|  |  |
| --- | --- |
| A picture of a winding road and trees  BATHO PELE CITY MUNICIPALITY  (Registration number 1000/10000/10) Annual Financial Statements for the year ended 30 June 2019 | This is illustrative financial statements for the year 30 June 2019  Issued by National Treasury |

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# **General Information**

| General information |  | **Details** |
| --- | --- | --- |
| Legal form of entity | **:** | Municipality in terms of section 1 of the Local Government: Municipal Structures Act (Act 117 of 1998) read with section 155 (1) of the Constitution of the republic of South Africa (Act 108 of 1996) |
|  |  |  |
| Nature of business and principal activities | **:** | Municipality |
|  |  |  |
| Legislation governing the municipality's operations | **:** | Local Government: Municipal Finance Management Act (Act no.56 of 2003) |
|  |  | Local Government: Municipal Systems Act (Act 32 of 2000) |
|  |  | Local Government: Municipal Structures Act (Act 117 of 1998) |
|  |  | Constitution of the Republic of south Africa (Act 108 of 1998) |
|  |  | Municipal Property Rates Act (act of 6 2004) |
|  |  | Division of Revenue Act (Act 1 of 2007) |
|  |  |  |
| Mayoral committee | : |  |
| Executive Mayor |  |  |
| Speaker: | **:** |  |
| MMC (Please specify) |  |  |
| MMC (Please specify) | **:** |  |
| MMC (Please specify) |  |  |
| MMC (Please specify) | **:** |  |
| MMC (Please specify) |  |  |
| MMC (Please specify) | **:** |  |
|  |  |  |
|  |  |  |
| Grading of local authority | : |  |
|  |  |  |
| Accounting Officer | **:** |  |
|  |  |  |
| Chief Finance Officer (CFO) | : |  |
|  |  |  |
| Registered office | **:** |  |
|  |  |  |
| Business address | **:** |  |
|  |  |  |
| Postal address | **:** |  |
|  |  |  |
| Bankers | **:** |  |
|  |  |  |
| Auditors | : |  |
|  |  |  |

# **Accounting Officer’s Statement**

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 engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

The annual financial statements were prepared in accordance with Standards of Generally Recognised Ac-counting Practice (GRAP) as well as relevant interpretations, guidelines and directives issued by the Accounting Standards Board.

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

I, as the accounting officer (accounting authority), acknowledge that I am ultimately responsible for the system of internal financial control established by the municipality and place considerable importance on maintaining a strong control environment. To enable me to meet these responsibilities, I have set 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.

I am 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.

I have has reviewed the municipality’s cash flow forecast for the year to 30 June 2019 and, in the light of this review and the current financial position, I am satisfied that the municipality has access to adequate resources to continue in operational existence for the foreseeable future.

The municipality is wholly dependent on the community for continued funding of operations. The annual financial statements are prepared on the basis that the municipality is a going concern and that the Batho Pele Municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

Although, I am primarily responsible for the financial affairs of the municipality, this is supported by the municipality's external auditors.

I would like to bring to your attention the following material matters to your attention:

I certify that the salaries, allowances and benefits of councillors as disclosed in note 33 to these annual financial statements are within the upper limits of the framework envisaged in section 219 of the Constitution of the Republic of South Africa, read with the Remuneration of Public Office Bearers Act, Act 20 of 1998 and the Minister of Provincial and Local Government’s determination in accordance with the Act.

The external auditors are responsible for independently reviewing and reporting on the municipality's annual financial statements. The annual financial statements have been examined by the municipality's external auditors and their report is presented on page XXX.

The annual financial statements set out on pages X to XX, which have been prepared on the going concern basis, were approved by the on 30 June 20XX and were signed on its behalf by:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Accounting Officer

Date:

# **Abbreviations**

|  |  |
| --- | --- |
| COIDA | Compensation for Occupational Injuries and Diseases Act |
| GDCOGTA | Gauteng Department of Co‑operative Governance and traditional Affairs |
| DBSA | Development Bank of South Africa |
| GRAP | Generally Recognised Accounting Practice |
| MSIG | Municipal System Improvement grant |
| NDPG | Neighbourhood development and partnership grant |
| GDARD | Gauteng department of agriculture and rural development |
| LGSETA | Local Government Services Sector Education & Training Authority |
| DHS | Department of Human Settlement |
| BKB | Bontle ke Botho |
| WRDM | West Rand District Municipality |
| MFMA | Municipal Finance Management Act |
| MIG | Municipal Infrastructure Grant (Previously CMIP) |
| SRAC | Sports, Recreation, Arts & Culture |
| DOE | Department of Energy |
| GDSD | Gauteng Department of Social Development |

# **Comparison of Budget and Actual Amounts for the year ended 30 June 2019**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | | | |
| **Original Budget** | **\*Budget adjustments** | **Final adjustments budget** | **\*\*Shifting of funds** | **\*\*\*Virement** | **Final Budget** | **Actual Outcome** | **Unauthorised Expenditure** | **Variance** |
| **[1]** | **[2]** | **[3]** | **[4]** | **[5]** | **[6]** | **[7]** | **[8]** | **[9]** |
| **Financial Performance** |  |  |  |  |  |  |  |  |  |
| Property rates |  |  |  |  |  |  |  |  |  |
| Service charges |  |  |  |  |  |  |  |  |  |
| Investment revenue |  |  |  |  |  |  |  |  |  |
| Transfers recognised – operational |  |  |  |  |  |  |  |  |  |
| Other own revenue |  |  |  |  |  |  |  |  |  |
| **Total revenue (excl capital transfers and contributions)** |  |  |  |  |  |  |  |  |  |
| Employee costs |  |  |  |  |  |  |  |  |  |
| Remuneration of councillors |  |  |  |  |  |  |  |  |  |
| Depreciation & asset impairment |  |  |  |  |  |  |  |  |  |
| Finance charges |  |  |  |  |  |  |  |  |  |
| Materials and bulk purchases |  |  |  |  |  |  |  |  |  |
| Transfers and grants |  |  |  |  |  |  |  |  |  |
| Other expenditure |  |  |  |  |  |  |  |  |  |
| **Total expenditure** |  |  |  |  |  |  |  |  |  |

**Comparison of Budget and Actual Amounts for the year ended 30 June 2019 (Continued)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | | | |
| **Original Budget** | **\*Budget adjustments** | **Final adjustments budget** | **\*\*Shifting of funds** | **\*\*\*Virement** | **Final Budget** | **Actual Outcome** | **Unauthorised Expenditure** | **Variance** |
| **[1]** | **[2]** | **[3]** | **[4]** | **[5]** | **[6]** | **[7]** | **[8]** | **[9]** |
|  |  |  |  |  |  |  |  |  |  |
| **Surplus/(deficit)** |  |  |  |  |  |  |  |  |  |
| Transfers and subsidies – capital |  |  |  |  |  |  |  |  |  |
| Contributions recognised |  |  |  |  |  |  |  |  |  |
| **Surplus/(deficit) after capital transfers and contributions** |  |  |  |  |  |  |  |  |  |
| Share of surplus/(deficit) of associate |  |  |  |  |  |  |  |  |  |
| **Surplus/(deficit) for the year** |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

**Comparison of Budget and Actual Amounts for the year ended 30 June 2019 (Continued)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | | | |
| **Original Budget** | **\*Budget adjustments** | **Final adjustments budget** | **\*\*Shifting of funds** | **\*\*\*Virement** | **Final Budget** | **Actual Outcome** | **Unauthorised Expenditure** | **Variance** |
| **[1]** | **[2]** | **[3]** | **[4]** | **[5]** | **[6]** | **[7]** | **[8]** | **[9]** |
| **Capital expenditure and fund source** |  |  |  |  |  |  |  |  |  |
| Transfers recognised – capital |  |  |  |  |  |  |  |  |  |
| Public contributions & donations |  |  |  |  |  |  |  |  |  |
| Borrowings |  |  |  |  |  |  |  |  |  |
| Internally generated funds |  |  |  |  |  |  |  |  |  |
| **Financial position** |  |  |  |  |  |  |  |  |  |
| Total current assets |  |  |  |  |  |  |  |  |  |
| Total non-current assets |  |  |  |  |  |  |  |  |  |
| Total current liabilities |  |  |  |  |  |  |  |  |  |
| Total non-current liabilities |  |  |  |  |  |  |  |  |  |
| Community wealth/equity |  |  |  |  |  |  |  |  |  |

**Comparison of Budget and Actual Amounts for the year ended 30 June 2019 (Continued)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | | | |
| **Original Budget** | **\*Budget adjustments** | **Final adjustments budget** | **\*\*Shifting of funds** | **\*\*\*Virement** | **Final Budget** | **Actual Outcome** | **Unauthorised Expenditure** | **Variance** |
| **[1]** | **[2]** | **[3]** | **[4]** | **[5]** | **[6]** | **[7]** | **[8]** | **[9]** |
| **Cash Flows** |  |  |  |  |  |  |  |  |  |
| Net cash from (used) operating |  |  |  |  |  |  |  |  |  |
| Net cash from (used) investing |  |  |  |  |  |  |  |  |  |
| Net cash from (used) financing |  |  |  |  |  |  |  |  |  |

|  |
| --- |
| ***Commentary:***  **\***budget adjustments done in terms of section 28 and section 31 of the MFMA  **\*\***shifting of funds done in terms of section 31 of the MFMA  **\*\*\***virement in terms of Council Approve Policy, virements must offset each other so that virements in Total Expenditure column equals zero  **[3]** = sum of column **[1]** and **[2]**  **[2]** represents movements in original budget to get to final adjustments budget (including shifting of funds)  **[6]** = sum of column **[3]**, **[4]** and **[5]**  **[8]** does not necessarily equal to the difference between **[9]** and **[8]** because overspending is not the only reason for unauthorised expenditure  **[9]** = **[7]** minus **[6]** |

**Comparison of Budget and Actual Amounts for the year ended 30 June 2019 (Continued)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | |
| **Reported unauthorised expenditure** | **Expenditure authorised in terms of section 32 of MFMA** | **Balance to be recovered** | **Restated audited outcome** |
| **[10]** | **[11]** | **[12]** | **[13]** |
| **Financial Performance** |  |  |  |  |
| Property rates |  |  |  |  |
| Service charges |  |  |  |  |
| Investment revenue |  |  |  |  |
| Transfers recognised – operational |  |  |  |  |
| Other own revenue |  |  |  |  |
| **Total revenue (excl capital transfers and contributions)** |  |  |  |  |
| Employee costs |  |  |  |  |
| Remuneration of councillors |  |  |  |  |
| Depreciation & asset impairment |  |  |  |  |
| Finance charges |  |  |  |  |
| Materials and bulk purchases |  |  |  |  |
| Transfers and grants |  |  |  |  |
| Other expenditure |  |  |  |  |
| **Total expenditure** |  |  |  |  |
| **Surplus/(deficit)** |  |  |  |  |
| Transfers and subsidies – capital |  |  |  |  |
| Contributions recognised |  |  |  |  |
| **Surplus/(deficit) after capital transfers and contributions** |  |  |  |  |
| Share of surplus/(deficit) of associate |  |  |  |  |
| **Surplus/(deficit) for the year** |  |  |  |  |

**Comparison of Budget and Actual Amounts for the year ended 30 June 2019 (Continued)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | |
| **Reported unauthorised expenditure** | **Expenditure authorised in terms of section 32 of MFMA** | **Balance to be recovered** | **Restated audited outcome** |
| **[10]** | **[11]** | **[12]** | **[13]** |
|  |  |  |  |  |
| **Capital expenditure and fund source** |  |  |  |  |
| Transfers recognised – capital |  |  |  |  |
| Public contributions & donations |  |  |  |  |
| Borrowings |  |  |  |  |
| Internally generated funds |  |  |  |  |
|  |  |  |  |  |
| **Financial position** |  |  |  |  |
| Total current assets |  |  |  |  |
| Total non-current assets |  |  |  |  |
| Total current liabilities |  |  |  |  |
| Total non-current liabilities |  |  |  |  |
| Community wealth/equity |  |  |  |  |
|  |  |  |  |  |
| **Cash Flows** |  |  |  |  |
| Net cash from (used) operating |  |  |  |  |
| Net cash from (used) investing |  |  |  |  |
| Net cash from (used |  |  |  |  |
|  |  |  |  |  |

|  |
| --- |
| ***Commentary:***  **[12]** = **[11]** minus **[10]**  **[15]** in revenue equals audited outcome plus funds actually recovered  **[15]** in expenditure equals audited outcome less funds actually recovered  **[15]** in cash flow equals audited outcome plus funds recovered |

# **Statement of Financial Position as at 30 June 2019**

|  | **Note** | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| --- | --- | --- | --- |
| **ASSETS** |  |  |  |
| **Current Assets** |  |  |  |
| Cash and Cash Equivalents **[A6] [1p.79(k)]** | **2** |  |  |
| Receivables From Exchange Transactions **[A6] [1p.79(j)]** | **3** |  |  |
| Receivables From Non-exchange Transactions **[1p.79(i)]** | **4** |  |  |
| Inventories **[A6]** **[1p.79(g)]** | **5** |  |  |
| Other Current Assets **[A6]** | **6** |  |  |
| **Total Current Assets** |  |  |  |
|  |  |  |  |
| **Non-Current Assets** |  |  |  |
| Long-term Receivables **[A6]** **[1p.79(e)]** | **7** |  |  |
| Investments **[A6]** **[1p.79(e)]** | **8** |  |  |
| Investment Property **[A6]** **[1p.79(b)]** | **9** |  |  |
| Investment in Associate / Joint Venture **[A6]** **[1p.79(f)]** | **10** |  |  |
| Property, Plant and Equipment **[A6]** **[1p.79(a)]** | **11** |  |  |
| Biological Assets **[A6]** **[1p.79(h)]** | **12** |  |  |
| Heritage Assets **[1p.79(d)]** | **13** |  |  |
| Intangible Assets **[A6] [1p.79(c)]** | **14** |  |  |
| Other Non-current Assets **[A6]** |  |  |  |
| **Total Non-current Assets** |  |  |  |
| **TOTAL ASSETS** |  |  |  |
|  |  |  |  |
| **LIABILITIES** |  |  |  |
| **Current Liabilities** |  |  |  |
| Bank Overdraft **[A6]** |  |  |  |
| Financial Liabilities **[A6]** **[1p.79(p)]** | **15** |  |  |
| Consumer Deposits **[A6]** | **16** |  |  |
| Trade and Other Payables **[A6]** **[1p.79(m)]** | **17** |  |  |
| Unspent Transfers and Subsidies **[1p.79(l)]** | **18** |  |  |
| Provisions **[A6]** **[1p.79(n)]** | **19** |  |  |
| Other Current Liabilities | **20** |  |  |
| **Total Current Liabilities** |  |  |  |
|  |  |  |  |
|  |  |  |  |

**Statement of Financial Position at 30 June 2019 (Continued)**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Note** | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |  |
| **Non-current Liabilities** |  |  |  |
| Financial Liabilities **[A6]** **[1p.79(p)]** | **15** |  |  |
| Provisions **[A6]** **[1p.79(n)]** | **19** |  |  |
| Other Non-current Liabilities | **20** |  |  |
| **Total Non-current Liabilities** |  |  |  |
| **TOTAL LIABILITIES** |  |  |  |
|  |  |  |  |
| **NET ASSETS [1p.79(r)]** |  |  |  |
| Accumulated Surplus / (Deficit) **[A6]** **[1p.87(b)]** |  |  |  |
| Reserves **[A6]** **[1p.79(c)]** |  |  |  |
| **TOTAL NET ASSETS** |  |  |  |
|  |  |  |  |

# **Statement of Financial Performance for the year ended 30 June 2019**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Note** | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| **Revenue [1p.96(a)]** |  |  |  |
| **Non-Exchange Revenue [23p.115]** |  |  |  |
| Property Rates **[A4]** | **21** |  |  |
| Licences and Permits **[A4\*]** | **28** |  |  |
| Transfers and Subsidies – Operational **[A4]** | **30** |  |  |
| Fines, Penalties and Forfeits **[A4]** | **27** |  |  |
| **Exchange Revenue [1p.103, 9p.39(b)]** |  |  |  |
| Service Charges - Electricity **[A4]** | **22** |  |  |
| Service Charges - Water **[A4]** | **22** |  |  |
| Service Charges – Waste Water Management **[A4]** | **22** |  |  |
| Service Charges – Waste Management **[A4]** | **22** |  |  |
| Service Charges - Other **[A4]** | **22** |  |  |
| Rental **[A4]** | **23** |  |  |
| Interest on Investments **[A4]** | **24** |  |  |
| Interest on Receivables **[A4]** | **25** |  |  |
| Dividends **[A4]** | **26** |  |  |
| Licences and Permits **[A4\*]** | **28** |  |  |
| Agency Services **[A4]** | **29** |  |  |
| Other Revenue **[A4]** | **31** |  |  |
| Gain on Disposal of Assets | **32** |  |  |
| **Total Revenue (excl. capital transfers and subsidies)** |  |  |  |
| **Expenditure [1p.104]** |  |  |  |
| Employee Related Costs **[A4]** | **33** |  |  |
| Remuneration of Councillors **[A4]** | **34** |  |  |
| Debt Impairment / Write-off **[A4]** |  |  |  |
| Depreciation, Amortisation and Impairment **[A4]** | **35** |  |  |
| Finance Costs **[A4] [1p.96(b)]** | **36** |  |  |
| Bulk Purchases **[A4]** | **37** |  |  |
| Inventory Consumed **[A4] [12p.47(d)]** | **38** |  |  |
| Contracted Services **[A4]** | **39** |  |  |
| Transfers and Subsidies **[A4]** | **40** |  |  |
| Operational Costs **[A4]** | **41** |  |  |
| Loss on Disposal of Assets **[A4]** | **32** |  |  |
| **Total Expenditure** |  |  |  |

**Statement of Financial Performance for the year ended 30 June 2019 (Continued)**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Note** | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |  |
| **Surplus/(Deficit)** |  |  |  |
|  |  |  |  |
| Transfers and Subsidies – Capital **[A4] [23p.115]** | **30** |  |  |
|  |  |  |  |
| **Surplus/(Deficit) After Capital Transfers and Contributions** |  |  |  |
|  |  |  |  |
| Taxation **[A4] [1p.96(d)]** | **42** |  |  |
|  |  |  |  |
| **Surplus/(Deficit) After Taxation** |  |  |  |
|  |  |  |  |
| Attributable to Minorities **[A4] [1p.97(a)]** |  |  |  |
|  |  |  |  |
| **Surplus/(Deficit) Attributable to Municipality [1p.97(b)]** |  |  |  |
|  |  |  |  |
| Share of Surplus/(Deficit) of Associates / Joint Ventures  **[A4] [1p.96(c)]** |  |  |  |
|  |  |  |  |
| **Surplus/(Deficit) for the year [A4] [1p.96(f)]** |  |  |  |
|  |  |  |  |

