding
4. Receivables from exchange transactions		
Gross balances		
Availability charges	4 031 624	4 594 253
Electricity	47 397 153 4 373 348	42 893 510
Housing rental Housing Selling schemes	4 972 218 590 867	4 794 028 527 998
Refuse	13 189 711	9 182 577
Sewerage	21 845 855	15 542 690
Sundries	4 454 902	4 511 211
Water	18 404 469	17 512 260
	114 886 799	99 558 527
Less: Allowance for impairment		
Availability charges	(3 319 398)	(3 941 103)
Electricity	(1 356 490)	(1 694 471)
Housing rental	(3 305 775)	(3 378 259)
Housing Selling schemes	(231 664)	(326 659)
Refuse	(8 224 787) (13 088 078)	(4 581 152)
Sewerage Sundries	(13 088 076) (1 518 344)	(8 671 730) (1 751 017)
Water	(6 595 700)	(5 783 808)
	(37 640 234)	(30 128 199)
Mat. Long		Pare 11.
Net balance Availability charges	712 226	653 150
Electricity	46 040 663	41 199 040
Housing rental	1 666 443	1 415 770
Housing Selling schemes	359 203	201 339
Refuse	4 964 924	4 601 425
Sewerage	8 757 779	6 870 960
Sundries Water	2 936 558 11 808 769	2 760 194 11 728 452
AASTOL	77 246 565	69 430 330
	77 270 000	
Electricity Current (0 -30 days)	44 478 450	40 045 414
31 - 60 days	1 085 041	817 855
61 - 90 days	135 758	138 437
91 - 120 days	112 552	117 475
121 - 365 days	1 585 352	1 774 330
Less: Allowance for impairment	(1 356 490)	(1 694 471)
	46 040 663	41 199 040

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<sup>\*</sup> See Note 49 & 50

# **Notes to the Annual Financial Statements**

4. Receivables from exchange transactions (continued)  Water  Current (0 -30 days) 31 - 60 days 61 - 90 days 91 - 120 days	9 166 711 1 042 754 829 031 688 869 6 677 104	9 624 105 909 614 679 476
Current (0 -30 days) 31 - 60 days 61 - 90 days 91 - 120 days	1 042 754 829 031 688 869	909 614
31 - 60 days 61 - 90 days 91 - 120 days	1 042 754 829 031 688 869	909 614
61 - 90 days 91 - 120 days	829 031 688 869	
91 - 120 days	688 869	679 476
91 - 120 days		<del>.</del>
	6 677 104	794 385
121 - 365 days Less: Allowance for impairment		5 504 680
Less. Allowance for Impallment	(6 595 700)	(5 783 808)
	11 808 769	11 728 452
Sewerage		
Current (0 -30 days)	4 595 154	4 100 991
31 - 60 days 61 - 90 days	1 237 269	869 719
91 - 120 days	1 056 780	718 092
121 - 365 days	950 726 14 005 926	638 832
Less: Allowance for impairment	(13 088 076)	9 215 056 (8 671 730)
	8 757 779	6 870 960
Refuse Current (0 -30 days)	<b>2 5</b> 57 653	2 169 595
31 - 60 days	706 653	501 647
31 - 90 days	629 467	432 033
01 - 120 days	577 234	382 171
21 - 365 days	8 718 704	5 697 131
.ess: Allowance for impairment	(8 224 787)	(4 581 152)
	4 964 924	4 601 425
Availability charges		
Current (0 -30 days) 31 - 60 days	365 370	361 913
11 - 90 days	168 594 154 558	154 946
11 - 120 days	149 704	135 678 130 655
21 - 365 days	3 193 398	3 811 061
.ess: Allowance for impairment	(3 319 398)	(3 941 103)
	712 226	653 150
lousing Selling Schemes		
Surrent (0 -30 days)	38 000	55 350
1 - 60 days	23 365	31 389
1 - 90 days	23 221	29 653
1 - 120 days	24 695	28 938
21 - 365 days ess: Allowance for impairment	481 586	382 668
woo. I storraines for intipatities it	(231 664)	(326 659)
	359 203	201 339

See Note 49 & 50

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# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
4. Receivables from exchange transactions (continued)		
Housing rental		raa
Current (0 -30 days)	358 999 363 445	338 589
81 - 60 days 61 - 90 days	263 445 221 020	182 525 167 640
11 - 30 days	221 020	180 753
21 - 365 days	3 908 101	3 924 522
ess: Allowance for impairment	(3 305 775)	(3 378 259
	1 666 443	1 415 770
Sundries		
Current (0 -30 days)	1 864 721	2 205 035
11 - 60 days	156 308 88 506	93 753 71 267
1 - 90 days 1 - 120 days	509 954	310 429
21 - 365 days	1 835 413	1 830 727
ess: Allowance for impairment	(1 518 344)	(1 751 017
·	2 936 558	2 760 194
summary of receivables by customer classification		
Consumers		
Current (0 -30 days)	45 684 625 2 272 444	27 742 916
1 - 60 days 1 - 90 days	3 373 441 2 260 524	2 635 599 2 025 188
1 - 120 days	2 329 706	2 105 086
21 - 365 days	29 103 859	25 148 986
·	82 752 155	59 657 775
ndustrial/commercial		
Current (0 -30 days)	14 987 802	27 723 220
1 - 60 days	1 106 728	354 073
1 - 90 days	741 613	252 495
1 - 120 days	764 309	389 650
21 - 365 days	9 548 132	6 503 680
	<u>27 148 584</u>	35 223 118
lational and provincial government	2 750 000	2 674 046
current (0 -30 days)	2 752 633	3 671 016 545 320
1 - 60 days 1 - 90 days	203 260 136 203	59 133
1 - 90 days 1 - 120 days	130 203	44 992
7 - 120 days 21 - 365 days	1 753 592	357 174
•	4 986 060	4 677 635
	4 000 000	7 017 000

\* See Note 49 & 50

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Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
4. Receivables from exchange transactions (continued)		
Total		
Current (0 -30 days)	63 425 059	59 137 152
31 - 60 days	4 683 429	3 534 992
61 - 90 days	3 138 340	2 336 816
91 - 120 days	3 234 386	2 539 729
121 - 365 days	40 405 585	32 009 840
	114 886 799	99 558 529
Less: Allowance for impairment	(37 640 234)	(30 128 199)
	77 246 565	69 430 330
Lanca Allaurana Santura dunant	<del></del>	
Less: Allowance for impairment Current (0 -30 days)		
31 - 60 days	(2.405.580)	/O 800 708)
61 ~ 90 days	(3 425 562)	(2 632 706)
91 - 120 days	(2 295 450) (2 365 700)	(1 740 007) (1 890 310)
121 - 365 days	(29 553 522)	(23 865 176)
	(37 640 234)	(30 128 199)
Total manhables mant day had see at the start		
Total receivables past due but not impaired 31 - 60 days	1 257 868	000 000
61 - 90 days		902 286
91 - 120 days	842 890 868 686	596 809 649 418
121 - 365 days	10 852 063	8 144 667
121 - 300 daya		
	13 821 507	10 293 180
Receivables from exchange transactions impaired:		
As of 30 June 2016, receivables from exchange transactions were impaire provided for.	ed by R 37 640 234 (2015: R 3	0 128 198) and
Reconciliation of allowance for Impairment		
Balance at beginning of the year	(30 128 199)	(25 066 797)
Contributions to allowance	(20 720 203)	(16 428 742)
Debt impairment written-off against allowance	13 208 168	11 367 340
•	(37 640 234)	(30 128 199)
	(	

# Receivables from exchange transactions past due but not impaired

The Council regards receivables from exchange transactions to be due for outstanding amounts more than 30 days to be past due. The impairment of receivables from exchange transactions is calculated based on the historic payment rate per individual receivable.

As of 30 June 2016 receivables from exchange transactions of R 13 821 507 (2015: R 10 293 180) were past due not impaired.

# Credit quality of receivables from exchange transactions

The credit quality of receivables from exchange transactions that are neither past nor due nor impaired can be assessed by reference to external credit ratings (if available) or to historical information about counterparty default rates.

\* See Note 49 & 50

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# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
5. Receivables from non-exchange transactions		
Gross balances		
Rates	22 761 289	15 881 926
Traffic fines	63 926 740	21 566 945
Traffic revenue receivable	59 671	59 671
Receivables fraud	377 620	377 620
Government subsidies	1 928 701	743 308
Housing board subsidies	422 643	422 643
	89 476 664	39 052 113
Less: Allowance for impairment		
Rates	(10 639 865)	(6 896 714)
Traffic fines	(52 820 894)	(10 665 784)
	(63 460 759)	(17 562 498)
Net balance		
Rates	12 121 424	8 985 212
Traffic fines	11 105 846	10 901 161
Traffic revenue receivable	59 671	59 671
Receivables fraud	377 620	377 620
Government subsidies	1 928 701	743 308
Housing board subsidies	422 643	422 643
	26 015 905	21 489 615
Rates		
Current (0 -30 days)	8 378 184	5 925 450
31 - 60 days	1 012 631	646 960
61 - 90 days	614 159	390 458
91 - 120 days	510 274	341 122
121 - 365 days	12 246 041	8 577 936
Less: Allowance for impairment	(10 639 865)	(6 896 714)
	12 121 424	8 985 212
	(5	====



\* See Note 49 & 50

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# **Notes to the Annual Financial Statements**

		2016	2015 Restated*
5.	Receivables from non-exchange transactions (continued)		
Sum	nmary of receivables by customer classification: Rates		
	sumers		
	rent (0 -30 days)	6 034 747	5 169 322
	60 days 90 days	729 391	564 403
	120 days	<b>442 375</b> <b>36</b> 7 547	340 632
	- 365 days	8 820 737	297 593 7 483 331
	·	16 394 797	13 855 281
ndu	strial/ commercial		
	ent (0 -30 days)	1 979 826	606 585
31 -	60 days	239 292	66 229
	90 days	145 130	39 971
	120 days - 365 days	120 582	34 921
121	- 365 days	2 893 828 5 378 658	878 118 1 625 824
			1 020 027
Vatle	onal and provincial government		
	ent (0 -30 days)	363 611	149 545
	60 days	43 948	16 328
i1 - :	90 days	26 654	9 854
	120 days - 365 days	22 146	8 609
14.1-	- 300 days	531 476	216 487
		987 835	400 823
Tota	I ent (0 -30 days)	0 270 404	E 005 450
	60 days	8 378 184 1 012 631	5 925 452 646 960
	90 days	614 159	390 457
	120 days	510 274	341 122
21 -	- 365 days	12 246 041	8 577 935
		22 761 289	15 881 926
.088	: Allowance for impairment	(10 639 865)	(6 896 714)
		12 121 424	8 985 212
	: Allowance for impairment: Rates		
	ent (0 -30 days) 60 days	(749 091)	(448 141 <u>)</u>
	90 days	(454 322)	(270 464)
	120 days	(377 474)	(236 290)
21 -	- 365 days	(9 058 978)	(5 941 819)
		(10 639 865)	(6 896 714)
otal	I receivables past due but not impaired: Rates		
31 - 6	60 days	263 540	198 819
	90 days	159 837	119 993
	120 days · 365 days	132 800	104 832
415	- July days	3 187 062	2 636 116
		3 743 239	3 059 760

\* See Note 49 & 50

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# Notes to the Annual Financial Statements

	2016	2015 Restated*
5. Receivables from non-exchange transactions (continued)		
Reconciliation of Traffic fines		
Opening balance	10 901 161	9 068 676
Receivables traffic fines	42 359 795	(16 762 495
Provision for impairment	(42 155 111)	18 594 980
	11 105 845	10 901 161
Receivables from non-exchange transactions impaired As of 30 June 2016, receivables from non-exchange transactions we provided for.	re impaired by R 63 460 759 (2015: R	17 562 498) an
Reconciliation of allowance for impairment: Rates		
Balance at beginning of the year	(6 896 714)	(7 037 90
Contributions to allowance	(4 484 147)	(1 409 351
Debt impairment written-off against allowance	740 996	1 550 544
	(10 639 865)	(6 896 714
Reconciliation of allowance for Impairment: Traffic fines		
Balance at beginning of the year	(10 665 784)	(29 260 76
Contributions to allowance Debt impairment written-off against allowance	(51 271 895) 9 116 785	(11 638 019 30 232 999
Debt impairment whiterpon against allowance	(52 820 894)	(10 665 784
Credit quality of receivables from non-exchange transactions		
The credit quality of receivables from non-exchange transactions that	are neither past nor due nor impaired o	an be assesse
by reference to external credit ratings (if available) or to historical inform		
6. Other receivables from exchange transactions		
oans granted	4 525	5 513
nterest receivable	737 796	448 670
Prepaid expenses Recoverable expenses	3 579 128 59 702	3 617 308 86 426
PAYE: Personnel	931 731	931 73
Other receivables	1 237 336	1 618 117
ess: Allowance for impairment	(3 878)	(4 670
	6 546 340	6 703 098
Other receivables from exchange transactions impaired		
s of 30 June 2016, other receivables transactions were impaired by R	3 878 (2015: R4 670) and provided for.	
Reconciliation of allowance for impairment		
Opening balance	(4 670)	(589 26
ncrease in provision for the year Debt impairment written-off against allowance	(723) 1 515	584 59°
	/2 272\	/4 67/

\* See Note 49 & 50

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(3 878)

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(4 670)

Annual Financial Statements for the year ended 30 June 2018

# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
7. Inventories		
Consumable stores Water (at fair value) Housing development projects	8 113 686 596 206 9 184 696	10 069 499 723 822 6 079 549
	17 894 588	16 872 870
Inventories recognised as an expense during the year	17 183 691	13 267 711
Inventory pledged as security		
None of the above inventory has been pledged as security.		
8. VAT receivable		
South African Revenue Service	214 206	1 654 931
The municipality is registered on the cash basis.		
No penalties and fines were incurred during the year.		
9. Short term investments		
Other fixed deposits	80 000 000	30 000 000
Non-current assets Investments	(# l	
Current assets Short-term portion of investments	80 000 000	30 000 000
Short term fixed deposits are made with various banks for a period from 1 -	12 months. The interest rates earn	ed vary between

Short term fixed deposits are made with various banks for a period from 1 = 12 months. The interest rates earned vary between 6.30% and 8.18%.

Refer to the note 51 on the financial instruments for the detail of the investments.

# 10. Investment property

		2016			2015		
	Cost / Valuation	Accumulated depreciation and accumulated Impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	
Investment property	20 625 499	_	20 625 499	19 179 699	-	19 179 699	

# Reconciliation of investment property - 2016

	Opening	Disposals	Fair value	Total
Investment property	balance 19 179 699	(392 200)	adjustments 1 838 000	20 625 499

\* See Note 49 & 50

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Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

 	 	2016	2015
	 		Restated*
<del>-</del>	 		<del>-</del> -

# 10. Investment property (continued)

# Reconciliation of investment property - 2015

	Opening	Disposals	Transfers	Fair value	Total
	balance			adjustments	
Investment property	8 029 450	-	8 710 939	2 439 310	19 179 699

# Pledged as security

None of the above investment property have been pledged as security.

# **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 2016. Revaluations were performed by an independent valuer, Mr Coenraad Botha, of HCB Property Valuations. Mr Botha is a Professional Valuer registered at SACVP. HCB Property Valuations is not connected to the municipality and have recent experience in location and category of the investment property being valued.

The valuation was based on open market value for existing use.

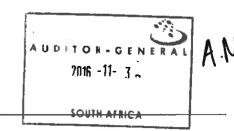
Amounts recognised in surplus and deficit for the year:

The rental revenue earned from investment property for the financial year amounts to R 181 801 (2015: R 181 254).

The operating expenses (including repairs and maintenance) incurred on the investment property for the financial year runs through one department who manages all repairs and maintenance on the municipality's structures and therefore an accurate split for the amount of investment properties operating expense cannot be made.

# 11. Property, plant and equipment

		2016			2015	<u></u>
	Cost / Valuation	Accumulated depreciation and accumulated Impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Buildings	263 429 765	(166 921 846)	96 507 919	255 253 932	(162 430 774)	92 823 158
Infrastructure	2 402 361 394	(909 364 391)	1 492 997 003	2 341 255 364	(848 709 370)	1 492 545 994
Land	241 542 707	` <u>~</u>	241 542 707	245 979 610		245 979 610
Other property, plant and equipment	115 568 688	(50 273 795)	65 294 893	113 728 100	(34 603 125)	79 124 975
Total	3 022 902 554 (	1 126 560 032)	1 896 342 522	2 956 217 006	(1 045 743 269)	1 910 473 737



\* See Note 49 & 50

Annual Financial Statements for the year ended 30 June 2016

# Notes to the Annual Financial Statements

Figures in Rand

11. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2016

	Opening balance	Additions	Disposals	Transfers	Changes in existing restoration	Depreciation	Total
Buildings Infrastructure Land	92 823 159 1 492 545 995 245 979 611	9 069 761 60 601 109	(91 981) (2 482 343)	1 319 611 (1 954 561)	0058 8 1 3 10 3 1	(5 293 020) (61 469 712) 1	96 507 919 492 997 003 241 542 707
Other property, plant and equipment	79 124 973	13 573 476	(245 117)	(31 375)	(6 207 320)	(20 919 744)	65 294 893
	1 910 473 738	83 244 346	(2 819 441)	(666 325)	(6 207 320)	(87 682 476) 1 896 342 522	896 342 522
Reconciliation of property, plant and equipment - 2015							
	Opening balance	Additions	Disposals	Transfers	Changes in existing restoration	Depreciation	Total
Buildings Infrastructura	100 860 687	3 762 794	(696 291)	(5 670 940)	ж	(5 433 091)	92 823 159
Land Other property, plant and equipment	246 686 697 33 084 024	3 004 619 6 357 927	(671 705) (65 778)	(3 040 000)	- 48 456 128	_	452 543 853 245 979 611 79 124 973

Opening Additions Disposals Transfers balance	100 860 687 3 762 794 (696 291) (5 670 940) 1 490 310 849 61 873 932 - 1 602 221 246 686 697 3 004 619 (671 705) (3 040 000) 33 084 024 6 357 927 (65 778) 16 442
	Buildings Infrastructure Land Other property, plant and equipment

Pledged as security

None of the above property, plant and equipment have been pledged as security.

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Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
11. Property, plant and equipment (continued)		
Work in progress		
The working in progress balances included in the property plant and equipment balance is	s as follows:	
Buildings Infrastructure Other property, plant and equipment	2 039 352 75 755 283 79 409	1 971 181 75 813 601 183 949
	77 874 044	77 968 731

# Change In Accounting Estimate

A review of useful lives was done on assets. During the review certain infrastructure and other property plant and equipment with R nil book values and nil remaining lives were identified. The municipality's management considered how to account for the change in the estimated useful lives. The effect of a change in accounting estimate is required to be recognised prospectively by including it in surplus or deficit in the period of the change, if the change effects that period only; or the period of the change in future periods, if the change effects both. Management concluded that it should apply the change in estimate prospectively from the start of 2016 and therefore the depreciation charge was applied prospectively from 1 July 2015 over the remaining useful life of these assets. The effect of the change in accounting estimate is further disclosed in note 48.

# Prior period error

A review of useful lives was done on assets. During the review of useful lives certain infrastructure and other property plant and equipment inappropriate useful lives were identified resulting in these assets being fully depreciated over a shorter useful life but still in use. This constitutes a prior period error and was corrected retrospectively in accordance with GRAP 3. The effect of the prior period error is further disclosed in note 50.

A reclassification adjustment was done from property, plant and equipment to investment property due to the change in use of property, Kleinplaas. The said reclassification was performed in the incorrect financial period and should have occurred in the prior 2014/2015 financial period. This constitutes a prior period error and was corrected in accordance with GRAP 3. The effect of the prior period error is further disclosed in note 50.

# 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.

Refer to Appendix B for more detail on property, plant and equipment.

The total cost of fully depreciated assets still in use amounts to R 3 736 813. These are items that do not have an active market and cannot be sold when it is no longer in use.

# 12. Intangible assets

		2016			2015	
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software Rights of use of water	2 583 376 4 275 264	(1 121 130) (342 136)		2 257 328 4 275 264	(687 691) (299 384)	
Total	6 858 640	(1 463 266)	5 395 374	6 532 592	(987 075)	5 545 517

\* See Note 49 & 50

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Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

			2016	2015 Restated*
12. Intangible assets (continued)				
Reconcilitation of intangible assets - 2016				
	Opening balance	Additions	Amortisation	Total
Computer software	1 569 637	326 048	(433 439)	1 462 246
Right of use of water	3 975 880	20	(42 752)	3 933 128
	5 545 517	326 048	(476 191)	5 395 374
Reconciliation of intangible assets - 2015				
	Opening balance	Additions	Amortisation	Total
Computer software	1 202 682	787 044	(420 089)	1 569 637
Rights of use of water	4 018 632	-	(42 752)	3 975 880
	5 221 314	787 044	(462 841)	5 545 517

# Pledged as security

None of the above intangible assets have been pledged as security.

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.

# 13. Heritage assets

_		2016			2015	
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Books - Africana and other	585 959	_	585 959	585 959		585 959
Work of Art	12 575 100	-	12 575 100	12 575 100	_	12 575 100
Land - Historic or specific	16 770 000	-	16 770 000	16 770 000	_	16 770 000
Culturally significant buildings	6 700 000	_	6 700 000	6 700 000	-	6 700 000
Total	36 631 059		36 631 059	36 631 059		36 631 059
Reconciliation of heritage assets	2016					
			Opening balance	Additions	Fair value adjustment	Total
Books - Africana and other			585 959	25		585 959
Work of Art			12 575 100	•		12 575 100
Land - Historic or specific			16 770 000		-	16 770 00
Culturally significant buildings			6 700 000			6 700 000
			36 631 059	300		36 631 069
Reconciliation of heritage assets	2015					
Danker Africana aud allian			Opening balance	Additions	Fair value adjustment	Total
			473 750		112 209	585 959
Books - Africana and other			12 465 100	110 000		12 575 100
Nork of Art Land - Historic or specific			16 770 000	110 000	3.5	12 3/3 100

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# **Notes to the Annual Financial Statements**

		2	D16	2015 Restated*
13. Heritage assets (continued) Culturally significant buildings	6 700 000	-		6 700 000
	36 408 850	110 000	112 209	36 631 059

# Other Information

None of the above heritage assets have been pledged as security.

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.

# 14. Long term receivables

Housing selling schemes loans Housing selling schemes Less: Allowance for impairment	220 869 (64 212)	451 677 (131 402)
	156 657	320 275
Welfare loans		
Welfare loans	1 762 140	1 924 978
Less: Allowance for impairment	(1 759 679) 2 461	(1 166 901) 758 077
	2 401	190 011
Housing loans - personnel Housing personnel	397 687	518 157
Amanaanauta		
Arrangements Arrangements Less: Allowance for impairment	12 328 990 (5 637 278)	13 012 869 (5 562 087)
	6 691 712	7 450 782
Lance Community Book of the second se		
Less: Current Portion transferred to current receivables Housing selling schemes	(14 910)	(23 014)
Welfare loans	(163 150)	(165 711)
Housing personnel Arrangement	(29 421) (3 019 267)	(40 531) (3 230 781)
	(3 226 748)	(3 460 037)
Less: Current Portion of allowance for impairment transferred to current receivables		
Housing selling schemes	(4 335)	(6 695)
Welfare loans Arrangement	(162 922) (2 112 686)	(100 452) (1 962 388)
•	(2 279 943)	(2 069 535)
Long term receivables - Net Long term receivables - non-current portion	6 301 712	7 656 789
Long term receivables - current portion	946 805	1 390 502
	7 248 517	9 047 291



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Annual Financial Statements for the year ended 30 June 2016

# Notes to the Annual Financial Statements

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2016	2015
	Donatain di
	Restated*

# 14. Long term receivables (continued)

# 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 administration'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.

### 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 receivables with whom the council has negotiated repayment terms. These arrangements attract no interest and the repayment periods vary between 15 and 30 years.

As at 30 June 2016 long term receivables of R 6 301 712 (2015: R 7 656 789) were past due not impaired. The ageing of these long term receivables are more than 365 days as long term receivables are classified as non-current assets in the financial statements.

As of 30 June 2016 long term receivables of R 5 181 226 (2015; R 4 790 855) were impaired. The individually Impaired receivables mainly relate to those receivables who have agreements with the municipality to pay their debt over a long period. The ageing of these individually impaired receivables is more than 365 days based on the nature of long term receivables.

# 15. Payables from exchange transactions

Accrued interest on Long term liabilities	6 312 367	6 143 175
Creditor balances closed	377 670	394 294
Lease liability	827 163	795 350
Ex Retentions	290 039	316 922
Other payables	1 119 623	1 228 305
Payments received in advance	5 779 917	4 288 126
Retentions	3 342 208	6 271 068
Sundry deposits	523 937	536 980
Trade payables	49 370 577	55 287 868
	67 943 497	75 262 086
16. Consumer deposits		
Electricity	1 804 151	1 674 509
Water	2 241 950	2 006 251
	4 046 101	3 680 760
Guarantees		
Guarantees held in lieu of Electricity and Water Deposits	22 000	26 800
		36

\* See Note 49 & 50

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Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
17. Unspent conditional grants and receipts		
Unspent conditional grants and receipts		
Provincial Government Public Contributions	17 866 607 99 011	22 924 371 1 425 814
	17 965 618	24 350 185
Movement during the year	7	
Balance at the beginning of the year Total Government receipts Other capital receipts Conditions met - capital grants Conditions met - operating grants Conditions met - housing projects Conditions met - other capital projects Unspent grant refunded to department Included in other receivables From other receivable	24 350 185 148 626 747 (40 049 098) (96 380 693) (19 766 916) 2 351 344 (1 165 951)	50 409 982 194 445 943 202 000 (58 146 969) (103 975 384) (56 141 241) (202 000) (462 267) 1 165 951 (2 945 830)
	17 965 618	24 350 185

The allocations and subsidies received from National and Provincial Government as well the District Municipality, have 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 were utilised, all the conditions have been met. Also refer to Appendix D for further detail regarding unspent conditional grants.

# 18. Long term liabilities

At amortised cost Annuity Loans	263 546 176	228 173 036
Refer to Appendix A for further information on long term liabilities.		
Non-current liabilities At amortised cost	240 918 059	203 546 176
Current liabilities At amortised cost	22 628 117	24 626 860



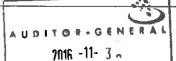
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<sup>\*</sup> See Note 49 & 50

# **Notes to the Annual Financial Statements**

			2016	2015 Restated*
19. Employee benefit obligation				
Reconciliation of employee benefits - 2016	Opening Balance	Additions	Benefits paid during the year	Total
Post-retirement medical aid benefits	124 896 000	20 204 626	(4 932 626)	140 168 000
Long service awards	15 166 000	2 473 099	(1 122 099)	16 517 000
Performance bonus	165 728	186 840	(167 511)	185 057
Staff leave accrual	14 993 839	2 508 529	(1 115 215)	16 387 153
13th cheque accrual	3 897 835	530 418	-	4 428 253
	159 119 402	25 903 512	(7 337 451)	177 685 463
Reconciliation of employee benefits - 2015	Opening	Additions	Benefits paid	Total
	Balance		during the year	
Post-retirement medical aid benefits	143 201 000	(13 751 085)	(4 553 915)	124 896 000
Long service awards	15 830 000	450 935	(1 114 935)	15 168 00
Performance bonus	149 305	168 714	(152 291)	165 72
Staff leave accrual	14 959 339	1 485 455	(1 450 955)	14 993 839
13th cheque accrual	3 993 397	(95 562)		3 897 83
	178 133 041	(11 741 543)	(7 272 096)	159 119 402
Non-current employee benefits				
Provision for Post-retirement medical aid benefits			134 696 416	119 898 540
ong service awards			15 403 066	14 002 332
		_	150 099 482	
		-	100 000 402	133 900 872
Current employee benefits				
Provision for Post-retirement medical aid benefits			5 471 584	4 997 460
ong service awards			1 113 934	1 163 668
Performance bonus			185 057	165 728
Staff leave accrual			16 387 153	14 993 839
13th cheque accrual		_	4 428 253	3 897 835
		-	27 585 981	25 218 530
Post-Retirement medical aid benefit: Movements				
Opening balance			124 896 000	143 201 000
Benefits paid			(4 932 626)	(4 553 915)
Net expense recognised			20 204 626	(13 751 085)
			140 168 000	124 896 000
7 a d 19 add an ar and ar and all a late a l		_		
Post-Retirement medical aid benefit: Net expense re	cognised		4 000 000	B 655 555
Current service cost nterest cost			4 308 000	5 955 000
nterest cost Actuarial losses/(gains)			11 921 000	13 679 000
notualial tosses/(gallis)		_	3 975 626	(33 385 085)
		_	20 204 626	(13 751 085)
ong service awards: Movements				
Opening balance			15 166 000	15 830 000
Benefits paid			(1 122 099)	(1 114 935)
Net expense recognised			2 473 099	450 935
			16 517 000	

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<sup>\*</sup> See Note 49 & 50

Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
19. Employee benefit obligation (continued)		
Long service awards: Net expense recognised Current service cost Interest cost Actuarial (gains)/losses	1 168 000 1 393 000 (87 901)	1 235 000 1 312 000 (2 096 065)
	2 473 099	450 935

# Defined benefit plan

# Post retirement medical aid plan

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 2016: 61% (2015: 59%) 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 2016: 11.57% (2015: 10%) of the employees qualified for long service awards.

# 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. Niel Fourie (B.Comm) (FASSA) and Julian van der Spuy (B.Comm Actuarial Science) from ZAQ Consultants and Actuaries were the experts for the valuation. The key assumptions used by the experts are listed below for the last valuation on 30 June 2016:

Post-Retirement medical aid benefit: Discount rates Post-Retirement medical aid benefit: Healthcare cost inflation	Yield curve Difference between nominal and	9,56 % 8,58 %
Long service awards: Discount rates Long service awards: Salary inflation	real yield curve Yield curve Difference	8,94 % 8,60 %
	between nominal and real vield curve	·

The nominal and real zero curves as at 30 June 2016 supplied by the JSE are the basis used to determine the discount rate and CPI assumptions at each relevant time period.



<sup>\*</sup> See Note 49 & 50

Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

<del></del>		
	2046	
	2016	2015
		Restated*
		Kestated

# 19. Employee benefit obligation (continued)

# Sensitivity analysis

Assumed healthcare cost trends rates have a significant effect on the amounts recognised in surplus or deficit. A one percentage point change in assumed healthcare cost trend rates would have the following effects:

	One percentage point increase	One percentage point decrease
Effect on the service cost	6 152 000	3 828 000
Effect on the interest cost	18 879 000	13 839 000
Effect on defined benefit obligation	163 811 000	121 107 000

Assumed salary inflation trends rates have a significant effect on the amounts recognised in surplus or deficit. A one percentage point change in assumed salary inflation trends rates would have the following effects:

	One percentage point increase	One percentage point decrease
Effect on the service cost	1 786 000	1 520 000
Effect on the interest cost	1 409 000	1 168 000
Effect on defined benefit obligation	17 870 000	15 307 000

# Defined contribution plan

It is the policy of the municipality to provide retirement benefits to all 648 (2015:606) of its 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 2014.

The last valuation of the SALA Pension Fund was done on 4 July 2016.

The last valuation of the Cape Joint Retirement Fund was performed on 30 June 2015.

The last valuation of the Cape Joint Pension Fund was performed on 30 June 2015.

The valuators 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 which amounted to R 23 412 209 (2015: R 21 025 709).

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 which amounted to R 570 901(2015; R 565 530).

# Contributions to medical aid funds

11 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		
Contributions to medical aid funds for employees	12 989 980	11 665 040
Contributions to medical aid funds for councillors	110 505	95 481
Contributions to medical aid funds for pensioners	4 932 626	4 553 915
	18 033 111	16 314 436

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\* See Note 49 & 50

Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

		0040	004E
		2016	2015
		AUIU	2010
			D / 14
			Restated*
			110000100

# 19. Employee benefit obligation (continued)

# Cape Joint Retirement and Pension Fund for Local Government

This multi-employer fund was established with effect from 1 May 1996 to provide insured death, disability and pension benefits to its members.

The contribution rate for members is 9% of basic salary, whilst the respective Local Authorities are contributing 18%.

This defined benefit plan is accounted for as a defined contribution plan as the municipality's liability in the proportionate share of actuarial gains and losses cannot readily be determined.

As at 30 June 2016 the funding level of the share account was 106.2% and the pension account was 101.4%. At the valuation date the municipality had 765 members (Fund: 39 232 members) and nil pensioners (Fund: 683 pensioners) belonging to the fund,

### 20. Provisions: Landfill Site

# Reconciliation of provisions - 2016

Provision for the rehabilitation of landfill site Closure site	Opening Balance 76 432 490 878 607	Change in estimates (6 207 320)	Closure Cost - 40 155	Unwinding of the discount 2 828 002	Total 73 053 172 918 762
	77 311 097	(6 207 320)	40 155	2 828 002	73 971 934
Reconciliation of provisions - 2015					
Provision for the rehabilitation of landfill site Closure site	Opening Balance 25 880 078	Change in estimates 48 456 126	Closure Cost 878 607	Unwinding of the discount 2 096 286	Total 76 432 490 878 607
	25 880 078	48 456 126	878 607	2 096 286	77 311 097
Non-current liabilities Current liabilities				73 053 172 918 762 73 971 934	76 432 490 878 607 77 311 097

The provision for landfill site for De Doorns was done for a 1.5 year period, the Worcester site for a period of 2.33 years. Touwsriver is a closure site and is expected to be closed in the following 2 year period. No expenses have been incurred to date and the only movement is the contribution for the year. An assessment was done by JPCE (Pty) Ltd (Specialist Waste Management Consultants), an independent expert.

The unwinding of the provision for landfill site for the current year was R 2 828 002 (2015: R 2 096 286) was included in the rehabilitation figure in the statement of financial performance as well as the Touwsriver closure cost of R 40 155 (2015: R 878 607).