# **Cash Flow Statement for the year ended 30 June 2019**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Note** | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| **CASH FLOW FROM OPERATING ACTIVITIES** |  |  |  |
| **Receipts** |  |  |  |
| Property Rates **[A7]** |  |  |  |
| Service Charges **[A7]** |  |  |  |
| Operational Revenue **[A7]** |  |  |  |
| Transfers and Subsidies – Capital **[A7]** |  |  |  |
| Transfers and Subsidies – Operational **[A7]** |  |  |  |
| Interest **[A7]** |  |  |  |
| Dividends **[A7]** |  |  |  |
| **Payments** |  |  |  |
| Suppliers and Employees **[A7]** |  |  |  |
| Finance Charges **[A7]** |  |  |  |
| Transfers and Subsidies **[A7]** |  |  |  |
| Taxes **[2p.35]** |  |  |  |
| **NET CASH FROM(USED) OPERATING ACTIVITIES** |  |  |  |
| **CASH FLOW FROM INVESTING ACTIVITIES** |  |  |  |
| **Receipts** |  |  |  |
| Proceeds on Disposal of Fixed and Intangible Assets **[A7]** |  |  |  |
| Decrease (Increase) in Non-current Receivables **[A7]** |  |  |  |
| Decrease (Increase) in Investments **[A7]** |  |  |  |
| **Payments** |  |  |  |
| Capital Assets **[A7]** |  |  |  |
| **NET CASH FROM(USED) INVESTING ACTIVITIES** |  |  |  |
| **NET CASH FROM FINANCING ACTIVITIES** |  |  |  |
| **Receipts** |  |  |  |
| Short-term Loans |  |  |  |
| Borrowing Long-term |  |  |  |
| Increase (Decrease) in Consumer Deposits |  |  |  |
| **Payments** |  |  |  |
| Repayment of Borrowing |  |  |  |
| **NET INCREASE (DECREASE) IN CASH [2p.46]** |  |  |  |
| Cash and Cash Equivalents at year begin |  |  |  |
| Cash and Cash Equivalents at year end |  |  |  |

# **Statement of Changes in Net Assets at 30 June 2019**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Housing Development Reserve** | **Capital Replacement Reserve** | **Self- Insurance Reserve** | **Accumulated Surplus / (Deficit)** | **Revaluation Reserve\*** | **TOTAL** |
|  |  |  |  |  |  |  |
| **Balance as at 30 June 2017** |  |  |  |  |  |  |
| Surplus / Deficit for the period **[1p.113(a)]** |  |  |  |  |  |  |
| Transfers to / from Accumulated Surplus / Deficit |  |  |  |  |  |  |
| Increase / decrease in Revaluation Reserve **[17p.92(d) & 31p.125(b) & 103p.95(e)]** |  |  |  |  |  |  |
| Property, Plant and Equipment Purchased |  |  |  |  |  |  |
| Impairment losses recognised/reversed **[21p.75(c)&(d) , 26p.117(c)&(d)]** |  |  |  |  |  |  |
| Share of net assets of associates/joint ventures **[7p.46]** |  |  |  |  |  |  |
| **Balance as at 30 June 2018** |  |  |  |  |  |  |
| Surplus / Deficit for the period **[1p.113(a)]** |  |  |  |  |  |  |
| Transfers to / from Accumulated Surplus / Deficit |  |  |  |  |  |  |
| Increase / decrease in Revaluation Reserve **[17p.92(d) & 31p.125(b) & 103p.95(e)]** |  |  |  |  |  |  |
| Property, Plant and Equipment Purchased |  |  |  |  |  |  |
| Impairment losses recognised/reversed **[21p.75(c)&(d), 26p.117(c)&(d)]** |  |  |  |  |  |  |
| Share of net assets of associates/joint ventures |  |  |  |  |  |  |
| **Balance as at 30 June 2019** |  |  |  |  |  |  |

*\*This reserve is only applicable if the reporting entity adopts the revaluation model as per GRAP 17 on Property, Plant and Equipment, GRAP 31 on Intangible Assets, GRAP 103 on Heritage Assets.*

# **Segmental Statement of Financial Performance for the year ended 30 June 2019**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **[A2]**  **[18p.21]** | **Actual Revenue** | **Actual Expenditure** | **Surplus / Deficit** | **Internal charges** | **Net Surplus / Deficit** | **Grants and Donations** | **Actual results from Operations** | **Budgeted net results from Operations** |
| **Governance and Administration** |  |  |  |  |  |  |  |  |
| Executive and Council |  |  |  |  |  |  |  |  |
| Finance and Administration |  |  |  |  |  |  |  |  |
| Internal Audit |  |  |  |  |  |  |  |  |
| **Community and Public Safety** |  |  |  |  |  |  |  |  |
| Community and Social Services |  |  |  |  |  |  |  |  |
| Sport and Recreation |  |  |  |  |  |  |  |  |
| Public Safety |  |  |  |  |  |  |  |  |
| Housing |  |  |  |  |  |  |  |  |
| Health |  |  |  |  |  |  |  |  |
| **Economic and Environmental Services** |  |  |  |  |  |  |  |  |
| Planning and Development |  |  |  |  |  |  |  |  |
| Road Transport |  |  |  |  |  |  |  |  |
| Environmental Protection |  |  |  |  |  |  |  |  |
| **Trading Services** |  |  |  |  |  |  |  |  |
| Energy |  |  |  |  |  |  |  |  |
| Water Management |  |  |  |  |  |  |  |  |
| Waste Water Management |  |  |  |  |  |  |  |  |
| Waste Management |  |  |  |  |  |  |  |  |
| **Other** |  |  |  |  |  |  |  |  |

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**Notes to the financial statements**

The financial statements of Batho Pele City Municipality for the year ended 30 June 2019 were authorized for issue Accounting Officer on XXXX. **[14p.23]**

These 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 No 56 of 2003).

The Annual Financial Statements were prepared on the accrual basis of accounting and incorporate the historical cost conventions as the basis of measurement, except where specified otherwise.

## **Summary of Significant Accounting Policies**

The accounting policies have been consistently applied to all the years presented.

***Presentation currency***

These Annual Financial Statements are presented in South African Rand, which is the functional currency of the Municipality and all values are rounded to the nearest thousand (R000).

***Going Concern Assumption***

These Annual Financial Statements were prepared based on the expectation that the Municipality will continue to operate as a going concern for at least the next 12 months.

***Offsetting***

Financial assets and liabilities are offset and the net amount reported on the Statement of Financial Position when there is a legally enforceable right to set off the recognised amount, and there is an intention to settle on a net basis, or to realise the asset and settle the liability simultaneously.

***Comparative and Budget Information***

***Current year comparatives***

The annual budget figures have been prepared in accordance with the Standard of GRAP and are consistent with the accounting policies adopted by the Council for the preparation of these financial statements. The amounts are scheduled as a separate additional financial statements, called the Statement of Comparison of Budget and Actual amounts. Explanatory comment is provided in the notes to the Annual Financial Statements giving motivations for over- our under spending on line items where it is found to be material. The annual budget figures include budget information relating to subsidiaries or associated. These figures are those approved by the Council at the beginning and during the year following a period of consultation with the public as part of the Integrated Development Plan. The budget is approved on an accrual basis by nature classification. The approved budget covers the period from 1 July 2018 to 30 June 2019.

In general, a difference of 10% or more is considered material, although the surrounding circumstances are taken into account if it could influence the decisions or assessments of the users of the financial statements in determining whether a difference between the budgeted and actual amount is material.

***Current year comparatives***

When the presentation or classification of items in the Annual Financial Statements is amended, prior period comparative amounts are also reclassified and restated, unless such comparative reclassification and / or restatement is not required by a Standard of GRAP. The nature and reason for such reclassifications and restatements are also disclosed.

**Notes to the financial statements (Continued)**

Where material accounting errors, which relate to prior periods, have been identified in the current year, the correction is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly.

The presentation and classification of items in the current year is consistent with prior periods.

***Foreign Currencies***

Transactions in foreign currencies are translated to the functional currency of the entity at exchange rates at the dates of the transactions.

Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency at the exchange rate at that date. The foreign currency gain or loss on monetary items is the difference between amortised cost or fair value in the functional currency at the beginning of the period, adjusted for effective interest and payments during the period, and the amortised cost in foreign currency translated at the exchange rate at the end of the reporting period.

Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are retranslated to the functional currency at the exchange rate at the date that the fair value was determined. Foreign currency differences arising on retranslation are recognised in surplus or deficit.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

Cash flows arising from transactions in a foreign currency are recorded in Rand's by applying, to the foreign currency amount, the exchange rate between the Rand and the foreign currency at the date of the cash flow.

***Significant judgements and estimates***

In the application of the municipality's accounting policies, which are described above, management is required to make judgement, estimates and assumption that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. The estimates and associated assumptions are based on historical experiences and other factors that are considered to reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates

These estimates and underlying assumptions ae reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

**Notes to the financial statements (Continued)**

***Cash and cash equivalents***

Cash includes cash on hand (including petty cash) and cash with banks (including call deposits). Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. The municipality categorises cash and cash equivalents as financial assets: loans and receivables. Bank overdrafts are recorded based on the facility utilised. Finance charges on bank overdraft are expensed as incurred. Amounts owing in respect of bank overdrafts are categorised as financial liabilities: other financial liabilities carried at amortised cost.

For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks, net of bank overdrafts.

***Inventories***

Inventories consist of raw materials, work in progress, consumables and finished goods, which are valued at the lower of cost, determined on the first in first out basis, and net realisable value, except for plants which are valued at the tariffs charged. Where it is held for distribution or consumption at no charge or for a nominal amount, inventories are valued at the lower of cost and current replacement value.

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

Redundant and slow moving inventories are identified and written down to their estimated net realisable values. Inventories are written down according to their age, condition and utility. Differences arising on the measurement of such inventory at the lower of cost and net realisable value are recognised In the Statement of Financial Performance in the year in which they arise. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

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

***Water Inventory***

Water is regarded as inventory when the Municipality purchases water in bulk with the intention to resell it to the consumers or to use it internally, or where the Municipality has incurred purification costs on water obtained from natural resources (rain, rivers, springs, boreholes etc.). However, water in dams, that are filled by natural resources and that has not yet been treated, and is under the control of the Municipality but cannot be measured reliably as there is no cost attached to the water, and it is therefore not recognised in the Statement of Financial Position.

The basis of determining the cost of water purchased and not yet sold at Statement of Financial Position date comprises all costs of purchase, cost of conversion and other costs incurred in bringing the inventory to its present location and condition, net of trade discounts and rebates. Water is valued by using the weighted average method, at the lowest of purified cost and net realisable value, insofar as it is stored and controlled in reservoirs at year-end.

***Housing Inventory***

Housing inventory is Building New Ground houses still in process of construction, or completed and not yet transferred. These houses are entirely funded by the National Department of Human Settlements, through the Provincial Department of Human Settlements, but the Municipality is regarded as a principal in terms of the current interpretation of the Standard of GRAP 109 on Accounting for Agent and Principal Transactions and therefore recognises these costs as inventory up to the point of transfer to the allocated beneficiary where after the cost is expensed through the Statement of Financial Performance. Housing inventory is measured at the lower of cost and current replacement cost as they will be distributed through a non-exchange transaction.

**Notes to the financial statements (Continued)**

***Investment Property***

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

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

Where the classification of an investment property is based on management's Judgement, the following criteria have been applied to distinguish investment properties from owner-occupied property or property held for resale:

* All properties held to earn market-related rentals or for capital appreciation or both and that are not used for administrative purposes and that will not be sold within the next 12 months are classified as Investment Properties.
* Land held for a currently undetermined future use;
* A building owned (or held by under a finance lease) and leased out under one or more operating leases;
* Leased properties that are held to provide a social (community) service or that are necessary for employees to perform their job functions, but which also generates rental revenue are not seen as investment properties. The rental revenue generated is incidental to the purposes for which the property is held;
* A building that is vacant but is held to be leased out under one or more operating leases;
* Property that is being constructed or developed for future use as investment property.

Investment property is subsequently measured using the **fair value model**. Investment property is carried at fair value, representing open market value determined by external valuer on reporting date. Fair value is based on active market prices, adjusted, if necessary, for any difference in the nature, location or condition of the specific asset. A gain or loss arising from a change in the fair value of investment property is included in 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 measurable but expects the fair value to be reliably measurable when construction is completed, it measures that investment property at cost until the fair value can be reliably determined or construction has been completed.

Where the Municipality has determined that the fair value of an investment property (other than investment property under construction) is not determinable on a continuing basis, the entity measures that investment property using the cost model (as per the accounting policy for property, plant and equipment).

Subsequent to initial recognition, investment properties are measured using the **cost model** and are depreciated over a X-year period.

|  |
| --- |
| ***Commentary:***  *The above accounting policy demonstrates the choice on subsequent measurement allowed in GRAP 16 on the Investment Property, being the cost or the fair value model.* |

Investment properties are derecognised (eliminated from the statement of financial position) 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. The gain or loss arising on the disposal of an investment property is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

Transfers are made to or from investment property only when there is a change in use.

**Notes to the financial statements (Continued)**

***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 year.

The cost of an item of property, plant and equipment is recognised as an asset if, and only if it is probable that future economic benefits or service potential associated with the item will flow to the Municipality, and if the cost or fair value of the item can be measured reliably.

Property, plant and equipment are initially recognised at cost on its acquisition date. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

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

The cost of an item of property, plant and equipment acquired in exchange for a non-monetary assets or monetary assets, or a combination of monetary and non-monetary assets is measured at the fair value of the asset given up, unless the fair value of the asset received is more clearly evident. If the acquired item could not be measured at its fair value, its cost is measured at the carrying amount of the asset 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.

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

Subsequent expenditure relating to property, plant and equipment is capitalised if it is probable that future economic benefits or potential service delivery associated with the subsequent expenditure will flow to the entity and the cost or fair value of the subsequent expenditure can be reliably measured. Subsequent expenditure incurred on an asset is only capitalised when it increases the capacity or future economic benefits associated with the asset. Where the Municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component.

Subsequently all property plant and equipment, excluding land and buildings, are measured at **cost**, less accumulated depreciation and accumulated impairment losses.

Subsequent to initial recognition, land and buildings are carried at a **revalued** amount based on municipal valuations, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are performed by external independent values every four years to coincide with the implementation of the general valuation such that the carrying amount does not differ materially from that which would be determined using fair value at the Statement of Financial Position date. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset, and the net amount is restated to the revalued amount of the asset.

An increase in the carrying amount of land and buildings as a result of a revaluation is credited directly to a revaluation surplus reserve, except to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

**Notes to the financial statements (Continued)**

A decrease in the carrying amount of an asset as a result of a revaluation is recognised in surplus or deficit, except to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

|  |
| --- |
| ***Commentary:***  *The above accounting policy demonstrates the choice on subsequent measurement allowed in GRAP 17 on the Property, Plant and Equipment being the cost or revaluation model.* |

Where items of property, plant and equipment have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the period that the impairment is identified except where the impairment reverses a previous impairment.

When revalued assets are sold or retired, the amounts included in the revaluation reserve in respect of that assets, are transferred to accumulated surplus or deficit.

Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up is included in surplus or deficit when the compensation becomes receivable.

Land is not depreciated as it is regarded as having an unlimited life. Depreciation on assets other than land is calculated using the straight line method, to allocate their cost or revalued amounts less their residual values over the estimated useful lives of the assets. The depreciation method used reflects the pattern in which the assets' future economic benefits or service potential are expected to be consumed by the Municipality. 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 shall be depreciated separately. The depreciation rates are based on the following estimated useful lives.

The estimated useful life, residual values and depreciation method are reviewed annually at the end of the financial year.

Assets under construction are carried at cost. Depreciation of an asset commences when the asset is ready for its intended use. Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets, or, where shorter, the term of the relevant lease.

|  |  |
| --- | --- |
| **Asset Class** | **Useful Lives as applied in the Asset Register (Years)** |
| Buildings |  |
| Infrastructure assets |  |
| Community assets |  |
| Leased assets |  |
| Transport assets |  |
| Other assets |  |

The carrying amount of an item of property, plant and equipment is 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 item of property, plant and equipment is included in surplus or deficit when the item is derecognised. Gains are not classified as revenue. Gains or losses are calculated as the difference between the carrying values of assets.

**Notes to the financial statements (Continued)**

***Biological Assets***

Biological assets and agricultural produce are initially and subsequently measured at their fair value less estimated point-of-sale costs and agricultural produce harvested from the entity’s biological assets are measured at their fair value less estimated point-of-sale costs at the point of harvest.

Where biological assets and agricultural produce are acquired for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of the item on the date acquired.

Point-of-sale costs include commissions to brokers and dealers, levies by regulatory agencies and commodity exchanges, transfer taxes and duties but exclude transport and other costs necessary to get the assets to a market.

The fair value of biological assets is estimated by reference to the market value. The fair value of the plantations is based on the combined fair value of the land and the trees. The fair value of the raw land and land improvements is then deducted from the combined fair value to determine the fair value of the trees.

A gain or loss arising on initial recognition of biological assets at fair value less estimated point-of-sale costs and from a change in the fair value less estimated point-of-sale costs is included in surplus or deficit for the period in which it arises.

A gain or loss arising on initial recognition of agricultural produce at fair value less estimated point-of-sale costs is included in surplus or deficit for the period in which it arises.

Where market determined prices or values are not available, the present value of the expected net cash inflows from the asset, discounted at a current market-determined pre-tax rate is used to determine fair value.

Where fair value cannot be measured reliably, biological assets are measured at cost less any accumulated depreciation and any accumulated impairment losses.

***Heritage Assets***

A heritage asset is defined as an asset that has a cultural, environmental, historical, natural, scientific, technological or artistic significance, and is held and preserved indefinitely for the benefit of present and future generations.

The Municipality classifies assets as heritage assets where the significance as a heritage asset can be determined. In regards to land and buildings all graded sites are classified a Heritage Assets. Furthermore land with a natural significance is not componentised but seen as a single Heritage Asset due to all parts contributing together to make up its significance.

The Standard of GRAP 103 on Accounting Policies, Changes in Accounting Estimates and Errors requires that land and buildings that qualify as Heritage assets, but of which a significant portion of that land and buildings is held for use in the production or supply of goods or services or for administrative purposes, should be recognised as property, plant and equipment, rather than heritage assets.

The cost of an item of heritage assets is recognised as an asset if, and only if it is probable that future economic benefits or service potential associated with the item will flow to the Municipality, and if the cost or fair value of the item can be measured reliably.

Heritage assets are initially recognised at cost on its acquisition date or in the case of assets acquired by grant or donation, deemed cost, being the fair value of the asset on initial recognition. The cost of an item of heritage assets is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

**Notes to the financial statements (Continued)**

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

The cost of an item of heritage assets acquired in exchange for a non-monetary assets or monetary assets, or a combination of monetary and non-monetary assets is measured at the fair value of the asset given up, unless the fair value of the asset received is more clearly evident. If the acquired item could not be measured at its fair value, its cost is measured at the carrying amount of the asset given up.

Subsequent expenditure relating to Heritage Assets is capitalised if it is probable that future economic benefits or potential service delivery associated with the subsequent expenditure will flow to the entity and the cost or fair value of the subsequent expenditure can be reliably measured. Subsequent expenditure incurred on an asset is only capitalised when it increases the capacity or future economic benefits associated with the asset. Where the Municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component.

Subsequently all heritage assets (excluding Heritage Assets which are land and buildings) are measured at cost less accumulated impairment losses. Heritage assets are not depreciated.

The carrying amount of an item of Heritage Assets is 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 item of Heritage Assets is included in surplus or deficit when the item is derecognised.

Gains or losses are calculated as the difference between the carrying value of assets (cost less accumulated impairment losses) and the disposal proceeds is included in the Statement of Financial Performance as a gain or loss on disposal of Heritage Assets.

***Intangible Assets***

Intangible assets are identifiable non-monetary assets without physical substance held for use in the production or supply of goods or services, for rental to others, or for administrative purposes are classified and recognised as intangible assets.

Intangible assets are initially recognised at cost. The cost of an intangible asset is the purchase price and other costs attributable to bring the intangible asset to the location and condition necessary for it to be capable of operating in the manner intended by the Municipality, or where an intangible asset is acquired at no cost, or for a nominal cost, the cost shall be its fair value as at the date of acquisition. Trade discounts and rebates are deducted in arriving at the cost.

Intangible assets acquired separately or internally generated are reported at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is calculated on cost, using the straight-line method, over the useful lives of the assets, which is estimated to be between 3 to 10 years upon initial recognition. Where intangible assets are deemed to have an indefinite useful life, such intangible assets are not amortised.

Intangible assets are annually tested for impairment and the estimated useful life, residual values and amortisation method are reviewed annually at the end of the financial year. Any adjustments arising from the annual review are applied prospectively.

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

**Notes to the financial statements (Continued)**

***Impairment of Property, Plant and Equipment, Intangible Assets and Heritage Assets***

The Municipality classifies all assets held with the primary objective of generating a commercial return as cash-generating assets. A commercial return means that the return charged by the entity is commensurate with the risk associated with holding the asset and the asset is intended to generate positive cash inflows. All other assets are classified as non-cash-generating assets.

***Impairment of Cash-generating Assets***

The Municipality assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the Municipality estimates the recoverable amount of the individual asset.

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 recoverable amount of the cash-generating unit to which the asset belongs is determined.

The best evidence of fair value less cost to sell is the price in a binding sale agreement in an arm's length transaction, adjusted for the incremental cost that would be directly attributable to the disposal of the asset.

The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its 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.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss.

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in surplus or deficit.

An impairment of assets carried at revalued amount reduces the revaluation surplus for that asset. The decrease shall be debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

An impairment loss is recognised for cash-generating units if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment loss is allocated to reduce the carrying amount of the assets of the unit, pro rata on the basis of the carrying amount of each asset in the unit.

A Municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets may no longer exist or may have decreased. If any such indication exists, the recoverable amounts of those assets are estimated.

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 had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortisation is recognised immediately in surplus or deficit.

**Notes to the financial statements (Continued)**

***Impairment of Non-cash-generating Assets***

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

If there is any indication that an asset may be impaired, the recoverable service amount is estimated for the individual asset. If it is not possible to estimate the recoverable service amount of the individual asset, the recoverable service amount of the cash-generating unit to which the asset belongs is determined.

The recoverable service amount ls the higher of a non-cash generating asset's fair value less costs to sell and its value in use. The value in use for a non-cash generating asset is the present value of the asset's remaining service potential.

The value in use for a non-cash generating asset is the present value of the asset's remaining service potential.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable and willing parties, less the costs of disposal.

If the recoverable service amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. That reduction is an impairment loss.

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in surplus or deficit. Any impairment loss of a revalued asset is treated as a revaluation decrease.

A Municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets may no longer exist or may have decreased. If any such indication exists, the recoverable service amounts of those assets are estimated.

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 had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortisation is recognised immediately in surplus or deficit. Any reversal of an impairment loss of a revalued asset is treated as a revaluation increase.

***Financial Instruments***

A financial instrument is recognised if the Municipality becomes a party to the contractual provisions of the instrument.

***Financial Assets***

A financial asset is any asset that is a cash or contractual right to receive cash. In accordance with the Standards of GRAP 104 the Financial Assets of the Municipality are classified as follows into the three categories allowed by this standard:

* Financial asset at amortised cost being a non-derivative financial asset with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months, which are classified as non-current asset

**Notes to the financial statements (Continued)**

* Financial assets measured at fair value being financial assets that meet either of the following conditions:

1. Derivatives;
2. Combined instruments that are designated at fair value;
3. Instruments held for trading;
4. Non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; or
5. Financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

Financial assets measured at cost being investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured.

The Municipality has the following types of financial assets as reflected on the face of the Statement of Financial Position or in the notes thereto:

|  |  |
| --- | --- |
| **Type of financial asset** | **Classification** |
| Finance Lease Receivables | Amortised Cost |
| Consumer Debtors | Amortised Cost |
| Investments |  |
|  |  |
|  |  |
|  |  |

Financial asset at amortised cost are initially measured at fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset. Subsequently, these assets are measured at amortised cost using the Effective Interest Method less any impairment, with interest recognised on an effective yield basis.

Trade and other receivables (excluding Value Added Taxation, prepayments and operating lease receivables), loans to Municipality entities and loans that have fixed and determinable payments that are not quoted in an active market are classified as financial asset at amortised cost.

Financial Assets measured at fair value are initially measured at fair value plus directly attributable transaction costs. They are subsequently measured at fair value with unrealised gains or losses recognised directly in equity until the investment is derecognised, at which time the cumulative gain or loss recorded in equity is recognised in the statement of financial performance, or determined to be impaired, at which time the cumulative loss recorded in equity is recognised in the Statement of Financial Performance.

Financial assets, other than those measured at fair value, are assessed for indicators of impairment at the end of each reporting period. Financial assets are impaired where there is objective evidence of impairment of Financial Assets (such as the probability of insolvency or significant financial difficulties of the debtor). If there is such evidence the recoverable amount is estimated and an impairment loss is recognised in accordance with the Standard of GRAP 104 of Financial Instruments.

Trade receivables encompass long term debtors, consumer debtors and other debtors. A provision for impairment of trade receivables is established when there is objective evidence that the Municipality will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate.

**Notes to the financial statements (Continued)**

According to the Standard of GRAP 104 on Financial Instruments, the assessment for impairment needs to be made for each individual financial asset separately or for groups of financial assets with similar credit risks. The following methodology was followed to make a provision for bad debts for the year under review:

* Consumer debtors are assessed individually thereafter collectively, considering factors such as payment histories and ratios, qualitative factors e.g. correspondence from attorneys, disputes about certain accounts, etc.
* Other debtors are reviewed individually considering payment histories and disputes about certain amounts. Provision for impairment is made accordingly.
* Housing loans assessed by reviewing their payment histories and ratios. Provision for impairment is made accordingly.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in the Statement of Financial Performance.

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 through the Statement of Financial Performance to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

The Municipality derecognises Financial Assets only when the contractual rights to the cash flows from the asset expires or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity, except when Council approves the write-off of Financial Assets due to non-recoverability.

If the Municipality neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Municipality recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Municipality retains substantially all the risks and rewards of ownership of a transferred financial asset, the Municipality continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

***Financial Liabilities***

A financial liability is a contractual obligation to deliver cash or another financial asset to another entity.

The following main categories of Financial Liabilities and the classification determining how they are measured exist:

* Financial liabilities measured at fair value; or
* Financial liabilities measured at amortised cost.

The Municipality has the following types of financial liabilities as reflected on the face of the Statement of Financial Position or in the notes thereto:

|  |  |
| --- | --- |
| **Type of financial asset** | **Classification** |
|  |  |
|  |  |
|  |  |
|  |  |

**Notes to the financial statements (Continued)**

Financial liabilities that are measured at fair value that are essentially held for trading (i.e. purchased with the intention to sell or repurchase in the short term; derivatives other than hedging instruments or are part of a portfolio of financial instruments where there is recent actual evidence of short-term profiteering or are derivatives).

Any other financial liabilities should be classified as financial liabilities at amortised cost.

Financial liabilities measured at fair value are stated at fair value, with any resulted gain or loss recognised in the Statement of Financial Performance.

Any other financial liabilities classified at amortised cost (All payables, loans and borrowings are classified as other liabilities) and are initially measured at fair value, net of transaction costs. Trade and other payables, interest bearing debt including finance lease liabilities, non-interest bearing debt and bank borrowings are subsequently measured at amortised cost using the effective interest rate method. Interest expense is recognised in the Statement of Financial Performance by applying the effective interest rate.

Bank borrowings, consisting of interest-bearing short-term bank loans, repayable on demand and overdrafts are recorded at the proceeds received. Finance costs are accounted for using the accrual basis and are added to the carrying amount of the bank borrowing to the extent that they are not settled in the period that they arise.

The Municipality derecognises Financial Liabilities when, and only when, the Municipality's obligations are discharged, cancelled or they expire.

***Provisions***

Provisions are recognised when the Municipality has a present or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the provision can be made.

The best estimate of the expenditure required to settle the present obligation is the amount that an entity would rationally pay to settle the obligation at the reporting date or to transfer it to a third party at that time and are determined by the judgment of the management of the entity, supplemented by experience of similar transactions and, in some cases, reports from independent experts. The evidence considered includes any additional evidence provided by events after the reporting date. Uncertainties surrounding the amount to be recognised as a provision are dealt with by various means according to the circumstances, where the provision being measured involves a large population of items; the obligation is estimated by weighting all possible outcomes by their associated probabilities.

Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future operating losses. The present obligation under an onerous contract is recognised and measured as a provision. An onerous contract is a contract in which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it. The unavoidable costs under a contract reflect the least net cost of exiting from the contract, which is the lower of the cost of fulfilling it and any compensation or penalties arising from failure to fulfil it - this unavoidable cost resulting from the contract is the amount of the provision to be recognised.

Provisions are reviewed at reporting date and the amount of a provision is the present value of the expenditure expected to be required to settle the obligation. When the effect of discounting is material, provisions are determined by discounting the expected future cash flows that reflect current market assessments of the time value of money. The impact of the periodic unwinding of the discount is recognised in the Statement of Financial Performance as a finance cost as it occurs.

**Notes to the financial statements (Continued)**

***Environmental Rehabilitation Provisions***

Estimated long-term environmental provisions, comprising rehabilitation and landfill site closure, are based on the Municipality's policy, taking into account current technological, environmental and regulatory requirements. The provision for rehabilitation is recognised as and when the environmental liability arises. To the extent that the obligations relate to the asset, they are capitalised as part of the cost of those assets. Any subsequent changes to an obligation that did not relate to the initial related asset are charged to the Statement of Financial Performance.

***Employee Benefits***

The Municipality provides short term benefits, long term benefits and retirement benefits for its employees and councillors.

***Short-term Employee Benefits***

Remuneration to employees is recognised in the Statement of Financial Performance as the services are rendered, except for non-accumulating benefits which are only recognised when the specific event occurs.

The costs of all short-term employee benefits such as leave pay, are recognised during the period in which the employee renders the related service.

***Post-employment Benefits: Defined Contribution Plans***

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

The Municipality's contributions to the defined contribution funds are established in terms of the rules governing those plans. Contributions are recognised in the Statement of Financial Performance in the period in which the service is rendered by the relevant employees.

***Post-employment Benefits: Defined Benefit Plans***

A defined benefit plan is a plan that defines an amount of benefit that an employee will receive on retirement.

The defined benefit liability is the aggregate of the present value of the defined benefit obligation and unrecognised actuarial gains and losses, reduced by unrecognised past service costs. The plan is unfunded. The defined benefit obligation is calculated using the projected unit credit method, incorporating actuarial assumptions and a discount rate based on the government bond rate. Valuations of these obligations are carried out by independent qualified actuaries regularly, as may be required for fair presentation.

Actuarial gains or losses recognised immediately in the Statement of Financial Performance.

***Post-retirement Health Care Benefits***

The Municipality has an obligation to provide post-retirement health care benefits to certain of its retirees. According to the rules of the Medical Aid Funds, with which the Municipality is associated, a member (who is on the current Conditions of Service), on retirement, is entitled to remain a continued member of the Medical Aid Fund, in which case the Municipality is liable for a certain portion of the medical aid membership fee.

The **defined benefit** liability is the aggregate of the present value of the defined benefit obligation and unrecognised actuarial gains and losses, reduced by unrecognised past service costs. The plan is unfunded. The present value of the defined benefit obligation is calculated using the projected unit credit method, incorporating actuarial assumptions and a discount rate based on the government bond rate. Valuations of these obligations are carried out annually by independent qualified actuaries.

**Notes to the financial statements (Continued)**

Past-service costs are recognised immediately in income, unless the changes to the pension plan are conditional on the employees remaining in service for a specified period of time (the vesting period). In this case, the past-service costs are amortised on a straight-line basis over the vesting period.

***Ex-gratia Pension Benefits***

The Municipality provides pension and retirement gratuity benefits to certain employees who were in the employment of the former (include name of the municipalities) Municipalities (now incorporated into the (add name of the Municipality) Municipality) at 31 December 1994 (include name of the Municipality) and 31 March 1995 (include name of the Municipality) and still in the employment of (include name of the Municipality) Municipality at date of normal retirement, medical disability, retrenchment or death. The gratuity is calculated on the salary benefits during 1994/1995.

***Long-service Allowance***

The Municipality has an obligation to provide Long-service Allowance Benefits to all of its employees. According to the rules of the Long-service Allowance Scheme, which the Municipality instituted and operates, an employee (who is on the current Conditions of Service), is entitled to a cash allowance, calculated in terms of the rules of the scheme, after 10, 15, 20, 25 and 30 years of continued service. The Municipality's liability is based on an actuarial valuation. The projected unit credit method has been used to value the liabilities. Actuarial gains and losses on the long-term incentives are accounted for through the statement of financial performance.

***National- and Provincially Administered Defined Benefit Plans***

The Municipality contributes to various National- and Provincial-administered **Defined Benefit Plans** on behalf of its qualifying employees. The contributions to fund obligations for the payment of retirement benefits are charged against revenue in the year they become payable. These defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis.

Deficits are recovered through lump sum payments or increased future contributions on a proportional basis from all participating municipalities.

The Municipality does not apply defined benefit accounting to the defined benefit funds to which it is a member where these funds are classified in terms of the Standard of GRAP 25 on Employee Benefits as multiemployer plans, as sufficient information is not available to apply the principals involved. As a result, this standard of GRAP is applied and such funds are accounted for as defined contribution funds.

Salaried personnel are members of the Cape Joint Pension fund established in terms of the Local Authorities Pension Fund Ordinance, 1969 (Ordinance 23 of 1969), and the provisions of the Pension Fund Act, 1956 (Act 24 of 1956) or the SAMWU National Provident Fund.

|  |
| --- |
| ***Commentary:***  *The accounting policy for various types of post-employment schemes have been illustrated here.* |

***Leave pay***

Liabilities for annual leave are recognised as they accrue to employees. The liability is based on the total accrued leave days at year end and is shown as an accrual in the Statement of Financial Position.

***Bonus Provisions***

The Municipality recognises the expected cost of bonuses as a provision only when the Municipality has a present legal or constructive obligation to make such payment and a reliable estimate can be made at reporting date.

**Notes to the financial statements (Continued)**

***Leases***

Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the Municipality. Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases.

***Municipality as Lessee***

Property, plant and equipment subject to finance lease agreements are capitalised at their cash cost equivalent. Corresponding liabilities are included in the Statement of Financial Position as Finance Lease Obligations. The cost of the item of property, plant and equipment is depreciated at appropriate rates on the straight-line basis over its estimated useful life. Lease payments are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred.

Operating leases are those leases that do not fall within the scope of the above definition. Operating lease rentals are recognised on the straight-line basis over the term of the relevant lease.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

***Municipality as Lessor***

Amounts due from lessees under finance leases or instalment sale agreements are recorded as receivables at the amount of the Municipality's net investment in the leases. Finance lease or instalment sale income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Municipality's net investment outstanding in respect of the leases or instalment sale agreements.

Operating lease rental income is recognised on a straight-line basis over the term of the relevant lease.

***Revenue***

Revenue, excluding value-added taxation where applicable, is derived from a variety of sources which include rates levied, grants from other tiers of government and revenue from trading activities and other services provided.

The Municipality recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Municipality and when specific criteria have been met for each of the municipalities' activities as described below. The amount of revenue is not considered to be reliably measurable until all contingencies relating to the sale have been resolved. The Municipality bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement. Furthermore services rendered are recognised by reference to the stage of completion of the transaction at the reporting date.

Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, stock rotation, price protection, rebates and other similar allowances.

Revenue from exchange transactions refers to revenue that accrued to the Municipality directly in return for services rendered / goods sold, the value of which approximates the consideration received or receivable.

Revenue from non-exchange transactions refers to transactions where the Municipality received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

**Notes to the financial statements (Continued)**

***Service Charges – exchange revenue***

Service charges relating to electricity and water are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption, based on the consumption history, are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced, except at year-end when estimates of consumption up to year-end are recorded as revenue without it being invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period. In respect of estimates of consumption between the last reading date and the reporting date, an accrual is made based on the average monthly consumption of consumers.

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

Service charges from sewerage and sanitation are based on the type of service and the number of sewer connections on all developed property, using the tariffs approved by Council and are levied monthly.

In circumstances where services cannot readily be measured and quantified, a flat rate service charge is levied monthly on such properties.

***Pre-paid Electricity – exchange revenue***

Revenue from the sale of electricity pre-paid meter cards are recognised at the point of sale. Revenue from the sale of electricity prepaid meter cards are recognised based on an estimate of the prepaid electricity consumed as at the reporting date.

***Sale of goods – exchange revenue***

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

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

***Dividends – exchange revenue***

Dividends are recognised on the date that the Municipality becomes entitled to receive the dividend in accordance with the substance of the relevant agreement, where applicable.

***Revenue Recognition of Unclaimed Deposits – exchange revenue***

Unclaimed deposits older than three (3) years are recognised as revenue.

**Notes to the financial statements (Continued)**

***Rates and Taxes – non-exchange revenue***

Revenue from property rates is recognised when the legal entitlement to this revenue arises. Collection charges are recognised when such amounts are legally enforceable. Penalty interest on unpaid rates is recognised on a time proportion basis with reference to the principal amount receivable and effective interest rate applicable. A composite rating system charging different rate tariffs is employed. Rebates are granted to certain categories of ratepayers and are deducted from revenue.

***Fines – non-exchange revenue***

Fines constitute both spot fines and camera fines. Fines are recognised when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset. It is measured at the best estimate, based on past experience, of the amount of revenue the Municipality is entitled to collect.

Subsequent to initial recognition and measurement, the Municipality assess the collectability of the revenue and recognises a separate impairment loss where appropriate.

***Donations and Contributions – non-exchange revenue***

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. Where the agreement contains a stipulation to return the asset, other future economic benefits or service potential, in the event of non-compliance to these stipulations and would be enforced by the transferor, a liability is recognised to the extent that the criteria, conditions or obligations have not been met. Where such requirements are not enforceable, or where past experience has indicated that the transferor has never enforced the requirement to return the transferred asset, other future economic benefits or service potential when breaches have occurred, the stipulation will be considered a restriction and is recognised as revenue.

***Transfers and subsidies – non-exchange revenue***

***Unconditional Grants***

Equitable share allocations are recognised in revenue at the start of the financial year.

***Conditional Grants***

Conditional grants recognised as revenue to the extent that the Municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. Where the agreement contains a stipulation to return the asset, other future economic benefits or service potential, in the event of non-compliance to these stipulations and would be enforced by the transferor, a liability is recognised to the extent that the criteria, conditions or obligations have not been met. Where such requirements are not enforceable, or where past experience has indicated that the transferor has never enforced the requirement to return the transferred asset, other future economic benefits or service potential when breaches have occurred, the stipulation will be considered a restriction and is recognised as revenue.

Interest earned on grants received and invested is treated in accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor and if it is the Municipality's interest it is recognised as interest earned in the Statement of Financial Performance.

***Services Received In-kind – non-exchange revenue***

Services in kind are recognised at its fair value when it is significant to the operations and/or service delivery objectives and when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably. If the services in-kind are not significant to the operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, only the nature and type of services in-kind received during the reporting period is disclosed.

**Notes to the financial statements (Continued)**

***Transfers and subsidies – non-exchange expenditure***

The Municipality transfers money to individuals, organisations and other sectors of government from time to time. These transfers are recognised in the financial statements as expenses in the period that the events giving rise to the transfer occurred.

***Related parties and related party transactions***

Individuals as well as their close family members, and/or entities are related parties if one party has the ability, directly or indirectly, to control or jointly control the other party or exercise significant influence over the other party in making financial and/or operating decisions. Management is regarded as a related party and comprises the councillors, Executive Mayor, Mayoral Committee members, Municipal Manager, executive directors and all other managers reporting directly to the Municipal Manager or as designated by the Municipal Manager.

***Events after reporting date***

Events after the reporting date that are classified as adjusting events have been accounted for in the Annual Financial Statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the Annual Financial Statements.