# 21. Service charges

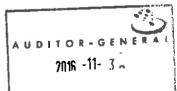
Sale of electricity	335 440 746	303 624 662
Sale of water	62 645 296	63 512 326
Sewerage and sanitation charges	71 726 886	65 672 516
Refuse removal	38 119 899	34 405 941
Less revenue foregone	(40 038 826)	(38 143 107)
	467 894 001	429 072 338

\* See Note 49 & 50

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# **Notes to the Annual Financial Statements**

Rental of facilities and equipment         2 916 317         3 367 77           13 501 163         13 175 48           23. Other income           Administration fees: Credit control         884 841         1 281 93           Building clause         35 999         44 11           Building plans fees         1 03 3470         917 22           Building plans fees         6 03 34 70         917 22           Building plans fees         6 03 34 70         917 22           Building plans fees         6 03 34 70         917 22           Building plans fees         6 03 34 70         917 22           Building plans fees         6 03 34 70         917 22           Building plans fees         6 03 115         87 98           Clearance length         6 0115         87 98           Clearance certificate         118 155         137 31           Commotion fees         18 097 34         18 155         137 31           Connection meters         20 500         22 08           Commotion meters         20 500         22 08           Commission received         28 405         22 27           Entrarca fees         360 138         343 34           Firefighting c		2016	2015 Restated*
Infrastructure/Site reintal         10 584 848         9 807 71         3 867 77         3 867 77         3 867 77         3 867 77         3 867 77         3 867 77         3 867 77         3 867 77         4 3 501 163         1 3 176 48         2 3. Other income   Administration fees: Credit control         884 84 841         1 281 93         3 5 999         44 41         2 81 93         3 5 999         44 41         2 81 93         3 5 999         44 41         2 81 93         3 5 999         44 41         2 81 93         3 5 999         44 41         3 5 999         44 41         3 5 999         44 41         3 5 999         44 41         3 81 93         44 41         3 81 93         44 41         3 81 93         4 81 93         3 81 93         4 41 91         3 81 93         3 99         4 4 41         3 81 93         3 99         4 4 41         3 81 93         3 99         4 4 41         3 81 93         3 99         4 4 41         3 81 93         3 99         4 4 41         3 81 93         3 99         4 4 41         3 81 93         3 99         4 4 41         3 81 93         3 99         4 4 41         3 81 93         3 99         4 41 91         3 81 93         3 99         3 4 94         3 82 94         3 82 94         3 82 94         3 82 94	22. Rental Income		
Rental of facilities and equipment         2 916 317         3 387 77           13 501 163         13 175 48           23. Other income           Administration fees: Credit control         884 841         1 281 93           Building clause         35 999         44 11           Building plans fees         1 033 470         917 22           Build service levies         2 425 984         98 64           Burlal fees         873 136         719 16           Clearing block drains         60 115         87 89           Clearing block drains         80 15         20 20         20 20           En			
13 501 163		10 584 846	9 807 719
Administration fees: Credit control  Administration fees: Credit control  Balk 84 84 1 1 281 93  Building clause 35 999 44 111  Building plans fees 1033 470 917 22  Builk service levies 2425 984 96 84  Burlal fees 673 136 719 166  Clearing block draine 60 115 87 89  Clearance certificate 118 155 137 311  Connection fees 1809 736 618 110  Connection meters 205 00 22 08  Commission received 208 405 202 77  Entrance fees 360 136 343 34  Fireflighting charges 1238 061 872 411  Entrance fees 1898 219 92  Interest car loans and housing loans, sundry and township development 619 7 32  Miscellaneous income 4455 138 272 64  Network upgrading 1926 257 337 44  Photocopies and printing 102 166 116 598  Recovery of expenditure 4 304 637 02  Rental street bins 78 844 1 328 106  Services 238 328 267 87  Swimming pool tickets 387 489 294 765  Tender documents 12 387 489 294 765  Tender documents 6 392 884 6 198 81  Tender documents 6 392 884 6 198 81  Tender documents 6 393 655 2 966 55  Titeresst - outstanding receivables 3 839 635 2 966 55	Rental of facilities and equipment	2 916 317	3 367 770
Administration fees: Credit control Building clause 35 999 44 11: Building plans fees 1 033 470 917 22 Builk service levies 2 425 984 98 84 98 84 1281 93 1801 156 87 1816 156 87 1816 157 1817 1816 1817 1817 1817 1818 15		13 501 163	13 175 489
Building clause       35 999       44 11         Building plans fees       11 033 470       917 22         Build service seves       2 425 984       96 84         Burlal fees       873 136       719 16         Clearing block draine       60 115       87 89         Clearence certificate       118 155       137 31         Connection fees       1 809 734       618 11         Connection meters       20 500       22 08         Commission received       208 405       202 77         Entrance fees       380 136       343 34         Fireflighting charges       380 136       343 34         Garden refuse special removals       185 989       219 92         Interest car loans and housing loans, sundry and township development       76 204       73 46         Land sales       6 193       7 32         Miscellaneous income       4 485 138       2 272 64         Network upgrading       1 926 257       337 44         Network upgrading       1 926 257       337 44         Network upgrading       1 926 257       337 44         Network upgrading       1 92 625       32 84       1 82 84         Recovery of expenditure       4 304       637 02 <t< td=""><td>23. Other income</td><td></td><td></td></t<>	23. Other income		
Building plans fees       1 033 470       917 22         Builk service leviles       2 425 984       98 84         Burla fees       873 136       719 18         Clearing block draine       60 115       87 89         Clearance certificate       18 09 134       618 11         Connection fees       1 809 734       618 11         Connection meters       20 500       22 08         Commission received       208 405       202 70         Entrance fees       360 136       343 34         Firefighting charges       1 236 061       872 41         Garden refuse special removals       185 989       219 92         Interest car loans and housing loans, sundry and township development       76 204       73 46         Land sales       6 193       7 32         Miscellaneous income       4 485 138       2 272 64         Network upgrading       1 926 257       337 44         Photocopies and printing       102 169       116 59         Recovery of expenditure       4 304       637 02         Recovery of expenditure       4 304       637 02         Royalties       978 844       1 328 10         Sundry income       1 039 017       728 91	Administration fees: Credit control	884 841	1 281 934
Bulk service levies       2 425 984       96 84         Burlat fees       873 136       718 165         Clearance certificate       118 155       137 31         Clearance certificate       118 155       137 31         Connection fees       1 809 734       618 11         Connection meters       20 500       22 08         Commission received       208 405       202 77         Entrance fees       360 136       343 34         Firefighting charges       1 236 061       872 41         Garden refuse special removals       185 989       219 92         Interest car loans and housing loans, sundry and township development       76 204       73 46         Land sales       6 193       7 32         Miscellaneous income       4 485 138       2 272 64         Network upgrading       1 926 257       337 44         Photocoples and printing       102 169       116 59         Recovery of expenditure       4 304       637 02         Rental street bins       238 328       267 87         Sundry Income       1 039 017       728 91         Services       238 328       267 87         Sundry Income       1 2351       91 65         Tender docum	Building clause	35 999	44 112
Burlal fees       873 136       719 16         Clearing block draine       60 115       87 87         Clearance certificate       118 155       137 31         Connection fees       1 809 734       618 11         Connection meters       20 500       22 08         Commission received       208 405       202 77         Entrance fees       360 136       343 34         Firefighting charges       1 236 061       872 41         Garden refuse special removals       185 989       219 92         Interest car loans and housing loans, sundry and township development       76 204       73 46         Land sales       6 193       7 32         Miscellaneous income       4 485 138       2 272 64         Network upgrading       1 926 257       337 44         Photocopies and printing       102 169       116 59         Recental street bins       177 032       328 91         Royalties       978 844       1 328 10         Services       238 328       267 87         Sundry income       1 39 017       728 91         Swimming pool tickets       387 489       294 76         Tender documents       12 047 84         24. Finance income       6 33		1 033 470	917 221
Cleaning block draine		2 425 984	96 842
Clearance certificate		873 136	719 165
Connection fees 1 809 734 618 110 Connection meters 20 500 22 08 Commission received 208 405 202 775 Entrance fees 360 136 343 34 Firefighting charges 360 136 343 34 Firefighting charges 1236 061 872 41 Garden refuse special removals 185 989 219 92 Interest car loans and housing loans, sundry and township development 76 204 73 46; Land sales 6193 732 Miscellaneous income 4 485 138 2 272 640 Network upgrading 1926 257 337 44; Network upgrading 102 169 116 598 Recovery of expenditure 4 304 637 024 Rental street bins 177 032 328 91; Royalities 978 844 1 328 104 Services 238 328 267 875 Sundry income 1039 017 728 91; Swimming pool tickets 387 489 294 767 Tender documents 122 351 12 047 847  24. Finance income  Interest revenue Bank 6 332 884 6 198 81; Interest earned - external investments 4 585 678 4 392 847 Interest - outstanding receivables 3 839 635 2 986 55		60 115	87 897
Connection meters         20 500         22 08           Commission received         208 405         202 77           Entrance fees         360 136         343 34           Firefighting charges         1 236 061         872 41           Garden refuse special removals         185 989         219 92           Interest car loans and housing loans, sundry and township development         76 204         73 46           Land sales         6 193         7 32           Miscellaneous income         4 485 138         2 272 64           Network upgrading         1 926 257         337 44           Photocopies and printing         1 92 6257         337 44           Photocopies and printing         1 02 169         116 59           Recovery of expenditure         4 304         637 02           Rental street bins         177 032         328 91           Royalties         978 844         1 328 10           Services         238 328         267 87           Sundry income         1 039 017         728 91           Swimming pool tickets         387 489         294 76           Tender documents         12 047 84           24. Finance income         8         12 047 84           Interest revenue <td></td> <td>118 155</td> <td>137 310</td>		118 155	137 310
Commission received 208 405 202 77: Entrance fees 360 136 343 34: Firefighthing charges 128 061 872 41: Garden refuse special removals 185 989 219 92: Interest car loans and housing loans, sundry and township development 76 204 73 46: Land sales 6193 7 32: Miscellaneous income 4 485 138 2 272 64: Network upgrading 1926 257 337 44: Photocopies and printing 102 169 116 59: Recovery of expenditure 4 304 637 02: Rental street bins 177 032 328 91: Royalties 978 844 1 328 10: Services 238 328 267 87: Sundry income 1039 017 728 91: Swimming pool tickets 387 489 294 76: Tender documents 122 351 91 65-  24. Finance income  Interest revenue Bank 6 332 884 6 198 81: Interest earned - external investments 4 585 678 4 392 84: Interest - outstanding receivables 3 839 635 2 986 55- Interest - outstanding receivables 3 839 635 2 986 55- Interest - outstanding receivables 5 200 1			618 116
Entrance fees 360 136 343 34 Firefighting charges 1 236 061 872 41 Garden refuse special removals 185 989 219 92 Interest car loans and housing loans, sundry and township development 76 204 73 467 Land sales 6193 7 327 Miscellaneous income 4 485 138 2 272 648 Network upgrading 1926 257 337 447 Photocopies and printing 102 169 116 598 Recovery of expenditure 4 304 637 022 Rental street bins 177 032 328 917 Royalties 978 844 1 328 104 Services 238 328 267 877 Summing pool tickets 387 489 294 767 Tender documents 122 351 91 654  24. Finance income  Interest revenue Bank 6 332 884 6 198 818 Interest earned - external investments 4 585 678 4 392 847 Interest - outstanding receivables 3 839 635 2 986 55			22 081
Firefighting charges       1 236 061       872 41         Garden refuse special removals       185 989       219 92         Interest car loans and housing loans, sundry and township development       76 204       73 46         Land sales       6 193       7 32         Miscellaneous income       4 485 138       2 272 648         Network upgrading       1 926 257       337 445         Photocopies and printing       102 169       116 598         Recovery of expenditure       4 304       637 02         Recovery of expenditure       4 304       637 02         Rental street bins       177 032       328 91         Royalties       978 844       1 328 10         Services       238 328       267 87         Sundry income       1 039 017       728 91         Swimming pool tickets       387 489       294 76         Tender documents       12 351       91 65         18 795 851       12 047 84         24. Finance income       884       6 198 81         Interest revenue       888       6 332 884       6 198 81         Bank       6 332 884       6 198 81       6 198 81         Interest - outstanding receivables       3 839 635       2 986 55     <			202 779
Garden refuse special removals       185 989       219 92/2 115 989       210 92/2 115 989			343 341
Interest car loans and housing loans, sundry and township development			872 411
Land sales       6 193       7 32**         Miscellaneous income       4 485 138       2 272 648**         Network upgrading       1 926 257       337 44**         Photocopies and printing       102 169       116 598**         Recovery of expenditure       4 304       637 024**         Rental street bins       177 032       328 91**         Royalities       978 844       1 328 10**         Services       238 328       267 87**         Sundry income       1 039 017       728 91**         Swimming pool tickets       387 489       294 76**         Tender documents       387 489       294 76**         Tender documents       122 351       91 65**         24. Finance income       122 351       12 047 84**         24. Finance income       4 585 678       4 392 84**         Interest earned - external investments       4 585 678       4 392 84**         Interest earned - outstanding receivables       3 839 635       2 986 55**			219 924
Miscellaneous income			73 462
Network upgrading       1 926 257       337 444         Photocopies and printing       102 169       116 559         Recovery of expenditure       4 304       637 024         Rental street bins       177 032       328 912         Royalties       978 844       1 328 104         Services       238 328       267 87*         Sundry income       1 039 017       728 912         Swimming pool tickets       387 469       294 765         Tender documents       122 351       91 654         24. Finance income       12 047 84*         Interest revenue       6 332 884       6 198 81*         Bank       6 332 884       6 198 81*         Interest earned - external investments       4 585 678       4 392 84*         Interest - outstanding receivables       3 839 635       2 986 55*			7 321
Photocopies and printing       102 169       116 59         Recovery of expenditure       4 304       637 024         Rental street bins       177 032       328 912         Royalities       978 844       1 328 104         Services       238 328       267 87*         Sundry income       1 039 017       728 912         Swimming pool tickets       387 489       294 762         Tender documents       122 351       91 654         24. Finance income       1       12 047 84*         Interest revenue       6 332 884       6 198 81*         Interest earned - external investments       4 585 678       4 392 84*         Interest - outstanding receivables       3 839 635       2 986 55*			
Recovery of expenditure       4 304       637 024         Rental street bins       177 032       328 912         Royalties       978 844       1 328 104         Services       238 328       267 87         Sundry income       1 039 017       728 912         Swimming pool tickets       387 489       294 762         Tender documents       122 351       91 654         24. Finance income       12 047 844         Interest revenue       6 332 884       6 198 818         Interest earned - external investments       4 585 678       4 392 843         Interest - outstanding receivables       3 839 635       2 986 555			337 443
Rental street bins       177 032       328 912         Royalties       978 844       1 328 104         Services       238 328       267 87         Sundry income       1 039 017       728 912         Swimming pool tickets       387 489       294 762         Tender documents       122 351       91 654         24. Finance income         Interest revenue         Bank       6 332 884       6 198 818         Interest earned - external investments       4 585 678       4 392 843         Interest - outstanding receivables       3 839 635       2 986 555			116 595
Royalties 978 844 1 328 104 Services 238 328 267 87 Sundry income 1 039 017 728 912 Swimming pool tickets 387 489 294 767 Tender documents 122 351 91 654  24. Finance income  Interest revenue Bank 6 332 884 6 198 818 Interest earned - external investments 4 585 678 4 392 844 Interest - outstanding receivables 3 839 635 2 986 555			
Services       238 328       267 87         Sundry income       1 039 017       728 91         Swimming pool tickets       387 489       294 76         Tender documents       122 351       91 65         24. Finance income         Interest revenue       8ank       6 332 884       6 198 819         Interest earned - external investments       4 585 678       4 392 843         Interest - outstanding receivables       3 839 635       2 986 55	***************************************		
Sundry income       1 039 017       728 912         Swimming pool tickets       387 489       294 762         Tender documents       122 351       91 652         18 795 851       12 047 842         24. Finance income       Interest revenue         Bank       6 332 884       6 198 818         Interest earned - external investments       4 585 678       4 392 843         Interest - outstanding receivables       3 839 635       2 986 555		• -	
Swimming pool tickets       387 489       294 767         Tender documents       122 351       91 655         18 795 851       12 047 847         24. Finance income       Interest revenue         Bank       6 332 884       6 198 818         Interest earned - external investments       4 585 678       4 392 847         Interest - outstanding receivables       3 839 635       2 986 555			
Tender documents 122 351 91 655  18 795 851 12 047 847  24. Finance income  Interest revenue  Bank 6 332 884 6 198 818 (Interest earned - external investments 4 585 678 4 392 848 (Interest - outstanding receivables 3 839 635 2 986 555)			
24. Finance income  Interest revenue  Bank 6 332 884 6 198 819 Interest earned - external investments 4 585 678 4 392 849 Interest - outstanding receivables 3 839 635 2 986 55			
24. Finance income  Interest revenue  Bank Interest earned - external investments Interest - outstanding receivables  3 839 635  2 986 55	Tender documents		
Interest revenue       6 332 884       6 198 815         Bank       6 332 884       6 198 815         Interest earned - external investments       4 585 678       4 392 845         Interest - outstanding receivables       3 839 635       2 986 555		18 795 851	12 047 841
Bank       6 332 884       6 198 819         Interest earned - external investments       4 585 678       4 392 845         Interest - outstanding receivables       3 839 635       2 986 550	24. Finance income		
Interest earned - external investments         4 585 678         4 392 843           Interest - outstanding receivables         3 839 635         2 986 550	Interest revenue		<b>.</b>
nterest - outstanding receivables 3 839 635 2 986 55	<del></del>	• •	
<b>14 758 197 13 578 21</b> 2	interest - outstanding receivables	3 839 635	2 986 554
		14 758 197	13 578 212



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\* See Note 49 & 50

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Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
25. Property rates		
Rates received		
Residential	58 660 137	53 648 735
Commercial	21 785 834	19 822 018
State	6 746 504	4 037 526
Municipal	4 910 241	4 562 038
Small holdings and farms	15 916 228 (5 100 170)	14 873 446
Department levies Other	(5 169 472) 3 434 660	(4 750 693)
Industrial	8 534 865	3 191 867 8 405 153
Less revenue foregone	(10 123 367)	(9 317 205)
	104 695 630	94 472 885
Property rates - penalties imposed and collection	1 001 455	808 892
	105 697 085	95 281 777
Valuations		
Land	968 968 000	1 042 131 000
Improvements	15 245 547 000	14 756 937 000
	16 214 515 000	15 799 068 000

The valuations for land and improvements include 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 2012. 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 2015 (30 September 2014). 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 rates for the above mentioned areas were charged for land and improvements at 0.8520 c/R (2015:0.8520 c/R) and for industrial and commercial sites at 1.7040 c/R (2015: 1.7040 c/R).



<sup>\*</sup> See Note 49 & 50

# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
26. Government grants and subsidies		
Operating grants		
Equitable share	81 661 000	74 231 000
Finance Management Grant	1 408 055	1 232 000
Systems Improvement Grant	930 000	977 262
Housing Projects	19 766 916	56 141 241
Other grants and donations	1 000 000	17 378 243
LGWSETA: Staff Development	479 020	518 087
Provincial Government	10 902 618	9 635 787
Cape Winelands District Municipality		3 004
	116 147 609	160 116 624
Capital grants		
Capital Grants	40 049 098	58 348 968
	40 049 098	58 348 968
	156 196 707	218 465 592
Equitable Share		
In terms of the Constitution, this grant is used to subsidise the provision of basic services	to indigent communit	y members.
Balance unspent at the beginning of the year		
Current-year receipts	81 661 000	74 231 000
Conditions met - transferred to revenue	(81 661 000)	(74 231 000)
	(01 001 000)	(74 201 000)
Financial Management Grant		
Balance unspent at beginning of year	_	_
Current-year receipts	1 408 055	1 232 000
Conditions met - transferred to revenue	(1 408 055)	(1 232 000)
		**
Systems Improvement Grant		
Balance unspent at beginning of year		(0.000
Current-year receipts	930 000	43 262
Conditions met - transferred to revenue	(930 000)	934 000 (977 262)
	(830 000)	(977 202)
Housing Projects		
Balance unspent at beginning of year	20 261 579	27 887 130
Current-year receipts	12 366 308	48 623 789
Conditions met - transferred to revenue	(19 766 916)	(56 141 241)
Net movement in receivable	1 594 612	(108 099)
	14 455 583	20 261 579
Conditions still to be met - remain liabilities (see note 17).		

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\* See Note 49 & 50

# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
6. Government grants and subsidies (continued)		
ther Grants and Donations		
alance unspent at beginning of year turrent-year receipts conditions met - transferred to revenue let movement in receivable	1 000 000 (1 000 000)	14 498 536 2 886 401 (17 378 243) (6 694)
	<u></u>	23)
SWSETA: Staff Development		
alance unspent at beginning of year urrent-year receipts onditions met - transferred to revenue et movement in receivable	43 769 181 350 (479 020) 253 901	35 572 526 284 (518 087) 
and divine a stiff to be need to see in line little (see note 17)	-	
onditions still to be met - remain liabilities (see note 17).		
alance unspent at beginning of year urrent-year receipts onditions met - transferred to revenue et movement in receivable	1 718 144 9 310 052 (10 902 618) (52 478)	1 206 923 10 103 057 (9 635 788) 43 952
	73 100	1 718 144
onditions still to be met - remain liabilities (see note 17).		
pe Winelands District Municipality		
alance unspent at beginning of year urrent-year receipts onditions met - transferred to revenue		(3 004)
apital Grants		
alance unspent at beginning of year current-year receipts conditions met - transferred to revenue let movement in receivable Inspent grant refunded to department	1 904 051 41 769 982 (40 049 098) (188 000) - 3 436 935	6 735 555 56 111 412 (58 348 968) (2 131 681) (462 267) 1 904 051
onditions still to be met - remain liabilities (see note 17).		
efer to Appendix D for further detail regarding grants received.		3
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\* See Note 49 & 50

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# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
27. Fines, penalties and forfeits		
Fines, penalties and forfelts		
Traffic fines	<b>68 218 017</b>	27 666 811
Library material	65 662	64 970
Damaged meters	836 877	644 394
	69 120 556	28 376 175
28. Employee related costs		
Basic	140 458 397	127 664 596
Group life insurance	2 124 546	1 906 278
Bonus	10 383 507	9 338 492
Medical aid - company contributions	17 922 607	16 218 9 <b>56</b>
Unemployment Insurance Fund	1 306 240	1 228 175
Workmen's Compensation Act	1 191 897	815 400
Skills Development Levy	2 087 429	1 814 774
Travel and car allowances Overtime payments	6 207 097	5 412 899
Acting allowances	13 835 673	13 211 217
Housing benefits and allowances	1 806 492	1 501 172
Protective clothing	2 303 301	892 954
Allowances: Other	1 512 314	1 221 112
Retirement Fund	6 260 332 23 423 656	5 687 088 21 049 530
	230 823 488	207 962 643
Ministration 188.		
Municipal Manager: G. Matthyse		
Annual Remuneration	766 091	1 445 224
Car Allowance Performance Bonuses	42 000	84 000
Contributions to UIF, Medical and Pension Funds	892	1 785
Group life insurance	4 382	1 700
	813 365	1 531 009
Mr G. Mathysse resigned as Municipal Manager on 3 December 2015.		
Acting Municipal Manager: D. McThomas		
Annual Remuneration	642 893	520
Car Allowance	47 500	
Contributions to UIF, Medical and Pension Funds	20 325	
Group life insurance	6 646	2
	717 364	
	117 304	

Mr D. McThomas was appointed as acting Municipal Manager for the period 1 January 2016 till present.

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\* See Note 49 & 50

# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
28. Employee related costs (continued)		
Chief Financial Officer: D. McThomas		
Annual Remuneration	582 803	1 074 765
Car Allowance	47 500	95 000
Performance Bonuses	167 511	152 291
Contributions to UIF, Medical and Pension Funds	19 220	14 003
Group life insurance	5 442	38
	822 476	1 336 059
Mr D. McThomas was the Chief Financial Officer for the period 1 July 2015	till 31 December 2015.	
Acting Chief Financial Officer: R. Ontong		
Annual Remuneration	383 265	9.0
Car Allowance	82 701	1.0
Contributions to UIF, Medical and Pension Funds	39 659	S2
Group life insurance	3 632	
	509 257	
Mr R. Ontong was appointed as acting Chief Financial Officer for the period	d 1 January 2016 till present.	
Technical Services: E. Delport		
Annual Remuneration	871 356	804 732
Car Allowance	180 000	144 000
Contributions to UIF, Medical and Pension Funds	158 629	146 636
Group life insurance	9 872	
	1 219 857	1 095 368
Strategic Service Director: R. Esau		
Annual Remuneration	527 382	815 250
Car Allowance	69 628	119 363
Contributions to UIF, Medical and Pension Funds	102 827	160 758
·	699 837	1 095 371
	<del></del>	

Mr R Esau was released from his duties as Strategic Service Director for the period 18 November 2015 till 17 February 2016 to act as Chief Financial Officer at the Oudtshoom municipality. Within this period no expenditure was occurred by the municipality.

Mr R Esau resigned December 2015, with his last day of employment being 31 January 2016.



\* See Note 49 & 50

# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
28. Employee related costs (continued)		
Community Service Director: J. Marthinus		
Annual Remuneration	330 093	784 110
Car Allowance	74 789	125 996
Contributions to UIF, Medical and Pension Funds	76 260	183 699
Group life insurance	714	-
	481 856	1 093 805
Mr J Marthinus was Community Service Director for the period 1 July 2015 till appointed as acting Strategic Service Director for the period 18 November 20 Acting Strategic Services Director: J. Marthinus	15 till 31 August 2016.	o nas
• • •		
	636 494	
Annual Remuneration Car Allowance	636 494 47 261	::
Annual Remuneration Car Allowance Contributions to UIF, Medical and Pension Funds		
Annual Remuneration Car Allowance Contributions to UIF, Medical and Pension Funds	47 261	•
Annual Remuneration Car Allowance Contributions to UIF, Medical and Pension Funds Group life insurance	47 261 128 870	- -
Annual Remuneration Car Allowance Contributions to UIF, Medical and Pension Funds Group life insurance  Mr J Marthinus was appointed as acting Strategic Service Director for the perhereafter fulfill his position as Community Service Director.	47 261 128 870 9 286 821 911	ıst 2016. He will
Annual Remuneration Car Allowance Contributions to UIF, Medical and Pension Funds Group life insurance  Mr J Marthinus was appointed as acting Strategic Service Director for the per	47 261 128 870 9 286 821 911	ıst 2016. He will
Annual Remuneration Car Allowance Contributions to UIF, Medical and Pension Funds Group life insurance  Mr J Marthinus was appointed as acting Strategic Service Director for the pernereafter fulfill his position as Community Service Director.  Acting Community Service Director: S. Swartz  Annual Remuneration	47 261 128 870 9 286 821 911	ıst 2016. He will
Annual Remuneration Car Allowance Contributions to UIF, Medical and Pension Funds Group life insurance  Mr J Marthinus was appointed as acting Strategic Service Director for the pernereafter fulfill his position as Community Service Director.  Acting Community Service Director: S. Swartz  Annual Remuneration Car Allowance	47 261 128 870 9 286 821 911 iod 18 November 2015 till 31 Augu	ıst 2016. He will
Annual Remuneration Car Allowance Contributions to UIF, Medical and Pension Funds Group life insurance  Mr J Marthinus was appointed as acting Strategic Service Director for the pernereafter fulfill his position as Community Service Director.  Acting Community Service Director: S. Swartz  Annual Remuneration Car Allowance Contributions to UIF, Medical and Pension Funds	47 261 128 870 9 286 821 911 iod 18 November 2015 till 31 Augu 357 007 87 566 45 321	ıst 2016. He will
Annual Remuneration Car Allowance Contributions to UIF, Medical and Pension Funds Group life insurance  Mr. J. Marthinus was appointed as acting Strategic Service Director for the pernereafter fulfill his position as Community Service Director.  Acting Community Service Director: S. Swartz  Annual Remuneration	47 261 128 870 9 286 821 911 iod 18 November 2015 till 31 Augu 357 007 87 566	ıst 2016. He will

Mr S. Swartz was appointed as acting Community Service Director for the period 1 January 2016 till 31 August 2016.

Employee costs as percentage of total expenditure for 2016 is 27% (2015: 26%). The industry norm is between 30-35%. This figure excludes the remuneration of councillors, as disclosed in note 29 to the Financial Statements.

The remuneration of the employees is within the upper limits of the SALGA Bargaining Council determinations.

#### 29. Remuneration of councillors

Executive mayor Deputy Executive Mayor Chief whip Speaker	764 635 625 091 580 278 605 110	726 467 584 881 551 651 575 756
Mayoral committee members	4 590 647	4 353 967
Councillors	7 462 101	7 057 533
Councillors pension contribution	570 901	565 530
Counciliors medical aid contribution	110 505	95 481
	15 309 268	14 511 266

\* See Note 49 & 50

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Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

2016 2015 Restated\*

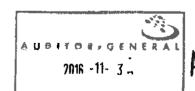
#### 29. Remuneration of councillors (continued)

#### In-kind benefits

The Executive Mayor, Deputy Executive Mayor, Speaker, Chief Whip and Mayoral Committee Members are full-time. Each is provided with an office and secretarial support at the cost of the Council. The Executive Mayor has the use of Council owned vehicles for official duties.

#### **Remuneration of Councillors:**

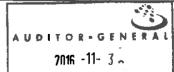
The remuneration of the political office-bearers and councillors are within the upper limits as determined by the framework envisaged in section 219 of the Constitution.



# **Notes to the Annual Financial Statements**

			2016	2015 Restated*
29. Remuneration of councillors (continued)				
Executive Mayor	Salary	Allowances	Pension fund and Medical Aid	Total
A Steyn	625 251	139 384	46 894	811 529
Deputy Executive Mayor JD Levendal	525 659	99 432	29 024	654 115
Speaker M Sampson	479 043	126 067	49 005	654 115
Chlef Whlp R Farao	459 810	120 468	34 486	614 764
Mayco Members				
WM Blom	429 660	138 468	46 636	614 764
AM Du Toit	520 627	55 090	39 047	614 764
S Goedeman AE Jordaan	426 992	138 468	49 304	614 764
AE Jordaan SJ <b>Mei</b>	443 066	138 468	33 230	614 764
WR Meiring	502 208 525 699	65 284 49 638	47 272 39 427	614 764
EY Sheldon	495 150	65 198	59 427 54 416	614 764 614 764
JF van Zyl	458 164	138 468	18 132	614 764
	3 801 566	789 082	327 464	4 918 112
Councillors		· · · <u>-</u>		
VK Apoliis	220 685	24 468	16 551	261 704
R Blom	191 864	69 840	39	261 704
JA Boshoff	191 864	69 840	1	261 704
MN Bushwana	191 864	69 840	40.004	261 704
L Dyabooi TC Dyonta	220 685 220 685	24 468 24 468	16 551	261 704
C Ismail	191 864	69 840	16 551	261 704 261 704
GF <b>Jaf</b> tha	220 685	24 468	16 551	261 70 <del>4</del> 261 704
N Jali	178 478	69 840	13 386	261 704
SE James	178 478	69 840	13 386	261 704
PB Januarie	191 864	69 840		261 704
3V Klein	178 478	69 840	13 386	261 704
3J Kriegler S Lakey	191 864	69 840	40.000	261 704
MN Lubisi	178 478	69 840	13 386	261 704
ES Manel	191 864 191 864	69 840 69 840	<u></u>	261 704 261 704
Marran	191 864	69 840	_	261 704
SB Mfutwana	174 584	69 840	17 280	261 704
3W Ntshingila	191 864	69 840	-	261 704
Ntsomi	189 596	72 108	-	261 704
_ Richards	259 082	69 840	- 7	328 922
Schneider	191 864	69 840	-	261 704
PG Smith 3 Stalmeester	191 864	69 840	40.000	261 704
Starmeester VS Steto	178 478	69 840 69 840	13 386	261 704
7 Tyira	191 864 191 864	69 840		261 704 261 704
ΠM Wehr	191 864	69 840	_	261 704

<sup>\*</sup> See Note 49 & 50



Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

			2016	2015 Restated*
29. Remuneration of councillors (continued)				
. ,	Salary	Allowances	Pension fund and Medical Aid	Total
E van der Westhuizen	197 447	36 690	27 567	261 704
•	5 694 484	1 767 618	194 532	7 656 634
30. Debt impairment  Receivables from exchange transactions Receivables from non-exchange transactions: Rates Receivables from non-exchange transactions: Traffic fines			19 278 411 4 379 066 51 271 895	14 659 327 1 503 206 11 638 015
Other receivables from exchange transactions. Frame lines			723	(221 940
Long term receivables			525 588	(928 622
			75 455 683	26 649 986

Provision on Receivables from exchange transactions and Receivables from non-exchange transactions: Rates Due to the adverse economic conditions, which have resulted in consumers struggling to pay their accounts, the provision for bad debt has increased to a total of R37 640 233 (Receivables from Exchange Transactions) and R10 639 865 (Rates). This is due to a drop in the overall payment rate from consumers

Provision on Receivables from non-exchange transactions: Traffic fines:

During the current financial year the Municipality issued more traffic fines than it had budgeted. As a result of the low payment rate on these traffic fines the provision for bad debt increased to R52 820 894. Due to National regulations on the validity of traffic fines a material number of traffic fines were written off as irrecoverable.

For the impact of the above refer to note 44 unauthorised expenditure.

#### 31. Depreciation, amortisation and impairment

Property, plant and equipment Amortisation	87 682 475 476 191	75 397 865 462 841
	88 158 666	75 860 706
32. Bulk purchases		
Electricity Water	253 178 786 2 277 010	221 305 158 2 512 962
	255 455 796	223 818 120
33. Finance costs		
External borrowings	24 301 464	25 945 950
34. Contracted services		
Security services	411 511	364 362
Private contractors	8 280 499	7 011 890
Other contracted services	707 620	941 077
	9 399 630	8 317 329

\* See Note 49 & 50

AUDITOR-GENERAL 7016-11- 3-

SOUTH AFRICA

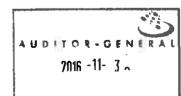
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# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
35. Grants and subsidies paid		
Other subsidies		
Grants in aid	279 600	194 600
36. Contributions to employee benefits		
Performance Bonus	186 840	168 714
Post retirement medical aid benefit	15 272 000	(18 305 000
Long service awards	2 473 099	450 935
Provision for leave payment	2 508 529	1 485 454
Provision for 13th cheque	530 419	(95 562
\dd/ less: actuarial gain/(loss)	(3 887 725)	35 481 150
	17 083 162	19 185 691

The actuarial gain/(loss) for the post-retirement medical aid benefit and long service awards of R 3 887 725 (2015;

(R 35 481 150)) has been disclosed separately on the face of the statement of financial performance.



Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

Access to basic services         2,422,684         2,440,085         3,440,085         3,217,323         3,17,233         3,17,233         3,17,233         3,17,233         3,17,233         3,17,233         3,17,233         3,17,233         3,17,233         3,17,233         3,17,233         3,17,233         3,17,233         3,17,233         3,17,233         3,138		2016	2015 Restated*
Access to basic services         2 426 64         2 440 06           Auditions remuneration         3 434 065         3 217 232           Bank charges         126 911         1 201 08           Burk charges         279 112         224 45           CDW Programme         345 719         381 381           Chemisals         2 694 268         189 081           Cleaning         229 085         189 081           Commission piel         6 210 199         2 931 077           Communication         142 572         183 681           Commonity development and training         120         180 681           Commonity development and training         120         76 461           Commonity development and training         180 881         180 882           Cornections         128 489         76 461           Cornections         120 400         180 681           Cornections         120 400         180 681           Electricity         14 54 51         180 681           Cornections         72 427         548 381 <td>37. General expenses</td> <td></td> <td></td>	37. General expenses		
Auditors remuneration       3 247 250       3 217 230         Bursaries       279 112       224 45         CDW Programme       345 719       318 38         Chemicals       2 984 256       2 275 16         Commission paid       2 290 85       1 80         Commission paid       6 210 199       2 931 77         Communication       142 572       163 68         Commelosin paid       1 80       200 76 86         Comferences and seminars       91 290       76 46         Conferences and seminars       1 288 489       75         Consultiting and professional fees       4 742 466       4 174 47         Consultiting and professional fees       4 742 466       4 174 47         Consultiting and professional fees       7 75 267       549 38         Consultiting and professional fees       7 75 267       549 38         Consultiting and professional fees       7 75 267       549 38         Consultiting and professional fees       7 75 267       549 38         Consulting and professional fees       7 72 272       549 38         Consulting and professional fees       7 75 267       549 38         Consulting and professional fees       7 2 2 272       5 2 26 32         Consulting	Advertising	732 829	644 057
Bank charges         1,242 B11         1,201 68           DIV Programme         345 719         381 38           Clow Programme         485 719         381 38           Cleaning         28 94 256         2.775 16           Cleaning         229 085         189 08           Communication         142 572         163 88           Communication         12 88 489         75           Communication         12 88 489         75           Communication         12 88 489         75           Connections         18 88         75           Connections         128 489         75           Connecting and professional fees         230 430         246 611           Consuiting and professional fees         701 118         584           Consumbles         230 430         246 611           Digging of graves         572 627         549 38           Driver license expense         18 60         11 56           Electricity         15 84 615         11 28         60           Electricity         15 88 613         18 80         10 57           Flowers         6 00         1 165 73         160           Fleet and oil         16 80         1 18 80 <td>Access to basic services</td> <td>2 422 694</td> <td>2 440 067</td>	Access to basic services	2 422 694	2 440 067
Bursaries	Auditors remuneration	3 434 050	3 217 238
CDW Programme         345 719         381 381           Chemicals         2 884 258         2 275 18           Cleaning         229 085         189 08           Communication         142 872         183 88           Communication         142 872         183 88           Commonity development and training         18 86         75           Conferences and seminars         91 290         78 48           Conciliting and professional fees         17 284 486         4 161 45           Consulting and professional fees         230 430         246 611           Consulting and professional fees         70 1118         846           Consulting and professional fees         70 1118         846           Consulting and professional fees         70 1118         846           Consumables         230 430         246 611           Digging of graves         572 627         549 88           Driver license expense         18 810         11 88 100           Electricity         1 54 81         11 28 80           Driver license expense         272 27 25         258 25           Flue and oil         1 58 80         33         6 089 31           Heathcare and hygiene services         272 125         256 25 <td>Bank charges</td> <td>1 262 911</td> <td>1 201 065</td>	Bank charges	1 262 911	1 201 065
Chemicals         2 694 256         2 275 16           Cleaning         229 085         189 08           Commission paid         6 210 199         2 931 07           Community development and training         142 572         163 68           Conferences and seminars         191 290         76 46           Consections         1288 489         75           Consulting and professional fees         230 430         246 61           Consulting and professional fees         230 430         246 61           Consulting and professional fees         701 118         584 60           Consulting and professional fees         701 118         584 60           Consulting and professional fees         701 118         584 60           Dilysing of graves         701 118         584 60           Dilysing of graves         701 118         584 60           Electricity         1 454 615         1 128 09           Electricity         1 454 615         1 128 09           Electricity         1 454 615         1 128 09           Fluel and full         5 380 033         6 06           Fuel and oll         5 380 033         6 06           Insurance         1 90 791         306 188           Insura	Bursaries	279 112	224 451
Cleaning         229 BS         188 08           Communication         142 572         2 931 07           Community development and training         18 86           Community development and training         18 86           Commountity development and training         18 86           Connections         1 288 489         75           Consulting and professional fees         474 286         4 15 45           Consulting and professional fees         230 430         246 611           Consulting and professional fees         230 430         246 611           Consulting and professional fees         701 118         58 600           Driver license expense         701 118         58 600           Electricity         1 454 615         1 128 69           Electricity         1 458 615         1 128 69           Electricity         1 96 73         1 19	CDW Programme	345 719	381 399
Commission pald         6 210 199         2 931 070           Community development and training         142 572         163 681           Community development and training         188 881         76 163 681           Conferences and seminars         188 8489         75           Consumables         230 430         246 611           Consumables         230 430         246 611           Digging of graves         770 118         584 802           Diver license expense         770 118         584 802           Electricity         1454 615         1 128 091           Electricity         1454 615         1 128 091           Electricity         1 188 100         1 165 73           Flowers         6 904         10 95           Fled and oil         5 380 033         6 069 31           Healthcare and hygiene services         82 525         156 52           Inspection fee         1 906 791         3 061 88           Interpreting services         82 525         106 75           Lesses erntrals on operating lease         82 525         106 75           Levies         15 184 034         15 12 67           Levies         15 19 449         6 348 91           Levies	Chemicals	2 694 256	2 275 167
Communication         142 572         163 881           Community development and training         -         18 861           Conferences and seminars         91 290         76 461           Conneutiting and professional fees         474 486         4 015 45           Consumbles         230 430         246 611           Diggling of graves         572 627         549 381           Driver license expense         701 118         584 605           Electricity         1454 615         11 28 094           Electricity         1454 615         11 28 094           Entertainment         1 186 100         11 65 73           Electricity         5 388 033         6 068 311           Fleurer         6 904         1 0 95           Cruel and oil         5 388 033         6 068 311           Fleurer         1 905 791         3 061 888           Fleurer         1 905 791         3 061 888           Interpreting services         25 25         106 75           Lesses rentals on operating lease         5 519 449         6 348 911           Levies         5 519 449         6 348 911           Levies         7 9 309         814 65           Levies         1 709 309	Cleaning		189 080
18 860   Comment and training   19 290   76 468   Conferences and seminars   91 290   76 468   Connections   1 288 489   75 67 668   76 468   76	Commission paid		2 931 074
Conferences and seminars         91 280         76 46t           Connections         1 288 489         75.5           Consulting and professional fees         4 742 486         4 015 45           Consumables         230 430         246 61t           Ditigging of graves         572 627         549 38t           Driver license expense         701 118         584 600           Electricity         1 454 615         1 128 09t           Entertainment         1 188 100         1 165 73           Flowers         6 904         1 0 95           Flowers         6 904         1 0 95           Fleet and oil         5 386 033         6 085 31           Feat and oil         5 386 033         6 085 31           Feat and oil         9 96 791         3 061 88           Interpreting services         2 525         106 78           Lease of mattels on operating lease         2 525         106 78           Leavies         1 548 034         1 512 67           Leavies         1 548 034         1 512 67           Leavies         7 93 099         814 65           Other expenses         5 743 579         5 281 33           Other expenses         5 743 579         5 281 33		142 572	163 689
Connections         1 288 489         75           Consulting and professional fees         4 742 466         4 016 457           Consulmables         230 430         246 614           Digging of graves         572 627         549 381           Diver license expense         701 118         584 605           Flowers         1 454 615         1 126 094           Flowers         6 904         1 956           Flowers         6 904         1 956           Fleel and oil         5 388 033         6 069 31           releathcare and hyglene services         272 125         253 225           naspection fee         1 306 79         1 30 60           insurance         1 306 79         3 61 88           interpreting services         8 2 525         106 754           Lease rentals on operating lease         5 519 449         6 348 81           Levies         1 548 034         1 512 67           Lesses of water and library materials         247 212         308 144           Materials and stores         709 309         81 655           Motor vehicle expenses         5 743 579         5281 33           Pother expenses         5 743 579         5281 33           Pother expenses		170	18 869
Consulting and professional fees         4 742 466         4 742 466         4 742 466         4 742 466         246 845           Consumables         230 430         246 845         Digging of graves         572 627         549 381           Driver license expense         701 116         584 600         Electricity         1 454 815         1 128 600         Entertainment         1 168 700         1 165 73         1 165 73         1 168 700         1 165 73         6 904         10 956         10 956         1 90 956         1 90 956         1 90 956         1 90 956         1 90 956         1 90 956         1 90 956         1 90 956         1 90 956         1 90 956         3 90 956<			76 469
Consumables         230 430         246 61           Ditigging of graves         572 627         549 384           Ditiver license expense         701 118         584 600           Electricity         1 454 615         1 126 691           Entertrainment         1 168 100         1 166 73           Flowers         6 904         10 95           Flowers         6 904         10 95           Healthcare and hyglene services         272 125         256 32           Inspection fee         -         135 00           Insurance         1 906 791         3 061 88           Insurance         1 906 791         3 061 88           Interpreting services         82 525         106 75           Lease rentals on operating lease         82 525         106 75           Leavies         247 212         306 14           Leavies         247 212         306 14           Leavies         247 212         308 14           Materials and stores         4 171 113         2 693 15           Motor vehicle expenses </td <td></td> <td></td> <td>757</td>			757
Digging of graves         572 627         549 38t           Driver license expense         701 118         584 805           Electricity         1 454 615         1 126 09t           Entertainment         1 168 100         1 165 73           Howers         6 904         10 95f           Fuel and oil         5 388 033         6 066 31t           Healthcare and hyglene services         272 125         256 32t           Inspection fee         1 300         1 906 791         3 061 88t           Insurance         1 906 791         3 061 88t         1 548 034         1 512 675           Lease rentals on operating lease         82 525         106 756         106 795         1 364 94t           Levies         1 548 034         1 512 675         1 548 034         1 512 675         1 548 034         1 512 675         1 63 48 91t         1 548 034         1 512 675         1 63 48 91t         1 548 034         1 512 674         1 63 48 91t         1 64 64 91t         1 64 64 91t         1 64 64 91t         1 64 64 91t         1 7 64 64 91t         1 64 64 91t			
Driver license expense         701 118         58.4 605           Electricity         1 454 615         1 128 091           Entertainment         1 188 100         1 168 73           Flowers         6 904         10 95           Fluel and oil         5 388 033         6 968 31           Healthcare and hygiene services         272 125         256 32           Inspection fee         1 906 791         3 061 88           Insurance         1 906 791         3 061 88           Interpreting services         82 525         106 75           Lesse rentals on operating lease         5 519 449         6 348 91           Levies         1 548 034         1 512 67           Levies         1 548 034         1 512 67           Less of water and library materials         247 212         308 14           Materials and stores         709 309         814 65           Motor vehicle expenses         5 743 579         5 281 33           Postage and courier         806 953         851 88           Printing and stationery         1 709 063         1 745 564           Project maintenance costs         - 147 29           Public participation         114 08         107 75           Risk management system </td <td></td> <td></td> <td></td>			
Electricity         1 454 615         1 128 005           Erntertalmment         1 188 100         1 165 73           Flowers         6 904         10 951           Fuel and oil         5 388 033         6 068 31           Healthcare and hygiene services         272 125         256 32           Inspection fee         1 906 791         3 061 88           Insurance         1 906 791         3 061 88           Interpreting services         82 525         106 756           Leavies         5 519 449         6 348 91           Leavies         1 548 034         1 512 670           Leavies         1 548 034         1 512 670           Leavies         1 709 309         814 657           Leavies         709 309         814 657           Leavies         709 309         814 657           Motor vehicle expenses         4 171 013         2 693 15           Other expenses         5 743 579         2 881 33           Postage and courier         806 953         851 88-           Project maintenance costs         1709 063         1745 567           Project maintenance costs         174 099         147 299           Public participation         11 4 008         107 758<			
Entertainment         1 168 100         1 165 73-100 10 10 950           Flowers         6 904         10 950           Fluel and oil         5 388 033         6 969 311           Healthcare and hyglene services         272 125         256 321           Insurance         1 906 791         3 061 883           Insurance         1 906 791         3 061 883           Interpreting services         82 525         106 756           Lease rentals on operating lease         5 519 449         6 348 911           Levies         1 548 034         5 12 22         308 144           Levies         1 548 034         5 12 22         308 144           Levies         1 548 034         1 512 577         309 814 657           Levies         1 548 034         1 512 577         308 144	•		
Flowers	· · · · · · · ·		
Fuel and oil 5 388 033 6 069 311 Healthcare and hygiene services 272 125 256 326 131 181 181 181 181 181 181 181 181 181			
Healthcare and hyglene services   272 125   256 325   135 000			
Inspection fee			
Insurance		2/2 125	
The transmission of tran	•	4 000 704	
Lease rentals on operating lease       5 519 449       6 348 918         Levies       1 548 034       1 512 674         Loss of water and library materials       247 212       308 144         Metor vehicle expenses       709 309       814 657         Motor vehicle expenses       4 171 013       2 693 150         Other expenses       5 743 579       5 281 338         Postage and courier       886 953       851 88         Printing and stationery       1 709 063       1 745 566         Project maintenance costs       -       147 290         Refuse       805 473       584 981         Refuse       805 473       584 981         Refuse       805 473       584 981         Risk management system       2 76 032       147 000         Royalties and license fees       3 343 038       2 866 422         Servicing of summonses       1 009 580       1 011 97			
Levies       1 548 034       1 512 676         Loss of water and library materials       247 212       308 144         Materials and stores       709 309       814 65         Motor vehicle expenses       4 171 013       2 693 15         Other expenses       5 743 579       5 281 33         Postage and courier       886 953       851 88         Printing and stationery       1 709 063       1 745 56         Project maintenance costs       147 290         Project maintenance costs       147 290         Public participation       114 008       107 75         Refuse       805 473       584 981         Refuse       805 473       584 981         Rejuse       805 473       584 981         Rejuse       3 343 038       2 896 422         Reyalties and license fees       3 343 038       2 896 422         Service level agreement       240 000       350 000         Service level agreement       240 000       350 000         Stuffare       380 140       265 993         Stuffare       380 140       265 993         Subsistence and travel       1050 511       1 353 096         Sulvey fees       39 610       166 40 <t< td=""><td></td><td></td><td></td></t<>			
Autorials and stores   247 212   308 144     Materials and stores   709 309   814 657     Motor vehicle expenses   4 171 013   2 693 15-			
Materials and stores       709 309       814 65         Motor vehicle expenses       4 171 013       2 693 15         Other expenses       5 743 579       5 281 33         Postage and courier       886 953       851 88         Printing and stationery       1 709 063       1 745 566         Project maintenance costs       -       147 296         Problic participation       114 008       107 75         Refuse       805 473       584 986         Risk management system       276 032       147 000         Royalties and license fees       3 343 038       2 896 422         Service level agreement       240 000       350 000         Servicing of summonses       1 009 580       1 011 97         Staff welfare       380 140       265 99         Subscriptions and membership fees       2 631 487       2 452 18         Subscriptions and membership fees       2 631 487       2 452 18         Subscriptions and fravel       1 050 511       1 353 09         Subscriptions and fravel       1 050 511       1 353 09         Subscriptions and fravel       1 050 511       1 353 09         Subscriptions and fravel       1 661 769       69 444 607         Traffic: Rental speed cameras </td <td></td> <td></td> <td></td>			
Motor vehicle expenses       4 171 013       2 693 15-00 15	and the same of		
Other expenses       5 743 579       5 281 339         Postage and courier       886 953       851 88-         Printing and stationery       1 709 063       1 745 566         Project maintenance costs       -       147 299         Public participation       114 008       107 750         Refuse       805 473       584 980         Risk management system       276 032       147 000         Royalties and license fees       3 343 038       2 896 422         Service level agreement       240 000       350 000         Servicing of summonses       1 009 580       1 011 97         Staff welfare       380 140       265 99         Subscriptions and membership fees       2 631 467       2 452 18         Subscriptions and membership fees       2 631 467       2 452 18         Survey fees       39 610       166 40         Survey fees       39 610       166 40         Telephone and fax       4 652 131       3 924 524         Top structure expenses       16 661 769       69 444 60         Training       1 864 451       2 077 07         Trainsfer fees       4 1 067       30 81         Transport and freight       10 207       1 144			
Postage and courier 886 953 851 884 Printing and stationery 1 709 063 1 745 566 Printing and stationery 1 709 063 1 745 566 Project maintenance costs 1 147 290 Public participation 114 008 107 755 884 986 985 985 985 985 985 985 985 985 985 985	<b>-</b> .		
Printing and stationery Project maintenance costs Project maintenance costs Public participation Refuse Refuse Refuse Refuse Royalties and license fees Resymble agreement Royalties and license fees Royalties and license fees Resymble agreement Royalties and license fees Royalties and sees R	•		
Project maintenance costs       -       147 296         Public participation       114 008       107 75         Refuse       805 473       584 986         Risk management system       276 032       147 000         Royalties and license fees       3 343 038       2 896 422         Service level agreement       240 000       350 000         Servicing of summonses       1 009 580       1 011 97         Staff welfare       380 140       265 99         Subscriptions and membership fees       2 631 467       2 452 186         Subsistence and travel       1 050 511       1 353 096         Survey fees       39 610       166 407         Telephone and fax       4 652 131       3 924 526         Top structure expenses       16 661 769       69 444 606         Traffic: Rental speed cameras       2 421 274       2 197 206         Training       1 864 451       2 077 073         Transport and freight       10 207       1 144         Valuation expense       1 952 633       1 525 963         Ward committee projects       450 000       479 006         Youth Development Program       349 676       272 37			
Public participation       114 008       107 756         Refuse       805 473       584 986         Risk management system       276 032       147 000         Royalties and license fees       3 343 038       2 896 422         Service level agreement       240 000       350 000         Servicing of summonses       1 009 580       1 011 97         Staff welfare       380 140       265 99         Subscriptions and membership fees       2 631 467       2 452 186         Subsistence and travel       1 050 511       1 353 096         Survey fees       39 610       166 40-         Telephone and fax       4 652 131       3 924 526         Top structure expenses       16 661 769       69 444 696         Traffic: Rental speed cameras       2 421 274       2 197 207         Training       1 864 451       2 077 07         Transfer fees       41 067       30 819         Transport and freight       10 207       1 144         Valuation expense       1 952 633       1 525 965         Ward committee projects       450 000       478 000         Youth Development Program       349 676       272 37-		1 700 005	
Refuse       805 473       584 986         Risk management system       276 032       147 000         Royalties and license fees       3 343 038       2 896 422         Service level agreement       240 000       350 000         Servicing of summonses       1 009 580       1 011 97         Staff welfare       380 140       265 99         Subscriptions and membership fees       2 631 467       2 452 18         Subsistence and travel       1 050 511       1 353 090         Survey fees       39 610       166 40         Telephone and fax       4 652 131       3 924 520         Top structure expenses       16 661 769       69 444 60         Traffic: Rental speed cameras       2 421 274       2 197 200         Training       1 864 451       2 077 07         Transfer fees       41 067       30 81         Transport and freight       10 207       1 14         Valuation expense       1 952 633       1 525 96         Ward committee projects       450 000       479 00         Youth Development Program       349 676       272 37		114 008	
Risk management system       276 032       147 000         Royalties and license fees       3 343 038       2 896 422         Service level agreement       240 000       350 000         Servicing of summonses       1 009 580       1 011 97         Staff welfare       380 140       265 99         Subscriptions and membership fees       2 631 467       2 452 183         Subsistence and travel       1 050 511       1 353 090         Survey fees       39 610       166 40-         Telephone and fax       4 652 131       3 924 524         Top structure expenses       16 661 769       69 444 602         Traffic: Rental speed cameras       2 421 274       2 197 200         Training       1 864 451       2 077 073         Transport and freight       10 207       1 144         Valuation expense       1 952 633       1 525 963         Ward committee projects       450 000       479 000         Youth Development Program       349 676       272 374			584 986
Royalties and license fees       3 343 038       2 896 422         Service level agreement       240 000       350 000         Servicing of summonses       1 009 580       1 011 97         Staff welfare       380 140       265 99         Subscriptions and membership fees       2 631 467       2 452 18         Subsistence and travel       1 050 511       1 353 09         Survey fees       39 610       166 40         Telephone and fax       4 652 131       3 924 52         Top structure expenses       16 661 769       69 444 60         Traffic: Rental speed cameras       2 421 274       2 197 20         Training       1 864 451       2 077 07         Transfer fees       41 067       30 81         Transport and freight       10 207       1 140         Valuation expense       1 952 633       1 525 96         Ward committee projects       450 000       479 00         Youth Development Program       349 676       272 374			147 000
Service level agreement       240 000       350 000         Servicing of summonses       1 009 580       1 011 97         Staff welfare       380 140       265 99         Subscriptions and membership fees       2 631 467       2 452 18         Subsistence and travel       1 050 511       1 353 09         Survey fees       39 610       166 40-         Telephone and fax       4 652 131       3 924 524         Top structure expenses       16 661 769       69 444 604         Trainfic: Rental speed cameras       2 421 274       2 197 204         Training       1 864 451       2 077 07         Transfer fees       41 067       30 814         Transport and freight       10 207       1 144         Valuation expense       1 952 633       1 525 965         Ward committee projects       450 000       479 000         Youth Development Program       349 676       272 374			2 896 422
Servicing of summonses       1 009 580       1 011 97         Staff welfare       380 140       265 99         Subscriptions and membership fees       2 631 467       2 452 18         Subsistence and travel       1 050 511       1 353 09         Survey fees       39 610       166 40         Telephone and fax       4 652 131       3 924 52         Top structure expenses       16 661 769       69 444 60         Traffic: Rental speed cameras       2 421 274       2 197 20         Training       1 864 451       2 077 07         Transfer fees       41 067       30 81         Transport and freight       10 207       1 14         Valuation expense       1 952 633       1 525 96         Ward committee projects       450 000       479 00         Youth Development Program       349 676       272 374			350 000
Staff welfare       380 140       265 99         Subscriptions and membership fees       2 631 467       2 452 18         Subsistence and travel       1 050 511       1 353 09         Survey fees       39 610       166 40-         Telephone and fax       4 652 131       3 924 524         Top structure expenses       16 661 769       69 444 604         Training       1 864 451       2 077 07         Transfer fees       41 067       30 81         Transport and freight       10 207       1 144         Valuation expense       1 952 633       1 525 96         Ward committee projects       450 000       479 000         Youth Development Program       349 676       272 374		1 009 580	1 011 971
Subscriptions and membership fees       2 631 467       2 452 186         Subsistence and travel       1 050 511       1 353 096         Survey fees       39 610       166 40-         Telephone and fax       4 652 131       3 924 526         Top structure expenses       16 661 769       69 444 606         Training       1 864 451       2 077 07         Transfer fees       41 067       30 816         Transport and freight       10 207       1 144         Valuation expense       1 952 633       1 525 965         Ward committee projects       450 000       479 006         Youth Development Program       349 676       272 374		380 140	265 997
Subsistence and travel       1 050 511       1 353 096         Survey fees       39 610       166 40-         Telephone and fax       4 652 131       3 924 526         Top structure expenses       16 661 769       69 444 606         Traffic: Rental speed cameras       2 421 274       2 197 206         Training       1 864 451       2 077 07         Transfer fees       41 067       30 816         Transport and freight       10 207       1 146         Valuation expense       1 952 633       1 525 965         Vard committee projects       450 000       479 006         Youth Development Program       349 676       272 374		2 631 467	2 452 189
Telephone and fax       4 652 131       3 924 526         Top structure expenses       16 661 769       69 444 606         Traffic: Rental speed cameras       2 421 274       2 197 206         Training       1 864 451       2 077 075         Transfer fees       41 067       30 816         Transport and freight       10 207       1 144         Valuation expense       1 952 633       1 525 965         Ward committee projects       450 000       479 006         Youth Development Program       349 676       272 374		1 050 511	1 353 096
Fop structure expenses       16 661 769       69 444 605         Fraffic: Rental speed cameras       2 421 274       2 197 205         Fraining       1 864 451       2 077 075         Franspert fees       41 067       30 815         Fransport and freight       10 207       1 144         /aluation expense       1 952 633       1 525 965         Ward committee projects       450 000       479 005         Youth Development Program       349 676       272 374	Survey fees	39 610	166 404
Top structure expenses       16 661 769       69 444 605         Traffic: Rental speed cameras       2 421 274       2 197 205         Training       1 864 451       2 077 075         Transfer fees       41 067       30 815         Transport and freight       10 207       1 144         Valuation expense       1 952 633       1 525 965         Ward committee projects       450 000       479 005         Youth Development Program       349 676       272 374		4 652 131	3 924 526
Traffic: Rental speed cameras       2 421 274       2 197 200         Training       1 864 451       2 077 073         Transfer fees       41 067       30 815         Transport and freight       10 207       1 144         Valuation expense       1 952 633       1 525 963         Vard committee projects       450 000       479 000         Youth Development Program       349 676       272 374		16 661 769	69 444 605
Transfer fees       41 067       30 819         Transport and freight       10 207       1 144         Valuation expense       1 952 633       1 525 963         Vard committee projects       450 000       479 000         Youth Development Program       349 676       272 374			2 197 200
Transport and freight       10 207       1 14         Valuation expense       1 952 633       1 525 96         Vard committee projects       450 000       479 00         Youth Development Program       349 676       272 37-			2 077 073
Valuation expense       1 952 633       1 525 963         Nard committee projects       450 000       479 000         Youth Development Program       349 676       272 370			30 819
Vard committee projects450 000479 000Youth Development Program349 676272 37-			1 140
Youth Development Program 349 676 272 374			1 525 962
			479 000
94 486 619 140 085 65	outh Development Program	349 676	272 374
		94 486 619	140 085 655

\* See Note 49 & 50

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# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
38. Fair value adjustments		
Fair value adjustment on investment property	1 838 000	2 439 310
Water stock movement	(127 616)	117 278
Fair value adjustment on heritage assets Other financial assets		112 209
Discounting of long term receivables: Movement for the year	184 455	1 740 660
• • • • • • • • • • • • • • • • • • • •	1 894 839	4 409 457
Discounting of long term receivables: Movement for the year		
Opening balance Ciosing balance	5 969 466	7 710 126
Closing pararies	(5 785 011)	(5 969 466)
	184 455	1 740 660
39. Auditors' remuneration		
Fees	3 434 050	3 217 238
40. Cash generated from operations		
(Deficit) surplus	(10 704 816)	51 405 605
Adjustments for:	,	
Depreciation, amortisation and impairment	88 158 666	75 860 706
Loss on sale of assets and liabilities Donated assets	1 746 774	414 748
Loss of water and library materials	047.040	(202 000)
Fair value adjustments	247 212 (1 894 839)	308 144
Operating lease straight lining	31 813	(4 409 457) (51 472)
Finance income	(289 126)	162 131
Finance costs	(169 192)	640 517
Doubtful debt Impairment	75 455 683	26 649 986
Actuarial gain/loss	3 687 725	(35 481 150)
Movements in retirement benefit assets and liabilities	17 083 162	`19 185 692´
Rehabilitation	2 868 157	2 974 893
Other non-cash items	1 067 244	(237 877)
Changes in working capital: Inventories		
Other receivables from exchange transactions	(730 221)	11 790 823
Receivables from exchange transactions	(740 235)	(1 897 094)
Receivables from non-exchange transactions	(27 094 646)	(24 493 027)
Payables from exchange transactions	(60 177 251) (7 181 210)	(14 407 908)
VAT receivable	1 440 725	(17 113 855) 163 197
Unspent conditional grants and receipts	(5 199 174)	(24 279 918)
Employee benefit obligation	(2 404 826)	(2 718 182)
	<b>75 401 625</b>	64 264 502



\* See Note 49 & 50

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- within one year

- later than five years

- in second to fifth year inclusive

Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
11. Commitments		
Authorised capital expenditure	.9	
Aiready contracted for but not provided for		
Infrastructure	41 647 586	10 426 079
Housing operating commitments Community	29 674 810	11 018 022 3 826 411
- Community	71 322 396	25 270 512
Fotal capital commitments		
Already contracted for but not provided for	71 322 396	25 270 512
	46 722 623 426 494	
External loans Sovernment grant	,-,-	10 426 079 14 302 844
Zapital replacement reserve	71 322 396	25 270 512
	71 322 390	20 270 017
Operating leases - as lessee (expense)		
finimum lease payments due	4 200 040	0.047.000
- within one year - in second to fifth year inclusive	1 599 819 593 551	3 047 209 2 193 370
- in second to filth year inclusive - later than five years	995 95 1	2 193 370
	2 193 370	5 240 579
Operating lease payments represent rentals payable by the municipality for a lauses for the lease expenses are 8%. There is however no escalation of contracts. Payments made under operating leases are recognised in the Stater asis over the period of the lease. The straight lining of leases resulted in de 2015: R 67 103).	ause included in the Rentwo nent of financial performance o	rks and Nashu on a straight-lir
Operating leases - as lessor (income)		
Minimum lease payments due	175 740	400.040

Certain of the municipality's property are held to generate rental income. The escalation clauses for the lease income varies between 5% to 10%. 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 straight lining of leases resulted in decreased current year income of R 60 773 (2015: Decrease R 15 631).

175 713

244 690

513 425

93 022

193 013

287 285

482 131

1 833

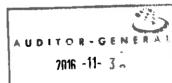
\* See Note 49 & 50

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SOUTH AFRICA

# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
42. Contingencles		
Guarantees Guarantee Eskom (ABSA) Guarantee South-Africa Post Office Limited (ABSA)	63 400 75 000	63 400 75 000
,	138 400	138 400
Legal Matters Worcester Land Trust/ BVM Case No. 3168/ 6 - Contractual contributions claimed against the municipality.	31 037 841	-
Workmans Compensation Act - Current investigation about a dispute regarding an outstanding amount due by Council.	1 646 110	1 646 110
Public - Liability insurance claims based on quotations and could result in a lesser 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.	5 684 800	1 576 548
Ayanda Daniso - Claim for damages suffered due to defendant removing the plaintiffs name from the list of beneficiaries of low cost housing as well as the waiting list of people with housing needs.	100 000	100 000
Royal Mushrooms -claim in respect of plantation.	400 000	-3
Claims for damages - It is view of management that it is unlikely that these claims will be paid out but might realise due to past experience.	114 979	67 683
ASLA - Claim in respect of housing projects. Sannicare- Dispute with regard to tender awarded to Sannicare	1 129 792	3 800 000
	40 113 522	7 190 341



<sup>\*</sup> See Note 49 & 50

Annual Financial Statements for the year ended 30 June 2016

### **Notes to the Annual Financial Statements**

2016 2015 Restated\*

#### 43. Related parties

#### 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 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:

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

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 herein. Also refer to note 28 and 29 which discloses the remuneration of key management and councillors respectively.

#### Awards and payments to persons with relatives in the service of Breede Valley Municipality

#### 1.C P Jansen Taxi's - Colin Jansen (Brother of Reginald Jansen - Employee Number 3322)

Awards to the amount of R2 600.00 were made to C P Jansen Taxi's Reginald Jansen is a Plans Examiner - Planning & Development, Building Control at Breede Valley Municipality

#### 2.Enkosi Construction - Tonie Winnaar (Spouse/Husband of Juliette Winnaar)

Awards to the amount of R40 150.00 was made to Enkosi Construction Juliette Winnaar is an EPWP worker- Sewerage at the Breede Valley Municipality

#### 3.DJ X-Zito - Xolile Vas (Spouse/Husband of Nonthando Vas-Employee Number 11028)

Awards to the amount of R79 030.00 were made to DJ X-Zito
Nonthando Vas is an Typist/Clerk - Human Resources Department within the Strategic Support Services Directorate of the
Breede Valley Municipality

# 4.Lee-Handro Enterprises - Sheryl Manuel (Spouse/Wife of William Manuel-Employee Number 3431)

Awards to the amount of R51 260.00 was made to Lee-Handro Enterprises William Manuel is a General worker - Public Works, Buildings & Structure at the Breede Valley Municipality

# 5.NE Mayeki Taxi's - Nombulelo Mayeki (Parent/Mother of G Simpiwe Mayeki-Employee Number 11042)

Awards to the amount of R3 800.00 were made to NE Mayeki Catering Simpiwe Mayeki is the Manager-Human Settlements - Community Services at the Breede Valley Municipality

#### 6.Smart Prepaid - Maxwell Cupido (Brother of Liezel Plaatjies)

Awards to the amount of R43 950.00 was made to Smart Prepaid
Liezel Plaatjies is a Student:Supply Chain Management with the Finance Directorate of the Breede Valley Municipality

## 7.T H Traders - Trevor Human (Brother of Deon Human-Employee Number 3538) / (Spouse/Husband of Ashlin Human)

Awards to the amount of R13 130.00 was made to T H Traders Deon Human is a Storeman - Public Works & Parks at the Breede Valley Municipality Ashlin Human is an Accountant - Witzenberg Municipality

### 8.Goilmas Pty Ltd- Goliath Jacobs (Parent/Father of Brumilda Jacobs -Employee Number 2266)

Awards to the amount of R28 300.00 was made to Golimas Pty Ltd Brumilda Jacobs is a Intern - Internal Audit (Office of the Municipal Manager) at the Breede Valley Municipality

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Annual Financial Statements for the year ended 30 June 2016

## **Notes to the Annual Financial Statements**

2016

2015 Restated\*

#### 43. Related parties (continued)

# 9. Kleinplasie Restaurant - Heletia Botha (Parent/Mother of Jole Le Roux-Employee Number 6910)

Awards to the amount of R5 953.00 was made to Kleinplasie Restaurant

Jole Le Roux is a Personal Assistant Mayco within the Corporate Directorate of the Breede Valley Municipality

# 10.ZN Paliso Taxi's - Nelson Pallso (Brother of Ndileka Nyangaza-Employee Number 3751)

Awards to the amount of R3 800.00 was made to ZN Paliso Taxi's Ndileka Nyangaza Is a Driver - Public Works, De Doorns at the Breede Valley Municipality

# Awards and payments to persons with relatives in the service of other Municipalities

## 11. Vuyani Electrical Supplies - Julia Agulhas (Parent/Mother of Marvin Agulhas)

Awards to the amount of R132 868.61 were made to Vuyani Electrical Supplies Marvin Agulhas is an employee in the Electrical Department at City of Cape Town Municipality

### 12.Kleinplasie Restaurant - Heletia Botha (Spouse/Wife of J.Botha)

Awards to the amount of R5 953.00 was made to Kleinplasie Restaurant J.Botha is employeed at the Cape Winelands District Municipality

# 13.Fonk & Sons Transport Pty Ltd - Ndudumo Elliot Fonk (Parent/Father of N.P.Memani)

Awards to the amount of R3 556.80 was made to Fonk & Sons Transport N.P.Memani is employed at Bitou Municipality

## Awards and payments to persons with relatives in other State Departments

## 14. Bussy Bee Enterprises (Spouse/Husband of Lylani Magdelene Opliphant)

Awards to the amount of R27 000,00 were made to Bussy Bee Enterprises

# 15.Kemanzi Pty Ltd - Hazel Du Toit (Spouse/Wife of Jeremie Nel Du Toit - ID No.7705045226088)

Awards to the amount of R865 503.42 were made to Kemanzi Pty Ltd

Jeremie Du Toit is employed by the City of Cape Town Municipality Traffic Department (Inspector Driver Licences)

## 16.KN Klaas - Nonzwakazi Getrude Klaas (Sister of E.Y.Belu)

Awards to the amount of R16 250.00 were made to KN Klaas E.Y.Belu a Principal in the Western Cape Education Department

# 17.Slyanda Cleapars Jika - J.Witbool (Spouse/Husband of Mercia Witbool)

An Award to the amount of R8 500.00 was made to Siyanda Cleopars Jika Msomboti Grey Jika a Teacher in the Western Cape Education Department

# 18. Conradie Incorporated - Andries Francois Conradie (Spouse /Husband of Tara Conradie)

Awards to the amount of R137 038.82 were made to Conradie Incorporated Tara Conradie is an employee in the Western Cape Education Department

#### 19.M.M Du Toit (Spoues/Wife of W.J Du Toit)

\* See Note 49 & 50

Awards to the amount of R6 000.00 were made to M.M Du Tolt) W.J Du Toit is an employee in the service of Transnet

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SOUTH AFRICA

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Annual Financial Statements for the year ended 30 June 2016

### **Notes to the Annual Financial Statements**

2016 2015 Restated\*

#### 43. Related parties (continued)

#### 20.Myambane Tradings CC - Anna Nomyula Mooi (Parent/Mother of Luyanda Mooi)

Awards to the amount of R6 550.00 were made to Mvambane Tradings cc Luyanda Mooi is a warden in the Department of Correctional Services

#### 21.Succindo Enterprises (Pty) Ltd- Irma Kram (wife of Lansley Kram)

Awards to the amount of R40 828,00 were made to Succindo Enterprises Lansley Kram is employed by PRASA as an administrator

Total Payments - R1 521 821.65

#### 44. Unauthorised and fruitless and wasteful expenditure

#### Unauthorised expenditure

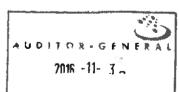
Unauthorised expenditure for the financial year ended 30 June 2016 incurred on the debt impairment for receivables from nonexchange transactions: traffic fines for the amount R 18 671 895 and debt impairment for receivables from exchange transactions for the amount R 7 369 827. For the detail on the debt impairment refer to note 30. The following votes are affected by the unauthorised expenditure: Council general, Financial services and Technical services.

The unauthorised expenditure for the prior year, 30 June 2015, amounting to R 106 000 was condoned by Council on 18 January 2016.

#### Unauthorised expenditure

Opening Balance Unauthorised incurred in the year Less: Amounts condoned by council 18 January 2016

106 000 44 773 758 26 041 723 106 000 (1060000)(44 773 758) 26 041 723 106 000









Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

Figures in Rand

#### 44. Unauthorised and fruitiess and wasteful expenditure (continued)

#### Fruitless and wasteful expenditure

No fruitless and wasteful expenditure was incurred during the financial year ended 30 June 2016.

#### 45. Irregular expenditure

Irregular expenditure to the amount of R2 724 507 occurred during the financial year ended 30 June 2016.

The Irregular expenditure for the prior year, 30 June 2015, amounting to R 91 800 was condened by Council on 18 January 2016.

Opening balance Add: Irregular Expenditure - current year Less: Amounts condoned by council 18 January 2016	91 800 2 724 507 (91 800)	45 213 91 800 (45 213)
	2 724 507	91 800
Incident		
SCM tender BV 465 original contract amount exceeded	245 798	_
Non-compliance with SCM regulation 22(2): Inadequate reason for applying the urgency paragraph	1 700 794	-
Non-compliance with SCM regulation 36(1)	777 915	
Speed bumps	•	91 800
	2 724 507	91 800
Analysis of expenditure awaiting condonation per age classification		
Current year	2 724 507	_
Prior years	9	91 800
	2 724 507	91 800

## 46. Deviation from Supply Chain Management regulations

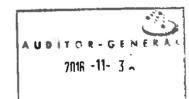
In terms of section 36 of the Municipal Supply Chain Management Regulations any deviation from the Supply Chain Management Policy needs to be approved/condoned by the Accounting Officer and noted by Council.