**Notes to the financial statements (Continued)**

## **Cash and cash equivalents**

* 1. **Cash and cash equivalents**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *Cash and cash equivalents consist of the following:* |  |  |
| **Call deposits and investments** |  |  |
| Contractual Rights |  |  |
| Demand and Time Loans, Banker’s Acceptance |  |  |
| Deposit taking Institutions |  |  |
| Marketable Securities |  |  |
| National Government Investment Securities |  |  |
| Short Term portion of Investments |  |  |
| Special Deposit for the Payment of Dividend |  |  |
| Special Deposit for the Payment of Interest |  |  |
| Unamortised Discount |  |  |
| **Cash at Bank** |  |  |
| Bank account |  |  |
| Savings account |  |  |
| Unallocated deposits |  |  |
| **Cash on hand** |  |  |
| **Total cash and cash equivalents** |  |  |

Cash at banks earns interest at floating rates based on daily bank deposit rates.

Short-term deposits are made for varying periods, depending on the immediate cash requirements earn interest at the respective short-term deposit rate.

Bank balances amounting to RXX million include an amount of RXX million which must be used on infrastructure projects. **[2p.49]**

|  |
| --- |
| ***Commentary:***  *An entity may also consider disclosing amounts of any undrawn borrowing facilities that are available for future operating activities and to settle capital commitments (including any restrictions on the use of these facilities).* |

**Notes to the financial statements (Continued)**

* 1. **Bank accounts [MFMAs125(2)(a)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *The municipality has the following bank accounts:* |  |  |
| xx Bank Limited - xx Branch: Account Number xxx |  |  |
| xx Bank Limited - xx Branch: Account Number xxx |  |  |
| xx Bank Limited - xx Branch: Account Number xxx |  |  |
| **Total** |  |  |

|  |
| --- |
| ***Commentary:***  *The note can separate the primary bank account from any other bank accounts and savings accounts. The significant terms and conditions per bank account must be disclosed. In addition, the note should include the following on overdrafts:*   * *whether any balance is in default at the reporting date;* * *the cause of the default and the consequences thereof; and* * *any terms of renegotiations (where relevant).* |

**Notes to the financial statements (Continued)**

* 1. **Difference between Cash Book and Bank Statement**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | |
| **Cash book** | **Bank Statement** | **Difference** |
|  |  |  |  |
| xx Bank Limited - xx Branch: Account Number xxx |  |  |  |
| xx Bank Limited - xx Branch: Account Number xxx |  |  |  |
| xx Bank Limited - xx Branch: Account Number xxx |  |  |  |
|  |  |  |  |
|  | **2017/2018**  **(R’000s)** | | |
| **Cash book** | **Bank Statement** | **Difference** |
|  |  |  |  |
| xx Bank Limited - xx Branch: Account Number xxx |  |  |  |
| xx Bank Limited - xx Branch: Account Number xxx |  |  |  |
| xx Bank Limited - xx Branch: Account Number xxx |  |  |  |

|  |
| --- |
| ***Commentary:***  *The above disclosure must be provided for each bank account. Reasons for differences must also be included.* |

**Notes to the financial statements (Continued)**

## **Receivables from exchange transactions**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |  |
| **Consumer receivables from exchange transactions** | **3.1** |  |  |
| Electricity |  |  |  |
| Service Charges |  |  |  |
| Waste Management |  |  |  |
| Waste Water Management |  |  |  |
| Water |  |  |  |
| **Other receivables from exchange transactions** | **3.2** |  |  |
| Abeyance |  |  |  |
| Affiliated/Related Parties/Associated Companies |  |  |  |
| Annual License Fees |  |  |  |
| Housing Selling Scheme |  |  |  |
| Insurance |  |  |  |
| Interest |  |  |  |
| Land Sale Debtors |  |  |  |
| Maintenance Contracts |  |  |  |
| Market Agency |  |  |  |
| Merchandising, Jobbing and Contracts |  |  |  |
| Property Rental Debtors |  |  |  |
| Recoveries from Staff |  |  |  |
| Rent |  |  |  |
| Subscriptions |  |  |  |
| Subsistence and Travel |  |  |  |
| Un-used Prepaid Electricity |  |  |  |
| **Total Receivables from Exchange Transactions** | |  |  |

|  |
| --- |
| ***Commentary:***  *The amount disclosed in this note is net of impairment.* |

**Notes to the financial statements (Continued)**

* 1. **Consumer Receivables**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | **2017/2018**  **(R’000s)** | | |
| **Gross** | **Impairment** | **Total** | **Gross** | **Impairment** | **Total** |
| **Consumer receivables from exchange transactions** |  |  |  |  |  |  |
| Electricity |  |  |  |  |  |  |
| Service Charges |  |  |  |  |  |  |
| Waste Management |  |  |  |  |  |  |
| Waste Water Management |  |  |  |  |  |  |
| Water |  |  |  |  |  |  |
| **Total consumer receivables from exchange transactions** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Consumer receivables from non-exchange transactions [108p.35]** |  |  |  |  |  |  |
| Property Rates |  |  |  |  |  |  |
| **Total consumer receivables from non-exchange transactions** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Total consumer receivables** |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Impairment Reconciliation of Consumer Receivables**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening balance** | **Impairment raised** | **Impairment reversed / debt written off** | **Closing balance** | **Opening balance** | **Impairment raised** | **Impairment reversed / debt written off** | **Closing balance** |
| **Consumer receivables from exchange transactions** |  |  |  |  |  |  |  |  |
| Electricity |  |  |  |  |  |  |  |  |
| Service Charges |  |  |  |  |  |  |  |  |
| Waste Management |  |  |  |  |  |  |  |  |
| Waste Water Management |  |  |  |  |  |  |  |  |
| Water |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Consumer receivables from non-exchange transactions** |  |  |  |  |  |  |  |  |
| Property Rates **[108p.36 & .37]** |  |  |  |  |  |  |  |  |
| **Total consumer receivables from non-exchange transactions** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Total consumer receivables** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Aging of Consumer Receivables**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | |
| **Total** | **Current** | **30 days** | **60 days** | **90 days** | **120 days** | **120+ days** |
| **Consumer receivables from exchange transactions**  *Aging by debt type* |  |  |  |  |  |  |  |
| Electricity |  |  |  |  |  |  |  |
| Service Charges |  |  |  |  |  |  |  |
| Waste Management |  |  |  |  |  |  |  |
| Waste Water Management |  |  |  |  |  |  |  |
| Water |  |  |  |  |  |  |  |
| **Total by debt type** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| *Aging per customer group* |  |  |  |  |  |  |  |
| Organs of State |  |  |  |  |  |  |  |
| Commercial Customers |  |  |  |  |  |  |  |
| Households |  |  |  |  |  |  |  |
| Other |  |  |  |  |  |  |  |
| **Total by customer group** |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**3.1.2 Aging of Consumer Receivable (Continued) [108p.41]**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | |
| **Total** | **Current** | **30 days** | **60 days** | **90 days** | **120 days** | **120+ days** |
| **Consumer receivables from non-exchange transactions**  *Aging by debt type* |  |  |  |  |  |  |  |
| Property Rates |  |  |  |  |  |  |  |
| **Total by debt type** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| *Aging per customer group* |  |  |  |  |  |  |  |
| Organs of State |  |  |  |  |  |  |  |
| Commercial Customers |  |  |  |  |  |  |  |
| Households |  |  |  |  |  |  |  |
| Other |  |  |  |  |  |  |  |
| **Total by customer group** |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**3.1.2 Aging of Consumer Receivable (Continued)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | | |
| **Total** | **Current** | **30 days** | **60 days** | **90 days** | **120 days** | **120+ days** |
| **Consumer receivables from exchange transactions**  *Aging by debt type* |  |  |  |  |  |  |  |
| Electricity |  |  |  |  |  |  |  |
| Service Charges |  |  |  |  |  |  |  |
| Waste Management |  |  |  |  |  |  |  |
| Waste Water Management |  |  |  |  |  |  |  |
| Water |  |  |  |  |  |  |  |
| **Total by debt type** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| *Aging per customer group* |  |  |  |  |  |  |  |
| Organs of State |  |  |  |  |  |  |  |
| Commercial Customers |  |  |  |  |  |  |  |
| Households |  |  |  |  |  |  |  |
| Other |  |  |  |  |  |  |  |
| **Total by customer group** |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**3.1.2 Aging of Consumer Receivable (Continued) [108p.41]**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | | |
| **Total** | **Current** | **30 days** | **60 days** | **90 days** | **120 days** | **120+ days** |
| **Consumer receivables from non-exchange transactions**  *Aging by debt type* |  |  |  |  |  |  |  |
| Property Rates |  |  |  |  |  |  |  |
| **Total by debt type** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| *Aging per customer group* |  |  |  |  |  |  |  |
| Organs of State |  |  |  |  |  |  |  |
| Commercial Customers |  |  |  |  |  |  |  |
| Households |  |  |  |  |  |  |  |
| Other |  |  |  |  |  |  |  |
| **Total by customer group** |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Consumer Debt Past Due Not Impaired**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | |
| **Total** | **Current** | **30 days** | **60 days** | **90 days** | **120 days** | **120+ days** |
| **Consumer receivables from exchange transactions** |  |  |  |  |  |  |  |
| Electricity |  |  |  |  |  |  |  |
| Service Charges |  |  |  |  |  |  |  |
| Waste Management |  |  |  |  |  |  |  |
| Waste Water Management |  |  |  |  |  |  |  |
| Water |  |  |  |  |  |  |  |
| **Total consumer receivables from exchange transactions** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Consumer receivables from non-exchange transactions** |  |  |  |  |  |  |  |
| Property Rates **[108p.41]** |  |  |  |  |  |  |  |
| **Total consumer receivables from non-exchange transactions** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Total Consumer Receivables** |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**3.1.3 Consumer Debt Past Due Not Impaired (Continued)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | | |
| **Total** | **Current** | **30 days** | **60 days** | **90 days** | **120 days** | **120+ days** |
| **Consumer receivables from exchange transactions** |  |  |  |  |  |  |  |
| Electricity |  |  |  |  |  |  |  |
| Service Charges |  |  |  |  |  |  |  |
| Waste Management |  |  |  |  |  |  |  |
| Waste Water Management |  |  |  |  |  |  |  |
| Water |  |  |  |  |  |  |  |
| **Total consumer receivables from exchange transactions** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Consumer receivables from non-exchange transactions** |  |  |  |  |  |  |  |
| Property Rates **[108p.41]** |  |  |  |  |  |  |  |
| **Total consumer receivables from non-exchange transactions** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Total Consumer Receivables** |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Consumer Receivables Pledged as Security [108p.40] [104p.109]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Carrying value of receivables pledged as security |  |  |
|  |  |  |

|  |
| --- |
| ***Commentary:***  *The note should include detail per debt type (where relevant).* |

* + 1. **Credit Quality of Consumer Receivables**

|  |
| --- |
| ***Commentary:***  *Provide commentary on the credit quality of consumer receivables and the method of determining such.* |

* + 1. **Collection Rate of Consumer Receivables**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Electricity |  |  |
| Service Charges |  |  |
| Waste Management |  |  |
| Waste Water Management |  |  |
| Water |  |  |
| Property Rates |  |  |
| **Overall collection rate** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Other Receivables From Exchange Transactions**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | **2017/2018**  **(R’000s)** | | |
| **Gross** | **Impairment** | **Total** | **Gross** | **Impairment** | **Total** |
|  |  |  |  |  |  |  |
| Abeyance |  |  |  |  |  |  |
| Affiliated/Related Parties/Associated Companies |  |  |  |  |  |  |
| Annual License Fees |  |  |  |  |  |  |
| Housing Selling Scheme |  |  |  |  |  |  |
| Insurance |  |  |  |  |  |  |
| Interest |  |  |  |  |  |  |
| Land Sale Debtors |  |  |  |  |  |  |
| Maintenance Contracts |  |  |  |  |  |  |
| Market Agency |  |  |  |  |  |  |
| Merchandising, Jobbing and Contracts |  |  |  |  |  |  |
| Property Rental Debtors |  |  |  |  |  |  |
| Recoveries from Staff |  |  |  |  |  |  |
| Rent |  |  |  |  |  |  |
| Subscriptions |  |  |  |  |  |  |
| Subsistence and Travel |  |  |  |  |  |  |
| Un-used Prepaid Electricity |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Impairment Reconciliation of Other Receivables From Exchange Transactions**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening balance** | **Impairment raised** | **Impairment reversed / debt w/off** | **Closing balance** | **Opening balance** | **Impairment raised** | **Impairment reversed / debt w/off** | **Closing balance** |
|  |  |  |  |  |  |  |  |  |
| Abeyance |  |  |  |  |  |  |  |  |
| Affiliated/Related/Associated Companies |  |  |  |  |  |  |  |  |
| Annual License Fees |  |  |  |  |  |  |  |  |
| Housing Selling Scheme |  |  |  |  |  |  |  |  |
| Insurance |  |  |  |  |  |  |  |  |
| Interest |  |  |  |  |  |  |  |  |
| Land Sale Debtors |  |  |  |  |  |  |  |  |
| Maintenance Contracts |  |  |  |  |  |  |  |  |
| Market Agency |  |  |  |  |  |  |  |  |
| Merchandising, Jobbing and Contracts |  |  |  |  |  |  |  |  |
| Property Rental Debtors |  |  |  |  |  |  |  |  |
| Recoveries from Staff |  |  |  |  |  |  |  |  |
| Rent |  |  |  |  |  |  |  |  |
| Subscriptions |  |  |  |  |  |  |  |  |
| Subsistence and Travel |  |  |  |  |  |  |  |  |
| Un-used Prepaid Electricity |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Aging of Other Receivables From Exchange Transactions**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | |
| **Total** | **Current** | **30 days** | **60 days** | **90 days** | **120 days** | **120+ days** |
|  |  |  |  |  |  |  |  |
| Abeyance |  |  |  |  |  |  |  |
| Affiliated/Related Parties/Associated Companies |  |  |  |  |  |  |  |
| Annual License Fees |  |  |  |  |  |  |  |
| Housing Selling Scheme |  |  |  |  |  |  |  |
| Insurance |  |  |  |  |  |  |  |
| Interest |  |  |  |  |  |  |  |
| Land Sale Debtors |  |  |  |  |  |  |  |
| Maintenance Contracts |  |  |  |  |  |  |  |
| Market Agency |  |  |  |  |  |  |  |
| Merchandising, Jobbing and Contracts |  |  |  |  |  |  |  |
| Property Rental Debtors |  |  |  |  |  |  |  |
| Recoveries from Staff |  |  |  |  |  |  |  |
| Rent |  |  |  |  |  |  |  |
| Subscriptions |  |  |  |  |  |  |  |
| Subsistence and Travel |  |  |  |  |  |  |  |
| Un-used Prepaid Electricity |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**3.2.2 Aging of Other Receivables from Exchange Transactions (Continued)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | | |
| **Total** | **Current** | **30 days** | **60 days** | **90 days** | **120 days** | **120+ days** |
|  |  |  |  |  |  |  |  |
| Abeyance |  |  |  |  |  |  |  |
| Affiliated/Related/Associated Companies |  |  |  |  |  |  |  |
| Annual License Fees |  |  |  |  |  |  |  |
| Housing Selling Scheme |  |  |  |  |  |  |  |
| Insurance |  |  |  |  |  |  |  |
| Interest |  |  |  |  |  |  |  |
| Land Sale Debtors |  |  |  |  |  |  |  |
| Maintenance Contracts |  |  |  |  |  |  |  |
| Market Agency |  |  |  |  |  |  |  |
| Merchandising, Jobbing and Contracts |  |  |  |  |  |  |  |
| Property Rental Debtors |  |  |  |  |  |  |  |
| Recoveries from Staff |  |  |  |  |  |  |  |
| Rent |  |  |  |  |  |  |  |
| Subscriptions |  |  |  |  |  |  |  |
| Subsistence and Travel |  |  |  |  |  |  |  |
| Un-used Prepaid Electricity |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Other Receivables From Exchange Transactions Pledged As Security [104p.109]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Carrying value of receivables pledged as security |  |  |
|  |  |  |

|  |
| --- |
| ***Commentary:***  *The note should include detail per debt type (where relevant).* |

* + 1. **Credit Quality of Other Receivables From Exchange Transactions**

|  |
| --- |
| ***Commentary:***  *Provide commentary on the credit quality of consumer receivables and the method of determining such.* |

**Notes to the financial statements (Continued)**

## **Receivables from Non-Exchange Transactions [23p.115(b), 108p.35]**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |  |
| **Consumer receivables** | **3.1** |  |  |
| Property Rates |  |  |  |
| **Other receivables** | **4.1** |  |  |
| Fines |  |  |  |
| Insurance Claims |  |  |  |
| LGSETA Interns |  |  |  |
| Over Payments |  |  |  |
| R/D Cheques |  |  |  |
| UIF Refund |  |  |  |
| Unauthorised, Irregular, Fruitless and Wasteful Expenditure |  |  |  |
| **Total Receivables** | |  |  |

**Notes to the financial statements (Continued)**

* 1. **Other Receivables from Non-Exchange Transactions [108p.36 & .37]**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | **2017/2018**  **(R’000s)** | | |
| **Gross** | **Impairment** | **Total** | **Gross** | **Impairment** | **Total** |
|  |  |  |  |  |  |  |
| Fines |  |  |  |  |  |  |
| Insurance Claims |  |  |  |  |  |  |
| LGSETA Interns |  |  |  |  |  |  |
| Over Payments |  |  |  |  |  |  |
| R/D Cheques |  |  |  |  |  |  |
| UIF Refund |  |  |  |  |  |  |
| Unauthorised, Irregular, Fruitless and Wasteful Expenditure |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Impairment Reconciliation of Other Receivables from Non-exchange Transactions**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening balance** | **Impairment raised** | **Impairment reversed / debt w/off** | **Closing balance** | **Opening balance** | **Impairment raised** | **Impairment reversed / debt w/off** | **Closing balance** |
|  |  |  |  |  |  |  |  |  |
| Fines |  |  |  |  |  |  |  |  |
| Insurance Claims |  |  |  |  |  |  |  |  |
| LGSETA Interns |  |  |  |  |  |  |  |  |
| Over Payments |  |  |  |  |  |  |  |  |
| R/D Cheques |  |  |  |  |  |  |  |  |
| UIF Refund |  |  |  |  |  |  |  |  |
| Unauthorised, Irregular, Fruitless and Wasteful Expenditure |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Aging of Other Receivables from Non-exchange Transactions [108p.41]**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | |
| **Total** | **Current** | **30 days** | **60 days** | **90 days** | **120 days** | **120+ days** |
|  |  |  |  |  |  |  |  |
| Fines |  |  |  |  |  |  |  |
| Insurance Claims |  |  |  |  |  |  |  |
| LGSETA Interns |  |  |  |  |  |  |  |
| Over Payments |  |  |  |  |  |  |  |
| R/D Cheques |  |  |  |  |  |  |  |
| UIF Refund |  |  |  |  |  |  |  |
| Unauthorised, Irregular, Fruitless and Wasteful Expenditure |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**4.1.2 Aging of Other Receivables from Non-Exchange Transactions (Continued)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | | |
| **Total** | **Current** | **30 days** | **60 days** | **90 days** | **120 days** | **120+ days** |
|  |  |  |  |  |  |  |  |
| Fines |  |  |  |  |  |  |  |
| Insurance Claims |  |  |  |  |  |  |  |
| LGSETA Interns |  |  |  |  |  |  |  |
| Over Payments |  |  |  |  |  |  |  |
| R/D Cheques |  |  |  |  |  |  |  |
| UIF Refund |  |  |  |  |  |  |  |
| Unauthorised, Irregular, Fruitless and Wasteful Expenditure |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Other Receivables from Non-Exchange Transactions Pledged As Security [108p.40] [104p.109]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Carrying value of receivables pledged as security |  |  |
|  |  |  |

|  |
| --- |
| ***Commentary:***  *The note should include detail per debt type (where relevant).* |

* + 1. **Credit Quality of Other Receivables from Non-Exchange Transactions**

|  |
| --- |
| ***Commentary:***  *Provide commentary on the credit quality of consumer receivables and the method of determining such.* |

**Notes to the financial statements (Continued)**

## **Inventories [12p.47(b)]**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |  |
| Consumables |  |  |  |
| Materials and Supplies |  |  |  |
| Water for Distribution | **5.1** |  |  |
| Housing Stock |  |  |  |
| Land |  |  |  |
| Agricultural Produce |  |  |  |
| Spare Parts |  |  |  |
| Other |  |  |  |
| **Total Inventories** | |  |  |

RXX million (2017/2018: RXX million) of total inventory was carried at fair value less cost to sell. **[12p.47(c)]**

The amount of write-down of inventories recognized as an expense is RXXX million (2017/2018: RXXX million). Refer to **Note 38.1.**

RXXX million previously written-down was reversed during the current year.

|  |
| --- |
| ***Commentary:***  *Also provide the carrying amount of inventories pledged as security for liabilities* |

* 1. **Water for Distribution**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Opening Balance** |  |  |
| System Input Volume |  |  |
| Authorised Consumption |  |  |
| Water Losses **[Note 37.2]** |  |  |
| Data Transfer and Management Errors |  |  |
| Unavoidable Annual Real Losses |  |  |
| Non-revenue Water |  |  |
| **Closing Balance** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Inventories Pledged as Security**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Carrying value of inventories pledged as security |  |  |
|  |  |  |

|  |
| --- |
| ***Commentary:***  *The note should include detail per debt type (where relevant).* |

**Notes to the financial statements (Continued)**

## **Other Current Assets**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |  |
| Prepaid Expenses |  |  |  |
| Construction Contract Receivables |  |  |  |
| VAT Receivable |  |  |  |
| Investments |  |  |  |
| Current Portion of Non-Current Receivables |  |  |  |
| **Total** | |  |  |

* 1. **Other Current Assets Pledged as Security**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Carrying value of other current assets pledged as security |  |  |
|  |  |  |

**Notes to the financial statements (Continued)**

## **Long-term Receivables**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |  |
| **Consumer Receivables** |  |  |  |
| Electricity |  |  |  |
| Service Charges |  |  |  |
| Waste Management |  |  |  |
| Waste Water Management |  |  |  |
| Water |  |  |  |
| Property Rates |  |  |  |
| **Total** |  |  |  |
| Transferred to Current Receivables |  |  |  |
| **Total Non-Current Consumer Receivables** |  |  |  |
|  |  |  |  |
| **Other Receivables** |  |  |  |
| Associates |  |  |  |
| Bursary Obligations |  |  |  |
| Car |  |  |  |
| Computer and Electronic Equipment |  |  |  |
| Employee Benefits |  |  |  |
| Finance Lease Receivable | **7.1** |  |  |
| Housing |  |  |  |
| Housing Land Sales |  |  |  |
| Housing Loans |  |  |  |
| Housing Selling Schemes |  |  |  |
| Intercompany/Parent-subsidiary Transactions |  |  |  |
| Joint Ventures |  |  |  |
| Operating Lease |  |  |  |
| Public Organisation |  |  |  |
| Sporting and Other Bodies |  |  |  |
| Staff Loans/Recoveries |  |  |  |
| Subsidiaries |  |  |  |
| **Total** |  |  |  |
| Transferred to Current Receivables |  |  |  |
| **Total Non-Current Other Receivables** |  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Finance Lease Receivable [13p.57]**

|  |  |
| --- | --- |
|  | **(R’000s)** |
|  |  |
| **Gross Investment in Lease Due** |  |
| Within 1 year |  |
| 2 to 5 years |  |
| More than 5 years |  |
| Less: Unearned Finance Revenue |  |
| **Present Value of Minimum Lease Payments** |  |
| Within 1 year |  |
| 2 to 5 years |  |
| More than 5 years |  |
|  |  |
| Non-current Assets |  |
| Current Assets |  |
|  |  |
| Accumulated allowance for uncollectible minimum lease payments receivable |  |
| Total contingent rent recognised as revenue in the period |  |
|  |  |

|  |
| --- |
| ***Commentary:***  *In addition to the above, the reporting entity discloses:*   * *The unguaranteed residual values accruing to the benefit of the lessor (the reporting entity);* * *A general description of material leasing arrangements.* |

* 1. **Long-term Receivables Pledged as Security**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Carrying value of long-term receivables pledged as security |  |  |
|  |  |  |

**Notes to the financial statements (Continued)**

## **Investments**

* 1. **Carrying Value of Investments [104p.106] [MFMA125(2)(b)]**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Fair Value** | **Amortised Cost** | **Cost** | **Total** |
| **Carrying value as at 30 June 2019** |  |  |  |  |
| Bankers’ Acceptance Certificate |  |  |  |  |
| Deposit Taking Institutions |  |  |  |  |
| Bank Repurchase Agreements |  |  |  |  |
| Derivative Financial Assets |  |  |  |  |
| Guaranteed Endowment Policies (Sinking) |  |  |  |  |
| Listed/Unlisted Bonds and Stocks |  |  |  |  |
| Municipal Bonds |  |  |  |  |
| National Government Securities |  |  |  |  |
| Negotiable Certificate of Deposits: Banks |  |  |  |  |
| Unamortised Debt Expense |  |  |  |  |
| Unamortised Preference Share Expense |  |  |  |  |
| Interest Rate Swaps |  |  |  |  |
| Provision for Impairment |  |  |  |  |
| Reclassifications |  |  |  |  |
| **Net Investment** |  |  |  |  |
| Transferred to Current Investments |  |  |  |  |
| Transferred to Cash and Cash Equivalents |  |  |  |  |
| **Total** |  |  |  |  |

**Notes to the financial statements (Continued)**

**8.1 Carrying Value of Investments (Continued)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Fair Value** | **Amortised Cost** | **Cost** | **Total** |
| **Carrying value as at 30 June 2018** |  |  |  |  |
| Bankers’ Acceptance Certificate |  |  |  |  |
| Deposit Taking Institutions |  |  |  |  |
| Bank Repurchase Agreements |  |  |  |  |
| Derivative Financial Assets |  |  |  |  |
| Guaranteed Endowment Policies (Sinking) |  |  |  |  |
| Listed/Unlisted Bonds and Stocks |  |  |  |  |
| Municipal Bonds |  |  |  |  |
| National Government Securities |  |  |  |  |
| Negotiable Certificate of Deposits: Banks |  |  |  |  |
| Unamortised Debt Expense |  |  |  |  |
| Unamortised Preference Share Expense |  |  |  |  |
| Interest Rate Swaps |  |  |  |  |
| Provision for Impairment |  |  |  |  |
| Reclassifications |  |  |  |  |
| **Net Investment** |  |  |  |  |
| Transferred to Current Investments |  |  |  |  |
| Transferred to Cash and Cash Equivalents |  |  |  |  |
| **Total** |  |  |  |  |

|  |
| --- |
| ***Commentary:***  The reporting entity may remove or group rows into different classes as deemed necessary.  The carrying amounts are disclosed according to how the instrument has been classified into the three categories defined in GRAP 104 on Financial Instruments.  Where the reporting entity has reclassified any financial instruments, it shall also disclose the reason for the reclassification. |

**Notes to the financial statements (Continued)**

* + 1. **Provision for Impairment [104p.111]**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | |
| **Opening balance** | **Adjustment of impairment recognised in surplus and deficit** | **Reversal of impairment recognised in surplus and deficit** | **Closing balance** |
|  |  |  |  |  |
| Bankers’ Acceptance Certificate |  |  |  |  |
| Deposit Taking Institutions |  |  |  |  |
| Bank Repurchase Agreements |  |  |  |  |
| Derivative Financial Assets |  |  |  |  |
| Guaranteed Endowment Policies (Sinking) |  |  |  |  |
| Listed/Unlisted Bonds and Stocks |  |  |  |  |
| Municipal Bonds |  |  |  |  |
| National Government Securities |  |  |  |  |
| Negotiable Certificate of Deposits: Banks |  |  |  |  |
| Unamortised Debt Expense |  |  |  |  |
| Unamortised Preference Share Expense |  |  |  |  |
| Interest Rate Swaps |  |  |  |  |
|  |  |  |  |  |

**Notes to the financial statements (Continued)**

**8.1.1 Provision for Impairment (Continued)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | |
| **Opening balance** | **Adjustment of impairment recognised in surplus and deficit** | **Reversal of impairment recognised in surplus and deficit** | **Closing balance** |
|  |  |  |  |  |
| Bankers’ Acceptance Certificate |  |  |  |  |
| Deposit Taking Institutions |  |  |  |  |
| Bank Repurchase Agreements |  |  |  |  |
| Derivative Financial Assets |  |  |  |  |
| Guaranteed Endowment Policies (Sinking) |  |  |  |  |
| Listed/Unlisted Bonds and Stocks |  |  |  |  |
| Municipal Bonds |  |  |  |  |
| National Government Securities |  |  |  |  |
| Negotiable Certificate of Deposits: Banks |  |  |  |  |
| Unamortised Debt Expense |  |  |  |  |
| Unamortised Preference Share Expense |  |  |  |  |
| Interest Rate Swaps |  |  |  |  |
|  |  |  |  |  |

|  |
| --- |
| ***Commentary:***  *The above disclosure is required per class of financial assets.* |

**Notes to the financial statements (Continued)**

* 1. **Investments Pledged as Collateral**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Carrying value of investments pledged as collateral |  |  |
| Reclassification due to default |  |  |
| **Total** |  |  |
|  |  |  |

|  |
| --- |
| ***Commentary:***  *The reporting entity may separately list the investments or the class of investments pledged as collateral. The reclassification occurs when the reporting entity has defaulted and the transferee has the right by contract or custom to sell or repledge the collateral.*  *The note should also include the terms and conditions relating to the pledges made.* |

**Notes to the financial statements (Continued)**

## **Investment Property**

* 1. **Reconciliation of Carrying Value [Cost Model] [16p.96]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| **Opening Carrying Value** |  |  |
| Cost |  |  |
| Accumulated Depreciation and Impairment Losses |  |  |
| Additions from Acquisitions |  |  |
| Additions from Transfer of Functions and/or Mergers |  |  |
| Capitalised Costs |  |  |
| Depreciation **[Note 35]** |  |  |
| Carrying Value of Disposals / Transfers |  |  |
| Cost |  |  |
| Accumulated Depreciation and Impairment Losses |  |  |
| Impairment Loss / Reversal Of Impairment Loss **[Note 35]** |  |  |
| Foreign Exchange Translation Differences |  |  |
| Other Changes |  |  |
| **Closing Carrying Value** |  |  |
| Cost |  |  |
| Accumulated Depreciation and Impairment Losses |  |  |

|  |
| --- |
| ***Commentary:***  *The reporting entity completes either the note for the cost model or the fair value model as appropriate. Both notes are completed* ***only*** *as permitted by GRAP 16 on Investment Property.* |

**Notes to the financial statements (Continued)**

**9.1 Reconciliation of Carrying Value [Fair Value Model] (Continued) [16p.93]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Opening Carrying Value** |  |  |
| Additions from Acquisitions |  |  |
| Additions from Transfer of Functions and/or Mergers |  |  |
| Capitalised Costs |  |  |
| Foreign Exchange Translation Differences |  |  |
| Fair Value Adjustments |  |  |
| Carrying Value of Disposals / Transfers |  |  |
| Impairment Loss / Reversal Of Impairment Loss |  |  |
| Other Movements |  |  |
| **Closing Carrying Value** |  |  |

* + 1. **Investment Property Valued at Cost and Disposed of [Fair Value Model] [16p.95(d)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Carrying value at date of disposal |  |  |
| Gain / loss on disposal |  |  |
|  |  |  |

|  |
| --- |
| ***Commentary:***  *The above note is only completed in instances where the reporting entity applies the fair value model but has some investment property carried at cost which is subsequently disposed of.*  *In addition, where the reporting entity applies the cost model, it also discloses:*   * *a description of the investment property;* * *an explanation why fair value cannot be determined reliably; and* * *if possible, the range of estimates within which fair value is highly likely to lie.* |

**Notes to the financial statements (Continued)**

* + 1. **Significant Adjustments to Fair Value [Fair Value Model] [16p.94]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *During the year the entity obtained / conducted a valuation of its investment properties. To avoid the double counting of assets and liabilities this valuation was adjusted for inclusion in the annual financial statements. Presented below is a reconciliation of the adjustments made, to the valuation, to arrive at the value included in the annual financial statements:* |  |  |
| Value per valuation (prior to adjustment) |  |  |
| Elimination of other assets also included in the valuation |  |  |
| Adjustment for liabilities included in the valuation |  |  |
| *Other significant adjustment* |  |  |
| *Other significant adjustment* |  |  |
| **Valuation included in the financial statements** |  |  |

* + 1. **Investment Property Under Construction [Cost and Fair Value Model]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Accumulated expenditure included in carrying value of investment property **[16p.92(a)]** |  |  |
| *Of which:* |  |  |
| Accumulated borrowing costs included in the carrying amount of investment property **[5p.33(c)]** |  |  |
| Borrowing costs capitalised during the period **[5p.33(b)]** |  |  |
|  |  |  |
| Carrying value of investment property taking significantly longer than expected **[16p.92(b)]** |  |  |
|  |  |  |
| Carrying value of investment property halted **[16p.92(c)]** |  |  |

The borrowing cost capitalisation rate is X% (2017/2018: X%). **[5p.33(d)]**

|  |
| --- |
| ***Commentary:***  *According to GRAP 16 the reporting entity may present the above information individually or in aggregate (as shown above). Where development / construction activities are taking significantly longer than expected or have halted, the reporting entity must include reasons for such. In addition, the reporting entity should include whether any impairment losses have been recognised in relation to any activities that have halted.*  *The disclosures relating to borrowing costs only apply when the reporting entity adopts a policy of capitalising such.* |

**Notes to the financial statements (Continued)**

* 1. **Investment Property Contractual Commitments [16p.91(g)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *The following commitments exist at the reporting date* |  |  |
| Commitments for the acquisition of investment property |  |  |
| Commitments to construct or develop investment property |  |  |
| Commitments to enhance existing investment property |  |  |
| Commitments to repair / maintain investment property |  |  |
| **Total** |  |  |

* 1. **Restrictions on Investment Property [16p.91(f)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| **Total** |  |  |

|  |
| --- |
| ***Commentary:***  *The above note should include a description and amount of any restrictions on the realisability of investment property or the remittance of revenue and proceeds on disposal.* |

* 1. **Investment Property Pledged as Security**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Carrying value of investment property pledged as security |  |  |
|  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Maintenance of Investment Property [16p.91(e)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *The following maintenance costs were incurred:* |  |  |
| Preventative Maintenance |  |  |
| Corrective Maintenance |  |  |
| **Total** |  |  |

|  |
| --- |
| ***Commentary:***  *The note should also indicate how much of the maintenance costs incurred relates to income and non-income generating investment property.* |

* + 1. **Maintenance of Investment Property by Condition**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Preventative Maintenance |  |  |
| Interval Based |  |  |
| Condition Based |  |  |
| Corrective Maintenance |  |  |
| Planned |  |  |
| Emergency |  |  |
| **Total** |  |  |

* + 1. **Maintenance of Investment Property by Nature and Type of Expenditure**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Direct Costs |  |  |
| List by mSCOA account description |  |  |
|  |  |  |
| Indirect Costs |  |  |
| List by mSCOA account description |  |  |
|  |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Funding of Investment Property Acquisitions**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Funding Type** | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *Additions to investment property was funded from the following sources:* |  |  |  |
| Source 1 |  |  |  |
| Source 2 |  |  |  |
| Source 2 |  |  |  |
| Source 4 |  |  |  |
| Source 5 |  |  |  |
| Source 6 |  |  |  |
| **Total** |  |  |  |

**Notes to the financial statements (Continued)**

## **Investment in Associate / Joint Venture**

* 1. **Investment in Associates [7p.42(h)]**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name of Associate** | **Principal Activities of Associate** | **Interest Held** | **Reporting Date\*\*** | **Fair value of Investment\*** |
|  |  |  |  |  |
| <Name> | <Description> | % |  |  |
| <Name> | <Description> | % |  |  |
| <Name> | <Description> | % |  |  |
| <Name> | <Description> | % |  |  |

|  |
| --- |
| ***Commentary:***  *\*\*The reporting date of the associate is only included if it differs from the reporting entity.*  *\*The fair value of the investment is included if it is readily available.*  *In addition to the above, the reporting entity should disclose:*   * *The reasons why the presumption that an investor does not have significant influence is overcome if the investor holds, directly or indirectly through controlled entities, less than 20 % of the voting or potential voting power of the investee but concludes that it has significant influence;* * *The reasons why the presumption that an investor has significant influence is overcome if the investor holds, directly or indirectly through controlled entities, 20 % or more of the voting or potential voting power of the investee but concludes that it does not have significant influence;* * *The fact that an associate is not accounted for using the equity method (where applicable);* |

* + 1. **Reconciliation of Carrying Value [7p.43]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| Opening Carrying Value |  |  |
| New Investments |  |  |
| Disposals |  |  |
| Share of Total Revenue and Expenses |  |  |
| Dividends or Similar Distributions |  |  |
| Other Movements |  |  |
| Closing Carrying Value |  |  |

|  |
| --- |
| ***Commentary:***  *Where adjustments to eliminate the effect of different accounting policies cannot not been made, the reporting entity discloses the nature of the differences.* |

**Notes to the financial statements (Continued)**

* + 1. **Investments in Associates <Name of Associate> [7p.42(b) & (g)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *Share of the associate’s statement of financial position* |  |  |
| Current Assets |  |  |
| Non-current Assets |  |  |
| Current Liabilities |  |  |
| Non-current Liabilities |  |  |
|  |  |  |
| *Share of the associate’s statement of financial performance* |  |  |
| Revenue |  |  |
| Expenses |  |  |
|  |  |  |
| *Share of unrecognised losses* |  |  |
| * for the period |  |  |
| * cumulatively |  |  |

|  |
| --- |
| ***Commentary:***  *The disclosure is repeated per Associate and also where the associate(s) is not accounted for using the equity method.* |

* + 1. **Contingent Liabilities [7p.47]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *The following contingent liabilities have been incurred by Batho Pele City in relation to its investments in associate(s):* |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| *Batho Pele City’s share of contingent liabilities of its associate(s):* |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Significant Restrictions [7p.42(f)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *Significant restrictions resulting from borrowing arrangements* |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| *Significant restrictions resulting from regulatory requirements* |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |

* + 1. **Associates Acquired for Disposal [7p.42(j)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |

|  |
| --- |
| ***Commentary:***  *The reporting entity must disclose the rationale for the acquisition and a description of the intended disposal.* |

**Notes to the financial statements (Continued)**

* 1. **Interests in Joint Ventures [8p.64]**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name of Joint Venture** | **Description of Joint Venture** | **Proportion of Interest Held** | **Reporting Date\*\*** | **Period of Results Included** |
|  |  |  |  |  |
| <Name> | <Description> | % |  |  |
| <Name> | <Description> | % |  |  |
| <Name> | <Description> | % |  |  |
| <Name> | <Description> | % |  |  |
| <Name> | <Description> | % |  |  |

|  |
| --- |
| ***Commentary:***  *\*\*The reporting date of the joint venture is only included if it differs from the reporting entity.* |