Paragraph 12(1)(d)(l) 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 in the next council meeting and includes a note to the annual financial statements.

During the financial year under review goods/services totalling R 25 781 848 were procured and the process followed in procuring those goods/services deviated from the provisions of paragraph 12(1)(d)(i) as stated above. The reasons for these deviations were documented and reported to the Accounting Officer that considered them and subsequently approved the deviation from the normal supply chain management regulations.

A detailed list of deviations is in Appendix K available and on the municipality's website.





Annual Financial Statements for the year ended 30 June 2016

## **Notes to the Annual Financial Statements**

	2016	2015 Restated*
47. Material Losses		
Water distribution losses		
Kilo liters supplied	13 633 813	15 150 339
Kilo liters sold	11 439 824	12 294 092
Kilo liters lost in distribution	2 193 989	2 856 2 <del>4</del> 7
Electricity distribution losses		
Units bought (Kwh)	321 148 641	318 032 277
Units sold (Kwh)	302 649 685	298 429 985
Units lost in distribution (Kwh)	18 498 956	19 602 291
Percentage loss in distribution		
Water distribution losses	16,09%	18.90%
Electricity distribution losses	5,76%	6.16%

#### 48. Change in estimate

#### Property, plant and equipment

Property, plant and equipment: A review of useful lives was done on assets. During the review, certain infrastructure, buildings, motor vehicles and other property plant and equipment with R nil book values and nil remaining lives were identified. The municipality's management considered how to account for the change in the estimated useful lives. The effect of a change in accounting estimate is required to be recognised prospectively by including it in surplus or deficit in the period of the change, if the change effects that period only; or the period of the change in future periods, if the change effects both. Management concluded that it should apply the change in estimate prospectively from the start of 2016 and therefore the depreciation charge was applied prospectively from 1 July 2015 over the remaining useful life of these assets.

	2016	2017	2018
	R	R	R
Decrease/(Increase) in depreciation on infrastructure assets for the year	(752 838)	129 395	129 395
Decrease/(Increase) in depreciation on buildings for the year	(16 549)	4 478	4 478
Decrease/(increase) in depreciation on other assets for the year	(104 096)	44 168	17 747
	(873 483)	178 041	151 620

The effect on the current year is to decrease the carrying amount of property, plant and equipment by R 878 485 and increase the depreciation expense by R 878 485.

#### 49. Changes in accounting policy

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice on a basis consistent with the prior year.

#### 50. Prior period errors

The prior year has been amended to account for prior period errors.

Below is a summary of the total effect that the prior period errors and reclassifications of comparatives had on the amounts previously disclosed in the annual financial statements, followed by a description of each individual prior period error with the amounts involved.

\* See Note 49 & 50 89

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# **Notes to the Annual Financial Statements**

		2016	2015 Restated*
50. Prior period errors (continued)			
Statement of Financial Performance for the year ended 30 June 2015	Balance as previously reported	Prior period error	Restated balance
Revenue	roportou		
Service charges Income from agency services Licences and permits Rental income Other income Finance income Property rates Property rates - penalties imposed and collection Government grants and subsidies Fines, penalties and forfeits Total revenue	429 072 338 5 906 686 2 845 741 13 175 489 12 047 841 13 578 212 94 472 885 808 892 218 465 592 28 376 175 818 749 851		429 072 338 5 908 686 2 845 741 13 175 489 12 047 841 13 578 212 94 472 885 808 892 218 465 592 28 376 175 818 749 851
Total Total Idea	010740001		010 749 001
Expenditure			
Employee related costs Remuneration of councillors Doubtful debt Deprecation, amortisation and impairment Rehabilitation Bulk purchases Finance costs Collection costs Repairs and maintenance Contracted services Grants and subsidies paid Contributions to employee benefits General expenses Total expenditure	(207 962 643) (14 511 266) (26 649 986) (75 909 076) (2 974 893) (223 818 120) (25 945 950) (222 707) (60 863 899) (8 317 329) (194 600) (19 185 691) (143 734 348)	48 370 (226 660) - - 3 648 693 3 470 403	(207 962 643) (14 511 266) (26 649 986) (75 860 706) (2 974 893) (223 818 120) (25 945 950) (222 707) (61 090 559) (8 317 329) (194 600) (19 185 691) (140 085 655) (806 820 105)
Operating surplus Actuarial loss Fair value adjustment Gain/ (loss) on disposal of assets	8 459 343 35 481 150 2 530 397 (414 748)	3 470 403 1 879 060	11 929 746 35 481 150 4 409 457 (414 748)
Surplus / (deficit) for the year	48 056 142	5 349 463	51 405 605



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# **Notes to the Annual Financial Statements**

		2016	2015 Restated*
50. Prior period errors (continued) Statement of Financial Position as at 30 June 2015	Balance as previously	Prior period error	Restated balance
Assets	reported	Circi	balanco
Current Assets			
Cash and cash equivalents	106 930 779	(7/)	106 930 779
Receivables from exchange transactions Receivables from non-exchange transactions	69 430 330	-	69 430 330
Other receivables from exchange transactions	21 489 615 6 703 095	-	21 489 615 6 703 095
Inventories	11 860 000	5 012 870	16 872 870
VAT receivable	1 654 931	58	1 654 931
Short term investments	30 000 000	-	30 000 000
Long term receivables	1 390 502	32	1 390 502
Total current assets	249 459 252	5 012 870	254 472 122
Non-current Assets			
Investment property	8 589 700	10 589 999	19 179 699
Property, plant and equipment	1 918 777 395	(8 303 658)	1 910 473 737
Intangible assets	5 545 517	_	5 545 517
Heritage assets Long term receivables	36 631 059	•	36 631 059
Total non-current assets	7 656 789 1 977 200 460	2 286 341	7 656 789 1 979 486 801
Total Holl-bulletic assets	1977 200 400	2 200 341	1 3/3 400 001
Liabilities			
Current Liabilities			
Payables from exchange transactions	(75 035 428)	(226 659)	(75 262 087)
Consumer deposits	(3 680 760)	·	(3 680 760)
Unspent conditional grants and receipts Long term liabilities	(24 350 185)		(24 350 185)
Employee benefit obligations	(24 626 860) (25 218 530)	_	(24 626 860) (25 218 530)
Provisions	(878 607)	— —	(878 607)
Total current liabilities	(153 790 370)		(154 017 029)
Non-current Liabilities			
Long term liabilities	(203 546 176)	_	(203 546 176)
Employee benefit obligations	(133 900 872)	-	(133 900 872)
Provisions	(76 432 490)	-	(76 432 490)
Total non-current liabilities	(413 879 538)		(413 879 538)
Net Assets			
Accumulated surplus - Opening balance	1 613 171 537	1 723 093	1 614 894 630
Surplus / (deficit) for the year	46 056 142	5 349 463	51 405 605
Net income recognised directly in net assets	(237 878)	-	(237 878)

<sup>\*</sup> See Note 49 & 50

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# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
50. Prior period errors (continued)		
Error 1 - Inventory		
Opening Balance		11 860 000
Expenditure not previously capitalised against inventory		5 012 870
		16 872 870
Error 1 - General expenses		
Opening Balance		143 734 347
Expenditure not previously capitalised against inventory		(3 648 692
		140 085 655
Error1		
The following error occurred due to the expenditure that was incurred for the to inventory in the respective periods of 2014 and 2015.	Zwelethemba top structures no	ot being capitalised
Error 2 - Repair and maintenance		
Opening Balance Amount short invoice for 2015 financial year		60 863 899
Amount short invoice for 2015 linandal year		226 659 61 090 558
Error 2 - Payables from exchange		01 090 550
transactions		
Opening Balance		(75 035 428
Amount short invoice for 2015 financial year		(226 659
		(75 262 087
Error 2		
The following error occurred due to the amount on the invoice for repairs and	maintenance being short involc	e of R 226 659.
Error 3 - Property, plant and equipment		
Opening balance		1 918 777 395
Accumulated depreciation - Change in estimate 2012 to 2014 Accumulated depreciation - Change in estimate 2015		358 912 48 370
Property reclassified to investment property		(8 710 940
		1 910 473 737
Error 3 - Depreciation		
Opening balance		75 909 076
Depreciation - Change In estimate 2015		(48 370

#### Error 3

The change in the property, plant and equipment and the depreciation are as a result of a change in estimate performed on the useful lives of various assets having a R nil book value. Change in use of property, Kleinplaas, resulted in the reclassification of assets from property, plant and equipment to investment property in 2014/2015. Refer to error 4

\* See Note 49 & 50

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75 860 706

Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

2016	2015 Restated*
50. Prior period errors (continued)	
Error 4 - Investment property	0 500 300
Opening balance	8 589 700
Property reclassified to investment property Fair value adjustment on reclassified property	8 710 939 1 879 060
rail value adjustment on reclassified property	
	19 179 699
Error 4 - Fair value adjustment Opening balance Fair value adjustment on reclassified property	2 530 397 1 879 060 4 409 457
Error4 Change in use of property, Kleinplaas, resulted in the reclassification of assets from property, plainvestment property in 2014/2015. Refer to error 3	ant and equipment to
Restatement of accumulated surplus	
Opening balance as per 1 July 2014	1 613 171 537
Inventory - Error 1	1 364 180
Property, plant and equipment - Error 3	358 913
	1 614 894 630

## Error 5

It was identified in the current year that an amount of R27 081 150 related to traffic fines were older than 18 months at the end of the 2014/15 financial year. The aforementioned resulted in a prior period error. The fines were impaired through the allowance for impairtment in the 2014/15 financial year and have no effect on the net trade receivables from non-exchange transactions.

#### Error 5 - Traffic Fines

Gross	receiv	/ables	from	exchange
Provis	on to	r impa	imen	it

(27 081 150) 27 081 150

#### 51. Financial instruments disclosure

#### Financial assets by category

#### 2016

	At amortised	Total
	cost	
Cash and cash equivalents	87 422 999	87 422 999
Receivables from exchange transactions	77 246 565	77 246 565
Receivables from non-exchange transactions	2 788 635	2 788 635
Other receivables from exchange transactions	6 546 340	6 546 340
Long term receivables	7 248 517	7 248 517
Short term investments	80 000 000	80 000 000
	261 253 056	261 253 056

\* See Note 49 & 50

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Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
. Financial instruments disclosure (continued)		
2015		
	At amortised cost	Total
Cash and cash equivalents	106 930 779	106 930 779
Receivables from exchange transactions	69 430 330	69 430 330
Receivables from non-exchange transactions	1 603 242	1 603 242
Other receivables from exchange transactions	6 703 095	6 703 095
Long term receivables	9 047 291	9 047 291
Short term investments	30 000 000	30 000 000
	223 714 737	223 714 737
Statutory receivables		
Rates	12 121 424	8 985 212
Fines	11 105 846	10 901 161
	23 227 270	19 886 373

#### Credit quality of financial assets

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to historical information about counterparty default rates:

Cash at bank and short-term bank deposits ABSA	Rating F3	87 391 174	106 900 454
ABSA	F3	10 000 000	10 000 000
Nedbank	F3	30 000 000	5 000 000
Investec	F3	20 000 000	10 000 000
Standard Bank	F3	20 000 000	5 000 000
		167 391 174	136 900 454

F1 - Highest credit quality. Indicates the strongest capacity for timely payment of financial commitments; may have an added "+" to denote any exceptionally strong credit feature.

#### Financial liabilities by category

## 2016

	At amortised cost	Total
Long term liabilities	263 546 176	263 546 176
Consumer deposits	4 046 101	4 046 101
Payables from exchange transactions	67 943 499	67 943 499
Unspent conditional grants	17 965 618	17 965 618
	353 501 394	353 501 394

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F2 - Good credit rating. A satisfactory capacity for timely payment of financial commitments, but the margin of safety is not as great as in the case of higher ratings.

F3 - Fair credit rating. The capacity for timely payment of financial commitments is adequate; however, near term adverse changes could result in a reduction to non-investment grade.

<sup>\*</sup> See Note 49 & 50

Annual Financial Statements for the year ended 30 June 2016

## **Notes to the Annual Financial Statements**

	2016	2015 Restated*
. Financial instruments disclosure (continued)		
2015		
	At amortised cost	Total
Long term liabilities	228 173 036	228 173 036
Consumer deposits	3 680 760	3 680 760
Payables from exchange transactions	75 262 087	75 262 087
Unspent conditional grants and receipts	24 350 185	24 350 185
	331 466 068	331 466 068

#### 52. Risk management

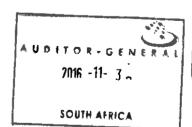
#### Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing 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.

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

Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
67 943 499	=	-	±1
4 046 101	, e.		-:
22 628 117	17 199 996	31 538 607	192 179 456
17 965 618	-	-	F:
112 583 335	17 199 996	31 538 607	192 179 456
Less than 1	Between 1	Between 2	Over 5 years
•			-
			7.4
24 626 860	21 021 004	30 177 574	152 347 598
24 350 185	_	.55	
127 919 892	21 021 004	30 177 574	152 347 598
	year 67 943 499 4 046 101 22 628 117 17 965 618  112 583 335  Less than 1 year 75 262 087 3 680 760 24 626 860 24 350 185	year 67 943 499 4 046 101 22 628 117 17 199 996 17 965 618  112 583 335 17 199 996  Less than 1 year 75 262 087 3 680 760 24 626 860 24 021 004 24 350 185  and 2 years	year 67 943 499



<sup>\*</sup> See Note 49 & 50

Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

2016	2015
2010	2010
	Doototod*
	Vasraran

#### 52. Risk management (continued)

#### Credit risk

Credit risk is managed by debt collection department. The credit risks, rates and consumer receivables, 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 receivables. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Receivables comprise a widespread customer base. Management evaluated credit risk relating to receivables on an ongoing basis. If receivables are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the receivable, 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:

	261 253 056	223 714 737
Cash and cash equivalents	87 422 999	106 930 779
Short term investments	80 000 000	30 000 000
Long term receivables	<b>7 248 517</b>	9 047 291
Other receivables from exchange transactions	6 546 340	6 703 095
Receivables from non-exchange transactions	2 788 635	1 603 242
Receivables from exchange transactions	77 246 565	69 430 330
Financial instrument		

#### Market risk

#### Interest rate risk

Interest Rate Risk is defined as the risk that the fair value or future cash flows associated with a financial instrument will fluctuate in amount as a result of market interest changes.

A potential interest rate risk may arise from the short term deposits, cash and cash equivalents, consumer receivables, other receivables and long term receivables.

The short term deposits and cash and cash equivalents has limited exposure as the municipality interacts with well-established financial institutions of high credit standing. The investments are further of a short term nature.

Consumer receivables comprise of receivables dispersed over a large geographical area. The receivables are constantly analysed and evaluated for their financial condition. Receivables are disclosed net of the allowance for impairment. Where the accounts of the receivables become in arrears, they are collected through the levying of a penalty, the charging of interest at prime or the handing over for collection.

Long term receivables comprise mainly of the deferred consumers which shown at a fair value. The remaining long term receivables if required are charged interest at a fixed rate. The long term receivables are evaluated annually for impairment.

The municipality's has a low interest rate risk as a long-term borrowing are made on fixed interest rates,

As the municipality has no long term variable rate financial instruments no sensitivity analysis is required at year end.

## Price risk

The municipality is not exposed to price risk.

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\* See Note 49 & 50

Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

2016	0045
2016	2015
	Restated*
	r estaten

#### 53. Going concern

The annual 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.

#### 54. Events after the reporting date

No non-adjusting events have occurred after the reporting date.

#### 55. In-kind donations and assistance

The Municipality has not received any in-kind donations or assistance in the form of assets during the 2015/2016 financial year.

#### 56. Additional disclosure in terms of Municipal Finance Management Act

#### Municipal bank accounts

Bank statement balances ABSA Bank - Worcester Branch Cheque Account	30 June 2016 90 411 040	30 June 2015 106 623 646	30 June 2014 84 166 008
Cash book balances	30 June 2016 87 391 174	30 June 2015 106 900 454	<b>30 June 2014</b> 82 144 099
Membership fees: SALGA			
Current year subscription / fee Amount paid - current year		2 536 293 (2 536 293)	2 364 161 (2 364 161)
Audit fees			
Opening balance Current year subscription / fee Amount paid - current year		3 434 050 (3 434 050)	3 217 237 (3 217 237)
PAYE and UiF			
Opening balance Current year subscription / fee Amount paid - current year Amount paid - previous years		2 311 607 31 647 111 (29 033 024) (2 311 607) 2 614 087	2 230 882 27 866 273 (25 554 666) (2 230 882) 2 311 607
Pension and medical aid deductions			
Opening balance Current year subscription / fee Amount paid - current year Amount paid - previous years		205 860 66 340 081 (66 566 868) (205 860) (226 787)	191 371 59 918 967 (60 124 827) (191 371) (205 860)

<sup>\*</sup> See Note 49 & 50

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Annual Financial Statements for the year ended 30 June 2016

# **Notes to the Annual Financial Statements**

	2016	2015 Restated*
56. Additional disclosure in terms of Municipal Finance Management Act (continue	ed)	
VAT		
VAT receivable VAT payable	214 206	1 654 931
···· • - • - · ·	214 206	1 654 931

All VAT returns have been submitted by the due date throughout the year.

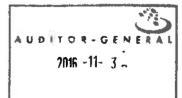
# Councillors' arrear consumer accounts

As at 30 June 2016 there were no Councillors with arrear consumer accounts outstanding for more than 90 days.

### 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 Council. The expenses incurred as listed hereunder have been condoned.

A detailed list of deviations is in Appendix K available and on the municipality's website.



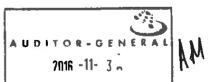
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BREEDE VALLEY MUNICIPALITY Prefininary Annual Financial Statements for the year ended 30 June 2016

			Date	Amount	Date	Transactions for the year to date;	to dette:			Less;	Add:			Short term
	Mun Ref.	Fin inst. Ref.	Received	Received	Redesmable	Balance as at 2015/06/30	Received	Radsamed Inte	Interest Paid I	Interest Accrued Previous Year	Interest Accrued Current Year	Balance as ut 2016/06/30	Carrying Value	Partion
EXTERNAL LOANS	ļ													
ANNUITY & STOCK LOANS 3 8001 80725100					•	228 173 035,72	80 000 000,00	24 626 859,64	24 132 272.17	(8 143 176.37)	6 312 367.43	263 546 176.08	328 263 559,18	22 628 118.60
Loans redeemed DBSA: @10.55%	999		14/07/2005	21 736 259 26	31/03/2014	900	9	8	c	5	5	8	1 628 866.26	6
DBSA: @10.891%	557		14/11/2005	22 000 000.00	31/03/2015	0,00	000	000	0.00	0.0	0.00	00'0	13 718 863.96	000
	658				31/03/2009	00'0	0.00	0.00	0.00	0,00	0.00	0.00	89 899.55	0.00
	999		26/06/1997	9 179 000,00	31/03/2014	0.00	0.00	00'0	0,00	0.00	0,00	0.00	2 564 803.61	0,00
	560	10847/102	02/11/1989	3 000 000,00	31/03/2017	801 585.23	00'0	377 369.53	85 433,18	(23 981.67)	12 891.81	424 215.70	479 647.57	424 215.70
DBSA: @12.00%	i i	10736/102	25/07/1997	7 000 000.00	31/03/2017	1 861 561,44	00'0	676 384.11	198 405.75	(65 693.84)	29 474.35	985 177.33	1 579 548.49	985 177.33
ABSA: @ Variable rate	282				30/06/2009	0.00	00'0	0,00	0.00	00'0	0,00	0.00	6 300 750,15	0.00
DBSA: @ 8.69%	2569	102124/1	21/08/2006	25 000 000.00	30/08/2016	5 589 197,75	0,00	3 652 661,53	410 028,35	(121 309.31)	42 172.84	1 946 536.22	18 471 784,25	1 946 539.22
	2991		29/08/2008	60 000 000,00	30/09/2018	11 004 927.59	000	7 152 039.65	948 193.89	(280 131.19)	98 075.53	3 852 887,94	25 866 090.32	3 852 887,84
INCA/FNB: @ 10.14%	2992		29/08/2008	5 000 000,00	30/08/2012	0.00	00'0	000	0.00	0.00	00'0	0.00	1 743 098.12	0.00
	5027	102831/1	31/03/2008	23 000 000.00	31/03/2016	8 126 535,12	0,00	2 575 740,87	375 554,67	(101 303.38)	69 194.83	5 550 784.45	17 650 328,89	2 707 078,50
	5028	10283/2	31/03/2008	40 000 000.00	31/03/2018	16 058 439.03	0,00	4 864 586,44	1 410 699,86	(378 741.58)	264 009.08	11 193 842,59	32 784 285.77	5 339 216.88
	5029		31/03/2008	2 000 000.00	31/03/2016	00°0	0.00	00'0	00.0	00'0	0,00	0.00	195 090,98	00'0
	11097	103649/2	09/03/2010	21 000 000:00	31,03/2030	17 726 240.93	000	710 451.32	1 187 910.04	(298 293.95)	288 337,93	17 014 789.61	18 943 209,24	762 429.38
	11096	103649/1	09/03/2010	29 000 000 00	31/03/2030	25 795 851.48	0.00	BB1 911.20	3 105 220,90	(776 900.37)	756 965.42	25 133 940.28	27 403 510,00	752 715.87
	11099	103849/3	16/07/2010	20 000 000'00	31,03/2030	45 775 444.33	0.00	1 254 226.35	5 164 103,45	(1 292 580.88)	1 257 164,54	44 521 217.88	45 883 887.11	1 414 317,20
	11100	103649/4	29/06/2011	20 000 000 00	31/03/2030	46 347 019.44	0.00	1 250 527,26	5 309 468,75	(1 326 828,19)	1 292 972.03	45 096 492,18	48 173 039.71	1 412 983,42
	15101	103649/5	20/06/2013	51 000 000,00	31/03/2030	49 077 233,38	0.00	1 250 951,58	5 937 353,34	(1 485 413.23)	1 447 550.85	47 826 ZB1.BD	33 634 802.57	1 423 547.52
	19975	61007341	20/05/2016	38 500 000.00	31/03/2038	0.00	38 500 000,00	0.00	00'0	00'0	494 351,60	38 500 000.00	8 527 793.83	482 810.11
DBSA: @ 10.824%	19978	81007374	20,05/2016	21 500 000,00	31/03/2026	0.00	21 500 000,00	00'0	0.00	00'0	261 407.01	21 500 000,00	13 956 182.51	1 124 302.53

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Department Main Vote		
	Main Vote	Amount
Health(Da/Dooms)T/River/Raws	1218	0000
Operational Services Admir	1603	187 688 07
P.W. Stormwater Drains: Worce	1533	47.744.74
P.W.: Street Lighting	1638	10 820.03
P.W. Streets: Wordester	1539	268 897.72
Cemetery: New	3627	11 234.17
C.B.Sportindoor Sport Centre	3906	4 279.77
C.B.:C.H.:Zweiefamba	3909	1787,91
C.B.: Other Buildings	3915	1512.12
C.B.:Hex Valley Paople's Cent	3918	2 088,58
C.B.; C.H.; Tounes Hilver	3821	1 810.04
Avlanpark Comm Centre	2880	67.00
F.P.: Administration	4203	19 280,44
Boland Park Sportground	8130	13 380,22
R.F.: Paries (Other)	5151	52 680,63
R.R. Removal: Worcester	8803	5 136,12
R.R.: Dumping Site	8608	34 457.14
Sew.:Disp,Works-Touwarfvier	8805	88 115,50
Sew.: Disp. Works-Worcester	8089	10 497 511.23
Sew.; Disp. Works-Rawsonville	6907	188 599,07
Sew.: Diap, Works-De Doorns	6906	194 285,19
Sew. Networks: Woroester	8812	406 712,88
Elec.: Network & Substation	9112	7 442 491.91
Network & Pumps: Worcester	8412	308 194.98
W.M.: Fairy Glen D	8416	1 805.08
Bulk Water De Doorns	8416	110 561,84
W.M.: Stettynskloof Dam	8418	4310 177.57
Bulk Water Toursriver	8421	1 284.03
Res.: Vehicle distribution	8880	33 088,23
		24 301 464,23
Interest Paid	2015/16	24 (32 272.17
Interest Accrosol	2014/15	(6 143 175.37)
Interest Accrued	2015/16	B 312 387.43



Breede Valley Municipality
Annual Financial Statements for the year ended 30 June 2016
APPENDIX B: FIXED ASSET RECONCILIATION

Classification of Assets

Cost/Revaluation 2016

	Opening balance as		Restated			Fair value				Closing
	previously stated	Prior pariod error	opening balance	Additions	Grap 12 Transfer	adjustment	Transfers	Restoration of assets	Disposals	Balance
L.	30.6.2015									30.6.2016
_										
	245 979 810	1	245 979 810	,	•	٠	(1 954 561)	-	(2 482 343)	241 542 706
	255 259 933	•	255 253 833	9 069 761	-				(883 928)	283 429 767
INFRASTRUCTURE	2 341 255 385	•	2 341 255 385	60 601 108	(686 325)	-	1 983 717	•	(812 470)	2 402 381 397
HERITAGE ASSETS	36 631 059		36 631 059	•			,	•		36 631 069
	113 728 099	(3 496 891)	110 231 208	13 573 476			(29 156)	(6 207 320)	(1 889 520)	115 568 689
INTANGIBLE ABSETS	6 532 592	-	6 632 592	326 048		1			,	6 858 640
INVESTMENT PROPERTY	8 589 700		8 589 700		-	3 869 651	8 558 349	•	(392 200)	20 625 500
	3 007 970 359	(3 496 891)	3 004 473 468	83 570 395	(686 325)	3 869 651	8 558 349.15	(6 207 320)	(R SAN ART)	3 087 017 757

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Breade Valley Municipality Amruel Financial Statements for the year ended 30 June 2016 APPENDIX B: FIXED ASSET RECONCILIATION Giasaffication of Assets

Cost/Revaluation 2015

	Opening belance on	Prior period error	Restarted		GRAP 12	Fair value				Closing
	previously stated	/ implementation of GRAP 103	opening balance	Additions	Transfer	adjustment	Transfers	Restoration of assets	Disposale	Balance
	30.6.2014									30.6.2015
<b></b>	}									
LAND	248 857 472	(170 778)	246 686 696	8 004 619			(3 040 000)	•	(671 705)	245 979 610
			1							5
BUILDINGS	259 524 377	(242 676)	259 281 701	3 762 794	,		(5 670 939)		(2 119 622)	255 253 983
			•							
INFRASTRUCTURE	2 278 429 108		2 278 429 108	61 873 933	1 618 663	1	(20 514)		(845 824)	2 341 255 385
HERITAGE ABBET'S	36 966 850	(000 089)	36 408 850	110 000,00		112 209,00		,		36 681 089
OTHER ASSETS	74 695 787	(12 274 570)	62 421 217	6 357 927		•	20 514	48 458 128	(3 527 684)	113 728 089
INTANGIBLE ASSETS	6 171 238		6 171 238	787 043		-	•		(426 689)	B 532 592
			-							
NVESTMENT PROPERTY	9 366 000	(338 660)	8 029 450		-	860 250	1	•	•	8 589 700
更	2911012882	(13 584 572)	2 897 428 280	75 896 315	1 516 663	672 459	(8.710.939)	48 498 126	(3,52,090 57.4)	9 007 970 35B

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Breede Valley Municipality Annuti Finandal Statements for the year ended 30 June 2016 APPENDIX B: FIXED ASSET RECONCILIATION

Classification of Assets

Accumulated Depreciation 2016

	Opening balance as		Restated					Closing
	previously stated	Prior period error	opening balance	Additions	Impelment	Disposate	Transfers	Вајапсе
	30.6.2018							30,8,2016
LAND		•		-	•	,		,
BUILDINGS	162 430 773	•	162 430 773	5 293 020		(901 947)		186 921 845
INFRASTRUCTURE	848 709 370	•	848 708 370	61 469 710		(812 470)	(2219)	909 384 391
HERITAGE ASSETS			•	,	1	,		
OTHER ASSETS	35 010 408	(3 904 174)	31 106 234	20 919 745		(1 754 403)	2219	50 273 794
INTANGIBLE ASSETS	987 075	-	540 488	161 974				1 463 266
INVESTMENT PROPERTY	•	•	•	•		•	1	
Total	1 047 137 625	(3 904 174)	1 043 233 451	BB 158 666		(3 368 821)		1 128 023 296

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Brasde Valley Municipality Annual Financial Statements for the year ended 30 June 2018 APPENDIX 8: FIXED ASSET RECONCILIATION

1

Classification of Assets

Accumulated Depreciation 2015

	<b>®</b>	35		,	162 430 773	848 709 370		35 010 408	987 075		100
Closing	Balance	30.6.2015			\$						
	Transfers			1	1	(4 072)	,	4 072	r		
	Disposals				(1 429 331)	(845 824)		(3 461 907)	(425 888)		
	Impairment				1	,		,			
	Additions			,	5 433 061	61 241 007		8 772 138	462 841		
Restated	opening balance			•	158 421 014	788 118 260		29 896 105	849 923	•	
Prior period error	/ Implementation of GRAP 103			•	(298 092)	(4 069)		(12 277 593)			17 12 11 11 11 11
Opening balance as	peakly stated	30,8,2014		,	158 714 048	788 122 329		41 973 698	849 823	,	
<b>_</b>				CAND	BUILDINGS	INFRASTRUCTURE	HERITAGE ASSETS	OTHER ASSETS	INTANGIBLE ASSETS	INVESTMENT PROPERTY	

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SOUTH AFRICA

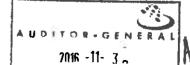
\$

H.A

# APPENDIX C

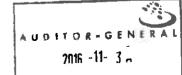
Annual financial statements for the year ended 30 June 2016 STATISTICAL INFORMATION

(1)	General	Statistics		2016	2015	2014	2013	2012
1	(a)	Population.	±	l			,	1
	(b)	Valuation		ļ				i I
		(i) Taxable						
		Land		968 968 000	1 042 161 000	1 061 169 000	1 056 504 000	784 917 470
ł		Improvements		15 547 314 000	14 756 937 000	14 662 367 000	14 608 065 000	10 728 337 000
1		(ii) Non Taxable					0	0
1		Land			<u>[</u>		Ō	ا آه
İ		improvements					o i	اة ا
		(iii) Date of Last General Valuation	กก	2012/07/01	2012/07/01	2012/07/01	2012/07/01	2007/07/02
	(c)	Number of properties	J.,	201201101	20,2,0,,0,	201201101	Eo (El O) (O)	2001,702
	(-)	Residential		19 621	19 465	18 379	17 983	17 562
		Commercial		1 047	702	1 015	1 016	1 018
ł		Other		4 483	4 708	4 564	4 401	3 631
1		Rural		2 209	2 222	2 219	2 265	2 243
	(d)	Assesment Rate: Cent in the Rand		0.8520 + 1.7040	0.8520 + 1.7040	0.7526 + 1.5052		
	(u) (e)	Number of Employees		0.0520 7 1.7040	0.0020 + 1.7040	0,7020 + 1,0002	0.7 100 + 1.4200	U.7000 T 1.4242
1	(6)	Employed		902	825	902	909	930
1					166	157	128	107
i		Vacancles	ĺ	144	100	197	128	107
(2)	Electrica	al Statistics						
`~'	(a)	Number of users	±	20 830	24 366	24 333	24 127	23 983
1	(b)		kwH :	321 148 641	318 032 277	319 877 963	321 808 534	325 075 006
1	(c)		kwH i	302 649 686	298 429 985	296 738 559	298 016 525	307 361 747
1	(d)		kwH	18 498 956	19 602 291	23 139 404	23 792 009	17 713 259
1	(e)	Percentage of units lost in distribution	KVVI I	5.7602%	6.164%	7.234%	7,3932%	5,449%
i	( <del>C</del> )	Cost per unit bought R		1.024017	0.917023	0.865741	0.820005	0.741435
l	(g)	Loss in distribution R		18 943 248	17 975 754	20 055 870	19 510 586	13 133 237
1	(a) (h)	Cost per unit sold R		1,086608	0.977258	0.934329	0.885515	0,784164
ŀ		•		1.208169	1.078843	1.017016	0.968670	0.764164
	(1)	Income per unit sold R		1,206109	1.070043	1.017016	0,10008.0	0,040600
(3)	Water St	tatistics						
( )	(a)	Number of users	±	27 864	25 486	25 427	24 604	26 360
1	(b)	Units supplied Ki	-	13 633 813	15 150 339	11 740 512	14 097 007	15 442 467
ì	(c)	Units sold KI		11 439 824	12 294 092	10 621 976	11 893 839	12 113 253
	(d)	Units lost in distribution KI		2 193 989	2 858 247	1 118 536	2 203 168	3 329 214
l	(e)	Percentage of units lost in distribution		16.0923%	18.8527%	9.5271%	15.6286%	21.5588%
	(f)	Cost per unit supplied R		5,608079	6,631379	5.920327	4.114450	3,407909
	(g)	Loss in distribution R		12 304 084	18 940 858	6 622 099	9 084 825	11 345 657
	(h)	Cost per unit sold R		6.683625	7,136594	6.543760	4.875940	4.344540
l	(I)	Income per unit sold R		6.814768	6,260953	6.086170	5.610712	4.219454
	W	income per unit soid IX		0.014700	0.200833	0,1000110	0,010/12	4.2.18754
(4)	Sundry 9	Statistics						i
1	(a)	Area in km²		3 833	3 833	3 833	3 833	3 833
	(b)	Previous election						
ļ	·,	Number of registered voters		70 002	70 002	70 002	70 002	70 002
ł		% poll			,,,,,			
	(c)	Building survey:						[
	(-)	(i) Building plans						i
1		Number passed		674	1678	925	577	918
		Value passed (R '000)		475 154 000	471 862 000	478 180 000	323 864 000	2 788 976 000
		(ii) Inspections performed	± l	2 188	3 941	4 000	5 000	5 800
	(d)	(ii) inspections performed Housing	<b>-</b> (	∠ 100	3 341	4 000	5 000	3 000
	(u)	-	1	2 696	2 703	3 044	0.747	3 044
		(i) Number of dwelling units	. 1	[		3 044	2 747	
		(ii) Number of people acc	,, <u>,</u> ±	111	13 515	00.404	22 000	15 220 8 096
		(iii) Number of people on waiting	) Bil	25 000	24 615	23 194	22 000	8 096
Ī	(e)	Fire service stations		2	2	2	2	2
L			'					



				,,,		1	hon compliance			None	endX		None	None	None	Mone		Tolect ongoing	Project ongoing	Project oregoing - Waterlee Ulbray under construction		Project ongoing	None	Traject ongoing	None		Project complete	Project complete	Project complete	Project complete	Trafact incomplete	Profect complete	Project uncompleted	Project ongoing		Delect Automore de	Polard Uncompleted	Project uncompleted	Project ongoing	Project uncompleted	Project complete	Perland communicates	rojeci compiere	Project ongoing	
						ŀ	Comply with the great conditions in	ferms of latest	5	Yes	Yes		Yes	Yes	Yes	**		ž	Yes	Yes		Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	١		Yes	Yes	Yes	Yes	Yes	2	NO.	Yes	
				The Part of the Pa			Region for dealay/	funds		Nat applicable	Not applicable		Not applicable	Not applicable	Not applicable	Not emoticable		Not applicable	Not applicable	Not applicable		Not applicable	Not applicable	Not applicable	Kel apolicable		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Man de caracter de	Not reported to	Not applicable	Not applicable	Not applicable	Not opplicable	Not opplicable	Net conficultie	Not depailed in	Not applicable	
		-					withheld		March 16 June 14					•	·					,			•		•		•		٠	•	 	,		·			1		•	•		-		-	
						1	delayed/ wi		Dec 15	•	,			•		•		-	•	•		1	•	-	•		•	+	,	•	1.	,	1.	•			,		-	•	<del> </del> -	 		•	
							Baltance		Sept 18		•		•	*	' ' '	•	- Carrie and a		-	2 000 000 E		(340 464)		(137 802)		•	•	•			119 847	-	446 874	2 624 407	. 7.7.7.7		0	7.518 677	2 039 777	() 486 514)	520 197	-		1297 177	
}						+	_	П	June 16	15 311 250	758 196	704 444	210 105	8 084 477	865 168	26 305	470 071	443.020		2 135 881		7% P.Z.(	129 821	102 297	108 263		78 834	860 099	25 069	11,	380 (63	37 922			833 847		509 793	-		3 498 381 (		20 000		160 823	
-	PALITY			ECEIVED			spenses		March 16	14 177 043	198 977	990 00	480 66	10 633 124	134 812	297 596		1		2 023 734		20462		750 157			216 609	*	24 831	21.770		27 811					•	2		1 186 741	3 891 188			'	
	BREEDE VALLEY MUNICIPALITY		APPENDIX D	GRANTS AND SUBSTDIES RECEIVED			Quality Expenses	10	Dec 10	28 663 187	429 968	AT 287	7 / 004	8 737 426		434 530				4 732 057	2			577 689								24 952			<b>.</b>		•	1			4 080 533	!		320 000	106
	BRE			GRAN					2001 18	26 619 600	62 861	73 480	13 400	6 947 973		241 520				2 220 179	100			947.788								153/5			·			6 5/1 435							
					+				┨.	90				8	100	0	#n 64 418		5491	8			128 821	12	22	-		•		=		•			S 8			1537 629		3 198 807	514 307	۲-		R	
							Quarterly Receipts		Ł	000 20 416 000			Ц	2	312 382 687 618	300 000 300 000			98 783	000 3 362 000				203 300 865 912	105 263	430 000	8	480 D00	90 000		800 000	100 000			670 620		ES2 809 -	944 (4 007 115)			4 007 115			710 050 1 240 500	
		H	-		+		ang.		╁	900 27 220 000	000	930 D <b>Q</b> 0	Ш		312	400 000 300	59 648		97.18 17.26	2 3 4 2 0 0 0	000 00	1	•	- 203	1	140	DZT.	198	\$	$\prod$	200	100	  -	,			-	5 844 944		1	+	+		710	
					+		1		10	34 026 000	- 1450 000	830		- 6 378 080		400				11 8 672 060				4		,	10		-	9			195				-	*			pt.			6	
			-				Balance	y July 2015									28 769		(196 000)	1 808 041	(44.475)			1 263 034		970 98/1	1/32/	190 098		21770			466 876	2 524 400	0777120			10154354	1039 777		3 7780 4678	000 05		(188 000)	
							Name of organ of state or	Municipality Britis		Nafferral	National	Nothanol		National	Nettonal	Notional	President		Prevencial	Provincial	1	10000	Provincial	Provincial	Travercial	1	Trowncia	Provincial	Trovincial	Previncial	Travfredal	Provincial	Provincial	Provincial	Providuele		Provincial	Provincial	Provincial	Provincial	Provincial	Provincial		Provincial	M.A
							NAME OF GRANTS			Equitoble Share	Financial Management grant	Systems improvement Grant		Mun. Infrastructure Grant (MG)	AGI	EPW: Naflonal	IOWSEIA		LGWSEIA - Leamer ship	Add Staff of Public Libraries	That Carry Carry	Con calcill suches once	National Roads Agency	Work for Water Projects	Equipment Urban Search		TWSG: Big Management	PMSG. Reveneu Ethoncement	PMSG: mSCOA confibrition	PASSE Clean date of FAR.	PMSG: Inhand Avail program	Thusong Centre	708 Avienperk	331 People Housing Prof.	Twelethembs 267 error		Sunnyside Orchard De Dooms	De Dooms 1400 PLS	Avian park 438 Houses	Avian park 205 Scheme	De Nove Town Development	Const and and and	The state of the s	11-	A.M

Region for non compilance			Project uncompleted		Project uncompleted		NOTE	Project uncompleted		Project uncompleted		Nome										
Comply with the	terms of latest	DORA	Š	-	9			å		, te		ţ						-				ļ <u>-</u>
<u> </u>	Walshording of		Not applicable	;	Not applicable	1	Not applicable	Not applicable		Not applicable		Not applicable										
		June 16			1		1	ŀ		•		t										
Grants and subsidies delayed/ withheld		March 16	•		•		•	1		•		•										
Grants and detayed		Dec 16	·		•			•		•		•										
		Sept 15			'			Ŀ		•		,										
Polomore	30 June 2016		44 825	1 440	1444 (00	2007 2 0007	(pto 77%)	24 464	•	110 66	•	•		•	15 614 274	8dicmoe 39/06/2016	16 614 274		Balance 81,06/2014	17 945 618		
		June 16										•			34 234 768	June 16			To Officer Debbtors	(2.35) 344)		
openses		March 16										•			33 706 045	March 16	156 196 707		Refunded		•	
Quantely Expenses		Dec 15													46 689 101	Dec 15			Conditions met Income statement Capital	40 049 048	136 196 707	
		Sept 15				Ī									41 565 807	Sept 16			Conditions met Income statement	116 147 609		
		June 16										١			5 746 472	June 16			Wilhen - off	•		
eculpis		Merch 16										. 1			44 357 280	Morreth 16			Capital	-		
Quarienty Receipts		Dec 15			i		-					•			46 425 625	Dec 15	148 626 747		Other	743 308	148 626 747	
		Sept 15	1			,		•		1		•			80 097 349	Sept 15			Receipted 01/07/2013 30/05/14	147 883 438		
Marine 1	July 2016		44 825	1 449 005		(422 648)		24 464		110 46		•		•	23 164 284	Balance 01/07/15	23 184 284		Debit Bolonce 01/07/2013	(134 991)	23 184 234	
Name of organ of	<b>Aunicipality Entity</b>		Housing grettle	Horschot carrels		Hotsino otomb		Housing greats		Private Donation		Private Donation							Umdikad Balance - 01/07/2015	24 350 185		
NAME OF GRANTS			58 Houses for staff (SAMWI)	1900 Twelsthetmbr Housing Project		350 Houses Avion Pork		339 Houses		Not Lottery DTF - Zwel sport		Donated assets				SUMMARY			Nota 22 of Statements			



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#### BREEDE VALLEY MUNICIPALITY Annual Financial Statements for the year ended 30 June 2016 APPENDIX E

Disclosure in terms of \$45 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 turnive months, including:

a) the name of that person

b) the capacity in which that person is in the service of the state; and

c) the amount of the award

#### Awards and payments to persons with relatives in the service of Breede Valley Municipality

#### 1.C P Jansen Taxi's - Colin Jansen (Brother of Reginald Jansen - Employee Number 3322)

Awards to the amount of R2600,00 were made to C P Jansen Taxi's

Reginald Jansen is a Plans Examiner - Planning & Development, Building Control at Breede Valley Municipality

#### 2.Enkosi Construction - Tonie Winnaar (Spouse/Husband of Juliette Winnaar)

Awards to the amount of R40150.00 was made to Enkosi Construction

Juliette Winnear is an EPWP worker- Sewerage at the Breede Valley Municipality

#### 3.DJ X-Zito - Xolile Vas (Spouse/Husband of Nonthando Vas-Employee Number 11028)

Awards to the amount of R79030.00 were made to DJ X-Zito

Nonthando Vas is an Typist/Clerk - Human Resources Department within the Strategic Support Services Directorate of the Breede Valley Municipality

#### 4.Lee-Handro Enterprises - Sheryi Manuel (Spouse/Wife of William Manuel-Employee Number 3431)

Awards to the amount of R51260.00 was made to Lae-Handro Enterprises

William Manuel is a General worker - Public Works, Buildings & Structure at the Breede Valley Municipality

#### 5.NE Mayeki Taxi's - Nombulelo Mayeki (Parent/Mother of G Simplive Mayeki-Employee Number 11042)

Awards to the amount of R3800.00 were made to NE Mayeki Catering

Simplive Mayerd is the Manager-Human Settlements - Community Services at the Breede Valley Municipality

#### 6.Smart Prepaid - Maxwell Cupido (Brother of Liezel Plastjies)

Awards to the amount of R43950.00 was made to Smart Prepaid

Liezel Plaatiles is a Student Supply Chain Management with the Finance Directorate of the Breede Velley Municipality

#### 7.T H Traders - Trevor Human (Brother of Deon Human-Employee Number 3538 ) // (Spouse/Husband of Ashlin Human)

Awards to the emount of R13130,00 was made to T H Traders

Deon Human is a Storeman - Public Works & Parks at the Breeds Valley Municipality

Ashiln Human is an Accountant - Witzenberg Municipality

#### 8.Golimas Pty Ltd- Gollath Jacobs (Parent/Father of Brumlida Jacobs -Employee Number 2266)

Awards to the amount of R28300.00 was made to Golimas Pty Ltd

Brumilda Jacobs is a Intern - Internal Audit (Office of the Municipal Manager) at the Breede Valley Municipality

#### 9. Kleinplasie Restaurant - Heletia Botha (Parent/Mother of Jole Le Roux-Employee Number 6910 )

Awards to the amount of R5953,00 was made to Kleinplasie Restaurant

Jole Le Roux is a Personal Assistant Mayoo within the Corporate Directorate of the Breede Valley Municipality

#### 11.ZN Paliso Taxi's - Nelson Paliso (Brother of Ndileka Nyangaza-Employee Number 3751)

Awards to the amount of R3800,00 was made to ZN Pallso Taxi's

Ndřieka Nyangaza is a Driver - Public Works, De Doorns at the Breede Valley Municipality

#### Awards and payments to persons with relatives in the service of other. Municipalities

#### 12. Vuyani Electrical Supplies - Julia Agulhae (Parent/Mother of Marvin Agulhae)

Awards to the amount of R132668.61 were made to Vuyani Electrical Supplies

Marvin Aguithas is an employee in the Electrical Department at City of Cape Town Municipality

#### 13. Kleinplasie Restaurant - Helstia Botha (Spouse/Wife of J.Botha)

Awards to the amount of R5953.00 was made to Kleinplasie Restaurant

J. Botha is employeed at the Cape Winelands District Municipality

#### 14. Fonk & Sons Transport Pty Ltd - Ndudumo Elliot Fonk (Parent/Father of N.P. Memani)

Awards to the amount of R3556.60 was made to Fonk & Sons Transport

N.P.Memani is employed at Bitou Municipality

#### Awards and payments to persons with relatives in other State Departments

#### 15.Bussy Bee Enterprises (SpouseHusband of Lylani Magdelene Optiphent)

Awards to the amount of R27000.00 were made to Bussy Bee Enterprises

#### 16.Kemanzt Pty Ltd - Hazel Du Tolt (Spouse/Wife of Jeremie Nei Du Tolt - ID No.7705045226088)

Awards to the amount of R965503.42 were made to Kemanzi Pty Ltd

Jerernia Du Toit is employed by the City of Cape Town Municipality Traffic Department (inspector Driver Licences)

17.KN Kinne - Nonzwakazi Getrude Kinns (Sister of E.Y.Belu)

Awards to the amount of R16250.00 were made to KN Kinns

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#### **BREEDE VALLEY MUNICIPALITY**

Annual Financial Statements for the year ended 30 June 2016

E.Y.Betu a Principal in the Western Cape Education Department

#### 18.Siyanda Cleapars Jika - J.Witbool (Spouse/Husband of Mercia Witbool)

An Award to the amount of R6500.00 was made to Siyanda Cleopars Jika Msomboti Grey Jika a Teacher in the Western Cape Education Department

# 20.Conradle Incorporated - Andries Francois Conradle (Spouse /Husband of Tara Conradle) Awards to the amount of R137038.82 were made to Conradle incorporated

Tara Conradie is an employee in the Western Cape Education Department

#### 21.M.M Du Toit (Spoues/Wife of W.J Du Toit)

Awards to the amount of R6000.00 were made to M.M Du Tolt) W.J Du Toit is an employee in the service of Transnet

### 22.Mvambane Tradings CC - Anna Nomvula Mooi (Parent/Mother of Luyanda Mooi)

Awards to the amount of R6550.00 were made to Myambane Tradings oc Luyanda Mool is a warden in the Department of Correctional Services

# 23. Succindo Enterprises (Pty) Ltd- kma Kram (wife of Lansley Kram) Awards to the amount of R40 828,00 were made to Succindo Enterprises

Lansley Kram is employed by PRASA as an administrator

AU O I TO T- GENERAL 2016 -11- 3 m

Protective   Pro	Finding	20	14/15
	Principle   Prin		
Community man and demindent whole   1	1784   144442	100	
Security and enderly referred   143 749   173   144 482   155 423   155 424   155 424   155 424   155 424   155 424   155 425   155 42	1784   144 4462		+
Continue and administration   148 Val.   1784   1784   168 428	(1484)		
Description and excess   1975   150   16	1,644   1,600   1,60		
Continuative production of the continual production and development development of the continual production and development development of the continual production and development developm	1,000   1,00		がなる 大に
Community and backers and several content of the co	1		
Community and factorise persons   19 284   25 711   120 289   19 254   19 254   19 255   19	Table   Tabl	門 一年 一日 一日 日 日 日 日 日 日 日 日 日 日 日 日 日 日 日	
Community and social services   1 384   1 607   1 2 972   1 1 528   1 1 529   1 1 52	1		
Poste surity   Post	(100)   (100	の対象を	とは、一般の
Historing   Fig.   1985   19	Company   Comp	ないとないまで	なるとは
Household   Foundaries   25 866   24 778   25 221   27 222   27	1   1   1   1   1   1   1   1   1   1	では、これでは、	
Execution and environmental services	(1 (1 (149)) (1947) (19		
Principle and environmental nurvices   21 130   (1 659)   19 471   13 807	(1 899) (1947) (1987) (1988) (1978) (	代表ははなっていると	がはないない。
Persistent and development	(1 687) (1581) (1720) (		
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Training sevenees	(3.2.24)		
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Control Revents - Bandard   Control Revents   Control	Table   Tabl	され 一大学 一大学 一大学	
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Exceptitivite - Standard         (45.267)         (45.869)         (45.867)         (45.867)         (45.867)         (45.867)         (45.867)         (45.867)         (45.867)         (45.867)         (45.867)         (44.81)         —         44.431         —         44.431         —         44.431         —         44.431         —         44.431         —         44.431         —         —         44.431         —         —         44.431         —         —         44.431         —         —         44.431         —         —         44.431         —         —         44.431         —         —         44.431         —         —         44.431         —         —         44.431         —         —         44.431         —         —         44.431         —         —         44.431         —         —         44.431         —         —         44.431         —         —         —         44.431         —         —         —         44.431         —<	(7 800)   (55 802   154.327   - 855   (100.4%   95.7%   100.2%   (100.2%   100.4%   100.2%   (100.2%   100.4%   100.4%   (100.2%   100.4%   100.4%   (100.2%   100.4%   100.4%   (100.4%   100.4%   100.4%   (100.4%   100.4%   100.4%   (100.4%   100.4%   (100.4%   100.4%   100.4%   (100.4%   100.4%   100.4%   (100.4%   100.4%   100.4%   (100.4%   100.4%   100.4%   (100.2%   100.4%   (100.2%   100.4%   (100.2%   100.2%   (100.2%   100.2%   (100.2%   100.2%   (100.2%   100.2%   (100.2		
Covernmence and authinistration   161 287   (7 465)   (53 892   154 327	17 800)   155 802   154 227   - 855   100.1%   100.2%   100.2%   100.1%   100.2%   100.1%   100.2%   100.1%   100.2%   100.1%   100.2%   100.1%   100.2%		
Executive and council	(8 889)         44 451         1 335         100.1%         106.2%           (8 889)         63 449         £6 852         (9.04)         86.3%         100.1%           22 374         16 847         175 734         — (10.513)         96.4%         100.1%           (21)         20 374         16 419         (10.513)         96.4%         100.1%           (22)         22 374         16 419         (10.513)         96.4%         100.1%           (22)         20 304         16 734         (175)         84.4%         100.2%           (22)         34 58         (1773)         84.4%         100.2%         100.2%           25 946         80 468         34 158         (175)         84.4%         100.2%         100.2%           25 948         10 20 40         10 20 40         10 20 40         10 20 40         10 20 40         10 20 40         10 20 40           3 378         40 20 20         42 30 40         47 80 2         47 80 2         47 80 2         47 80 2         47 80 2         47 80 2         47 80 2         47 80 2         47 80 2         47 80 2         47 80 2         47 80 2         47 80 2         47 80 2         47 80 2         47 80 2         47 80 2         47	1	
Butget and treasaty office         CC COR         (6 389)         65 449         62 826           Corporate sent/ses         \$7 005         142         \$7 147         \$7 070           Comporate sent/ses         \$7 005         142         \$7 147         \$7 070           Community and sould services         \$2 005         \$615         \$2 044         \$18 419           Sport and instration         \$2 005         \$2 000         \$2 000         \$2 000           Public safety         \$2 005         \$2 000         \$2 000         \$2 000           Housing         \$2 005         \$2 000         \$2 000         \$2 000           Housing         \$2 005         \$2 000         \$2 000         \$2 000           Housing         \$2 005         \$2 000         \$2 000         \$2 000           Housing         \$2 005         \$2 000         \$2 000         \$2 000           Housing         \$2 005         \$2 000         \$2 000         \$2 000           Housing         \$2 005         \$2 000         \$2 000         \$2 000           Planning         \$2 005         \$2 000         \$2 000         \$2 000           Planning         \$2 005         \$2 000         \$2 000         \$2 000 <tr< td=""><td>(8 589)         65 449         62 856         (62.04)         88.2%         86.2%           22 374         168 447         175 724         — (19 513)         94.4%         100.1%           (513)         20 414         16 479         6.04%         107.2%           (528)         20 414         16 374         16 374         84.4%         107.2%           (28 546)         20 414         16 374         16 374         175.2%         87.4%         107.2%           (28 546)         8 60 465         34 158         172.20%         118.4%         84.3%           2 5 546         8 60 465         34 158         6.050         122.6%         118.4%           2 5 546         8 60 465         34 158         6.050         102.2%         101.3%           2 5 546         8 6 56         34 158         6.050         102.2%         101.3%           2 5 546         8 6 56         34 158         6.050         102.2%         101.3%           3 778         4 6 56         4 2 384         4 101.3%         101.3%           4 6 57         4 57 50         4 15 50         102.2%         102.2%           5 704         4 57 50         4 15 50         102.2%         102.</td><td></td><td>ī</td></tr<>	(8 589)         65 449         62 856         (62.04)         88.2%         86.2%           22 374         168 447         175 724         — (19 513)         94.4%         100.1%           (513)         20 414         16 479         6.04%         107.2%           (528)         20 414         16 374         16 374         84.4%         107.2%           (28 546)         20 414         16 374         16 374         175.2%         87.4%         107.2%           (28 546)         8 60 465         34 158         172.20%         118.4%         84.3%           2 5 546         8 60 465         34 158         6.050         122.6%         118.4%           2 5 546         8 60 465         34 158         6.050         102.2%         101.3%           2 5 546         8 6 56         34 158         6.050         102.2%         101.3%           2 5 546         8 6 56         34 158         6.050         102.2%         101.3%           3 778         4 6 56         4 2 384         4 101.3%         101.3%           4 6 57         4 57 50         4 15 50         102.2%         102.2%           5 704         4 57 50         4 15 50         102.2%         102.		ī
Compounds searchase         67 005         142         67 147         37 070           Community and sould services         22 374         16 347         175 734         —           Community and sould services         20 508         (515)         20 900         19 734           Public surfety         20 508         (515)         20 900         19 734           Public surfety         34 500         25 946         80 468         24 158           Housing         450         25 946         80 468         24 158           Housing         50         37 70         40 70         45 70           Housing         50 70         37 70         40 70         45 70           Housing         50 70         37 70         47 70         47 70           Housing         50 70	442         57 147         57 070         - (10 573)         98.9%         100,1%           (45)         22 374         175 734         - (10 573)         84.4%         107,2%           (59)         20 444         175 734         - (10 573)         84.4%         107,2%           (28)         20 444         10 724         87.0%         87.0%         87.0%           (28)         83 979         10 20 88         10 20 88         118.4%         87.0%           25 946         80 460         34 158         (175)         84.6%         118.4%         87.0%           25 946         80 460         34 158         (175)         80 50         118.4%         110.2.8%         110.2.8%           25 946         80 460         35 0 001         - (14 340)         87.4%         100.2%         100.2%           3 778         4/2 234         4/2 34         4/4 75         80 5%         100.2%         100.2%           4 8 50         4/2 34         7 47 802         - (14 75)         80 47         100.2%         100.2%           5 704         4/2 34         4/2 34         4/4 20         80 40         1/4 75         100.4%         100.2%           5 704         4/2 82 <td></td> <td>ı</td>		ı
Community and public surfaces         168 573         22.574         168 247         175 734         —           Community and sould services         21 022         (615)         20 414         164 18 419         —           Sport and roctasifion         26 943         20 943         10 734         —         10 734           Public carday         86 913         2 964         8 5 00         10 734         —           Housing         450         2 964         8 5 00         4 158         —           Housing         450         2 968         8 0 460         4 66         4 66           Housing         450         2 968         8 0 460         4 66         4 66           Planning and development         4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	22 374         186 347         175 734         — (10 5/3)         94,4%         107 2%           (915)         20 344         16 419         1 (19 5/3)         96.02%         67.0%           (294)         32 090         1 (9734)         1 (19 5/3)         96.02%         67.0%           25 948         1 60 468         34 158         1 (19 24)         118.4%         118.4%           25 948         1 60 468         34 158         2 (20 24)         118.4%         118.4%           25 948         1 60 468         34 158         2 (34 40)         86.5%         100.0%           3 87         4 60         4 64         (34 40)         87.4%         101.2%           3 87         4 2 34         4 2 34         1 (14 26)         87.4%         1 (10 2%           3 87         4 2 34         4 7 80         4 7 80         4 7 80         8 2 3%         1 (10 2%           4 8 67         4 8 67         4 7 80         4 7 80         4 7 80         4 7 80         8 8 2 3%         1 (10 2%           5 8 6 6 6 7         4 8 67         4 8 67         4 8 67         4 8 67         4 8 67         4 8 67           4 8 5 1         4 8 5 1         4 8 5 1         4 8 6 6 6 6		ı
Community and social services         21 029         (615)         2.0 414         18 419           Sport and recreation         22 884         (23 894)         2.0 899         19 734           Public safety         34 894         2.2 894)         83 970         112 899           Houston         34 89         34 89         34 188         112 899           Head         453         2.5 946         80 441         4418           Head         450         2.5 946         80 441         4418           Plimin in and development         10 673         2.9 98         80 441         980           Road membranet         35 778         42 334         42 334         42 334           Rivino mental probadion         35 778         42 334         42 334         42 334           Tradity services         37 783         47 337         47 802         -           Messive and immediate         37 783         47 802         -         47 802           Messive and development         37 894         47 802         -         47 802           Messive and development         37 894         47 802         -         47 802           Messive and development         47 802         47 802         -	(615)         20 444         18 419         (1 994)         60 2%         87.8%           (22 884)         20 800         19 734         (1 75)         64.4%         84.3%         87.8%           25 846         10 405         34 464         16 900         122.6%         118.4%         87.8%           25 846         10 465         34 464         466         34 56         16 500         16 43%         16 43%           2 848         10 467         35 001         -         (1 840)         87.2%         10 13%           3 78         460         35 001         -         (1 840)         87.4%         10 13%           3 78         47 802         42 386         47 802         47 802         18 80         10 13%           1 7 44         48 752         47 802         -         18 80         10 4.4%         10 13%           2 704         46 524         46 520         47 802         -         18 80         10 5.4%         10 8.2%           2 704         46 220         46 220         46 220         14 8.0         10 5.4%         10 8.2%           3 1         2 365         2 365         2 365         10 5.4%         10 5.4%         10 5.4%	ı	
Sport and rearrangement         20 859         (29)         20 809         19 734           Public sarlety         86 843         12 8843         83 979         10 73           Housing         453         36 60         83 478         102 899           Housing         453         25 96         80 467         34 158           Housing and development         10 673         29 98         80 467         39 80           Planning and development         36 128         378         42 334         42 334           Planning and development         36 128         3 78         42 334         42 334           Road mapped         36 128         3 78         42 334         42 334           Involving services         37 128         42 334         42 334         42 334           Involving services         37 12 34         42 34         42 34         42 34           Involving services         37 12 34         42 34         42 34         44 324           Wheten         46 357         31 37 3         31 37 3         31 37 3           Western management         27 489         16 74         42 354         44 828           Other -         28 38         31 34         31 34         32 305	(200)         20 800         19 734         (1 175)         64.4%         84.3%           25 846         80 468         34 158         15 800         152.6%         112.6%         114.4%           25 846         80 468         34 158         (20 260)         56.5%         100.3%         100.3%           2 858         80 54         39 001         -         (14 840)         87.4%         101.3%           3 878         46 561         42 384         (172)         80.0%         101.3%         101.3%           1 7 441         46 752         42 384         (1772)         80.0%         108.2%         108.2%           1 2 704         46 561         47 802         -         18 810         104.4%         108.2%           2 704         46 561         46 561         47 802         -         18 810         104.4%         108.2%           2 704         46 561         46 561         46 561         46 562         114.5%         80.5%         106.5%           845         2 200         51 400         67 562         10.4%         118.5%         80.5%           845         2 205         2 305         2 305         105.4%         105.4%         105.4% <td>-</td> <td>1</td>	-	1
Public sardoty   24 94   2 94   102 99   102 9	(20 084)         83 970         102 889         15 2.0%         118.4%           25 946         104 465         34 188         (20 289)         15.2.6%         118.4%           2 888         80 841         39 001         — (1 840)         87.2%         101.3%           3 978         4.0 172         9 800         (1 470)         10 1.7%         101.3%           3 978         4.0 250         4.2 384         (1 470)         10 1.7%         10 1.2%           8 07         10 172         9 800         (1 470)         11 1.0%         33.5%           8 07         10 172         9 800         (1 470)         11 1.0%         33.5%           10 172         9 800         47 170         11 1.0%         33.5%         33.5%           10 172         9 800         47 170         11 1.0%         11 1.0%         33.5%         33.5%           11 441         44 20 20         31 0.09         12 455         10 4.5%         10 5.2%         30 6.3%           12 455         2 186         12 455         12 2.5%         10 5.3%         30 6.3%           12 456         12 455         10 4.5%         10 5.4%         30 6.3%           12 456         12 457         1	-	1
Houting   Houting   34 510   25 946   60 465   34 159   1	25 946         80 458         34 158         (20 200)         56.5%         90.0%           380         464         464         464         464         464         464         101.2% <td></td> <td>1</td>		1
Heading   Heading   Alan   A	38         460         464         (34)         12.2%         100.3%           201         10 172         9 801         - (1840)         81.4%         101.3%           3 378         4.2 505         4.2 334         (172)         80.5%         108.7%         80.5%           17 441         4.57 782         6.7 334         - (1475)         81.5%         82.7%         82.7%           2 862         3 13 703         31 10.08         - (1476)         104.4%         108.2%         108.2%           2 704         46 821         - (176)         80.4%         108.2%         108.2%         108.2%           2 704         46 821         - (176)         80.4%         108.2%         108.2%         108.2%           4 822         3 14 20         81 401         8 165         17.7%         108.2%         108.2%           4 824         4 4 213         50 66         12 455         12 455         108.4%         87.8%           3 14 20         864 867         - 7006         100.8%         106.4%         87.8%         106.4%         87.8%           3 14 20         864 867         - 7006         100.08%         106.4%         97.0%         97.0%         97.0% <td></td> <td>•</td>		•
Economists and development         57 865         2 958         80 841         59 801         —           Plenning and development         40 673         (307)         10 172         9 801         —           Road mesport         39 128         3 578         42 354         —         42 354           Environmental probaction         6 084         80         8 153         6 088         —           Transity services         441 357         17 441         40 132         477 802         —           Binord lity         468         2 104         448 137         311 008         —           Western measurement         51 867         845         44 201         56 688           Western measurement         27 488         18 744         44 201         56 688           Others         23 84         31 42 13         56 688         50 588	2 898         80 841         39 800         —         (1840)         87 74%         101 18%           3701         10 172         9 800         —         (182)         18 1%         60.5%         100 2%           370         4 2 364         4 2 364         —         (172)         18 0.0%         10 6.2%           17 441         4 67 732         47 802         —         18 810         10 4.7%         10 6.2%           2 704         4 65 732         47 802         —         (2 769)         86.1%         10 6.2%           2 704         4 65 83         1 40 20         86.1%         10 6.2%         10 6.2%           4 6 20         1 44 213         5 60         1 44 213         5 60         12 8.2%         10 6.2%           3 1         2 305         2 306         1 6.4%         87.8%         10 6.4%         87.8%           4 2 2 665         2 306         1 6.457         1 0 6.4%         1 0 6.4%         87.8%           4 2 2 665         2 306         1 0 6.4%         1 0 6.4%         37.8%           4 2 2 665         2 306         1 0 6.4%         37.8%         37.8%           4 2 2 665         4 6 5 75         1 0 6.4%         37.0%		•
Planning and development	S378   42 384   (172)   9880   (162)   88.1%   88.2%   108.2%	ı	
Road prespect	3 578         42 565         42 384         (172)         80.6%         108.2%           40         8 163         6 88         (1476)         8 1.5%         82.7%           17 44         468 732         47 862         -         18 80         10.4%         108.2%           2 704         45 561         46 820         51 008         80.5%         105.2%         105.8%           18 74         44 213         56 688         12 455         117.8%         118.5%           51         2 385         2 30F         105.8%         97.8%           51         2 385         2 30F         105.8%         97.8%           4 2 2 385         2 30F         105.8%         97.8%           4 2 2 385         2 30F         105.4%         97.8%           4 2 2 385         4 2 2 38         105.8%         97.8%           4 2 2 385         4 2 2 38         105.4%         105.4%           4 2 2 385         4 2 2 38         1 0 2 38         1 0 2 38         1 0 2 38		1
Environmental probability   6 004   30   6 608   6 608   6 608   7 7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	80         8 (52)         6 888         (1475)         B1,5%         82.7%           17 441         4,97 752         477 802         -         18 810         104,4%         106,2%           1 (2 862)         33 783         31 1008         -         18 810         86,4%         106,2%           2 704         45 561         46 820         (57)         86,4%         106,5%           1 16 74         44 213         50 69         12,465         17,2%         118,5%           1 1 2 285         2 305         2 305         105,3%         97,3%         100,4%         97,8%           2 2 665         44 213         6 828 873         -         7 006         100,4%         97,8%           3 5 196         65 565         100,2%         100,4%         97,8%         100,4%         97,8%           4 2 2 685         4 2 545         7 006         100,4%         100,4%         36,4%		1
Tradity services	17 441         450 792         477 802         -         18 810         104,4%         108,2%           2 862         311 029         -         18 610         86.7%         98.2%           2 704         46 851         46 852         14 62         14 62         14 62           1 8 74         44 213         56 88         12 455         17 85         118,5%           3 1 8         2 365         2 305         700         100,8%         97,8%           4 2 2 865         861 867         100,8%         100,8%         97,8%           4 2 2 865         861 867         100,8%         100,8%         100,8%           4 2 2 865         861 867         100,8%         100,8%         100,8%           4 2 865         100,8%         100,8%         100,8%         100,8%		•
Handright   1,2 652   313 793   314 008   1,2 652   315 793   314 008   1,2 652   315 793   314 008   1,2 652   315 793   314 008   1,2 652   1,	(2 862)         313 783         311 008         (2 769)         88.1%         88.1%         88.2%           2 704         44 854         44 820         (55)         86.5%         105.8%         105.8%           46 2 206         51 401         56 46         12 455         177.8%         178.8%         178.8%           31         2 365         2 366         (77)         86.4%         87.8%         87.8%           32 496         864 867         7 006         400.8%         105.1%         87.8%           42 2 665         12 456         100.8%         105.1%         87.8%         87.8%           42 2 665         12 456         10 826)         105.1%         87.8%         105.1%	1	
Weiner         46 578         2 704         48 520         48 520           Wasselwater management         61 394         845         52 200         81 401           Wasselsamanagement         27 499         18 744         44 213         56 998           Onferer         2 384         31         2 395         2 308	2 70¢         45 861         46 820         654         655         65.9%         105.9%           845         82 200         81 401         81 65         177.9%         118.5%         118.5%           16 744         44 213         56 688         12 455         122.2%         206.3%         206.3%           31         2 385         2 305         39         89 87.8         87.8%         87.8%           35 196         861 867         (4 251)         (8 828)         -         7 006         100.8%         105.1%           (22 685)         (4 251)         (8 828)         -         (4 573)         207.8%         -31.0%		•
Wassels/management         61 401         81 396         84 213         85 688         12 206           Wassels/management         27 489         16 744         44 213         55 688         12 206	846         82 200         81 401         8 165         417,8%         118,5%           18 744         44 213         56 688         12 455         122,56         206,3%           31         2 365         2 305         87,8%         97,8%           35 198         861 867         8 888 873         -         7 006         100,8%         105,1%           (22 685)         (4 251)         (8 828)         -         (4 573)         207,8%         -31,0%		1
Wassesimaningement         27 469         16 744         44 213         56 688         12           Others         2 384         31         2 385         2 306         12	18 744         44 213         56 688         12 455         128.2%         206.3%           31         2.365         2.305         2.305         98.4%         97.8%           35 198         861 867         868 877         100.8%         100.8%         105.1%           (32 685)         (4.55)         (8 628)         -         (4 573)         207.8%         -31.0%		1
Other. 2 30k 2 30k	31         2.395         2.306         (87)         98.4%         87.8%           3.5 196         861 967         869 873         -         7.006         100.8%         105.1%           (32.685)         (4.551)         (8 028)         -         (4.573)         207.6%         -31.0%		ı
	35 196 861 867 889 873 - 7 006 100.8% 105.1% (52.8%) (4.251) (4.251) (9.028) - (4.573) 207.8% -31.0%		-
7 - 15 868 864 867 868 873 - 7	(32 665) (4.251) (8 628) - (4.573) 207.8%	1	1
80-info@f(Deffort) for the year 25 434 (32 695) (4 251) (8 629) -		1	1

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Vote Description			•	2015/16	9					201	2014/15	
Rthousand	Original Budget	Budget Adjustments (1.t.o. MFNA s28)	Final adjustments	Actual	Unauthorised	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budgeet	Reported unauftiorised ecoenditum	Expenditure authorised in terms of section 32 of MEMA	Balance to be	Restated Audited
	1	2	6	*	5		7		6	10	11	12
Revenue by Vote												
Vote 1 - Council General	116	ı	116	2 603		2 486	2234.1%	2234.1%			1	526
Vote 2 - Municipal Manager	2 680	243	2 923	1324		(1 588)	45.3%	49,4%	が大大大			785
Vote 3 - Strategic Support Services	(410)	9	(419)	(471)		(22)	112.4%	114.8%		4.6		386
Vote 4 - Financial Services	140 682	1354	142 036	152 491		10 454	107.4%	108.4%				138 290
Vote 5 - Community Services	108 689	24 586	133 276	120 848		(12 427)	%2'06	111.2%				109 134
Vote 6 - Technical Services	803 446	(23 662)	579 785	583 353		3 569	100.8%	96.7%	なでは、動物を			573 090
Example 7 - Vote7			ı			£.		1				
Example 8 - Vote8			1					Ī				
Example 9 - Vote9			i i				SUP	•				
Example 10 - Vote 10			i i				,					
Example (1 - Vote11												
Example 12 - Vote 2									**************************************	はないない。		
Evenue (3 - Vote19					1			,				
Comments of a Marinal							•	, .				
Example 14 - Vote 14			l				•	,	· ·			
Total Basemia har Unfa	BEE OAL	9 R42	957 747	960 440		1 67 6	740-007					100
con revenue of cold	בחיו פחיו	204	E	000 140	3	1047	&E-nor	100.6%				822 190
Expenditure by Vote to be appropriated												
Vote 1 - Council General	27 322	1371	28 694	30 855		2 161	107.5%	112.8%			J	23 694
Vote 2 - Municápal Menager	7 832	(846)	986 9	2009		(978)	86.0%				1	6.282
Vote 3 - Strategic Support Services	49 867	1617	51 484	47 447		(4 036)	82.2%				Γ	42 416
Vote 4 - Financial Services	68 461	(9 034)	59 428	286 69		264	100.9%				Ť	48 759
Vote 5 - Community Services	157 398	23 372	180 77.1	172 003		(8 767)	95.2%				30	171 199
Vote 6 - Technical Services	515 889	18 717	534 606	552 668		18 062	103.4%				3	480 313
Example 7 - Vote7			Ė			8	•	<u> </u>			,	
Example 8 Vete8			N.			1	•				1 5	
Example 9 - Vote9			(1)			i i		f			1	
Example 10 Vote 10	-		Ė			å	•				1	
cample 11_Vote11			1			-	•	T			1	
Example 12=Vote12			1				r				12	
Example 13 Vote13		***************************************	ı			i		1			X	
Example 14 - Vote14			Ď.			1	1	-			£	
Example 15 -Vote15			1			7.0	1	i			1	
Total-expenditure by vote	828 769	35 138	361 367	868 973		7 006	100.8%		105.1%		1	772 664
Sumbs(DeBett) for the year	767 56	U143 C6/			֡							