* + 1. **Interests in Joint Venture <Name of Joint Venture> [8p.64]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *Share of the joint venture’s statement of financial position* |  |  |
| Current Assets |  |  |
| Non-current Assets |  |  |
| Current Liabilities |  |  |
| Non-current Liabilities |  |  |
|  |  |  |
| *Share of the joint venture’s statement of financial performance* |  |  |
| Revenue |  |  |
| Expenses |  |  |

|  |
| --- |
| ***Commentary:***  *In addition to the above, the reporting entity must disclose the method used to recognise its interests in jointly controlled entities. The above disclosure is required for both equity and proportionate consolidation of the entity’s interests in joint ventures*  *The disclosure is repeated per Joint Venture.* |

**Notes to the financial statements (Continued)**

* + 1. **Contingent Liabilities [8p.61]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *The following contingent liabilities have been incurred by Batho Pele City in relation to its interests in joint venture(s):* |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| *Batho Pele City’s share of contingent liabilities incurred jointly with other parties to the joint venture(s):* |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| *Batho Pele City’s share of contingent liabilities of its joint venture(s):* |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| *Contingent liabilities of Batho Pele City in relation to liabilities of other parties to its joint venture(s):* |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Contingent Assets [8p.62]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *The following contingent assets have been incurred by Batho Pele City in relation to its interests in joint venture(s):* |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| *Batho Pele City’s share of contingent assets incurred jointly with other parties to the joint venture(s):* |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |

* + 1. **Capital Commitments [8p.63]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *The following capital commitments have been incurred by Batho Pele City in relation to its interests in joint venture(s):* |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| *Batho Pele City’s share of capital commitments incurred jointly with other parties to the joint venture(s):* |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Significant Unadjusted Transactions After Joint Venture Reporting Date [8p.66(a)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |

* + 1. **Significant Restrictions [8p.66(c)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *Significant restrictions resulting from borrowing arrangements* |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| *Significant restrictions resulting from regulatory requirements* |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Joint Venture Acquired for Disposal [8p.66(d)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |

|  |
| --- |
| ***Commentary:***  *The reporting entity must disclose the rationale for the acquisition and a description of the intended disposal.* |

**Notes to the financial statements (Continued)**

## **Property, Plant and Equipment**

* 1. **Reconciliation of Carrying Value [17p.85(e)]**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | |
| **Land and Buildings** | **Infrastructure Assets** | **Community Assets** | **Leased Assets** | **Transport Assets** | **Other Assets** | **Total** |
| **Opening Carrying Value at 1 July 2018** |  |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |  |
| Accumulated Depreciation and Impairment |  |  |  |  |  |  |  |
| Additions from Acquisitions |  |  |  |  |  |  |  |
| Additions from Transfer of Functions / Mergers |  |  |  |  |  |  |  |
| Revaluation Adjustments**\*\*** |  |  |  |  |  |  |  |
| Capitalised Costs |  |  |  |  |  |  |  |
| Depreciation **[Note 35]** |  |  |  |  |  |  |  |
| Carrying Value of Disposals / Transfers |  |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |  |
| Accumulated Depreciation and Impairment Losses |  |  |  |  |  |  |  |
| Impairment Loss / Reversal Of Impairment Loss |  |  |  |  |  |  |  |
| Foreign Exchange Translation Differences |  |  |  |  |  |  |  |
| Other Changes |  |  |  |  |  |  |  |
| **Closing Carrying Value at 30 June 2019** |  |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |  |
| Accumulated Depreciation and Impairment |  |  |  |  |  |  |  |

***\*\*Applies only if the Revaluation Model is used.***

**Notes to the financial statements (Continued)**

|  |
| --- |
| ***Commentary:***  *GRAP 17 on Property, Plant and Equipment requires the above disclosure per class of asset, being a grouping of assets of a similar nature or function in an entity’s operations.*  *For the purpose of this specimen the mSCOA accounts have been grouped as follows:*  *Land and buildings Land; Libraries,*  *Infrastructure assets Costal Infrastructure; Electrical Infrastructure; Information and Communication Infrastructure; Rails Infrastructure; Roads Infrastructure; Sanitation Infrastructure, Solid Waste Infrastructure; Water Supply Infrastructure;*  *Community assets Community Assets;*  *Leased assets <any category of assets leased by the reporting entity>*  *Transport assets Transport Assets;*  *Other assets Computer Equipment; Furniture and Office Equipment; Machinery and Equipment; Other Assets; Zoo, Marine and non-Biological Animals;* |

**Notes to the financial statements (Continued)**

**11.1 Reconciliation of Carrying Value (Continued) [17p.85(e)]**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | | |
| **Land and Buildings** | **Infrastructure Assets** | **Community Assets** | **Leased Assets** | **Transport Assets** | **Other Assets** | **Total** |
| **Opening Carrying Value at 1 July 2017** |  |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |  |
| Accumulated Depreciation and Impairment |  |  |  |  |  |  |  |
| Additions from Acquisitions |  |  |  |  |  |  |  |
| Additions from Transfer of Functions / Mergers |  |  |  |  |  |  |  |
| Revaluation Adjustments**\*\*** |  |  |  |  |  |  |  |
| Capitalised Costs |  |  |  |  |  |  |  |
| Depreciation |  |  |  |  |  |  |  |
| Carrying Value of Disposals / Transfers |  |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |  |
| Accumulated Depreciation and Impairment Losses |  |  |  |  |  |  |  |
| Impairment Loss / Reversal Of Impairment Loss |  |  |  |  |  |  |  |
| Foreign Exchange Translation Differences |  |  |  |  |  |  |  |
| Other Changes |  |  |  |  |  |  |  |
| **Closing Carrying Value at 30 June 2018** |  |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |  |
| Accumulated Depreciation and Impairment |  |  |  |  |  |  |  |

***\*\*Applies only if the Revaluation Model is used.***

**Notes to the financial statements (Continued)**

* 1. **Property, Plant and Equipment Under Construction [17p.87]**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | |
| **Land and Buildings** | **Infrastructure Assets** | **Community Assets** | **Leased Assets** | **Transport Assets** | **Other Assets** | **Total** |
|  |  |  |  |  |  |  |  |
| Accumulated expenditure included in carrying value of property, plant and equipment |  |  |  |  |  |  |  |
| *Of which:* |  |  |  |  |  |  |  |
| Accumulated borrowing costs included in the carrying amount of property, plant and equipment **[5p.33(c)]** |  |  |  |  |  |  |  |
| Borrowing costs capitalised during the period |  |  |  |  |  |  |  |
| **[5p.33(b)]** |  |  |  |  |  |  |  |
| Carrying value of property, plant and equipment taking significantly longer than expected |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| Carrying value of property, plant and equipment halted |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**11.2 Property, Plant and Equipment Under Construction (Continued) [17p.87]**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | | |
| **Land and Buildings** | **Infrastructure Assets** | **Community Assets** | **Leased Assets** | **Transport Assets** | **Other Assets** | **Total** |
|  |  |  |  |  |  |  |  |
| Accumulated expenditure included in carrying value of property, plant and equipment |  |  |  |  |  |  |  |
| *Of which:* |  |  |  |  |  |  |  |
| Accumulated borrowing costs included in the carrying amount of property, plant and equipment **[5p.33(c)]** |  |  |  |  |  |  |  |
| Borrowing costs capitalised during the period |  |  |  |  |  |  |  |
| **[5p.33(b)]** |  |  |  |  |  |  |  |
| Carrying value of property, plant and equipment taking significantly longer than expected |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| Carrying value of property, plant and equipment halted |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

The borrowing cost capitalisation rate is X% (2017/2018: X%). **[5p.33(d)]**

|  |
| --- |
| ***Commentary:***  *Where development / construction activities are taking significantly longer than expected or have halted, the reporting entity must include reasons for such. In addition, the reporting entity should include whether any impairment losses have been recognised in relation to any activities that have halted. According to GRAP 17 the reporting entity may present the last two disclosure items individually or in aggregate. The disclosures relating to borrowing costs only apply when the reporting entity adopts a policy of capitalising such.* |

**Notes to the financial statements (Continued)**

* 1. **Property, Plant and Equipment Contractual Commitments [17p.86(b)]**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | |
| **Land and Buildings** | **Infrastructure Assets** | **Community Assets** | **Leased Assets** | **Transport Assets** | **Other Assets** | **Total** |
| *The following commitments exist at the reporting date* |  |  |  |  |  |  |  |
| Commitments for the acquisition of property, plant and equipment |  |  |  |  |  |  |  |
| Commitments to construct or develop property, plant and equipment |  |  |  |  |  |  |  |
| Commitments to enhance existing property, plant and equipment |  |  |  |  |  |  |  |
| Commitments to repair / maintain property, plant and equipment |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**11.3 Property, Plant and Equipment Contractual Commitments (Continued) [17p.86(b)]**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | | |
| **Land and Buildings** | **Infrastructure Assets** | **Community Assets** | **Leased Assets** | **Transport Assets** | **Other Assets** | **Total** |
| *The following commitments exist at the reporting date* |  |  |  |  |  |  |  |
| Commitments for the acquisition of property, plant and equipment |  |  |  |  |  |  |  |
| Commitments to construct or develop property, plant and equipment |  |  |  |  |  |  |  |
| Commitments to enhance existing property, plant and equipment |  |  |  |  |  |  |  |
| Commitments to repair / maintain property, plant and equipment |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Restrictions on Property, Plant and Equipment [17p.86(a)]**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | |
| **Land and Buildings** | **Infrastructure Assets** | **Community Assets** | **Leased Assets** | **Transport Assets** | **Other Assets** | **Total** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | | |
| **Land and Buildings** | **Infrastructure Assets** | **Community Assets** | **Leased Assets** | **Transport Assets** | **Other Assets** | **Total** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

|  |
| --- |
| ***Commentary:***  *The above note should include a description and amount of any restrictions on asset titles.* |

**Notes to the financial statements (Continued)**

* 1. **Property, Plant and Equipment Pledged as Security [17p.86(a)]**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | |
| **Land and Buildings** | **Infrastructure Assets** | **Community Assets** | **Leased Assets** | **Transport Assets** | **Other Assets** | **Total** |
|  |  |  |  |  |  |  |  |
| Carrying value of property, plant and equipment pledged as security |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | | |
| **Land and Buildings** | **Infrastructure Assets** | **Community Assets** | **Leased Assets** | **Transport Assets** | **Other Assets** | **Total** |
|  |  |  |  |  |  |  |  |
| Carrying value of property, plant and equipment pledged as security |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Maintenance of Property, Plant and Equipment [17p.88]**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | |
| **Land and Buildings** | **Infrastructure Assets** | **Community Assets** | **Leased Assets** | **Transport Assets** | **Other Assets** | **Total** |
| *The following maintenance costs were incurred:* |  |  |  |  |  |  |  |
| Preventative Maintenance |  |  |  |  |  |  |  |
| Corrective Maintenance |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | | |
| **Land and Buildings** | **Infrastructure Assets** | **Community Assets** | **Leased Assets** | **Transport Assets** | **Other Assets** | **Total** |
| *The following maintenance costs were incurred:* |  |  |  |  |  |  |  |
| Preventative Maintenance |  |  |  |  |  |  |  |
| Corrective Maintenance |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Maintenance of Property, Plant and Equipment by Condition [17p.88]**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | |
| **Land and Buildings** | **Infrastructure Assets** | **Community Assets** | **Leased Assets** | **Transport Assets** | **Other Assets** | **Total** |
| Preventative Maintenance |  |  |  |  |  |  |  |
| Interval Based |  |  |  |  |  |  |  |
| Condition Based |  |  |  |  |  |  |  |
| Corrective Maintenance |  |  |  |  |  |  |  |
| Planned |  |  |  |  |  |  |  |
| Emergency |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | | |
| **Land and Buildings** | **Infrastructure Assets** | **Community Assets** | **Leased Assets** | **Transport Assets** | **Other Assets** | **Total** |
| Preventative Maintenance |  |  |  |  |  |  |  |
| Interval Based |  |  |  |  |  |  |  |
| Condition Based |  |  |  |  |  |  |  |
| Corrective Maintenance |  |  |  |  |  |  |  |
| Planned |  |  |  |  |  |  |  |
| Emergency |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Maintenance of Property, Plant and Equipment by Nature and Type of Expenditure**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | | |
| **Land and Buildings** | **Infrastructure Assets** | **Community Assets** | **Leased Assets** | **Transport Assets** | **Other Assets** | **Total** |
| Direct Costs |  |  |  |  |  |  |  |
| List per mSCOA account description |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| Indirect costs |  |  |  |  |  |  |  |
| List per mSCOA account description |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | | |
| **Land and Buildings** | **Infrastructure Assets** | **Community Assets** | **Leased Assets** | **Transport Assets** | **Other Assets** | **Total** |
| Direct Costs |  |  |  |  |  |  |  |
| List per mSCOA account description |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| Indirect costs |  |  |  |  |  |  |  |
| List per mSCOA account description |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Funding of Property, Plant and Equipment Acquisitions**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Funding Type** | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *Additions to property, plant and equipment was funded from the following sources:* |  |  |  |
| Land and Buildings |  |  |  |
| Include funding source |  |  |  |
|  |  |  |  |
| Infrastructure Assets |  |  |  |
| Include funding source |  |  |  |
|  |  |  |  |
| Community Assets |  |  |  |
| Include funding source |  |  |  |
|  |  |  |  |
| Leased Assets |  |  |  |
| Include funding source |  |  |  |
|  |  |  |  |
| Transport Assets |  |  |  |
| Include funding source |  |  |  |
|  |  |  |  |
| Other Assets |  |  |  |
| Include funding source |  |  |  |
|  |  |  |  |
| **Total** |  |  |  |

**Notes to the financial statements (Continued)**

## **Biological Assets**

* 1. **Reconciliation of Carrying Value [27p.46 & .51]**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | **2017/2018**  **(R’000s)** | | |
| **Biological Assets Measured at Fair Value** | **Biological Assets Measured at Cost** | **Total** | **Biological Assets Measured at Fair Value** | **Biological Assets Measured at Cost** | **Total** |
| **Opening Carrying Value** |  |  |  |  |  |  |
| Additions from Acquisitions |  |  |  |  |  |  |
| Additions from Non-exchange Transactions |  |  |  |  |  |  |
| Additions due to Transfer of Functions / Merger |  |  |  |  |  |  |
| Sales |  |  |  |  |  |  |
| Transfers due to Transfer of Function / Merger |  |  |  |  |  |  |
| Distributions in a Non-exchange Transaction |  |  |  |  |  |  |
| Harvests |  |  |  |  |  |  |
| Depreciation **[Note 35]** |  |  |  |  |  |  |
| Impairment Loss / Reversal Of Impairment Loss |  |  |  |  |  |  |
| Fair Value less Costs to Sell Adjustments |  |  |  |  |  |  |
| Bearer assets |  |  |  |  |  |  |
| Consumable assets |  |  |  |  |  |  |
| Foreign Exchange Translation Differences |  |  |  |  |  |  |
| Other Changes |  |  |  |  |  |  |
| **Closing Carrying Value** |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

|  |
| --- |
| ***Commentary:***  *GRAP 27 on Agriculture does not specify that the above disclosure be completed per class of assets. The reporting entity may however elect to do so.*  *The disclosures on “Biological Assets Measured at Cost” only apply when the reporting entity cannot determine fair value reliably. Refer to GRAP 27 for specific guidance thereon.* |

* + 1. **Biological Assets Measured at Cost [27p.50(f)]**

|  |  |
| --- | --- |
|  | **Biological Assets**  **(R’000s)** |
| *Analysis of Carrying Value of Biological Assets Measured at Cost* |  |
| **Opening Carrying Value at 1 July 2017** |  |
| Cost |  |
| Accumulated Depreciation and Impairment |  |
|  |  |
| **Closing Value at 30 June 2018** |  |
| Cost |  |
| Accumulated Depreciation and Impairment |  |
|  |  |
| **Closing Value at 30 June 2019** |  |
| Cost |  |
| Accumulated Depreciation and Impairment |  |

|  |
| --- |
| ***Commentary:***  *The above may be incorporated into note 12.1 should the reporting entity deem it more useful to the users of the financial statements to do so.*  *In addition to the above, the reporting entity should include the following with regards to biological assets measured at cost:*   * *A description of the biological assets;* * *An explanation of why fair value cannot be measured reliably;* * *If possible, the range of estimates within which fair value is highly likely to lie;*   *If the fair value of these biological assets becomes reliably measurable during the current period, the following should be included:*   * *A description of the biological assets;* * *An explanation of why fair value has become reliably measurable; and* * *The effect of the change.* |

**Notes to the financial statements (Continued)**

* 1. **Biological Asset Contractual Commitments [27p.45(c)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *The following commitments exist at the reporting date* |  |  |
| Commitments for the acquisition of biological assets |  |  |
| Commitments to develop biological assets |  |  |
| **Total** |  |  |

* 1. **Restrictions on Biological Assets [27p.45(b)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| **Total** |  |  |

|  |
| --- |
| ***Commentary:***  *The above note should include a description and amount of any restrictions on the use or capacity to sell any biological assets as well as any restrictions on titles.* |

* 1. **Biological Assets Pledged As Security [27p.45(a)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Carrying value of biological assets pledged as security |  |  |
|  |  |  |

* 1. **Financial Risk Management Strategies [27p.45(d)]**

|  |
| --- |
| ***Commentary:***  *Provide commentary on the reporting entity’s financial risk management strategies with regard to its agricultural activities.* |

**Notes to the financial statements (Continued)**

* 1. **Funding of Biological Asset Acquisitions**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Funding Type** | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *Additions to biological assets were funded from the following sources:* |  |  |  |
| Source 1 |  |  |  |
| Source 2 |  |  |  |
| Source 2 |  |  |  |
| Source 4 |  |  |  |
| Source 5 |  |  |  |
| Source 6 |  |  |  |
| **Total** |  |  |  |

**Notes to the financial statements (Continued)**

## **Heritage Assets**

* 1. **Reconciliation of Carrying Value [Cost Model] [103p.86(c)]**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
| **Opening Carrying Value at 1 July 2018** |  |  |  |  |  |
| Cost |  |  |  |  |  |
| Accumulated Impairment Losses |  |  |  |  |  |
| Additions from Acquisitions |  |  |  |  |  |
| Additions from Transfer of Functions / Mergers |  |  |  |  |  |
| Capitalised Costs |  |  |  |  |  |
| Carrying Value of Disposals / Transfers |  |  |  |  |  |
| Cost |  |  |  |  |  |
| Accumulated Impairment Losses |  |  |  |  |  |
| Impairment Loss / Reversal Of Impairment Losses |  |  |  |  |  |
| Foreign Exchange Translation Differences |  |  |  |  |  |
| Other Changes |  |  |  |  |  |
| **Closing Carrying Value at 30 June 2019** |  |  |  |  |  |
| Cost |  |  |  |  |  |
| Accumulated Impairment Losses |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**13.1 Reconciliation of Carrying Value [Cost Model] (Continued)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
| **Opening Carrying Value at 1 July 2017** |  |  |  |  |  |
| Cost |  |  |  |  |  |
| Accumulated Impairment Losses |  |  |  |  |  |
| Additions from Acquisitions |  |  |  |  |  |
| Additions from Transfer of Functions / Mergers |  |  |  |  |  |
| Capitalised Costs |  |  |  |  |  |
| Carrying Value of Disposals / Transfers |  |  |  |  |  |
| Cost |  |  |  |  |  |
| Accumulated Impairment Losses |  |  |  |  |  |
| Impairment Loss / Reversal Of Impairment Losses |  |  |  |  |  |
| Foreign Exchange Translation Differences |  |  |  |  |  |
| Other Changes |  |  |  |  |  |
| **Closing Carrying Value at 30 June 2018** |  |  |  |  |  |
| Cost |  |  |  |  |  |
| Accumulated Impairment Losses |  |  |  |  |  |