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Description												
				2015/16	16					2014/15	4/15	
Rthousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual	Unauthorised	Varience	Actual Outcome as	Actual Outcome as % of Original Budget	Reported transformed expenditure	Expanditure authorised in terms of seation 32 of MFIIA	Balance to be	Restated Augited
0.00	-	2	6	*	ın	g.	_	-	6	우	Ŧ	42
Property rates	OF SO	2	00 143	407 585	S	7 903	100	200	大人 大大 大大	一年 一日 一日 一日 一日 一日 日 日 日 日 日 日 日 日 日 日 日	Total San Car	
Property rates - penelities & collection charges	989	1	9335	1001		783	420 084	120 085				84 183
Service charges - electricity reverue	380 880	#	380	353 171		07.7370		7620				917 643
Service charges - wedernevenue	54 083	-		58 332	1	7.302		118 705				
Service chaptes - semilation revenue	55 083	1 2		54.583		(1 225)		200 100				
Service charges - refuse revertue	34.544	(584)		35 221		424	•	111 704				24 466
Bervice changes - offer	PA 220			(28 449)	ly.	(2 126)		108.7%	子のは			
Rental of facilities and equipment	13 825	1		13 500		(MCE)		764.20	· · · · · · · · · · · · · · · · · · ·	事 1000 mg	である。	
Interest earned - external investments	9006	i		10.919		1 818	121.3%	121.3%		· · · · · · · · · · · · · · · · · · ·		
State of the state	2.073	1		3840		1 167	145 8%	763 674		16		
Dividends received	1	1		1	2.	1	ar arat.	200				7 204
71.088 71.088	25 288	1	38	69 124		13.853	125 196	25. 25.	が、他を			1 6
Licences and perrile	8888	1940		3 106		882	110.9%	R4 094				28370
Agency services	10	ı		8 840	Y	288	447.744	447.75%	には強いない		一 有 人	Z Delta
The second of th	118 637	24.707	*	116 148		(25.397)	187.58	20 44%			はは一般など	190 G
Other revenue	833	(404)		16 061		8 124	202.5%	267 CG1				A 729
Gains on disposal of PPE	1000	Г		1 382	4	382	138.2%	138.2%				800
Total Revenue (cocholing capital transfers and					121							
contributions)	719 849	24.280	814 129	120 098	*	5 970	100.7%	103,8%				763 841
Extenditure By Type			•				•	* 1				
Employee related costs	245 519	(14 348)	231171	230 802		(996)	%B'86	84.0%			1	207 948
Remuneration of councilions	15 408	(96)	15 309	15 309		9	100,0%	98.4%			1	14511
Debt impairment	48 414	ľ	49 414	75 456		28 042	152.7%	1627%			1	26 650
Depreciation & asset Imperiment	73 080	12 759	85 798	88 311		2 512	102.9%.	120.8%			1	76 881
Finance charges	28 684	1	2B 684	24.301		(4 382)	84.7%	84.7%			1	25 946
	200 307	1 22	238 856	205 496		(3 40Z)	26.7%	SE 736			•	223 918
	028 4C	27 10 10 10 10 10 10 10 10 10 10 10 10 10	ene no	/40 64		(909)	96,3%	30.4%			1	61 738
Transfers and steadle	1000	420	8472	280		(27)	88.275	124,8%			1	8317
Cher ornerelline	6	000 SS	434 R6B	146 883		(44. 97R)	95.44.	101.076 12K GBC			I	CR1
Loss on discussion PIPE	122	1	247	3 128		2911	1438.8%	1438.8%			1	1323
Total Expenditure	626 789	35 198	B61 967	868 973	1	7 008	100.8%	105.1%	1	1	2	772 664
; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;	100		3						A Charles	The second secon		
The second secon	13E 34	M4 783	(42 CA)	(10 of )		(app L)	4.7.70L	132.4%	は、原外の			(8 622)
Confidence recognised - capital	Page 65	1		1		(acc e)		B72,10				747 800
Contributed assets	. 1	. 1	t		SA.	1						,
					1.1.1							
contributions	70 77	(32 616)	(4.251)	(8 626)		(4 575)	207.8%	2015				49 52T
Surplus (Deficit) after taxation	28.434	CO RES	14.250	0000		1 22 2	an't ait.	24 102				- Acces of
Attitude to minorities	1	-	1	-		-		7				r P
Surphy (Defield) attributeds to municipally	28 434	(32 685)	(4 251)	(8 628)		(4 573)	207.6%	-34.0%			10	49 527
Shariets surplus! (deficit) of associate	1	1	1	1		1						3
Secretarial Control of the year	747 94	Can sufficient	44 400.43	And man day			***					

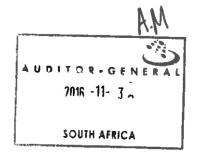
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Vote Description				2015/16	91					2014/15	5	
R thousand	Original Budget	Total Budget Adjustments (i.to. MFMA \$28)	Final adjustments budget	Actual	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome Actual Outcome as % of Final as % of Original Budget Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balanca to be recovered	Restated Audited Outcome
	-	24	8	4	10	و	7	60	G)	10	11	12
Capital expenditure - Vote												
Matti-vegr expenditure			10									
Example 1 - Vote)			1			1	•	•			1	
Example 3 - Vote3	-					1 1	• •	1 1			[ ]	
Example 4 - Vote4		_	ı			1	'				ī	
Example 5 - Vote5			I			1	1	T			1	
Example 6 - Vote6			ì			1	•	•			1	
Example 7 - Vote7			Sold			1	1			·	1	
Example 6 - Votes Evernnic 9 - Votes			*			I	,	1			1	
Example 10 - Vota10			1					1			1	
Example 11 - Vote11			1			1	,	•			. 1	
Example 12 - Vote12			1			1	7	•				
Example 13 - Vote13			1			I	ľ	1			1	
Example 14 - Vote14 Example 15 - Vote15			1 )			1 1		•		-	1	
Capital multi-year expenditure	,	'	1	1	Ī	1			1	1		1
Single-year expenditure										5		
Vote 1 - Council General	1	1	ı	1		ı	•	1			1	4
Vote 2 - Wuntapal Manager	2 050	1296	3 346	919		(2 426)	27%	45%			*	124
Vote 3 - Strategic Support Services Ante 4 - Elmandel Comboo	2.941	1469	4 430	3911		(518)	88%	133%			r)	146
Vote 5 - Community Services	16 055	1 003	17 058	8 664		8 394		54%			1 1	3576
Vote 6 - Technical Services	130 184	(35 324)	94 361	966 89		(25 865)		53%			ı	888
Example 7 - Vote7			08				1	,			1	
Example 8 - Vote8			Ĩ			1	1	1			1	
Character 4 - Votes	_		1			1	•	1			[	
A 1777 T	_	- Variation	1			•	•	•			1	
Community to Votate O			T I			N.	,	•			J	
						1 1	•	\$			1	
example 14 - Vote14			ı			69		'				
			ı			1	,	•			1	
Capitansingle-year expenditure	151 930	(31 213)	120 718	83 570	ſ	(37 147)	69%	55%	1	1	J	75 896
Total Capital Expermiture-Vote	151 930	(31 213)	120 718	83 570	ì	(37 147)	69%	55%	1	1	1	75 896
GEN.												
					7							

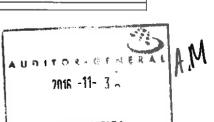
WC025 Breede Valley - Reconciliation of Table A5 Budgeted Capital Expenditure by vote, standard	A5 Budgeted Cap	tai Expenditure	y vote, standard o	Appendix I A4	Appendix I A4 on and funding			i				
Vote Description				2015/16	9				!	2014/15	70	
R thousand	Original Budget	Total Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual	Unsuthorised	Variance	Actual Outcome Actual Outcome as % of Final as % of Original Budget Budget	Actual Outcome as % of Original Budget	Reported unauthorised expendiure	Expanditure authorised in barns of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	-	2	3	+	22	9	7	60	o	10	4	12
Capital Expenditure - Standard												
Governance and administration Eventhe and cruical	17 206	2 533	19 738	16 647	ī	(3 09f)	277	97%	).¥	Ø.	1	7267
Budget and freasury office	92 22	874	1574	1 208		(366)	W. L.	45%			l f	<b>1</b> 3 %
Corporate services	16 206	1 659	17 865	15 244		(2 621)	85%	94%			1	6414
Community and public safety	19 107	1 600	20 707	11 765	9	(8 942)	57%	62%	Đ	į	1	6 042
Community and social services	5 427	1758	7 185	5 163		(2 022)	72%	92%			ı	3304
Sport and recreation	2,483	986	7 338	4 069		(3 278)	55%	80%			1	2 348
Public series	135	(717)	195	2 496		(3 <del>33)</del>	41%	37%		10	ı	391
	3 :	l 1	3 1	F 1		(16)	177C	32.78		<b>(</b> ([])	1	ı
Economic and emironmental services	24 530	(9)	24 524	18 844	9	(5 880)	, 3 <sub>6</sub>	1 12	ļ	0	F i	24 278
Planning and development	88	33	**	83		(Page 1)	100%	%45	1		1 1	243/0
Road transport	24 494	<b>6</b>	24 488	18 809		(2 680)	71%	17%			ı	24 376
Environmental protection	1	1	t	1		1	,	•		))(	1	1
Trading services	91 088	(35 340)	55 749	36 315	ľ	(18 433)	M29	40%	6	t	ı	38 211
Becricaty	24 128	(8 375)	15 754	6732		(3 022)	43%	28%			1	10 977
Water	35 520	(11 210)	24 308 24 308	19 /88		(4 521)	8 10 Y	56%			ı	16 769
Waste management	4 560	804	5364	4 873		(491)	20± 05	107%			1 1	2053
Officer	1	1	r	1		1	*	•			ı	3 1
Total Capital Expenditure - Standard	151 930	(31 213)	120 718	83 570	1	(37 147)	269	55%	r	1	1	75 898
Funded by:				-								
National Government	34 383	4	34 427	, s. , y .		(1 970)	95 S	94%				52 518
Provincial Government	29.872	(20811)	9 161	2 624		(3 537)	81%	19%				5 629
Ostner manufacture and creeks	3 1	fonn c)	1 1	1 0		1 6	#DIVINI	#DIVIO#			¥ (	, <
Transfers recognised - capital	65 355	(21 767)	43 588	38 081		(5 507).	87%	58%				58 147
Public contributions & donations	1	1	:	<u>Prove</u>		1	.1	<u> </u>				202
Borrowing >	60 000	(10 478).	49 522 27 608	23 237		26 225 6 415	\$ 50 \$ 10 \$ 10 \$ 10 \$ 10 \$ 10 \$ 10 \$ 10 \$ 1	39%				2221
Total Capital Funding	151 930	(31 213)	120 718	83 570		(37 147)	%69 %69	25%				75 896
2016 -11- 3 -					4-			<del>-</del>				2

Appendix J Budget Cash Flow WC025 Breede Valley - Reconciliation of Table A7 Budgeted Cash Flows

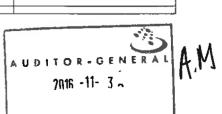
Description				2015/16				2014/15
R fhousand	Original Budget	Budget Adjustments (i.t.o. s28)	Final adjustments budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
	1	2	3	4	5	6	7	В
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Ratepayers and other	614 922	(446)	614 476	599 221	(15 255)	97.5%	97,4%	545 833
Government - operating	116 837	24 272	141 109	109 604	(31 506)		1	138 569
Government - capital	65 355	(23 572)	41 783	41 394	(389)			55 415
Interest	11 673	(20 0/2)	11 673	14 469	2 796		1	13 740
Dividends	1,010	_	11070	14400	2180	124.076	127.07	10.740
Payments		_	_	-			]	_
Suppliers and employees	(675 331)	(22 397)	(697 728)	(664 536)	33 193	95.2%	98,4%	(663 793
Finance charges	(27 582)	(22, 581)	(27 582)	(24 471)		88.7%	88.7%	(25 305
Transfers and Grants	(260)	(420)	(27 502)	(280)		41.1%	107.5%	(195
Translation Orbital	(200)	(420)	(000)	(200)	400	71.176	107.076	(100
NET CASH FROM/(USED) OPERATING ACTIVITIES	105 614	(22 563)	83 051	75 402	(7 649)	90.8%	71,4%	64 265
CASH FLOWS FROM INVESTING ACTIVITIES								
	1				ľ			
Receipts								
Proceeds on disposal of PPE	-			1 465	1 465	#DIV/01	#D1V/0!	1 019
Decrease (Increase) in non-current debtors	<u>-</u> _	-	_	- 4				
Decrease (increase) other non-current receivables	200	(80)	120	1 458	1 338	1214,7%	728.8%	6 263
Decrease (increase) in non-current Investments	-	-	- 1	(50 000)	(50 000)	#DIV/01	#DIV/0I	55 000
Payments Capital assets	(151 930)	31 213	(120 718)	(83 570)	37 147	69.2%	55.0%	(75 694
Octobrical accords	(101 930)	31213	(120 / 10)	(65 510)	31 141	08.270	35.076	(70 04)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(151 730)	31 133	(120 598)	(130 648)	(10 050)	108.3%	86.1%	(13 412
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts			ļ					
Short term loans			l				·	
	60 000	-	60 000	60 000	-	100.0%	400.00	-
Borrowing long term/refinancing Increase (decrease) in consumer deposits	250	-		365	445		100.0%	373
Payments	200	-	250	365	115	146.1%	146.1%	3/3
Repayment of borrowing	(25 040)	-	(25 040)	(24 627)	413	98,4%	98.4%	(26 468
								•
NET CASH FROM/(USED) FINANCING ACTIVITIES	35 210	-	35 210	35 738	528	101.5%	101.5%	(26 096
NET INCREASE/ (DECREASE) IN CASH HELD	(10 906)	8 570	(2 336)	(19 508)			4.3	24 757
Cash/cash equivalents at the year begin:	95 031	-	136 931	106 931				82 174
Cash/cash equivalents at the year end:	84 124	_	134 594	87 423	(47 171)	65.0%	103.9%	136 931



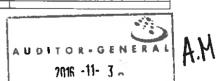
71 (1) 37	naam		NS FOR THE YEAR ENDED 30 JUNE 2016	
	2015			\$44.50 MARIN
Order nr. 1130860	Amoun 9 433,50	Service Provider  Bytes Universal System	Reason Sole Suppler	Additional information (where necessary)
1131311	16 816.14	Inject Laboratories (Pty) Ltd Anatach Instruments (Pty) Ltd	Soje Suppler Scie Suppler	
1131213 1131248	5 230.32	Maxal Projects &A (Pty) Ltd Institute of internal Auditors	Scie Supplier Sole Supplier	
1131415	3 966,50	Hwdrango (Ptyl Ltd	Sola Supplier	
1131416	B4 648.36	Audenberg Toyota	Sois Supplier	
1131287	188 127.20	Special and Industrial Distribution Hydrenson (Phy) Ltd	Stile and Quote	
1131313	33 176,30	Hydrenco (Phy) Ltd Audensberg Toyota	Strip and Quote Strip and Quote	
[3]	231 778.74			
1131362 1130926	5 648,00 24 330 76	Tony Truck Centre (Phy) Ltd Maxel Projects (SA) PTY LTD	Emergency	
1131361	2 850.00	Tony Truck Copies (Ptv) Ltd. HSM Amarzi Pump and Sawanage Engineers co	Emergency Emergency	
1131406 1131648	97 738,80 26 210,88	I ISM, Amarzi Pump and Sawarage Endiquera eo Current Amira Elastrinal Springtok Verigalina	Emergency Emergency	
1131073 213558	5 130.00 3 500.00	Springbok Verigeling Cleaning Zone	Emergency Emergency	
[7]	136 383,44			
1131429		NT Design	Special Works	
	4 109,00			
1130853 1130881	43 082.68	AH Murah	Exceptional once whereby it is impractical to if a normal proc. process	
1130902	201, (200,000 83,000 8	EP Atlantic Engants Tyre Services on ISP Yrusok Hire	Etceptional case whereby it is imprecised to fire normal proc. process  Etceptional case whereby it is imprecised to fire normal proc. process	Extenden of BV 188 Extenden of BV 339
1130864 1130886	22 800,00	DP Truck Hire	Exceptional case whereby it is imprecised to fit a normal proc. process  Exceptional case whereby it is imprecised to fit a normal proc. process	extention of BV 340 modernion of BV 340
1130921 1130927	4 493,88	Capital Security DP Truck Hire	Exceptional case whereby it is impractical to fif a normal proc. process  Exceptional case whereby it is impractical to fif a normal proc. process	
1130939 1130952	206 620.20	BP Atlantic	Exceptional case whereby it is impractical to fire normal proc. process	extention of BV 340 Extention of by 188
1130973	13 011.46	Adendorff General Trading Adendorff General Trading	Exceptional case whereby it is imprecibed to if a normal proc. process  Exceptional case whereby it is imprecibed to if a normal proc. process	
1130928 1130967	2 006,40 3 235,93	Eco Car Hire oo Supa Quick	Exceptional case whereby it is impractical to if a normal proc. process  Exceptional case whereby it is impractical to if a normal proc. process	extendion of BV 340 extendion of BV 339
1131018	60 732.00	DP Truck Hire DP Truck Hire	Exceptional case whereby it is imprecised to ff a normal prec, process	extension of BV 340 extension of BV 340
1131013	11 172.00	DP Truck Hire	Exceptional case whereby it is impractical to if a normal proc. process  Exceptional case whereby it is impractical to if a normal proc. process	extention of BV 340
1131012 1131018	00,000 B	DP Truck Hire Eco Car Hire co	Exceptional case whereby it is impractical to if a normal proc. process Exceptional case whereby it is impractical to if a normal proc. process	extendion of BV 340 extendion of BV 340
1131016	34 884.00 43 411.20	DP Truck Hire Ague Transport and Plant Hire	Excaptional case whereby it is impractical to if a normal proc. process  Exceptional case whereby it is impractical to if a normal proc. process	extention of BV 340 extention of BV 340
1131017	5 016.00	DP Trunk Hire	Exceptional case whereby it is impractical to ff a normal proc. process Exceptional case whereby it is impractical to ff a normal proc. process	extantion of FV 340
1131107	22,800,00	Aqua Transport and Plant Hire DP Truck Hire	Exceptional case whereby it is impraction to fire normal proc. process	extention of BV 340 extention of BV 340
1131110	4 788.00	DP Truck Hire DP Truck Hire	Exceptional case whereby it is impractical to ff a normal croc, process  Exceptional case whereby it is impractical to ff a normal proc. process	extention of EV 340 extention of EV 340
1131109		DP Truck Hire DP Truck Hire	Exceptional case whereby it is imprectical to fit a normal proc. process  Exceptional case whereby it is imprectical to fit a normal proc. process	extantion of BV 340 extantion of BV 340
1121350	29 750.00	Olivier Kontrakteur Conradie inc	Exceptional case whereby it is impractical to if a normal proc. process  Exceptional case whereby it is impractical to if a normal proc. process	Legal Satuloss
1131334	6 927.00	Connedie inc	Exceptional case whereby it is imprecious to \$10 normal proc. process	Lagal Structure
1131125	80 780,00	Adendorff General Trading DP Truck Mre DP Truck Hite	Exceptional case whereby it is impractical to if a normal proc, process  Exceptional case whereby it is impractical to if a normal proc, process	extention of BV 340
1131126 1131127	7 068,00	DP Tryak Hire	Econoficarial casas wybarnovy k is impraection to if a signical proc. process Exceptional casas wybarnovy k is impraeded to if a significant proc. process Exceptional casas wybarnov k is impraeded to if a manning proc. process	extention of BV 340 extention of BV 340
1131173		Rentokii initial PTY LTD Capital Security	Exceptional case whereby it is impractical to if a rapped proc. process  Exceptional case whereby it is impractical to if a normal proc. process	
1131194	24 624.00	DP Truck Hire DP Truck Hire	Exceptional case whereby it is impractical to if a normal proc, process	extention of BV 340
1131196	25 538,00	DP Truck Hire	Exceptional case whereby it is impractical to if a normal proc. process  Exceptional case whereby it is impractical to if a normal proc. process	extention of EV 340 extention of EV 340
1131197 1131198	7 848,65	Betrownias Recycling Betrownias Recycling	Exceptional case whereby it is impractical to if a normal proc. process  Exceptional case whereby it is impractical to if a normal proc. process	
1131159 1131732	5 500,00 7 668.50	Affican Web Solence ECO Car Hine	Exceptional case whereby it is impractical to fire normal proc, process  Exceptional case whereby it is impractical to fire normal proc, process	extension of BV 340
1131285 1131432	15 500.00	Adendorff General Trading Earth to sky Geometics	Exceptional case whereby it is impractical to ff a normal bros. process  Exceptional case whereby it is impractical to ff a normal proc. process	existing of poetract
211054 211048	7.960.00	EHA Shardes Prokereurs Wine Roug Altomeys	Exceptional case whereby it is impractical to ff a normal proc. process	Legal Services- not signed by MM
211082	6 P10.24	Cityer Morkotter inc	Exceptional ones whereby it is impractical to fire normal proc. process  Exceptional asse whereby it is impractical to fire normal proc. process	Legal Services not signed by MM Legal Services not signed by MM
1131430 1131019	3 000.00	Mealghame Trading 77CC Eco Ca rhira	Exceptional case whereby it is impractical to if a normal proc. process  Exceptional case whereby it is impractical to if a normal proc. process	extention BV340
1131204	3 000,60	Eco Cer Hire Soa Cer Hire	Expandional case whereby it is impractical to fif a normal proc. process Exceptional case whereby it is impractical to fif a normal proc, process	extension BV340 extension BV340
1131198		Belowpia Recyclin	Exceptional case whereby it is impractical to if a normal proc, process	I manuface (1897 WTV
[70]	1 832 132.46		-	
		N. British and M. Harris and A. Santa and A.	on the second of	TOTAL TOUR STORY OF THE STORY O
			The state of the second of the state of the state of the second of the second of the state of the second of the se	
Order or, 1131587	Amount 2 844.21	Entrice Provider Keep Acri Wordester	Reason Sole Suppler	Additional information (where necessary)
1131630 1131676	24 819,87	Paloh Industrial Supplifies & Constiting (Pty) Ltd Industrial Screening Technology	Sole Supplier Sole Supplier	
1131460	B3 248,00	Gette Louw Traffip College	Sola Supplier	
1131494 1131515	177 040,00	Dr Cronie & Vermote ingelyf Durabump co	Sola Supplier Sole Supplier	
1131882 1132207	59 579,00 (20 354,01	Pregene	Sole Supplier Sole Supplier	
1131966 1132251	294 576,00	Drager South Africa	Sole Suppler Sole Suppler	
1132115	9 046.90 781 046.32	Worcester Sweiswerke Actable 258CC	Sole Supplier	
1131577	-	Hydrango (Pb/) Ltd	BMs and Direk	
[1]	73 417,80	CITA PIPO (FW) LIN	Strip and Quote	



1131946		DEVIATION	NS FOR THE YEAR ENDED 30 JUNE 2016	
1131644	3 100.00	Saudia Neething Catering	Services urganity required	
1131759	4 769,47	Robin Algemene Dienete Audenaberg Toyoja	Emergency Emergency	
1131782 1131934	4 073,28	Tony's Truck Centre PTY LTD Keep Agri Worcester	Emergeticy Goods unpenity required	
1131963 1133346	9 120,00	The Valuator Group Sanitech Tollet Hire	Emergency Emergency	
1131934	4 073.28	Kasp Agri De Doorns Maxel Projects SA (Ptv) Ltd	Emergency Emergency	
1131650 1131661	29 089,61	Current Affairs Electrical Current Affairs Electrical	Emergency	
1132107	286 475.90	SRK Committing SA	Energency	
[12]	420 766.54	<u> </u>		1
1131440	615 241.52	Global Force Security Services	Exceptional case whereby it is impractical to ff a normal prop, process	month to month extension of security services until a new tender process has been followed
1131616	2 850,00	Tony's Truck Centre (Phy) Ltd	Exceptional case whereby it is impractical to ff a normal proc. process  Exceptional case whereby it is impractical to ff a normal proc. process	Extention of BV 340
1131554 1131823	6 840,00	DP Truck Hire DP Truck Hire	Exceptional case whereby it is impractical to fill normal proc, process Exceptional case whereby it is impractical to fill normal proc. process	Examples of BV 340 Extendion of BV 340
1131559	12 876,80	DP Truck Hire	Exceptional case whereby it is impractical to if a normal proc. process	Extention of BV 340
1131560		DP Truck Hira	Exceptional case whereby it is imprecised to if a normal proc. process	Extention of 8V 340 week to week extension of CBD desming services until s
1131588 1131695	48 880.00 12 391.54	Adendorff General Trading Muller Turblanche & Beyers	Exceptional case whereby it is imprecised to ff a normal proc. process  Exceptional case whereby it is imprecised to ff a normal proc. process	new tender has been awarded
1131597 1131596	43 381.85	Wina Roux Attorneys Muller Terbianche & Seyers	Exceptional case whereby it is impractical to ff a normal proc. process	Legal services
1131651	27 681.19	Current Affairs Electrical	Exceptional case whereby it is impractical to fire normal proc. process Exceptional case whereby it is impractical to fire normal proc. process	Legal services extention by 279
1131649 1131650	29 089,61	Current Affairs Electrical Current Affairs Electrical	Exceptional case whereby it is impractical to if a normal proc. process  Exceptional case whereby it is impractical to if a normal proc. process	extention by 279 extention by 279
1131847 1131868		Worcester Minerals	Exceptional case whereby it is impractical to it a normal proc. process  Exceptional case whereby it is impractical to it a normal proc. process	
1131881	10 668.07	Truvelo Manufacturino (Ptv) Ltd	Exceptional gase whereby it is impractical to ff a normal proc. process  Exceptional case whereby it is impractical to ff a normal proc. process	extention of BV 186
1131724 1131725	229 579.00 19 514.13	SP Atlentio BP Atlentio	Exceptional case whereby it is imprectical to ff a normal proc. process	axtention of BV 186
1131781	7 988.60	Eoo Car Hire	Exceptional case whereby it is imprecised to ff a normal argo, process  Exceptional case whereby it is imprecised to ff a normal proc, process	extention of BV 186 extention of BV 340
1131732 1131763		Eoo Car Hire CAB Holdings (Pty) Ltd	Exceptional case whereby it is impractical to fi a normal proc. process  Exceptional case whereby it is impractical to fi a normal proc, process	extention of BV 340 Extention of BV 220
1131806 1131872		Belrowplas Recycling CC	Exceptional case whereby it is imprectical to if a normal proc. process Exceptional case whereby it is imprectical to if a normal proc. process	Extension of BV 363 Extension of BV 186
1131858 1131908	7 940,99	Hippo Wessery QB Enterprises	Exceptional case whereby it is impractical to if a normal proc, process	[2000410001 - A D-A 1-0-0
1131988	4 360,00	Boland Nebverk and IT PTY LTD  De Kock Loyd Elendomswaardearder	Exceptional case whereby it is imprecised to ff a normal proc. process  Exceptional case whereby it is imprecised to ff a normal proc. process	
1131989 1131887	6 794,40	XUNK Communications (Pty) Ltd	Exceptional case whereby it is impractical to ff a normal proc. process  Exceptional case whereby it is impractical to ff a normal proc. process	extention of BV 138
1132374 1131806	22, 936,95	Windeed System Belrowplas Recycling CC	Exceptional case whereby it is imprectical to file normal proc. process  Exceptional case whereby it is imprectical to file normal proc. process	Extension of contract
1132144 1132163	B 927.00	Corredie inc De Kock Loyd Elendomiwæerdeerder	Exceptional case whereby it is impractical to fit a normal proc. process  Exceptional case whereby it is impractical to fit a normal proc. process	
1132264	24 351.16 1 732 467.21	Rentokil	Exceptional case whereby it is impractical to if a normal proc. process	
	1108 10181			
1131920	6 500,00	JKM Sound	Special work of out to the con-	
1131921		Declare Market Francisco	Special work of any performers	
	17 800,00	Rockets Musical Entertainment	Special work of any performers	
TOTAL	17 600,00	Rodete Musical Entertainment	Special work of any performers	
TOTAL [61]	17 600,00 2 026 198,87	Rocketo Musical Entertainment	Special work of any performers	
[61]	17 600,00 2 026 198,87	Rocketo Musical Entertainment	Special work of any performers  Special work of any performers	
SEPTE Order nr.	17 600,90 2 626 198,87 MBER 201	Rockets Musical Entertainment  Service Provider	Special work of any performers	Additional Information (where passessary)
0rder nr. 1132414 1132415	17 800,80 3 836 193,87 MBER 201 Atmotht 8 515,80 8 289,83	Rockete Musical Entertainment  Service Provider Balanmari Patoh industrial Supplier	Special work of any performers  Reason Sole Supplier Sole Supplier	
0rder nr. 1132414 1132511 1132560	17 600,80 3 046 198,87 MBER 201 Atmothft 6 515,60 8 228,83 22,950,00 12 225,65	Service Provider Balamand Petot i yekshelel Supples Auditors To Cronle & Vennote inservi	Special work of ant/ performers  Reason Sale Supplier Sole Supplier Sole Supplier Sole Supplier Sole Supplier	
Drder nr. 1132414 1132415 1132511 1132680 1132771 1133068	17 800,00 3 526 193,87 EMBER 201 Amount 8 515,60 8 229,83 22,980,00 12 225,65 9 128,60 3 189,72	Service Provider Service Provider Belamand Patch (educated Supplies Auditors Dr Cronle & Vennute Inselvi Lude Nests PTY LTD Manual Protects (SA) PTY LTD	Special work of any performers  Research Soio Supplier Soio Supplier Soio Supplier Soio Supplier Soio Supplier Soio Supplier	
Order nr. 1132414 1132415 1132511 1132580 1132771 1133068 1133248	17 800,00 3 526 193,87 EMBER 201 Amount 8 515,60 8 229,83 22,980,00 12 225,65 9 128,60 3 189,72	Service Provider Service Provider Belamand Patch (educated Supplies Auditors Dr Cronle & Vennute Inselvi Lude Nests PTY LTD Manual Protects (SA) PTY LTD	Special work of any performers  Resour  Solo Stuppler	
0rder pr. 1132414 1132415 1132511 1132680 1132771 1133068 1133248 1133286 1133333	17 800,00  2 93 5 198,87  Amount 8 515,80 6 269,83 22 950,00 12 225,65 9 128,90 13 266,70 7 697,90 4 900,00	Service Provider Service Provider Selement Selem	Special work of ant/ performers  Restor Sole Suppler	
[61] SEPTI Order nr. 1132414 1132415 1132511 1132560 1132771 1133068 1133248 1133248 1133298 1133333	17 800,00  2 886 198,87  EMBER 201  Amount 6 515,83 22 950,00 12 225,65 9 124,50 3 198,70 7 667,20 4 000,00 68 254,10	Service Provider Service Provider Belainman Belainman Belainman Belainman De Cronie & Vennute Inselv Lode Needs PTY LTD Model Projects (SA) PTY LTD Fedoran Technicologica Mayoom WV's Multi Construction	Gpecial work of any performers  Research Soil Supplier	
0rder pr. 1132414 1132415 1132511 1132680 1132771 1133068 1133248 1133286 1133333	17 800,00  2 886 198,87  EMBER 201  Amount 6 515,83 22 950,00 12 225,65 9 124,50 3 198,70 7 667,20 4 000,00 68 254,10	Service Provider Service Provider Belamand Patch (educated Supplies Auditors Dr Cronle & Vennute Inselvi Lude Nests PTY LTD Manual Protects (SA) PTY LTD	Reason Sole Suppler	
Crder nr. 1132414 1132415 1132560 1133246 1133246 1133246 1133246 1133346 1133346 1133336 11132338	17 800,00  2 886 198,87  EMBER 201  Amount  4 515,80  6 265,83  22 950,00  12 225,65  9 124,50  3 198,70  7 667,99  4 000,00  98 284,10  44 184,12	Service Provider Service Provider Belanmard Patch industriel Supplier Auditors Dr. Cronie & Vennute Inselvi Loste Needs PTY LTD Mood PTY LTD Mood PTY LTD Holose (SA) PTY LTD Feldoms Technicolate Mayoom Wv's Multi Construction HSM Americal Pump and sewerage Worcester Build It	Gpecial work of any performers  Reason  Reason  Solo Suppler  Solo Suppl	
07der nr. 1132414 1132415 1132680 1132271 1132680 1133248 11132348 11132348 111 1132348 111 1132348 111 1132348 111 1132348 111 1132348 111 1132348 111 1132348 111 1132348 111 1132348 111 1132348 111 1132348 111 1132348 1132348 111 1132481 1132348 113238 11328 11328 11328 11328 11328 11328 11328 11	17 800,00  2 886 198,87  Atmosrd. 8 516,80 6 259,83 22 950,00 12 226,85 9 128,50 3 180,70 7 667,90 4 000,00 68 284,10 44 184,12 17 431,50 3 752,00 2 910,00	Service Provider  Service Provider  Belanman  Belanman  Belanman  Patch industriel Supplier  Auditors  Dr. Cronie & Vennute Inselvi  Leste Neals PTY LTD  Massa Projects (SA) PTY LTD  Feloram Technicologica  Mayoom  WV's Multi Construction  HSM Arrand Pump and sewerage  Worcester Build It  AC Security  Clessing Zone	Gpecial work of any performers  Reason Sole Supplier Sole	
Crder nr. 1132414 1132415 1132414 1132415 1132511 113251 113256 1132328 1132328 11132324 1132324 1132324 1132245 1132239 1132246 1132295 11323295 11323295	17 800,00  2 886 198,87  Amber 201  Amount 4 515,90 6 269,83 22 950,00 12 225,85 9 128,50 4 192,50 4 900,90 69 264,10 44 184,12 17 431,50 3 782,00 4 389,00 9 122,00	Service Provider Service Provider Belammard Patch industrial Supplies Auditors Dr. Cronle & Vennote insist/f Lude Neats PTY LTD Messi Projecte (SA) PTY LTD Feforum Technologies Meyoom WV's Mailt Construction HSM Arzend Pump and sewerage Worcester Build It AG Security Generaling Zone De La Ross Santisch Tollet Hire	Special work of any performers  Research  Research  Solo Stuppler	
[61] SEPTE Order nr. 1 1132414 1132415 1132251 1132251 1132265 1132246 1133238 [9] 1132338 1132338 1132338 1132338 1132338 1132338 1132338 1132351 1132338 1132351 1132338	17 800,00  2 816 198,87  EMBER 201  Amount 6 515,60 8 269,63 22 980,00 12 225,65 9 124,50 3 189,72 13 28,70 7 667,90 4 000,00 4 284,10 44 184,12  17 431,50 3 782,00 2 010,00 9 126,00 9 126,00 9 126,00 9 126,00 9 126,00 9 126,00 9 126,00 9 126,00 9 126,00 9 126,00 9 126,00 9 126,00 9 126,00 9 126,00	Service Provider Service Provider Belamand Patch ledustriel Supplier Auditors Dr. Cronie & Vennote inselvi Lude Neate Pry LTD Maxar Projects (SA) Pry LTD Hotourn Technologien Meyonn W/s Multi Construction HBM Amend Pume and sewerage Worester Build it AG Security Glessing Zone De La Ross	Gpecial work of any performers  Reason Sole Supplier Sole	
[61] SEPTE Order nr. 1132414 1132415 1132261 1132261 1132261 1132261 1133246 113333 [8] 1132246 113236 1132246 1132396 1132246 1132396 1132246 1132396 1132246 1132396	17 800,00  2 886 198,87  Amutan  6 515,80 6 269,83 22 950,00 12 225,65 9 128,50 3 198,70 7 667,99 4 000,00 68 284,10  44 184,12  17 431,50 3 762,00 9 120,00 4 389,00 9 120,00 6 010,00 41 722,60	Service Provider Service Provider Beleinand Parish evaluates Supplies Auditors Dr. Crente & Vennote Inselvi Lude Nede Pry LTD Maxar Projects (SA) Pry LTD Maxar Projects (SA) Pry LTD Maxar Projects (SA) Pry LTD Maxar Service (SA) Meyorn Wv's Mutil Construction Wv's Mutil Construction Wv's Mutil Construction Wv's Marish Construction Wv's Mutil Construction University Services Meyorn Wv's Mutil Construction University Services Meyorn Worcester Build It AC Security Close In Services Close In Services Close In Services Clearing Zone Clearing Zone	Research Research Sole Stuppler Sole Stupple	
[61] SEPT8 Crder nr. 1 1132414 1132415 1132251 1132261 1132266 1133246 1133246 1133246 1113239 11132454 11132451 11132451 1132461 1132245 1132245 1132245 1132245 1132245 1132245 1132245 113239 1132245 1132245 1132245 1132245 1132245 1132245 1132245 1132245 1132245 1132245 1132245 1132245 1132245 1132245 1132245 1132245	17 800,00  2 886 198,87  Amutant 6 515,80 5 259,83 22 950,00 12 225,85 9 122,50 3 189,70 7 667,90 4 184,12  17 431,80 3 782,90 4 184,12  17 431,80 4 189,00 6 101,00 4 182,20 17 22,80	Service Provider  Service Provider  Belainmand  Belainmand  Belainmand  Bettin (eductive) Supplies  Auditors  Dr. Cronie & Ventrotis topsfor  Loste Needs PTY LTD  Mood PTY LTD  Mood PTY LTD  Howar Terophologies  Meyoom  WV's Mutil Construction  HSM Arnered Pump and sewerage  Worcester Build It  AC Security  Clessing Zone  De La Ross  Serviced I tele Hete  Clessing Cone  De La Ross  Serviced I tele Hete  Clessing Cone  De La Ross  Adendorif General Trading  Whiteled Breterns	Research Special work of any performers  Research Sole Supplier Sole Sup	
[61] SEPT8 Crder nr. 1 1132415 1132415 1132251 1132261 1132265 1133246 113333 [9] 1132464	17 800,00  2 886 198,87  Amber 201  Amount 6 515,90 6 2598,33 22 950,00 12 225,85 9 122,50 4 900,90 6 254,10 4 184,12 17 431,50 3 762,20 10,50 4 389,00 6 1010,00 4 17 22,80 4 17 22,80 4 17 23,80 4 185,12	Service Provider  Service Provider  Belanmard  Belanmard  Belanmard  Bettin industrial Supplier  Auditors  Dr. Cronie & Vennute Inselvi  Leste Neels PTY LTD  Mosse Projects (SA) PTY LTD  Holman Technicologiae  Mayoom  WV's Multi Construction  HSM Arrand Pump and sewerage  Worcester Build It  AC Security  Clessing Zone  Da La Ross  Sanitach Tolet Hire  Clessing Zone  Adendorif General Treding  Woulded Gretarns  Adendorif General Treding  Woulded Gretarns  Adendorif General Treding  Woulded Gretarns  Adendorif General Treding	Reason Soil Supplier Soil Supp	Additional information (where passessity)  Additional information (where passessity)
[61] SEPT8 Crder nr. 1132414 1132415 1132811 1132861 1133246 1133246 1133333 111 1132348 111 1132348 111 1132348 111 1132346 1132346 1132346 1132346 1132346 1132346 1132346 1132346 1132346 1132346 1132346 1132346 1132346 1132346 1132346 1132346 1132346 113236	17 800,00  2 886 198,87  Amutant 8 515,90 6 2598,33 22 950,00 12 225,85 9 122,50 4 900,90 6 254,10 4 184,12 17 431,50 3 762,20 10 10,00 4 17 22,00 6 1010,00 4 17 22,00 6 1010,00 4 17 22,00 7 970,43 16 560,00 7 970,43 16 560,00 7 970,43 16 560,00 12 163,40 12 163,40 12 163,40 12 163,40 12 163,40 12 163,40 12 163,40 12 163,40 12 163,40	Service Provider  Service Provider  Belanmard  Patch industrial Supplier  Auditors  Dr. Cronie & Vennute Inselvi  Lode Neds PTY LTD  Mood Projects (SA) PTY LTD  Hower Burner Bu	Research Sole Stuppler Sole St	Additional information (where paceasary)  Additional information (where paceasary)  margin-to-morph extension of security services while tender is morph-to-morph extension of security services while tender is morph-to-morph extension of security services while tender is
[61] SEPTs Order nr. 1132414 1132415 1132260 1132246 11323246 11323246 1113266 1132333 [9] 1132346 11132461 1132461 1132461 1132461 1132461 1132516 1132516	17 800,00  2 896 199,87  Abnount 8 515,60 8 269,83 22 980,00 12 225,65 9 124,80 3 169,72 1 3 286,70 7 667,50 4 000,00 8 284,10 4 184,12 4 184,12 17 41,50 3 762,00 2 010,00 4 1989,00 4 172,80 15 650,00 4 172,80 17 216,80 17 216,86 17 216,86 17 216,86 17 216,86 17 216,86 17 216,86 17 216,86 17 216,86 17 216,86 17 216,86 17 216,86 17 216,86 17 216,86 17 216,86 17 216,86 17 216,86 18 2134,40	Service Provider  Betwice Provider  Betwice Provider  Betwinster	Research Sole Supplier Sole Su	Additional information (where passessiny)  mappin-to-morph extension of security services while tender is morph-to-morph advantage of security services while tender is
[61] SEPT8 Crder nr. 1132414 1132415 1132281 1132324 1133248 1133248 11133333 [8] 1132451 11132358 1132451 1132451 1132451 1132518 1132251 1132518 1132518	17 800,00  2 816 198,87  Amount 6 515,60 8 268,63 22 980,00 12 225,65 9 128,50 3 189,72 13 286,70 7 667,80 4 000,00 4 184,12  17 431,50 3 762,00 2 010,50 9 120,50 9 120,50 15 660,50 17 218,80 17 218,80 18 560,00 41 722,80 17 218,80 17 218,80 18 560,00 42 134,40 17 218,80 42 134,40 17 218,80 43 189,00 44 184,52 45 184,60 46 864,85 47 134,80 48 184,85 48 1	Service Provider  Service Provider  Betwinser  Betwinse	Reason Sole Supplier Sole Supp	Additional information (where passessey)  manifi-to-month extension of security services while tender is month-to-month extension of security services while tender is
[61] SEPT8 Crder nr. 1132414 1132415 1132281 1132281 1132328 1133248 1133248 11132339 1132454 11132451 1132451 1132451 1132451 1132451 1132451 1132518 1132251 1132252 1132252	17 800,00  2 816 198,87  Amount 6 515,60  5 269,53  2 2980,00  12 225,65  9 124,50  3 189,72  12 286,70  4 000,00  4 124,50  3 762,00  2 010,00  4 184,12  17 431,50  3 762,00  2 120,00  15 560,00  47 722,80  17 12(8,55  42 134,40  17 12(8,55  42 134,40  18 650,00  42 134,40  43 184,55  44 184,55  45 184,55  46 884,55  47 134,80  58 16 186,00  18 17 2(8,55  47 134,80  18 18 86,00  19 10 10 10 10 10 10 10 10 10 10 10 10 10	Service Provider  Service Provider  Betwine Provider  Betwiner  Be	Reason Sole Suppler Sole Supple	mppits to morth extension of security services while tender is morth-to-morth extension of security services while tender is
[61] SEPTI SEPTI Order m. 1132414 1132415 1132680 11332761 1132586 1133334 11323246 1133333 1132461 11322461 11322461 11322461 11322461 11322461 1132386 1132331 1132517 1132510 1132511 1132511 1132511	17 800,00  2 816 198,87  Amount 6 515,80  8 298,030  12 225,85  9 124,80  3 189,72  13 286,70  4 000,00  4 225,85  17 431,80  3 782,00  2 010,00  4 184,12  17 431,80  17 431,80  17 431,80  17 431,80  18 560,00  17 216,85  42 134,40  17 216,85  42 134,40  17 216,85  42 134,40  17 216,85  42 134,40  17 216,85  42 134,40  18 864,85  80 244,88  12 428,53  16 166,02  55 338,23  16 186,02  55 338,23	Service Provider  Bervice Provider  Belainmand  Belainmand  Betich (educated Supplies  Auditors  Dr. Cronie & Ventrutie Injestyl  Lode Needs Pry LTD  Moxal Projects (SA) Pry LTD  Howar Projects (SA) Pry LTD  Howar Technologies  Meyoren  Worden Hill Construction  Adendorif General Trading  Worden General Trading  Adendorif General Trading  Adendorif General Trading  Worden Hill Construction  Global Force Security Services	Research Sole Stuppler Sole St	Additional information (where paceasary)  mppin-to-mergin extension of security services while tender is month-to-morth extension of security services while tender is
[61] SEPT8 Order m. 1132414 1132415 11322415 1132261 1132324 1132338 111 1132338 111 1132338 111 1132461 1132461 1132461 1132461 1132461 1132461 1132519 1132338 1132517 1132519 1132521 1132521 1132521 1132521 1132521	17 800,00  2 886 198,87  Atmount 8 515,90 8 268,83 22 980,00 12 225,85 9 128,80 3 166,72 13 285,70 7 667,90 4 090,00 8 254,10 17 431,50 17 431,50 17 431,50 17 431,50 17 431,50 17 431,50 17 431,50 17 431,50 17 431,50 17 431,50 17 431,50 17 431,50 17 431,50 17 431,50 17 431,50 17 431,50 17 431,50 17 431,50 17 431,50 18 565,00 18 565,00 18 565,00 18 665,00	Service Provider  Betwice Provider  Look Neds Pry LTD  Moxal Projects (SA) Pry LTD  Howar Torpicologies  Meyoom  W/** Multi Construction  HSM Amend Pume and sewerage  Worcester Build (t  AG Security  Clessing Zone  De La Ross  Services  Serviced Systems  Adendorff General Treding  Yandeed Systems  Adendorff General Treding  Yandeed Systems  Adendorff General Treding  AG Security  Golder Force Security Services  Globel Force Security Services	Research Sole Stuppler Sole St	Additional information (where passessary)  margin-to-morth extension of security services while tender is month-to-morth extension of accurity services while tender is
[61] SEPTS Crder ar. 132444 1132415 1132811 113281 113292 1133246 1133238 11122451 1112238 1132461 1132461 1132461 1132461 1132295 1132461 1132261 1132261 1132261 1132261 1132261 1132261 1132261 1132261 1132261 1132261	17 800,00  2 886 198,87  Atmount 8 515,90 8 268,83 22 980,00 12 225,85 9 128,30 3 166,72 13 286,70 7 667,50 4 000,00 8 254,10 17 431,50 17 20,00 18 254,10 17 431,60 18 556,00 18 556,00 18 556,00 18 556,00 18 556,00 18 556,00 18 556,00 18 556,00 18 568,40 18 568,40 18 568,40 18 568,40 18 568,40 18 568,40 18 568,40 18 568,40 18 684,55 18 684,55 1	Service Provider  Bervice Provider  Belainmand  Belainmand  Betich (educated Supplies  Auditors  Dr. Cronie & Ventrutie Injestyl  Lode Needs Pry LTD  Moxal Projects (SA) Pry LTD  Howar Projects (SA) Pry LTD  Howar Technologies  Meyoren  Worden Hill Construction  Adendorif General Trading  Worden General Trading  Adendorif General Trading  Adendorif General Trading  Worden Hill Construction  Global Force Security Services	Reason Soil Supplier Soil Supp	maptit to morth extension of security services while tender is morth-to-morth extension of security services while tender is



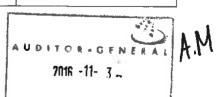
			NS FOR THE YEAR ENDED 30 JUNE 2016	
1132671 1132748	11 700.00	DJ X-2ko   Protee Hotel Cumberland   Blement Consulting Engineers	Exceptional case whereby it is impression to ff a normal prop. process  Exceptional case whereby it is impression to ff a normal prop. process	
1132777 113265B	3 813.47	Geps Office Machines	Exceptional case whereby it is impractical to ff a permal proc, process  Exceptional case whereby it is impractical to ff a normal proc, process	
1132860 1132871	2 045,00	Caps Office Mechines Blaser's Office Egylpment oc	Exceptional case whereby it is impractical to if a normal proc. process  Exceptional case whereby it is impractical to if a normal proc. process	
1133205 1133247	14 250,00	Beroor Trading on CSX Customer Services	Exceptional case whereby it is imprecticel to ff a normal proc. process  Exceptional case whereby it is imprectical to ff a normal proc. process	Lugai Sersions
1133288 1133295	2414.70	Conrade Incorporated Hippo Wassery	Exceptional case whereby it is impractical to if a normal proc, process  Exceptional case whereby it is impractical to if a normal proc, process	Lispe and today
1183297 1133349	6 000,00	TS Bushwana Bus & Yard Services	Exceptional case whereby it is imprectical to ff a pormal proc, process	
_1133350	48 386,00	Wina Roux Attorneys Wina Roux Attorneys	Exceptional case whereby it is impractical to if a sormal proc. process  Exceptional case whereby it is impractical to if a garmal proc. process	Legal Services
1133351 1133359	18 922,88	Wilne Roux Attorneys Esterhuyza (no	Exceptional case whereby it is impractical to fif a normal proc. process   Exceptional case whereby it is impractical to fif a normal proc. process	Legal Services Legal Services
113336C 1133361	20 085.18	Wilna Roux Attorniye Belrowplas Resyding so	Exceptional case whereby it is impractical to first normal proc. process  Exceptional case whereby it is impractical to first normal proc. process	Legal Services Extention of By 353
1132676 1132604	3 182,72	Ego Car Hira Beirowpiae Recycling co	Exceptional case whereby it is imprecibed to if a normal proc. process  Exceptional case whereby it is imprecibed to if a normal proc. process	Extension of By 340
1132544 1132571	15 580,00	Adendorff General Trading Belrowpies Recycling so	Exceptional case whereby it is impractical to if a normal proc. process	Extension of By 353 Extension of contract
1132471	7 646,85	Belrownian Recycling oc	Exceptional case whereby it is impractical to if a normal proc. process  Exceptional case whereby it is impractical to if a normal proc. process	Extension of contract  Extension of contract
[40]	106 648.37			
TOTAL [56]	1 171 809.19			
ОСТО	BER 2015	हुन्द्रमङ्काद्वासार स्टब्स्ट्रीत राज्यान स्टब्स्ट्री । १९४५, १००	Springer (Springer)	O SANTO POLICIONA SANTONIA VICTORIA VICTORIA
	DER 2019		The state of the s	The state of the extra table to William
Order rt. _1133425	R 088 78	Service Provider Wordunger Minerals	Resect Sole Supplier	Additional Information (where necessary)
1133427 1133457	28 474,47	Gene Low Traffic College AC Security	Sole Supplier	
1133705	16 131.22	Idexx Laboratorias (PTY)LTD	Sole Supplier Sole Supplier	
1133706 1133707	26 448,00	Maxel Projects (SA) PTY LTD Indecon Instrumentation Control	Sole Suppler Sole Suppler	
1133708 1133768	2 502 50	Orages Smith Africa (DTVVI TT)	Sole Supplier Sole Supplier	
1134021	42 134,40	AC Security	Sole Supplier	
1134025 1134168	2 907.24	Single State Property Control of the	Sole Supplier	
1134282 [12]	133 174,80 383 797,46	TGB Gear Service	Sola stopiur	
1134009	94 TEO 40	LE LE PROPERTY OF		
1134265	121 980.00	Hydrenco PTY LTD HSM America plamp & sewerage Engineers	Strip & Quote above R30 000 Strip & Quote	
121	153 730.40			
1133426 1 1133506	3 500.00 21 120.00	Kipo's Passengers Sarvice Boland Packaging (EDMS)BPK	Services urgandy required Goods urgandy required	
1133640 1138854	2 460,00	Winterbach Broers EIK Cleaning Zone	Emergency	
1133958	518 077.21	Alsu Ondernemings BT	Services unrently regulated Emergency	
1133967	16 986,00	Winterbuch Brown BK Meyer Electrical Construction	Emergency Services urgently required	
1134013 1134031	4 544,04 2 029,20	Maxal Projects SA PTY LTD Turner Monte PTY LTD	Emergency Emergency	
1134032 1134145	11 755,45	WM Spilhause Heavallet BK Winterbach Broom BK	Emergency Emergency	
1101110	770	Element Consuling Engineers	Berviose urgently required	
1134149	5 700,00 9 682 61		Emergency	
1134162 1134163	2 966,51 3 763,39	WM Spilinause Hannellei BK.	Emergency	
1134162 1134163 1134172 1133424	3 763.39 3 800,00 5 279.90	WM Spiliatus Hespeliel BK WM Spiliatus Hespeliel BK FP Swelsyerke Botand Packaging	Emergency Services urgently required	
1134162 1134163 1134172 1133424 1134263	3 788,39 3 800,00 5 279,90 83 507,12	WM Sightatuse Happellof BK WM Spihause Happellof BK FP Swelswerke Botand Packsging TGS Gens Services	Emercency Services trajectily required Emergency Emergency	
1134162 1134163 1134172 1133424	2 166,51 3 783,39 3 800,00 5 279,90 63 507,12 6 700,00 688 333,82	WM Spirates People BK WM Spirates Houseld BK FP Swelswerke Boland Packaging TGS Gens Service Element Consulting Engineers	Emergenov Services urgenily required Emergenov	
1134162 1134163 1134172 1133424 1134263 1134149 NBI	2 166,51 3 783,39 3 800,00 5 279,90 63 507,12 6 700,00 888 333,82	1906 Spiniatus Hercellol BK WM Schlause Hercellol BK FP Swebwerke Boland Packschig TGS Genr Service Genry Consulting Engineers Kentucky Fried Chielen	Emergency Services ungently required Emergency Emergency Emergency Emergency Emergency Exceptional cases whereby it is imprecioul to ff a normal proc. process	
1134/62 1134/63 1134/72 11334/24 1134/253 1134/49 (16) 1133371 1133472 1133681	2 965,51 3 783,39 3 800,00 5 279,90 63 507,12 6 700,00 683 333,82 27 800,00 6 468,81 2 462,40	1999 Spiniatus Herceldel BK WM Schlause Herceldel BK FP Swelsyerke Boland Packsging TGS Geer Service Element, Consulting Engineers Kentucky Fried Chicken Windeed Beland Baldop And Engrying	Emergency  Services tragetly required  Emergency  Emergency  Emergency  Exceptional case whereby it is imprecioul to ff a normal proc. process  Exceptional case whereby it is imprecioul to ff a normal proc. process  Exceptional case whereby it is imprecioul to ff a normal proc. process	
1134162 1134163 1134172 1133424 1134263 1134149 [16] 1133371 1133472	2 905,51 3 788,39 3 802,00 5 279,90 63 507,12 5 700,00 688 333,82 27 800,90 6 485,51 2 482,40 40 722,80	1999 Spinatuse Herosofiel BK WM Spinatuse Herosofiel BK FP Sweleywrite Botand Packaging TGS Gees Service German Consulting Engineers Kentucky Fried Chielen Windeed	Emergeney Services tracetly required Emergency Emergency Emergency Exceptional case whereby it is impractical to fif a normal proc. process Exceptional case whereby it is impractical to fif a normal proc. process	
1134/62 1124/63 1134/72 11334/4 1134/263 1134/49 1161 1133371 1133472 1133561 1133518	2 905,51 3 788,39 3 802,00 5 279,90 63 507,12 5 700,00 688 333,82 27 800,90 6 485,51 2 482,40 40 722,80	1910 Spinatuse Hescalid EK WM Schlause Hescalid EK FF Swelswerke Behand Packsping 165 Gees Service Element Consulting Engineers  Kentucky Fried Chieten Whydead Beland Budoe And Engraving Adamic Of PTY/LTD	Emergeney Services tracetly required Emergency Emergency Emergency Exceptional case whereby it is imprecited to file normal proc. process Exceptional case whereby it is imprecited to file normal proc. process Exceptional case whereby it is imprecited to file normal proc. process Exceptional case whereby it is imprecided to file normal proc. process Exceptional case whereby it is imprecided to file normal proc. process Exceptional case whereby it is imprecided to file normal proc. process	
1134/62 1134/63 1134/72 1134/25 1134/49 1133371 1133371 1133881 1133618 1133630	2 966,51 3 783,59 3 800,00 5 276,50 5 700,00 683 333,62 27 800,00 6465,51 2 462,40 40 722,80 16 560,00	19/16 Spiniatus Heccelel SK WM Schlause Heccelel SK FP Swelywrke Boland Packsging TGS Gear Sendea Glemen Consulting Engineers Gentucky Fried Ciristen Windead Boland Baddes And EngrayIng Allandic Ok (FTY)LTD Adandord General Trading	Emergeney Services Intently required Entergency Emergency Emergency Emergency Emergency Exceptional case whereby it is imprecibed to fif a normal proc. process Exceptional case whereby it is imprecibed to fif a normal proc. process Exceptional case whereby it is imprecibed to fif a normal proc. process Exceptional case whereby it is imprecibed to fif a normal proc. process Exceptional case whereby it is imprecibed to fif a normal proc. process External of 5V165 graft lender EV451 has been approved External of 5V165 graft tender EV451 has been approved External of a certification of exceptions of the first exception of exceptions of except	
1134/62 1134/63 1134/72 1133/24 1134/25 1134/25 1134/25 1133/71 1133/72 1133/81 1133/81 1133/81 1133/81 1133/81 1133/81 1133/81	2 966,51 3 783,39 3 800,00 52 507,12 5 700,00 683 333,82 27 950,00 6 465,51 2 462,40 40 722,80 214 164,70 16 560,00	NYM Spinatuse Hearendel BK WM Spinatuse Hearendel BK FP Swebywrke Bohand Packsgrigs TGS Geer Sendon Adelento Adendo Ci (FTY)LTD Adendorff General Trading Adendorff General Trading Adendorff General Trading Adendorff General Trading	Emergeney Services Uncertify required Enregeney Emergeney Emergeney Emergeney Exceptional cases whereby it is imprecion to file normal proc. process Exceptional cases whereby it is imprecion to file normal proc. process Exceptional cases whereby it is imprecion to file normal proc. process Exceptional cases whereby it is imprecion to file normal proc. process Exceptional cases whereby it is imprecion to file normal proc. process Extension of SV 166 griff lender EV/51 has been approved Extension of SV 166 griff lender EV/51 has been approved Extension of a contract on week to week basis until tender EV/55 has been approved Extension of a contract on week to week basis until tender EV/455 has been approved Exceptional Cases	
1134/82, 1124/83, 1134/17, 1133/24, 1134/23, 1134/40, 160, 113337, 11334/72, 11335/16, 11336/19, 1133894, 1133894, 1133894, 1133894, 1133894, 1133895,	2 966,61 3 783,39 3 800,00 5 279,90 53 507,12 6 760,00 688 333,62 27 800,00 6 488,51 2 482,40 44 722,80 14 164,00 15 560,00 16 680,00 3 812,47 2 489,04	NYM Spinatuse Hearendel BK WM Spinatuse Hearendel BK FF Swelsyerke Boland Packsging TGS Geer Service Element Consulting Engineers Kentucky Fried Chicken Windese Beland Bildos And Enemyling Albands Oil (PTY)LTD Addendorff General Trading Addendorff General Trading Addendorff General Trading CAB Holdings PTY LTD Beltonias Roccollege CAB Holdings PTY LTD Beltonias Roccollege CAB Holdings PTY LTD Beltonias Roccollege CAB Holdings PTY LTD	Emergeney Services traperlly required Emergeney Emergeney Emergeney Emergeney Emergeney Exceptional case whereby it is imprecious to fir a normal proc. process Exceptional case whereby it is imprecious to fir a normal proc. process Exceptional case whereby it is imprecious to fir a normal proc. process Extended on a first and a first lender SV451 has been approved Externation of SV188 and tender SV451 has been approved Extended of SV188 and tender SV451 has been approved Extended on a contract on week to week basis until tender SV455 has been approved Extended on a contract on week to week basis until tender SV455 has been approved Extended on a contract on week to week basis until tender SV455 has been approved Exceptional Case Extended on a contract on week to week basis until tender SV455 has been approved Exceptional Case Extended on a contract on week to week basis until tender SV455 has been approved Exceptional Case Extended on a contract on week to week basis until tender SV455 has been approved Exceptional Case Extended on a contract on week to week basis until tender SV455 has been approved Exceptional Case Extended on a contract on week to week basis until tender SV455 has been approved Exceptional Case Extended on a contract on week to week basis until tender SV455 has been approved. Extended on a contract on week to week basis until tender SV455 has been approved. Extended on a contract on week to week basis until tender SV455 has been approved.	
1134162, 1134162, 1134172, 1133424, 113425, 1134449, 161, 1133371, 1133472, 1133581, 1133518, 1133518, 1133518, 1133518, 1133694, 1133694, 1133697, 1133697,	2 486,61 3 7883.59 3 800,00 6 279.90 63 507.12 6 750,00 6 487,51 2 482,00 40 722,80 214 164,70 16 580,00 3 813.47 28 489,54 7 948,65 1 580,00	19/16 Spiniatus Hencelel BK WM Schlause Hencelel BK FP Swelywrice Boland Packsgrig TGS Gear Sendon Glement Consulting Englisers Gentschaft Consulting Englisers Kentucky Fried Cipiden Whindead Beland Badde And EngrayIng Albanio Ol (FTY)LTD Albanio Ol (FTY)LTD Adendorff General Tracing Adendorff General Tracing Cabe Office Machines CAB Holdings Pry LTD Belforelas Recycling to	Emergeney Services Intentify required Enregency Emergency Emergency Emergency Exceptional case whereby it is impractical to fif a normal proc. process Exceptional case whereby it is impractical to fif a normal proc. process Exceptional case whereby it is impractical to fif a normal proc. process Exceptional case whereby it is impractical to fif a normal proc. process Exceptional case whereby it is impractical to fif a normal proc. process Externalism of SV 168 griff tender SV451 has been approved Externalism of SV 168 griff tender SV451 has been approved Externalism of scatthact on week to week basis until tender SV455 has been approved Exceptional Case Externalism of contract on week to week basis until tender SV455 has been approved Exceptional Case Externalism of contract - SV 220 Externalism of contract or week to week basis until tender SV455 has been approved Externalism of contract or week to week basis until tender SV455 has been approved	
1134/62, 1134/62, 1134/72, 11334/24, 1134/25, 1134/49, 161, 1133371, 1133661, 1133671, 1133691, 1133691, 1133691, 1133691, 1133691, 1133691, 1133691, 1133691, 1133691,	2 966,61 3 788,38 3 800,00 6 278,99 53 507,12 6 750,00 663 333,82 27 800,00 6 465,91 2 482,80 40 722,80 21 454,70 16 560,00 3 813,47 26 490,04 7 646,85 16 580,00	NYM Spinatuse Hearendel BK WM Spinatuse Hearendel BK FP Swelsyerke Belond Packsging TGS Geer Senden Slemen Consulting Engliseins Slemen Consulting Engliseins Kentucky Fried Citieten Windead Belond Betoe And EngrayIng Allandio Cit (FTY)LTD Addendorff General Trading Adendorff General Trading Adendorff General Trading CAB Holdings FTY LTD Belonder Recycling Cabender Consulting Addendorff General Trading CAB Holdings FTY LTD Belonder Recycling Cabender Consulting Addendorff General Trading CAB Holdings FTY LTD Belonder Recycling Capacity Services Globel Force Security Services	Emergency Services transfer required Entergency Emergency Emergency Emergency Emergency Exceptional case whereby it is imprecion to fif a normal proc. process Exceptional case whereby it is imprecion to fif a normal proc. process Exceptional case whereby it is imprecion to fif a normal proc. process Exceptional case whereby it is imprecion to fif a normal proc. process Externation of SV166 craft tender EV451 has been approved Externation of SV166 craft tender EV451 has been approved Externation of a contract on week to week basis until tender EV455 has been approved Exceptional case Exceptional case Exceptional case Externation of ordered - SV 220 Externation of ordered - SV 220 Externation of ordered - SV 253 Externation of a contract or weak to week basis until tender EV455 has been approved Exceptional case Exceptional case whereby it is imprecibiled to fif a some proc. process Exceptional cases whereby it is impractical to fir a some proc. process	
1134/62, 1134/152, 1134/172, 11324/24, 1134/172, 11324/24, 1134/132, 1134/149, 1133371, 11334/72, 11335/14, 11335/19, 11336/19, 1136/19, 1	2 966,61 3 783,39 3 800,00 5 279,90 53 507,12 6 760,00 683 333,62 27 850,00 6 485,81 2 482,40 40 722,80 21 164,00 16 560,00 16 680,00 3 812,47 26 485,81 16 580,00 12 441,82 15 176,00 21 344,81 16 18 18 18 18 18 18 18 18 18 18 18 18 18	NYM Spinatuse Herendel BK WM Spinatuse Herendel BK FF Swelsyerke Boland Packsgfug TGS Gear Service Service Sear Service Sear Service Sear Service Sear Service Sear Service Winder Winder Sear Service Sear Service Adendor Gepray Trading CAB Holdings PTY LTD Betrooks Records see Adendorff General Trading CAB Holdings PTY LTD Betrooks Records see Adendorff General Trading Globel From Searling Services Globel From Searling Services Globel From Searling Services	Emergeney  Services tripertly required  Energeney  Emergeney  Emergeney  Emergeney  Exceptional case whereby it is imprecioul to file normal proc. process  Exceptional case whereby it is imprecioul to file normal proc. process  Exceptional case whereby it is imprecioul to file normal proc. process  Exceptional case whereby it is imprecioul to file normal proc. process  Externation of SVI 86 and tender EV451 has been approved  Externation of SVI 86 and tender EV451 has been approved  Externation of SVI 86 and tender EV451 has been approved  Externation of a contract on week to week basis until tender EV455 has been approved  Externation of a contract on week to week basis until tender EV455 has been approved  Exceptional case whereby it is imprecibed to file approved proc. process  Exceptional cases whereby it is imprecibed to file approved proc. process  Exceptional cases whereby it is imprecibed to file approved proc. process  Exceptional cases whereby it is imprecibed to file approved proc. process  Exceptional cases whereby it is imprecibed to file approved proc. process  Exceptional cases whereby it is imprecibed to file approved proc. process	
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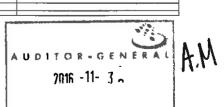
	-	DEVIATIO	NS FOR THE YEAR ENDED 30 JUNE 2016	
1133997 1134006		Masighame Trading 77cc Springbok verkosling	Exceptional case whereby it is impractical to ff a normal proc, process  Exceptional case whereby it is impractical to ff a normal proc. process	
1134030	76 641.08	William Roux Attorneys	Exceptional case whereby it is impractical to if a normal proc. process	
1134081 1134123	102,080,00	Nashua Breedevallei Breenvier Kommunikasia	Exceptional case whereby it is impractical to ff a normal proc, process  Exceptional case whereby it is impractical to ff a normal proc, process	
1134124	125 970,00	Breetivier Kommunikeele Breetivier Kommunikeele Rentokii Iriidal PTY LTD	Exceptional case whereby it is impractical to fi a normal proc. process  Exceptional case whereby it is impractical to fi a normal proc. process	
1134307	602 718.98	Global Force Security Services	Exceptional case whereby it is imprectical to ff a normal proc, process	
1133929 260981	15 560.00 56 509.80	Adendorf General AC Security	Exceptional case whereby it is impractical to if a normal proc. process  [Exceptional case whereby it is impractical to if a normal proc. process	
1133628	7 647.85	Bairopige Recycling co	Exceptional case whereby it is impractical to if a normal proc. process	
1133858	127 953.00	Atlantic Oli (PTY)LTD AC Security	Exceptional case whereby it is impractical to ff a normal proc. process  Exceptional case whereby it is impractical to ff a normal proc. process	
[46]	2 862 062.89			
Total	4 197 814.67			<u> </u>
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NOVE	VIBER. 201	5	98	
Order	Annumb			
Order nr. 1134564	7 158.20	Service Provider Civilsoft Systems	Resson Sole Suppler	Additional information (where necessary)
1134599 1134691	9 500 00	Global Force Security	Sole Suppler Sole Suppler	
1134693	199 837 44	Patrix Industrial Russillara	Sole Supplier	
1134095	3 150,00	Industrial Screening Technology Water Institute of SA	Sole Supplier	
1135066	2 700.00	Hyper Doora	Sole Supplier	
1135068 1135067	4 200,00	Forms Media Independent Baulah Funerals	Sole Supplier Sole Supplier	
1134761	3 306.00 34,080 91	Induson Instrumentation		
1134711	2 451,00	Winterbach Broers BK	Emergency Emergency	
1134582 1134938	4 503,00	Tonye Motor Spares	Emergency	
1135094	74 738.40	Winterbach Broezs BK Strydom Amature Winders	Emergency  Emergency	
[6]	57 232.80			
1134694	31 578,03	Wynland	Strip & Quade	
[15]				
4424700	16 680,00	Advisor to the state of the sta	Part of the state	
1134428 1134629	7 845,65	Adendorff General Trading Beirovolan Recycling	Extension of a contract on week to week basis until tender BV455 has been approved Extension of BV 353	
1134630	15 560,00	Adendorff General Trading	Extension of a contract on week to week basis until tender BV455 has been approved	
1134713	6 273.42	Bradley Connedia Attorneys	Exceptional case whereby it is impractical to if a normal proc. process	
1134729 1134772	8 721.00	Euraka New Neon Lighting	Exceptional case whereby it is impractical to if a normal proc. process  Exceptional case whereby it is impractical to if a normal proc. process	
1134822	7 600,00	H Terblanche	Exceptional case whereby it is impractical to ff a normal proc, process	
1134827		AC Security	Exceptional case whereby it is impractical to ff a normal proc. process	
1134845	11 148.08	dexx Laboratories (Pty) Ltd	Exceptional case whereby it is impractical to ff a normal proc. process	
1134845 1134869	4 990.00	dexx Laboratories (Pty) Ltd Shakkon Margardie	Exceptional case whereby it is impractical to file normal proc. process  Exceptional case whereby it is impractical to file normal proc. process	
			Exceptional case whereby it is impractical to fit a normal proc. process  Exceptional case whereby it is impractical to fit a normal proc. process  Extension of a contract on week to week basis until tender 6V465 is a been approved.	
1134859 1134907	4 990.00 15 560.00 16 560.00	Shelden Mengardie Adepdorff General Trading Adendorff General Trading	Exceptional case whereby it is impractical to file normal proc, process  Extension of a contract on week to week basis small tender BV465 has been approved.	
1134869 1134907 1134908 1135029	4 990.00 15 660.00 16 660.00 2 124.48	Shekkon Margardie Adepstorff General Trading Adendorff General Trading Murray T Jocate	Exceptional case whereby it is impractical to file normal proc. process  Extension of a contract on week to week basis until tender BV455 jaes been approved.  Extension of a contract on week to week basis until tender BV455 has been approved.  Exceptional case whereby it is impracised to file normal proc. process	
1134869 1134907 1134908 1135029 1135065 1135091	4 990.00 15 560.00 16 560.00 2 124.48 24 351.16 70 680,00	Stelden Mergerdie Adeptiorff General Trading Adendorff General Trading Murray T Jooste Rentod Initial (Pb) Ltd A Bessitty A	Exceptional case whereby it is impractical to file normal proc. process  Extension of a contract on week to week basis until tender 6V455 has been approved.  Extension of a contract on week to week basis until tender 6V455 has been approved.  Exceptional case whereby it is impractical to file a normal proc. process  Exceptional case whereby it is impractical to file normal proc. process  Exceptional case whereby it is impractical to file normal proc. process	
1134869 1134807 1134808 1135029 1135065 1135091 1135092	4 990.00 15 680.00 16 680.00 2 124.48 24 351.18 70 880.00 32 610.36	Stelden Mergerdie Adeptorff General Trading Adendorff General Trading Murray T Jooste Rentod Initial (Pby) Ltd. A Becstyly GAB Holdings (Pky) Ltd.	Exceptional case whereby it is imprecised to fire normal proc. process  Extension of a contract on week to week basis until tender EV455 has been approved.  Extension of a contract on week to week basis until tender EV455 has been approved.  Exceptional case whereby it is imprecised to fire normal proc. process  Exceptional case whereby it is imprecised to fire normal proc. process  Exceptional case whereby it is imprecised to fire normal proc. process  Exceptional case whereby it is imprecised to fire normal proc. process	Estention of BV 220
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1134869 1134907 1134908 1135029 1135085 1135081 1135092 1135083 1135533 1181	4 990.00 15 660.00 16 660.00 2 124.48 24 351.16 70 680.00 32 610.36 22 970.43	Sheldon Mergerdie Adeptorff General Trading Adendorff General Trading Murray T Jooste Rentodi Initial (Psy Ltd A Becusty GAB Heldings (Pty) Ltd	Exceptional case whereby it is impractical to file normal proc, process  Extension of a contract on weak to week basis until tender EV456 has been approved.  Extension of a contract on weak to week basis until tender EV456 has been approved.  Exceptional case whereby it is impractical to file a normal proc, process  Exceptional case whereby it is impractical to file a normal proc, process.  Exceptional case whereby it is impractical to file a normal proc, process.  Exceptional case whereby it is impractical to file a normal proc, process.  Exceptional case whereby it is impractical to file a normal proc, process.	Extention of BV 220
1134869 1134907 1134908 1135029 1135085 1135091 1135092 1135093 1135533 1181	4 990.00 15 660.00 16 660.00 2 124.48 24 351.16 70 680.00 32 610.36 22 970.43 60 488.40 373 977.36	Sheldon Mergerdie Adeptorff General Trading Adendorff General Trading Murray T Jooste Rentodi Initial (Psy Ltd A Becusty GAB Heldings (Pty) Ltd	Exceptional case whereby it is impractical to file normal proc, process  Extension of a contract on weak to week basis until tender EV456 has been approved.  Extension of a contract on weak to week basis until tender EV456 has been approved.  Exceptional case whereby it is impractical to file a normal proc, process  Exceptional case whereby it is impractical to file a normal proc, process.  Exceptional case whereby it is impractical to file a normal proc, process.  Exceptional case whereby it is impractical to file a normal proc, process.  Exceptional case whereby it is impractical to file a normal proc, process.	Extention of BV 220
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<u> </u>		DEL # 1 210	APPENDIX K	
1135527	2 8/05 80	DEVIATIO	NS FOR THE YEAR ENDED 30 JUNE 2016	
1135549	20 702,40	Hexvatel Seigniteit BK	Exceptional case whereby it is impractical to fit a normal proc. process  Exceptional case whereby it is impractical to fit a normal proc. process	
1135588	4 616,86 37 761,47	Surfaceh Tolet Fire Jatin Ford Feding & Wett Cape Office Machines	Exceptional case whereby R is impractical to ff a normal proc, process  Exceptional case whereby R is impractical to ff a normal proc, process	
1135603	3 813.47	Cape Office Machines	Exceptional case whereby it is impractical in it a normal area, process	
1135828 1135533	81 200.00	SMSPortal (PTY)LTD Advanced Monitoring Solutions	Exceptional case whereby it is impredical to if a normal proc, process	
1136761	54 487.70	Wilms Roux Attorneys	Exceptional case whereby it is imprecised to fit a normal proc. process  Exceptional case whereby it is imprecised to fit a normal proc. process	
1135752 1135549	7 000,00	Adendorff General Trading	Exceptional case whereby it is impractical to if a permal proc. process  Exceptional case whereby it is impractical to if a permal proc. process	
1135948	4 340,00	Muller, Terbianoha & Buyers	Exceptional case whereby it is impractical to it a pormal proc. process	
[18]	1 038 747.90			
Total	1 383 824.87			
[33]				
JANU	ARY 2016			
Onlers	Annual	Sanda Smilde		
Order as. 1135817	4 808.84	Service Provider Berjoworld Equipment	Reason Sale Supplier	Additional Information (where necessary)
1136314	1 06 060'00	Kentucky Fried Chicken Long Clothing	Sola Supplier	
[3]	106 107,59		Sola supplier	
<u> </u>	-			
1136300	47 850.19	Magai Projects (SA) Pty Ltd	Strip & Quote	
1136269	35 082.07 82 932,26	TFM Transtech	Strip & Quote	
1135616	2 262,50	Winterbach Broors BK Mildas	Goods/ Services urgestly required Goods/ Services urgestly required	
1136992 1136913	11 643,00	Brandwacht beaproeths	Goode/ Services urganity required	
1136313	2 000,00 18 276,60	Kipo's Passengers Service	Goods/ Services (agently required	
-				
1136885	127 063,00	AC Security	Exceptional case whereby it is impractical to if a normal proc. process	month to month extension of security services until tender BV440 is successfully sweeded
1136799		Datategra (PTY) LTD	Exceptional case whereby it is impractical to ff a normal proc. process	
1135810	602 718,97	Global Forum Bushing Barvions	Exceptional case whereby his impractical to if a normal proc. process	month to month extension of security services until tender BV440 is excessfully swerded
1135823 1135824	26 463.70	Betrowpins Resyeling CC	Exceptional case whereby it is impracticel to if a normal proc. process	Eduction of contract
1135825	23 170.50	Belrownias Repyding CC Belrownias Resyding CC	Exceptional case whereby it is imprecised to if a normal prop, process  Exceptional case whereby it is imprecised to if a normal proc, process	Ridention of contract Extension of contract
1135826 1135903	13 701.25	Belrowdes Recycling CC	Exceptional case whereby it is impractical to if a normal proc. process	Extention of contract
1135841	42 134.40	Madohama Trading 77CC AC Security	Exceptional case whereby it is impractical to if a normal proc. process  Exceptional case whereby it is impractical to if a normal proc. process	
1135944	168 000,00	BEE John Venture Muller Terblanche & Beyers	Exceptional case whereby it is impractical to if a normal proc. process	
1136089	70 680.00	AC Security	Exceptional case whereby it is imprecised to file normal proc. process Exceptional case whereby it is imprecised to file normal proc. process	month to month extension of security services until tender B\
1136087 1136088	42 134.40 127 053.00	AC Security	Exceptions once whereby it is impractical to ff a nermal proc, process	month to month extension of security services until lander E\
1138094	18 618.95	AC Beourity ODS Consultants co ODS Consultants co	Exceptional case whereby it is impractical to ff a normal proc. process  Exceptional case whereby it is impractical to ff a normal proc. process	
1126095	18 61 0.95	ODS Consultants co	Exceptional case whereby it is imprecited to if a normal proc. process	
1136096	15 618,95	ODS Constituels on		
1136096 1136097	16 618,95 16 998,98	ODS Consultants on ODS Consultants on	Exceptional case whereby it is impractical to ff a normal proc, process  Exceptional case whereby it is impractical to ff a normal proc, process	
1136096 1136097 1136098	16 518,95 16 998,98 18 141,96	ODS Consultante co	Exceptional case whereby it is impracticed to ff a narmal proc, process  Exceptional case whereby it is impracticed to ff a narmal proc, process  Exceptional case whereby it is impractical to ff a narmal proc, process	
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			NS FOR THE YEAR ENDED 30 JUNE 2016	
1136814 1136925	127 053 00	Breedvier Kommunikaale AC Security	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
1138926 1136927	42 134.40	AC Security AC Security	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
1136963 1137146	299 632.54 264 480.00	Aecom Alpha Civil (Pty) Ltd	Exceptional case whereby it is impractical to follow a normal proc. precess  Exceptional case whereby it is impractical to follow a normal proc. process	
1137044 1136557	2 040.60 6 576.00	Winterbach Broors BK Muller, Terbianche & Buyers	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
1136911 [22]	3 018,44 1 763 381,47	Woorcester & Witzenberg Brandblussers	Exceptional case whereby it is impredical to follow a normal proc, process	
TOTAL	2 521 070,72			
[36]				
MARC	H 2016		1	
Order nr. 1137511	Amount 29 479 10	Service Provider Gene Lauw Traffic College	Reason Sole Supplier	Additional information (where necessary)
1137658 1137621	77 018,40	Khulisana Acadamy Reptoki Initial (PTY)LTD	Sole Supplier Sole Supplier	
1137635 1137638	11 955,00	Dura-Bump Trust Patch Industrial Supplies & Co	Sole Supplier Sole Supplier	
1137658 1138005	2 701.80	Jaffe's Ford	Sofe Supplier Solo Supplier	
1138006 1136343	7 626,60	Actebis 268 CC Jaffe's Ford	Bole Supplier Bole Supplier	
1138420	25 431.00 343 847.85	Jaffe's Ford	Sole Supplier	
	040 041 100			
1137833 1137834	45 499.99	Winterbach Broers BK Jo-Clara General Dealer	Goods/ Services trgently required Goods/ Services trgently required	
1137833 1137834	4 275.00 45 499.99	Winterbach Bross BK Jo-Clare General Dealer	Goods/ Services urgently required Goods/ Services urgently required	
113783B 1137907	6 270,00 13 862,40	United Bulk PTY LTD Strydotn's Armature Winders	Goods/ Services trigently required Goods/ Services trigently required	
1137965 1138345	3 420,00 2 080,23	Winterbach Broare BK Battary Cantre - Wordester oc	Goods/ Services urgently required Goods/ Services trigantly required	
[8]	125 182.51			
1137509 1137388	284 896.26	Windeed Systems Polybox (PTY)LTD	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
1137578 1137579	23 041,68	Global Force Security Global Force Security	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
1137588 1137828	69 024,00	Braunivier Korominikasie Conradie Incorporated	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
1137634 1137678	55 575.00 82 080.00	Portarville Grondwerks 8K IDI Technology Solutions (PTY)LTD	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
1187701 1187702	127 053.00	AC Security AC Security	Exceptional case whereby it is impractical to follow a normal proc, process  Exceptional case whereby it is impractical to follow a normal proc. process	
1137703	7 063.93	AC Security Burger Petrol & Diesel Herstolwerke	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
1137815 1137817	4 250,00 4 250,00	Le Roux Occupational Therapy Le Roux Occupational Therapy	Exceptional case whereby it is impractical to follow a normal proc, process  Exceptional case whereby it is impractical to follow a normal proc, process	
1137835 1137850	14 842.80 120 827.51	Wins Roux Attorneys Wins Roux Attorneys	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
1137867	2 200,00	Medighame Trading 77 CC JJ Bayera & Vennote	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
1138277	2 223.00 14 380.00	Wilna Roux Attempts Conside Incorporated	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
1137994 1137629	3 990,00 5 520.00	Winterbach Broers Beufal Funerals	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
[22]	1 823 667,32			
TOTAL (40)	1 892 887.48			
APRIL	2016	建铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁铁		this provides the section of the contract of t
Order nr. 1138343	Amount	Service Provider	Research	Additional Information (where necessary)
1136417	11 582,96	Jaffe's Ford Hyper Doors Jaffe's Ford	Sole Supplier Sole Supplier	
1138420 1138786 1138981	5 551.80	Forms Media Independent	Sole Supplier Sole Supplier	
1138484	2.500,00	Industrial Sprety Services co Kipos Passenger Services	Sole Supplier Sole supplier	
17	84 458.67	Curtain and Linen Centre	Sole supplier	
1138345	2 060,23	Battery Centre - Worcester CC	services urgently resired	Emergency
1138766	2 279,48	Officetech Winterbegh Broers BK	zervices urgently reulred	Emergency Emergency
1138790	11 058,00	Rhode Bros Steel Projects OC	services urgently reulrad	Emergency
1138803 1138749	31 666.04 52 938 49	Barloworld Equipment Matei Projects SA Pty Ltd	Stip & Quote	
1138786	16 013,58	Atlas Fire Security (PTY)LTD Hydrengo (PTY)LTD	(Strip & Claiote Strip & Claiote Strip & Claiote	
[4]	147 260,10		Asik of Assessed	
1138407 1138449	3 000,00	lpss - Utility Menagement Services (PTY) LTD When! Jensen's Road Music	Exactional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	Special works of art
1138450 1138451	579 305.66	Wheni Jensen's Road Music Global ForceSectrity	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	Special works of art
1138568 1138804	11 400.00 3 881,32	IDI Technology Sokutons (PTY)LTD Windood Systems A Div	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
1138806 1138971	7 085,10	IDI Technology Solutions (PTY)LTD Broedevalley Association	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
1138769 1138892	2 023,50 2 730.00	Winterbach Broers Breadeldoof wyn & Toerlame	Exceptional case whereby it is impractical to follow a normal proc. process Exceptional case whereby it is impractical to follow a normal proc, process	
[10]	624 314.15			
TOTAL	878 465.03			
26				