**Notes to the financial statements (Continued)**

|  |
| --- |
| ***Commentary:***  *GRAP 103 on Heritage Assets requires the above disclosure per class of asset, being a grouping of assets of a similar nature or function in an entity’s operations.*  *For the purpose of this specimen the mSCOA accounts have been grouped as follows:*  *Land and buildings Areas of Land of Historic Specific Significance; Culturally Significant Buildings,*  *Monuments and Parks National Monuments; National Parks;*  *Archives Archives;*  *Other Assets Antiques and Collections; Municipal Jewellery; Paintings; Sculptures; Works of Art and Collections*  *A class may also comprise of leased assets.* |

**Notes to the financial statements (Continued)**

**13.1 Reconciliation of Carrying Value [Revaluation Model] (Continued)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Heritage Assets measured at cost** | **Total** |
| **Opening Carrying Value at 1 July 2018** |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |
| Accumulated Impairment Losses |  |  |  |  |  |  |
| Additions from Acquisitions |  |  |  |  |  |  |
| Additions from Transfer of Functions / Mergers |  |  |  |  |  |  |
| Revaluation Adjustments |  |  |  |  |  |  |
| Capitalised Costs |  |  |  |  |  |  |
| Carrying Value of Disposals / Transfers |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |
| Accumulated Impairment Losses |  |  |  |  |  |  |
| Impairment Loss / Reversal Of Impairment Losses |  |  |  |  |  |  |
| Foreign Exchange Translation Differences |  |  |  |  |  |  |
| Other Changes |  |  |  |  |  |  |
| **Closing Carrying Value at 30 June 2019** |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |
| Accumulated Impairment Losses |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**13.1 Reconciliation of Carrying Value [Cost Model] (Continued)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Heritage Assets measured at cost** | **Total** |
| **Opening Carrying Value at 1 July 2017** |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |
| Accumulated Impairment Losses |  |  |  |  |  |  |
| Additions from Acquisitions |  |  |  |  |  |  |
| Additions from Transfer of Functions / Mergers |  |  |  |  |  |  |
| Revaluation Adjustments |  |  |  |  |  |  |
| Capitalised Costs |  |  |  |  |  |  |
| Carrying Value of Disposals / Transfers |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |
| Accumulated Impairment Losses |  |  |  |  |  |  |
| Impairment Loss / Reversal Of Impairment Losses |  |  |  |  |  |  |
| Foreign Exchange Translation Differences |  |  |  |  |  |  |
| Other Changes |  |  |  |  |  |  |
| **Closing Carrying Value at 30 June 2018** |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |
| Accumulated Impairment Losses |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

|  |
| --- |
| *Commentary:*  *The above note illustrates the disclosures required where an entity elects to apply the revaluation model for the measurement of its heritage assets.*  *The column “Heritage Assets measured at cost” illustrates the requirement in GRAP 103 to separately disclose heritage assets for which the reporting entity could not reliably determine a fair value and accordingly applies the cost model in accounting for that specific heritage asset or class of heritage assets. The column heading should include a description of the asset or the class of heritage assets carried at cost. This requirement is unique to GRAP 103.*  *In addition to the above, the entity must include the following:*   * *A description of the heritage asset or class of heritage assets;* * *An explanation why fair value cannot be determined reliably;* * *The carrying amount of the heritage asset or class of heritage assets at the time of disposal, and any gain or loss thereon;*   *If the fair value becomes reliably measureable, the entity must disclose the following in relation to the heritage asset or class of heritage assets:*   * *A description of the heritage asset or class of heritage assets;* * *An explanation why fair value has become reliably measurable; and* * *The effect of the change.*   *An entity should also disclose information about the alternative use and value of heritage assets that are used by the entity for more than one purpose.* |

**Notes to the financial statements (Continued)**

* + 1. **Heritage Assets Retired from Use [103p.97]**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
|  |  |  |  |  |  |
| Carrying value of heritage assets retired from active use and held for disposal |  |  |  |  |  |
|  |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
|  |  |  |  |  |  |
| Carrying value of heritage assets retired from active use and held for disposal |  |  |  |  |  |
|  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Heritage Assets Not Recognised [103p.99]**

|  |
| --- |
| ***Commentary:***  *Where there reporting entity does not recognise a heritage asset or a class of heritage assets (in accordance with GRAP 103), the following information should be included in this note:*   * *A description of the heritage asset or class of heritage assets;* * *An explanation why the heritage asset or class of heritage assets could not be measured reliably (either its cost or fair value);* * *Any proceeds on disposal of these heritage assets received and recognised in the financial statements.* |

**Notes to the financial statements (Continued)**

* 1. **Heritage Assets Under Construction [103p.87]**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
|  |  |  |  |  |  |
| Accumulated expenditure included in carrying value of heritage assets |  |  |  |  |  |
| *Of which:* |  |  |  |  |  |
| Accumulated borrowing costs included in the carrying amount of heritage assets **[5p.33(c)]** |  |  |  |  |  |
| Borrowing costs capitalised during the period **[5p.33(b)]** |  |  |  |  |  |
|  |  |  |  |  |  |
| Carrying value of heritage assets taking significantly longer than expected |  |  |  |  |  |
|  |  |  |  |  |  |
| Carrying value of heritage assets halted |  |  |  |  |  |
|  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**13.2 Heritage Assets Under Construction (Continued)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
|  |  |  |  |  |  |
| Accumulated expenditure included in carrying value of heritage assets |  |  |  |  |  |
| *Of which:* |  |  |  |  |  |
| Accumulated borrowing costs included in the carrying amount of heritage assets **[5p.33(c)]** |  |  |  |  |  |
| Borrowing costs capitalised during the period **[5p.33(b)]** |  |  |  |  |  |
|  |  |  |  |  |  |
| Carrying value of heritage assets taking significantly longer than expected |  |  |  |  |  |
|  |  |  |  |  |  |
| Carrying value of heritage assets halted |  |  |  |  |  |
|  |  |  |  |  |  |

The borrowing cost capitalisation rate is X% (2017/2018: X%). **[5p.33(d)]**

|  |
| --- |
| ***Commentary:***  *Where development / construction activities are taking significantly longer than expected or have halted, the reporting entity must include reasons for such. In addition the reporting entity should include whether any impairment losses have been recognised in relation to any activities that have halted. According to GRAP 103 the reporting entity may present the last two disclosure items individually or in aggregate.*  *The disclosures relating to borrowing costs only apply when the reporting entity adopts a policy of capitalising such.* |

**Notes to the financial statements (Continued)**

* 1. **Heritage Asset Contractual Commitments [103p.91(c)]**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
| *The following commitments exist at the reporting date* |  |  |  |  |  |
| Commitments for the acquisition of heritage assets |  |  |  |  |  |
| Commitments to maintain / restore heritage assets |  |  |  |  |  |
| **Total** |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
| *The following commitments exist at the reporting date* |  |  |  |  |  |
| Commitments for the acquisition of heritage assets |  |  |  |  |  |
| Commitments to maintain / restore heritage assets |  |  |  |  |  |
| **Total** |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Restrictions on Heritage Assets [103p.91(a)]**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **Total** |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **Total** |  |  |  |  |  |

|  |
| --- |
| ***Commentary:***  *The above note should include a description and amount of any restrictions on asset titles and on the disposal thereof.* |

**Notes to the financial statements (Continued)**

* 1. **Heritage Assets Pledged As Security [103p.91(b)]**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
|  |  |  |  |  |  |
| Carrying value of heritage assets pledged as security |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
|  |  |  |  |  |  |
| Carrying value of heritage assets pledged as security |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Maintenance of Heritage Assets [103p.88]**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
| *The following maintenance costs were incurred:* |  |  |  |  |  |
| Preventative Maintenance |  |  |  |  |  |
| Corrective Maintenance |  |  |  |  |  |
| **Total** |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
| *The following maintenance costs were incurred:* |  |  |  |  |  |
| Preventative Maintenance |  |  |  |  |  |
| Corrective Maintenance |  |  |  |  |  |
| **Total** |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Maintenance of Heritage Assets by Condition**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
| Preventative Maintenance |  |  |  |  |  |
| Interval Based |  |  |  |  |  |
| Condition Based |  |  |  |  |  |
| Corrective Maintenance |  |  |  |  |  |
| Planned |  |  |  |  |  |
| Emergency |  |  |  |  |  |
| **Total** |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
| Preventative Maintenance |  |  |  |  |  |
| Interval Based |  |  |  |  |  |
| Condition Based |  |  |  |  |  |
| Corrective Maintenance |  |  |  |  |  |
| Planned |  |  |  |  |  |
| Emergency |  |  |  |  |  |
| **Total** |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* + 1. **Maintenance of Heritage Assets by Nature and Type of Expenditure**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
| Direct Costs |  |  |  |  |  |
| List per mSCOA account description |  |  |  |  |  |
|  |  |  |  |  |  |
| Indirect costs |  |  |  |  |  |
| List per mSCOA account description |  |  |  |  |  |
|  |  |  |  |  |  |
| **Total** |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | |
| **Land and Buildings** | **Monuments and Parks** | **Archives** | **Other Assets** | **Total** |
| Direct Costs |  |  |  |  |  |
| List per mSCOA account description |  |  |  |  |  |
|  |  |  |  |  |  |
| Indirect costs |  |  |  |  |  |
| List per mSCOA account description |  |  |  |  |  |
|  |  |  |  |  |  |
| **Total** |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Funding of Heritage Asset Acquisitions**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Funding Type** | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *Additions to heritage assets were funded from the following sources:* |  |  |  |
| Land and Buildings |  |  |  |
| Include funding source |  |  |  |
|  |  |  |  |
| Monuments and Parks |  |  |  |
| Include funding source |  |  |  |
|  |  |  |  |
| Archives |  |  |  |
| Include funding source |  |  |  |
|  |  |  |  |
| Other Assets |  |  |  |
| Include funding source |  |  |  |
|  |  |  |  |
| **Total** |  |  |  |

**Notes to the financial statements (Continued)**

## **Intangible Assets**

* 1. **Reconciliation of Carrying Value [31p.118(e)]**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019 (R’000s)** | | | | | |
| **Computer Software** | **Masterheads, & Publishing Titles** | **Patents, Trademarks etc.** | **Service, Operating & Land Rights** | **Other Assets** | **Total** |
| **Opening Carrying Value at 1 July 2018** |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |
| Accumulated Depreciation and Impairment |  |  |  |  |  |  |
| Additions from Acquisitions |  |  |  |  |  |  |
| Additions from Internal Developments |  |  |  |  |  |  |
| Additions from Transfer of Functions / Mergers |  |  |  |  |  |  |
| Revaluation Adjustments**\*\*** |  |  |  |  |  |  |
| Capitalised Costs |  |  |  |  |  |  |
| Depreciation **[Note 35]** |  |  |  |  |  |  |
| Carrying Value of Disposals / Transfers |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |
| Accumulated Depreciation and Impairment |  |  |  |  |  |  |
| Impairment Loss / Reversal Of Impairment **[Note 35]** |  |  |  |  |  |  |
| Foreign Exchange Translation Differences |  |  |  |  |  |  |
| Other Changes |  |  |  |  |  |  |
| **Closing Carrying Value at 30 June 2019** |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |
| Accumulated Depreciation and Impairment |  |  |  |  |  |  |

***\*\*Applies only if the Revaluation Model is used.***

**Notes to the financial statements (Continued)**

**14.1 Reconciliation of Carrying Value (Continued) [31p.118(e)]**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018 (R’000s)** | | | | | |
| **Computer Software** | **Masterheads, & Publishing Titles** | **Patents, Trademarks etc.** | **Service, Operating & Land Rights** | **Other Assets** | **Total** |
| **Opening Carrying Value at 1 July 2017** |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |
| Accumulated Depreciation and Impairment |  |  |  |  |  |  |
| Additions from Acquisitions |  |  |  |  |  |  |
| Additions from Internal Developments |  |  |  |  |  |  |
| Additions from Transfer of Functions / Mergers |  |  |  |  |  |  |
| Revaluation Adjustments**\*\*** |  |  |  |  |  |  |
| Capitalised Costs |  |  |  |  |  |  |
| Depreciation |  |  |  |  |  |  |
| Carrying Value of Disposals / Transfers |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |
| Accumulated Depreciation and Impairment |  |  |  |  |  |  |
| Impairment Loss / Reversal Of Impairment |  |  |  |  |  |  |
| Foreign Exchange Translation Differences |  |  |  |  |  |  |
| Other Changes |  |  |  |  |  |  |
| **Closing Carrying Value at 30 June 2018** |  |  |  |  |  |  |
| Cost |  |  |  |  |  |  |
| Accumulated Depreciation and Impairment |  |  |  |  |  |  |

***\*\*Applies only if the Revaluation Model is used.***

**Notes to the financial statements (Continued)**

* + 1. **Intangible Assets with Indefinite Useful Lives [31p.123(a)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *The following intangible assets have been assessed to have indefinite useful lives:* |  |  |
| Intangible Asset 1 |  |  |
| Intangible Asset 2 |  |  |
|  |  |  |

|  |
| --- |
| ***Commentary:***  *The amount disclosed per intangible asset is the carrying value at the reporting date. In addition to the above, the entity must disclose:*  *The reasons supporting the assessment of an indefinite useful life;* |

**Notes to the financial statements (Continued)**

* 1. **Intangible Assets Under Development [31p.119]**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | |
| **Computer Software** | **Masterheads, & Publishing Titles** | **Patents, Trademarks etc.** | **Service, Operating & Land Rights** | **Other Assets** | **Total** |
|  |  |  |  |  |  |  |
| Accumulated expenditure included in carrying value of heritage assets |  |  |  |  |  |  |
| Internally generated intangible assets |  |  |  |  |  |  |
| *Of which:* |  |  |  |  |  |  |
| Accumulated borrowing costs included in the carrying amount **[5p.33(c)]** |  |  |  |  |  |  |
| Borrowing costs capitalised during the period |  |  |  |  |  |  |
| Other Intangible assets |  |  |  |  |  |  |
| *Of which:* |  |  |  |  |  |  |
| Accumulated borrowing costs included in the carrying amount **[5p.33(c)]** |  |  |  |  |  |  |
| Borrowing costs capitalised during the period |  |  |  |  |  |  |
| **[5p.33(b)]** |  |  |  |  |  |  |
| Carrying value of intangible assets taking significantly longer than expected |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Carrying value of intangible assets halted |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**14.2 Intangible Assets Under Development (Continued)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | |
| **Computer Software** | **Masterheads, & Publishing Titles** | **Patents, Trademarks etc.** | **Service, Operating & Land Rights** | **Other Assets** | **Total** |
|  |  |  |  |  |  |  |
| Accumulated expenditure included in carrying value of heritage assets |  |  |  |  |  |  |
| Internally generated intangible assets |  |  |  |  |  |  |
| *Of which:* |  |  |  |  |  |  |
| Accumulated borrowing costs included in the carrying amount **[5p.33(c)]** |  |  |  |  |  |  |
| Borrowing costs capitalised during the period |  |  |  |  |  |  |
| Other Intangible assets |  |  |  |  |  |  |
| *Of which:* |  |  |  |  |  |  |
| Accumulated borrowing costs included in the carrying amount **[5p.33(c)]** |  |  |  |  |  |  |
| Borrowing costs capitalised during the period |  |  |  |  |  |  |
| **[5p.33(b)]** |  |  |  |  |  |  |
| Carrying value of intangible assets taking significantly longer than expected |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Carrying value of intangible assets halted |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

The borrowing cost capitalisation rate is X% (2017/2018: X%). **[5p.33(d)]**

**Notes to the financial statements (Continued)**

|  |
| --- |
| ***Commentary:***  *Where development activities are taking significantly longer than expected or have halted, the reporting entity must include reasons for such. In addition the reporting entity should include whether any impairment losses have been recognised in relation to any activities that have halted. According to GRAP 31 the reporting entity may present the last two disclosure items individually or in aggregate.*  *The disclosures relating to borrowing costs only apply when the reporting entity adopts a policy of capitalising such.* |

**Notes to the financial statements (Continued)**

* 1. **Intangible Asset Contractual Commitments [31p.123(d)]**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | |
| **Computer Software** | **Masterheads, & Publishing Titles** | **Patents, Trademarks etc.** | **Service, Operating & Land Rights** | **Other Assets** | **Total** |
| *The following commitments exist at the reporting date* |  |  |  |  |  |  |
| Commitments for the acquisition of heritage assets |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | |
| **Computer Software** | **Masterheads, & Publishing Titles** | **Patents, Trademarks etc.** | **Service, Operating & Land Rights** | **Other Assets** | **Total** |
| *The following commitments exist at the reporting date* |  |  |  |  |  |  |
| Commitments for the acquisition of heritage assets |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Restrictions on Intangible Assets [31p.123(c)]**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | |
| **Computer Software** | **Masterheads, & Publishing Titles** | **Patents, Trademarks etc.** | **Service, Operating & Land Rights** | **Other Assets** | **Total** |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | |
| **Computer Software** | **Masterheads, & Publishing Titles** | **Patents, Trademarks etc.** | **Service, Operating & Land Rights** | **Other Assets** | **Total** |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |

|  |
| --- |
| ***Commentary:***  *The above note should include a description and amount of any restrictions on asset titles.* |

**Notes to the financial statements (Continued)**

* 1. **Intangible Assets Pledged As Security**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | | |
| **Computer Software** | **Masterheads, & Publishing Titles** | **Patents, Trademarks etc.** | **Service, Operating & Land Rights** | **Other Assets** | **Total** |
|  |  |  |  |  |  |  |
| Carrying value of intangible assets pledged as security |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | | |
| **Computer Software** | **Masterheads, & Publishing Titles** | **Patents, Trademarks etc.** | **Service, Operating & Land Rights** | **Other Assets** | **Total** |
|  |  |  |  |  |  |  |
| Carrying value of intangible assets pledged as security |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Funding of Intangible Asset Additions**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Funding Type** | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *Additions to heritage assets were funded from the following sources:* |  |  |  |
| Computer Software |  |  |  |
| Include funding source |  |  |  |
|  |  |  |  |
| Masterheads, & Publishing Titles |  |  |  |
| Include funding source |  |  |  |
|  |  |  |  |
| Patents, Trademarks etc. |  |  |  |
| Include funding source |  |  |  |
|  |  |  |  |
| Service, Operating & Land Rights |  |  |  |
| Include funding source |  |  |  |
|  |  |  |  |
| Other Assets |  |  |  |
| Include funding source |  |  |  |
|  |  |  |  |
| **Total** |  |  |  |

**Notes to the financial statements (Continued)**

## **Financial Liabilities**

* 1. **Carrying Value of Financial Liabilities**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Fair Value** | **Amortised Cost** | **Cost** | **Total** |
| **Carrying value as at 30 June 2019** |  |  |  |  |
| Annuity and Bullet Loans |  |  |  |  |
| Bankers’ Acceptance Certificate |  |  |  |  |
| Concessionary Loan |  |  |  |  |
| Derivative Financial Liability |  |  |  |  |
| Government Loans |  |  |  |  |
| Intercompany/Parent-subsidiary Transactions |  |  |  |  |
| Local Registered Stocks |  |  |  |  |
| Marketable Bonds |  |  |  |  |
| Service Concessions |  |  |  |  |
| PPP Liabilities |  |  |  |  |
| Securities |  |  |  |  |
| Finance leases |  |  |  |  |
| Reclassifications |  |  |  |  |
| **Sub-total** |  |  |  |  |
| Transferred to Current Liabilities |  |  |  |  |
| **Total** |  |  |  |  |

|  |
| --- |
| ***Commentary:***  *In addition to the above, the reporting entity discloses:*   * *Significant terms and conditions of concessionary loans received;* * *Details of any defaults during the period of principal, interest, sinking fund or redemption terms of loans payable (including whether the default was remedied or whether the terms were renegotiated before the financial statements were authorised for issue);*   *The reporting entity should also include disclosure any concessions on loans received, and the off-market portion recognised.* |

**Notes to the financial statements (Continued)**

* 1. **Finance Lease Payable [13p.38]**

|  |  |
| --- | --- |
|  | **(R’000s)** |
|  |  |
| **Total Future Minimum Lease Payments** |  |
| Within 1 year |  |
| 2 to 5 years |  |
| More than 5 years |  |
| Less: Future Finance Charges |  |
| **Present Value of Minimum Lease Payments** |  |
| Within 1 year |  |
| 2 to 5 years |  |
| More than 5 years |  |
|  |  |
| Non-current Liability |  |
| Current Liability |  |
|  |  |
| Total future minimum sublease payments expected to be received |  |
| Total contingent rents recognised as an expense |  |
|  |  |

|  |
| --- |
| ***Commentary:***  *In addition to the above, the reporting entity discloses:*   * *A general description of material leasing arrangements, including but not limited to:* * *The basis on which contingent rent payable is determined;* * *The existence and terms of renewal or purchase options and escalation clauses;* * *Restrictions imposed by lease arrangements;* |

**Notes to the financial statements (Continued)**

## **Consumer Deposits**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Building Plans |  |  |
| Buying Card |  |  |
| Electricity |  |  |
| Hiring of Decorative Items |  |  |
| Library Books |  |  |
| Posters |  |  |
| Refuse |  |  |
| Rental Properties |  |  |
| Sewer |  |  |
| Street Closure |  |  |
| Valuation Appeal |  |  |
| Water |  |  |
| Wayleave |  |  |
| **Total** |  |  |

Deposits are released on termination of the contract or when the contractual services are delivered.