DEVIATIONS FOR THE YEAR ENDED 30 JUNE 2016									
	MAY 2016								
Order nr. 1139097	Amount 16 860.00	Sandes Provider Leaders Meubliserders Boland Sambo Grantie CC	Reason Sole Supplier	Additional Information (where necessary)					
1139098	4 300.00 9 015,60	Sambo Grante CC Masighame Trading 77 CC	Sole Supplier Sole Supplier						
1139160 1139179	13 765.50	Anfra - Rad (Fet Peny CC)	Sola Suppler Gola Suppler						
1139233 1139249	3 807,32	Audensberg Toyota	Sole Supplier						
1139311	79 165,07	Processes Notes was oversome (Audenberg Toylin) Regiotik India (277) ID Path Indiatrial Bapalles 6 Co SABS Communical (Scol) ID Lesders Mechicardess Boland Dura - Bursy Trad	Sole Suppler Bole Suppler						
	21 849.96 31 010,00	Leaders Maubilearders Boland	Scie Supplier Scie Supplier						
1139607	28 980,00 246 464,67	Dura - Bump Trust	Sole Supplier						
1139124 1139192	48 366.00	Worcester Build [T Winterback Broom BK	Goods/ services urganity required						
1139234	2 358,80	M & N Bakwerke Weeksap Brankhimers	Goods/ services unjently required Goods/ services unjently required						
1139256 1139401	10 000.00	Western Tracks Non Parell Garage PTY LTD	Goods/ services urganity required Goods/ services urganity required						
1139505 1139507	196 365,00	Porterville Grondwerke BK	Goods' services urganily required Goods' services urganily required						
1139672 1139780	8 483,00	Meyer Electrical & Construction Worcester Nieum	Goodal services tripently required Goodal services tripently required						
1139791 1139875	5 130.00	Winterbach Broess BK Winterbach Broess BK	Goods' services targently required						
1139876	2 707,50	Winterbach Broom BIC	Goods/ services urgently required						
1139649 1139896	2 196,00	Winderbach Broess BK Tony's Motor spages Orbit Motors Boland	Goods services upently required Goods services upently required						
1139897 1140009	027 207,06	HVPOWOT Heavy Gurent	Goods/ services uppertly required Goods/ services uppertly required						
[16]	942 650,15								
1139592 1139553	96 996.46 52 707 00	Jep Sparea co HSM Amenzi Pump & Sewerage	Strip & Quote						
1139609	37 388,35	Orchard Supplies	Ship & Quote Ship & Quote						
1139810 1139773 1139885	84 705,74	Worcester Gention Centre Orbit Motore Bolinad	Strip & Quote Strip & Quote						
1139895	86 402.88	Orbit Motora Boland First Technology (PTYN_TD TFM Transfesh	Strip & Quote Strip & Quote						
1139901 1139609	[/0 2047,200]	Hydrenoo (pty) iid Orohard Suppliers	Strip & Quote						
[9]	MIZ 681.64	Oronia departs	Josep & Monde						
1139099	681 535,49	Global Force Security Services	Exceptional case whereby it is impractical to follow a normal proc. process						
1139120 1139125	I 61 580,00 I	AC Security Belrowplas Regyding CC	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process						
1139126 1139127	2 323.20 70 680,00	AC Security AC Security	Exceptional case whereby it is impractical to follow a normal proc. process:						
1139129	127 063,00	AC Security AC Security	Exceptional cuse whereby it is impractical to follow a normal proc. process  Exceptional cuse whereby it is impractical to follow a normal proc. process  Exceptional cases whereby it is impractical to follow a normal proc. process  Exceptional cases whereby it is impractical to follow a normal proc. process						
1139197 1139239	7 846,14	Wilns Roux Attorneys ABB South Africa PTY LTD	Exceptional case whereby it is impractical to follow a normal proc. process						
1139332	6 032.08	Windeed Systems	Exceptional case wasteby it is supractical to follow a normal proc, process						
1139340 1139396	3 405,00!	Terepos Harker Anglielduur Worsester Tool Hija	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process						
1139491 1139612	7 600,00	Windend Systems HM Terblanche	Exceptional case whereby it is imprecised to follow a normal proc. process  Exceptional case whereby it is imprecised to follow a normal proc. process						
1139759	22 084.451	Anatach Instrumenta Idexx Laboratories	Expectional case whereby it is impractical to follow a pormal area, process						
1139853 1139854	42 763.66	Wilna Roux Afformsya AC Security	Exceptional case whereby k is impractical to follow a notted proc, process Exceptional case whereby k is impractized to release a normal proc, process Exceptional case whereby k is impractical to follow a normal proc, process is in processed to follow a normal proc, process						
1139855	42 134.40	AC Security	<u>  Extensional case whereby it is impractical to follow a normal proc. process</u>						
1139692 1139892	127 053,00	AC Security Winterbach Breese	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process						
1139854 [26]	70 680.00 1 568 660,21	AC Security	Exceptional case whereby it is impractical to follow a normal proc. process						
Total	3 310 276,57								
13									
JUNE	2016								
Order nr.	Amount	Service Provider	Resent						
1140022 1140285	# Q1B.50	Masighama Trading 77 CC Wordaster Nissan	Sola Supplier	Additional information (where necessary)					
1140309	5 086,00	NID - National Institute	Sole Supplier Sole Supplier						
1140418 1140813	6 807,00	Audenabern Towns AAD Truck & Bus - Wercester	Sole Suppler  Sole Suppler						
1140524 1140758	3 976.56	Juffs's Ford Gane Louw Traffic College	Bole Suppler						
1140773 1140784	6885.00	The Pole Yard Kaap Agri Worpenter	Sole Supplier Sole Supplier						
1140797	26 031.48	Rentotil Initial (PTY)LTD	Sole Supplier						
1140837	5 745.32 111 243.16	Skilletrain Distribution	Sole Supplier						
1140423 1140211	18 800,00 3 249,00	Blangaril Consulting PTY LTD Mover Electrical & Construction	Goods/ services urgerily required Goods/ services urgerily required						
1140373 1140603	3 646,72	WM Splinaus Hexnelel Outenique Plastice	Goods/ services urgenity required						
1140609	2 479.50	Winterbach Broem BK	Goods/setylcas urgenity required Goods/setylcas urgenity required						
1140822 1140916	12 500,00	Winterbach Brooms BK Mayer Elephical & Construction	Goods/ services urgently required Goods/ services urgently required						
[7]	123 507,72								
1140026 1140081	91 452.35	Wordenter Genring Centre Agrico (PTY)LTD	Strip & Quote						
1140139	2 112,42	TFM Transtech	Strip & Quota Strip & Quota						
1140525	33 068,65	Boland Ingeniera	Strip & Quota						

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		best 4 Tie	NO FOR THE VELL PAINTS OF THE SAME	<del></del>
			ONS FOR THE YEAR ENDED 30 JUNE 2016	
[4]	198 964.21			
1140078	7 /37 80	Esterhuvze inc		
1140098		Beirowpies Recycling CC	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	<del> </del>
1140101		H Terbianche	Exceptional case whereby it is impractical to follow a normal proc. process	
1140124		Wilma Roun Attorneys	Exceptional case whereby it is imprecional to follow a normal prop. process	
1140182	35 661,98	Abundunt Media PTY LTD	Exceptional case whereby it is impractical to follow a normal proc. process	
1140212	580 420,57	Global Force Security Services	Exceptional case whereby it is imprestical to follow a normal proc. process	
1140237 1140297		Rantworks Africa (PTY)LTD Worcester Kommunikasie BK	Exceptional case whereby it is imprecional to follow a mortmal proc. process	
1140367		PGWC;Dept of Cultural Affair	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
1140384	64 112.29	Wilne Roux Attorneys	Exceptional case whereby it is impractical to follow a normal proc. process	<del>                                     </del>
1140447	26 897,88	Rentokli Initial (PTY)LTD	Excaptional case whereby it is impractical to follow a normal proc. process	· · · · · · · · · · · · · · · · · · ·
1140529		ODS Consultants CC	Exceptional uses whereby it is impractical to follow a normal proc. process	
1140582	5 431,58	Windeed Systems	Exceptional case whereby it is impractical to follow a normal proc. process	
1140664		Applied Business Computing Services	Exceptional case whereby it is impraction to follow a normal proc. process	
1140678		Pleneur Bros Kipos Passengers Busservice	Exceptional case whereby it is impractical to follow a normal proc. process Exceptional case whereby it is impractical to follow a normal proc. process	
1140599	E 600.00	Meyer Electrical & Construction	Exceptional case whereby it is imprecion to follow a normal proc. process	
1140598	28 400,00	Boland Packaging	Exceptionel case whereby it is impracticel to follow a normal proc. process	
1140383	14 250,0D	CSX Customer Services	Exceptional case whereby it is imprectical to follow a normal proc. process	
1140767	41 724.00	Alpha Civil (Pty) Ltd	Exceptional case whereby it is impractical to follow a normal proc. process	
1140780	70 500 00	Boland Kollege Woroseter Kampus	Exceptional case whereby it is impractical to follow a normal proo. process	
1140/99	42 134 40	AC Security AC Security	Exceptionel case whereby it is impractical to follow a normal proc. process	
1140809		Mokete Monk & Du Plessis	Exceptional case whereby it is imprectical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
1140880		Global Force Security Services	Exceptional case whereby it is impractical to follow a normal proc. process	
1140881		Global Force Security Services	Exceptional case whereby it is impractical to follow a pormal proc. process	
1140882		Global Force Security Services	Exceptional case whereby it is impractical to follow a normal proc. process	
1140883	71 671.87	Global Force Security Services	Exceptional case whereby it is impractical to follow a normal proc, process	
1140884 1140885	89 319,70	Global Force Security Services	Exceptional case whereby it is impractical to follow a normal proc. process	
1140886		Global Force Security Services Global Force Security Services	Exceptional case whereby it is impractical to follow a normal proc, process  [Exceptional case whereby it is impractical to follow a normal proc, process	
1140887		Global Force Security Services	Exceptional case whereby it is impractical to follow a normal proc. process	
1140888	19 629,45	Global Force Security Services	Exceptional case whereby it is impractical to follow a normal proc. process	
1140889	67 393,24	Global Force Security Services	Exceptional case whereby it is imprectical to follow a normal proc, process	
1140920	2 223,00	Tony's Motor Sparen	Exceptions care whereby it is impractical to follow a normal proc. process	
[35]	2 153 900,88			
TOTAL	2 587 705.97			
_ [67]	2 007 100.57			
- 1=1			<u> </u>	
DEVIA.	TIONS: OF	DERS CANCELLED		THE PERSON OF THE PROPERTY OF THE PERSON OF
			T T T T T T T T T T T T T T T T T T T	
1130411	4 197.30	Juta	Sole Supplier	
1120383	5 495.00	Cleaning Zone	Emergency	
1130866	232 807,34	Business Engineering(Pty) Ltd	Exceptional case whereby it is impractical to if a normal proc. process	
1131558	24 824.00	DP Truck Hire	Exceptional case wharsby it is impractical to ff a pormal proc, process	Extention of BV 340
1135414 1135194	9 5700 00 8 700 00	ABB South Africa (pty) lid Element Consulting Engineers	Sole Supplier	
1135194	2 252 RA	AAD Truck & Bus - Worcester	Emergency Sole Supplier	
1137297	199 130.00	CQS GRC Solutions (Ptv) Ltd	- Otto Volphio)	
1138298	2 052.00	AC Security	Exceptional case whereby it is impractical to follow a normal proc, process	· · · · · · · · · · · · · · · · · · ·
1138923	00,000 06	T.H.De Koker	Exceptional case whereby it is impractical to follow a normal proc. process	
1139684	82 331.21	Withern Sadle & Phelix Arakechts	Exceptional case whereby it is impractical to follow a normal proc. process	
1140131	127 053,00	AC Security	Exceptional case whereby it is impractical to follow a normal proc. process	
1140133	70 000,00	AC Security T.H.De Keker Municipal Consultants	Exceptional case whereby it is impractical to follow a normal proc. process	
1140607 1140680	00,000 66	T.H.D8 Koker Municipal Consultants CHM Vuwani Computer Solutions	Exceptional case whereby it is impractical to follow a normal proc. process  Exceptional case whereby it is impractical to follow a normal proc. process	
.170000	70 990,00	and the sections continued comments	Expediental open Mingels & Is Bulbushness in Iosoph & Uniting block biocass	
[18]	6 682 046,33		· · · · · · · · · · · · · · · · · · ·	
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						APPENDID	(L						
BUTTOE VALLEY	MUNICIPALITY	-			-			T-					
		POR THE	YEAR EMOTED NO JUNE 2016	(2015 Hestate	4)				-				
APPENDIX L: INV	ESTIMENT												
Date	Name of	(i)	Account	Interest	Paring	Amount	Expire	Amount	Duta	Ramajpt	Interest	Actual	Difference
Invested	Institution		nowher			Invested	Darle	Receipt	Receipt	Number		Interest	1
		1									0,0	0	D,
28-Apr-15 26-Mar-15	MARKETIA	97	3/7881531576/184 2075071020	6,58%	91 123	5 000 000 5 000 000	25-Jul-15 27-Jul-15	5 000 000	27-Jul-15	2000237515 5000857014	81 401,A 110 531,5		7 D.
26-Mar-15 26-Mar-15	INVESTEC STANDARD	93 94	DB JP15052881088 DB8786943-D15	6.60%	121	E 000 000	27-Jul-15	5 000 000	27-Jul-15	5000857015	131 205,4	8 121 705.48	1 15,
26-44ar-15	STANDARD	12	088786943-015	6.50%	324	5 000 000	28-Jul-15	5 000 000	31-Jul-15 31-Jul-15	5000857192 5000857192	110 410,9		15 410. -15 410.
26-Mar-15	STANDARD	-	088786949-015	6.50%	1	-			91-Jul-19	5000857,198	890,4	1 890.41	Q.
							<del> </del>		+		0,0	414 439,73	
23-Apr-15	INVESTEC	98	DB MM15042382921	8.50%	123	5 000 000	24-Aug-15	5 000 000	25-Aug-15	4000356459	109 520.5		
29-Jul-15 29-Jul-15	AIRSA HEDBANK	100	2075372981	5.95%	.90	5 000 000	ZI-Aur-15	5000000	81-Aug-15	8000339520	26 136.9	25 134,99	
29-Jul-15	DANESTEC	102	9/7881581576/195 DB JP15077889594	6,475% 6,50%	33	10 000 000 15 000 000	31-Aug-15		SI-Aug-15	900056522 2000556522	88 150.6	C 58 541,10 A 88 150,61	
				-		_	ļ					282,849,32	
29-Jul-15	STANDARD	103	088786943-021	6,38%	34	10 000 000	01-Sep-15	10 000 000	03-5np-15	4000356930	58 480.14	4 59 430,14	0.4
23-Apr-15	ABSA	99	2075135309	6.80%	153	\$ (200 000	23-Sep-15	5 000 000	29-Oct-15 29-Sup-15	5000360296 2000340615	1747.95		
79-Jul-15 29-Jul-15	ABSA NEDBANK	104	2075873620 3/7881531576/196	6,45% 6,575%	61. E2	10 000 000	28-3ер-Лъ	10 000 000	28-Sep-15	5000359174	307 794.52	2 107 794.52	0.0
29-Jul-15	ENB	106	74550546100	6,50%	62,	10 000 000 5 000 000	29-Sep-15 29-Sep-35		29-Sep-15 29-Sep-15	4000857952 4000857978	311 684,93 53 506,85		0.0
29-Jul-15 29-Jul-15	STANDARD	107	088786948-022 DB RK15072989931	6,459%	62	\$0 000 000 5 000 000	29-Sep-15 29-Sep-15	19 000 000	29-Sep-15 29-Sep-15	4000357976	109 646.51		0,0
						7 (4) 100			ترجوس	4000957977	56 054,31	0	0,0
							_				0.00	642.386.30	1.0
29-Jul-15 29-Jul-15	NEDBANK INVESTEC	109 110	5/7881531575/197 DB.3P15072989536	6.675% 5 'KmL	91	3 000 000	28-Out-15	5 000 000	28-Oct-15	6000200590	83 204.90	23 201,90	0.0
ma valified	(144 kg)   KDr	230	DD ALTON VEMBERSE	6.70%	92	3 000 000	29-0ci-15	5 000 000	29-Oct-15	6000200648	84 438,36 C.D.		0.0
				H		ļ						167 647.26	
28-On-15	NEDBANK	111	3/7001531870/100	6,475%	3.0	5 000 000	80-Noy-15	5 000 000	85-Nov-15	4000059458	0.0X 29 270.55	29 270.55	0.0
28-Oct-15	DIVESTEC	112	JP PCIMB488	8.50%	83	5 000 000	80-Nov-15	5 000 000	30-Nov-15	G100202103	29 24 2,50	29 965,56	0,0
									ļ			58 654.11	
24-Nov-15	NEDBANK	122	5/7881531576/202	6.70%	62	5 800,000	25-Jan-16	5 000 000	25-lan-16	2000246468	56 904,11		0.0
28-Oct-15 28-Oct-15	NEOBANK INVESTEC	215 214	9/7881531576/199 JP PQM3499	6.65%	91 92	5 000 000	27-Jan-16 28-Jan-16	5 000 000 5 000 000	27-Jan-16	4000361459	82 897.76	82.807.26	0.0
	Hereal Pro-		AT FORMAS	0,7279	92	300/00/	26-120-110	5 000 000	26-Jan-16	4000361514	85 068,49 0,00		0.0
		<del>  </del>									9,00	224869.86	
28-Oct-15 28-Oct-13	ABSA	115	2079591042	6.71%	121	5 000 000	26-Feb-16	5 800-000	25-Feb-18	5000969677	111 552,05	1111972,09	0,0
20-00-13	STANDARD	116	D16750943-Q25	6.671%	124	E 000 000	28-Feb-35	5 000 000	29-Feb-16	9000946816	718 948.58 0.00		0.0
												224 935,61	
24-Nov-15	INVESTEC	123	JB FLR3857	5,95%	120	5 000 000	23-Mar-16	5 000 000	23-Mur-16	6000208006	0,00 114 246.58		0.0
28-0 ct-15	STANDARD	117	OSB786943-D24	6,850% 6,850%	152	5 000 000	28-Mar-16 29-Mar-16	5 000 000	29-Mar-16	6000200152	142 530.14	l .	142 630.1
28-Oct-15	NEDBANK	158	3/7881591576/200	6.925%	153	5 000 D00	29-Mar-15	5 000 000	29-Mar-16 29-Mar-16	9000208152 3000348534	998,36 145,140,41	145 140.41	-142 630.1
28-9ct-15 27-Jan-38	INVESTEC INVESTEC	119	JP POMISIO	7.00% 6.95%	153	30 000 000	29-Mar-16 20-Mar-16	\$ 000 000 \$0 000 000	29-May-16 50-Mar-16	\$000346535 \$000208309	146 712.39 319 958.80		0.0
				<u> </u>	_						0.00		0.0
											0.00	869 826.71	0.0
28-Oct-15 28-Oct-15	NEDBANK ABSA	220 221	5/7861531576/201 2075591000	7.125%	183	5 000 000 5 000 000	28-Apr-26 29-Apr-26	5 000 000	28-Apr-16 29-Apr-16	2000249095 3000850345	178 613.01 177 950.68	178 513.01 177 950,58	0.0
		$\Box$									0.00		0.0
											0,00	356 563.69	0.0
27-Jan-16 30-Mar-16	NEDBANK	125	JB X2A2648 3/7881531578/304	7.50%	121 62	30 000 000 5 000 000	27-May-16 51-May-16	10 000 000 5 000 000	27-May-16 31-May-18	4000864704 2000240936	242,000.00	242,000.00	6,0
30-Mar-15	MYESTEC	178	JR 5PJ4405	7.43%	62	\$ 900 900	31-May-16	5,000,000	31-May-16	2000750929	68 (84.63 €3 273.97	63 694.63 68 273.07	0.0
											8.00		0.00
27-(80-16	NEDBANK	116	3/7881531576/203	7554	450	50.000.000	7 N L AC	40.000.000			00.0		0.00
30-Mar-16	ABSA	129	2075930787	7.55%	152 90	10 000 000 10 000 000	27-Jun-16 28-Jun-16	10 000 000 10 000 000	27-Jun-16 28-Jun-16	2000251969 3000358276	314 410,96 184 684,93	314 410.96 134 684,53	0.0
30-Mar-16	NEDBANK INVESTEC	130	3/7881531576/205 JB SPJ4422	7,55%	92	\$0 000 000	50-Jun-16 80-Jun-16	10 000 000 10 000 000	30-Jun-16 30-Jun-16	2000252106 5000967470	190 301.37		0.0
							U-VIEWAN		20-40H-TO	January (4/L)	290 301.37 0.00	190 901.37	0.0
											0.00	679 694,53	0,0
28-May-16 26-May-16	STANDAND INVESTEC	154	088786949-025 JB 9171908	7,800%	60	3 000 000	25-Jul-16	_			82 465.79		62,465.2
30-Mar-15	AZBA	152	2075930795	7.71%	121	5 000 000 5 000 000	26-Jul-16 29-Jul-16			-	63 506.85 127 795.89		59 506.8 127 795.8
30-Mnr-16	NEDBANK	133	3//881531576/206	7,725%	121	3,000,000	29-Jul-16				128 D44.52 0.00	-	128 044.5
												0.00	0,0
26-May-16	STANDARD	196	088786945-026	7.750%	AD .	10 000 000	24-Aug-16		$\vdash$		0.00 191.085.89	$\vdash$	0,00 191 095,4
26-May-15 26-May-16	NECHANIK INVESTIC	197	3/7881531576/207	7.80%	91	10 000 000	25-Aug-16				184 465,79		194 485.7
- mar ag	mr E0 (5%	220	M 9171806	7,75%	92	10 000 000	28-Aug-16				195 342,47 0.00		193 342,4
		—									0.00	0,00	
26-May-16	STANDARD	189	088786943-027	7,925%	120	5 000 000	23-Sep-16				130 273.97		130 273.9
26-May-16 26-May-16	ABSA NEDBANK	340 341	2076067553 3/7881531576/208	7.75%	173	5 000 000 5 000 000	26-Sep-16 26-Sep-16				130 SH2,19 133 952.05	$\vdash$	130 \$82.19 133 957.00
26-May-16	INVESTEC	142	IB 9171907	7.95%	123	5 000 D00	26-Sep-25				133 852.05		133 957.0
											0,00	0,00	0.00
25-May-16	NEDBARK	343	2/7881591576/208	8.18%	150	10 000 000	25-Oct-18				0,00		0.00
				V14379	4.68	20/10/0/10/0	49°45'C111				942.887,67 0.00		342 647,5 0.0
		_				_						0,00	
						385 000 000		255 600 008			6 124 508.90	4 200 1/0.12	1 884 365.08
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			Bulanca y	nur end		EU 000 000							
			Bulanca y	aur end		EU 000 000							



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