**Notes to the financial statements (Continued)**

## **Trade and Other Payables**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  | |  |  |
| Affiliates, Related Parties and Associated Companies | **17.1** |  |  |
| Bulk Purchases | **17.2** |  |  |
| Contractors | **17.3** |  |  |
| Control and Clearing Accounts | **17.4** |  |  |
| Employee Benefits | **17.5** |  |  |
| Other Payables | **17.6** |  |  |
| Statutory Payables | **17.7** |  |  |
| **Total** | |  |  |

* 1. **Affiliates, Related Parties and Associated Companies**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| <Specify Name of Entity> |  |  |
| <Specify Name of Entity> |  |  |
| <Specify Name of Entity> |  |  |
| <Specify Name of Entity> |  |  |
| <Specify Name of Entity> |  |  |
| <Specify Name of Entity> |  |  |
| <Specify Name of Entity> |  |  |
| **Total** |  |  |

* 1. **Bulk Purchases**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Bulk Water |  |  |
| Bulk Electricity |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Contractors**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Retentions |  |  |
|  |  |  |
| **Total** |  |  |

* 1. **Control and Clearing Accounts**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Cash and Bank |  |  |
| Disposal Clearing |  |  |
| Employee Deductions FICS |  |  |
| Goods Received/Invoice Received |  |  |
| Group Life Control |  |  |
| Inventory Stores |  |  |
| Leave Control |  |  |
| Licensing and Registration |  |  |
| Medical Aid Control **[MFMA125(1)(b)]** |  |  |
| Pension Control **[MFMA125(1)(b)]** |  |  |
| Prepaid Electricity |  |  |
| Salary Control |  |  |
| Skills Control |  |  |
| Tax Control **[MFMA125(1)(b)]** |  |  |
| Travel Control |  |  |
| UIF Control |  |  |
| Unions Control |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Employee Benefits**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Bonus |  |  |
| Leave Accrual |  |  |
| Long Service Award |  |  |
| Overtime |  |  |
| Pension and Retirement Contributions |  |  |
| Standby |  |  |
| **Total** |  |  |

* 1. **Other Payables**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Agency Fees |  |  |
| AGSA **[MFMA125(1)(b)]** |  |  |
| Dividends or Similar Distributions Declared and Not Paid |  |  |
| Fair Value Adjustment |  |  |
| Intercompany/Parent-subsidiary Transactions |  |  |
| Payables and Accruals |  |  |
| Unallocated Deposits |  |  |
| Accrued Interest |  |  |
| Advance Payments |  |  |
| **Total** |  |  |

* 1. **Statutory Payables**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Compensation Commission (COID) |  |  |
| PAYE Deductions |  |  |
| **Total** |  |  |

**Notes to the f****inancial statements (Continued)**

**18. Unspent Transfers and Subsidies [23p.115(c)]**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  | |  |  |  |  |  |  |  |  |
| **Capital** |  |  |  |  |  |  |  |  |  |
| Allocations In-kind | **18.1** |  |  |  |  |  |  |  |  |
| Monetary Allocations | **18.2** |  |  |  |  |  |  |  |  |
| **Operational** |  |  |  |  |  |  |  |  |  |
| Allocations In-kind | **18.3** |  |  |  |  |  |  |  |  |
| Monetary Allocations | **18.4** |  |  |  |  |  |  |  |  |
| **Total** | |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Unspent Capital Allocations In-kind**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| **Departmental Agencies and Accounts** |  |  |  |  |  |  |  |  |
| National Departmental Agencies |  |  |  |  |  |  |  |  |
| Provincial Departmental Agencies |  |  |  |  |  |  |  |  |
| Social Security Funds |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **District Municipalities** |  |  |  |  |  |  |  |  |
| Eastern Cape |  |  |  |  |  |  |  |  |
| Free State |  |  |  |  |  |  |  |  |
| Gauteng |  |  |  |  |  |  |  |  |
| Limpopo |  |  |  |  |  |  |  |  |
| Mpumalanga |  |  |  |  |  |  |  |  |
| Western Cape |  |  |  |  |  |  |  |  |
| Northern Cape |  |  |  |  |  |  |  |  |
| KwaZulu-Natal |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.1 Unspent Capital Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| **Foreign Governments and International Organisations** |  |  |  |  |  |  |  |  |
| Africa Regional Technical Assistance Centre South Africa |  |  |  |  |  |  |  |  |
| African Development Bank |  |  |  |  |  |  |  |  |
| African Program Rethinking Development Economy |  |  |  |  |  |  |  |  |
| African Union Commission |  |  |  |  |  |  |  |  |
| African World Heritage Fund |  |  |  |  |  |  |  |  |
| Asia-Africa Legal Consultation Organisation |  |  |  |  |  |  |  |  |
| Association for African University |  |  |  |  |  |  |  |  |
| Association for the Development of Education in Africa |  |  |  |  |  |  |  |  |
| BRICS African New Development Bank |  |  |  |  |  |  |  |  |
| Collaborative African Budget Reform Initiative |  |  |  |  |  |  |  |  |
| Common Wealth Fund Technology Cooperation |  |  |  |  |  |  |  |  |
| Common Wealth Magistrate and Judicial Association (CMJA) |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.1 Unspent Capital Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Cop 12, Kenya |  |  |  |  |  |  |  |  |
| FIFA |  |  |  |  |  |  |  |  |
| Foreign Rates and Taxes (FIGO) |  |  |  |  |  |  |  |  |
| Fulbright Commission |  |  |  |  |  |  |  |  |
| Gambian Government Local Office |  |  |  |  |  |  |  |  |
| Global Environment Fund (GEF) |  |  |  |  |  |  |  |  |
| Guidance Council and Youth Development Malawi |  |  |  |  |  |  |  |  |
| Highly Indebted Poor Centre (HIPC) |  |  |  |  |  |  |  |  |
| India, Brazil, South African Dialogue Forum |  |  |  |  |  |  |  |  |
| Institute for Economic Development and Planning |  |  |  |  |  |  |  |  |
| International Communication Union (FIGO) |  |  |  |  |  |  |  |  |
| International Fund Faculty for Immunization |  |  |  |  |  |  |  |  |
| International Oil Pollution Fund |  |  |  |  |  |  |  |  |
| Investment Climate Facility |  |  |  |  |  |  |  |  |
| Komati River Basin Water Authority |  |  |  |  |  |  |  |  |
| Lesotho and Namibia |  |  |  |  |  |  |  |  |
| Limpopo Commission (LIMCOM) |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.1 Unspent Capital Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Orange-Senqu River Basin Commission |  |  |  |  |  |  |  |  |
| Organisation for Economic Co-operation and Development |  |  |  |  |  |  |  |  |
| Permanent Court of Arbitration |  |  |  |  |  |  |  |  |
| Regional Centre for Mapping and Resource Development |  |  |  |  |  |  |  |  |
| Southern and Eastern African Consortium for Monitoring Educational Quality (SACMEQ) |  |  |  |  |  |  |  |  |
| United Kingdom Tax |  |  |  |  |  |  |  |  |
| United Nations Council |  |  |  |  |  |  |  |  |
| World Bank |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Higher Educational Institutions** |  |  |  |  |  |  |  |  |
| Cape Peninsula University of Technology |  |  |  |  |  |  |  |  |
| Central University of Technology Free State |  |  |  |  |  |  |  |  |
| Durban University of Technology |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.1 Unspent Capital Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Mangosuthu University of Technology |  |  |  |  |  |  |  |  |
| National Institute for Higher Education - Mpumalanga |  |  |  |  |  |  |  |  |
| National Institute for Higher Education - Northern Cape |  |  |  |  |  |  |  |  |
| Nelson Mandela Metropolitan University |  |  |  |  |  |  |  |  |
| North West University |  |  |  |  |  |  |  |  |
| Rhodes University |  |  |  |  |  |  |  |  |
| Sefako Makgatho Health Science University |  |  |  |  |  |  |  |  |
| Sol Plaatje University (Northern Cape) |  |  |  |  |  |  |  |  |
| Tshwane University of Technology |  |  |  |  |  |  |  |  |
| University of Cape Town |  |  |  |  |  |  |  |  |
| University of Fort Hare |  |  |  |  |  |  |  |  |
| University of Johannesburg |  |  |  |  |  |  |  |  |
| University of KwaZulu Natal |  |  |  |  |  |  |  |  |
| University of Limpopo |  |  |  |  |  |  |  |  |
| University of Mpumalanga |  |  |  |  |  |  |  |  |
| University of Pretoria |  |  |  |  |  |  |  |  |
| University of South Africa |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.1 Unspent Capital Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| University of Stellenbosch |  |  |  |  |  |  |  |  |
| University of The Free State |  |  |  |  |  |  |  |  |
| University of the Western Cape |  |  |  |  |  |  |  |  |
| University of the Witwatersrand |  |  |  |  |  |  |  |  |
| University of Venda |  |  |  |  |  |  |  |  |
| University of Zululand |  |  |  |  |  |  |  |  |
| Vaal University of Technology |  |  |  |  |  |  |  |  |
| Walter Sisulu University, Technology and Science Eastern Cape |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Households** |  |  |  |  |  |  |  |  |
| Employee Social Benefits |  |  |  |  |  |  |  |  |
| Other Transfers (Cash) |  |  |  |  |  |  |  |  |
| Social Assistance |  |  |  |  |  |  |  |  |
| Social Security Payments |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.1 Unspent Capital Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| **National Government** |  |  |  |  |  |  |  |  |
| Bucket Eradication Programme Grant [Schedule 6B] |  |  |  |  |  |  |  |  |
| Integrated National Electrification Programme [Schedule 5B] |  |  |  |  |  |  |  |  |
| Municipal Infrastructure Grant [Schedule 6B] |  |  |  |  |  |  |  |  |
| Municipal Systems Improvement Grant [Schedule 6B] |  |  |  |  |  |  |  |  |
| Municipal Water Infrastructure Grant [Schedule 6B] |  |  |  |  |  |  |  |  |
| Neighbourhood Development Partnership Grant [Schedule 6B] |  |  |  |  |  |  |  |  |
| Regional Bulk Infrastructure Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Rural Household Infrastructure Grant [Schedule 6B] |  |  |  |  |  |  |  |  |
| Urban Settlements Development Grant [Schedule 6B] |  |  |  |  |  |  |  |  |
| Water Services Infrastructure Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.1 Unspent Capital Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| **Non-profit Institutions** |  |  |  |  |  |  |  |  |
| Clerical Assist (Pole Parties) |  |  |  |  |  |  |  |  |
| Constituency Allowance (Pole Parties) |  |  |  |  |  |  |  |  |
| Political Parties |  |  |  |  |  |  |  |  |
| Pretoria Society for The Blind |  |  |  |  |  |  |  |  |
| Public Schools |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Private Enterprises** |  |  |  |  |  |  |  |  |
| Other Transfers to Private Enterprises |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Public Corporations** |  |  |  |  |  |  |  |  |
| Other Transfers to Public Corporations |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Total Unspent Capital Allocations In-kind** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Unspent Capital Monetary Allocations**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| **Departmental Agencies and Accounts** |  |  |  |  |  |  |  |  |
| National Departmental Agencies |  |  |  |  |  |  |  |  |
| Provincial Departmental Agencies |  |  |  |  |  |  |  |  |
| Social Security Funds |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **District Municipalities** |  |  |  |  |  |  |  |  |
| Eastern Cape |  |  |  |  |  |  |  |  |
| Free State |  |  |  |  |  |  |  |  |
| Gauteng |  |  |  |  |  |  |  |  |
| Limpopo |  |  |  |  |  |  |  |  |
| Mpumalanga |  |  |  |  |  |  |  |  |
| Western Cape |  |  |  |  |  |  |  |  |
| Northern Cape |  |  |  |  |  |  |  |  |
| KwaZulu-Natal |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.2 Unspent Capital Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| **Foreign Governments and International Organisations** |  |  |  |  |  |  |  |  |
| Africa Regional Technical Assistance Centre South Africa |  |  |  |  |  |  |  |  |
| African Development Bank |  |  |  |  |  |  |  |  |
| African Program Rethinking Development Economy |  |  |  |  |  |  |  |  |
| African Union Commission |  |  |  |  |  |  |  |  |
| African World Heritage Fund |  |  |  |  |  |  |  |  |
| Asia-Africa Legal Consultation Organisation |  |  |  |  |  |  |  |  |
| Association for African University |  |  |  |  |  |  |  |  |
| Association for the Development of Education in Africa |  |  |  |  |  |  |  |  |
| BMZ |  |  |  |  |  |  |  |  |
| BRICS African New Development Bank |  |  |  |  |  |  |  |  |
| Carnegie Corporation of New York |  |  |  |  |  |  |  |  |
| City Of Bremen |  |  |  |  |  |  |  |  |
| Collaborative African Budget Reform Initiative |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.2 Unspent Capital Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Common Wealth Fund Technology Cooperation |  |  |  |  |  |  |  |  |
| Common Wealth Magistrate and Judicial Association (CMJA) |  |  |  |  |  |  |  |  |
| Cop 12, Kenya |  |  |  |  |  |  |  |  |
| FIFA |  |  |  |  |  |  |  |  |
| Foreign Rates and Taxes (FIGO) |  |  |  |  |  |  |  |  |
| Fulbright Commission |  |  |  |  |  |  |  |  |
| Gambian Government Local Office |  |  |  |  |  |  |  |  |
| Global Environment Fund (GEF) |  |  |  |  |  |  |  |  |
| Guidance Council and Youth Development Malawi |  |  |  |  |  |  |  |  |
| Highly Indebted Poor Centre (HIPC) |  |  |  |  |  |  |  |  |
| India- Brazil, South African Dialogue Forum (IBSA) |  |  |  |  |  |  |  |  |
| India-Brazil-South Africa Trilateral Committee |  |  |  |  |  |  |  |  |
| Institute for Economic Development and Planning |  |  |  |  |  |  |  |  |
| International Communication Union (FIGO) |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.2 Unspent Capital Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| International Fund Faculty for Immunization |  |  |  |  |  |  |  |  |
| International Oil Pollution Fund |  |  |  |  |  |  |  |  |
| Investment Climate Facility |  |  |  |  |  |  |  |  |
| Komati River Basin Water Authority |  |  |  |  |  |  |  |  |
| Lesotho and Namibia |  |  |  |  |  |  |  |  |
| Limpopo Commission (LIMCOM) |  |  |  |  |  |  |  |  |
| Orange-Senqu River Basin Commission |  |  |  |  |  |  |  |  |
| Organisation for Economic Co-operation and Development |  |  |  |  |  |  |  |  |
| Orio Dutch Funding |  |  |  |  |  |  |  |  |
| Permanent Court of Arbitration |  |  |  |  |  |  |  |  |
| Regional Centre for Mapping and Resource Development |  |  |  |  |  |  |  |  |
| Royal Netherlands |  |  |  |  |  |  |  |  |
| Southern and Eastern African Consortium for Monitoring Educational Quality (SACMEQ) |  |  |  |  |  |  |  |  |
| UNITAR |  |  |  |  |  |  |  |  |
| United Kingdom Tax |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.2 Unspent Capital Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| United National Council |  |  |  |  |  |  |  |  |
| Unspecified |  |  |  |  |  |  |  |  |
| World Bank |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Higher Education Institutions** |  |  |  |  |  |  |  |  |
| Cape Peninsula University of Technology |  |  |  |  |  |  |  |  |
| Central University of Technology Free State |  |  |  |  |  |  |  |  |
| Durban University of Technology |  |  |  |  |  |  |  |  |
| Mangosuthu University of Technology |  |  |  |  |  |  |  |  |
| National Institute for Higher Education - Mpumalanga |  |  |  |  |  |  |  |  |
| National Institute for Higher Education - Northern Cape |  |  |  |  |  |  |  |  |
| Nelson Mandela Metropolitan University |  |  |  |  |  |  |  |  |
| North West University |  |  |  |  |  |  |  |  |
| Rhodes University |  |  |  |  |  |  |  |  |
| Sefako Makgatho Health Science University |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.2 Unspent Capital Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Sol Plaatje University (Northern Cape) |  |  |  |  |  |  |  |  |
| Tshwane University of Technology |  |  |  |  |  |  |  |  |
| University of Cape Town |  |  |  |  |  |  |  |  |
| University of Fort Hare |  |  |  |  |  |  |  |  |
| University of Johannesburg |  |  |  |  |  |  |  |  |
| University of KwaZulu Natal |  |  |  |  |  |  |  |  |
| University of Limpopo |  |  |  |  |  |  |  |  |
| University of Mpumalanga |  |  |  |  |  |  |  |  |
| University of Pretoria |  |  |  |  |  |  |  |  |
| University of South Africa |  |  |  |  |  |  |  |  |
| University of Stellenbosch |  |  |  |  |  |  |  |  |
| University of The Free State |  |  |  |  |  |  |  |  |
| University of the Western Cape |  |  |  |  |  |  |  |  |
| University of the Witwatersrand |  |  |  |  |  |  |  |  |
| University of Venda |  |  |  |  |  |  |  |  |
| University of Zululand |  |  |  |  |  |  |  |  |
| Vaal University of Technology |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.2 Unspent Capital Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Walter Sisulu University, Technology and Science Eastern Cape |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Households** |  |  |  |  |  |  |  |  |
| Employee Social Benefits |  |  |  |  |  |  |  |  |
| Other Transfers (Cash) |  |  |  |  |  |  |  |  |
| Social Assistance |  |  |  |  |  |  |  |  |
| Social Security Payments |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **National Government** |  |  |  |  |  |  |  |  |
| Aquaponics Project |  |  |  |  |  |  |  |  |
| Community Library |  |  |  |  |  |  |  |  |
| Energy Efficiency and Demand-side [Schedule 5B] |  |  |  |  |  |  |  |  |
| Expanded Public Works Programme Grant for Municipalities [Schedule 5B] |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.2 Unspent Capital Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Infrastructure Skills Development Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Integrated City Development Grant [Schedule 4B] |  |  |  |  |  |  |  |  |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] |  |  |  |  |  |  |  |  |
| Khayelitsha Urban Renewal |  |  |  |  |  |  |  |  |
| Local Government Financial Management Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Municipal Disaster Recovery Grant [Schedule 4B] |  |  |  |  |  |  |  |  |
| Municipal Human Settlement |  |  |  |  |  |  |  |  |
| Municipal Infrastructure Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Municipal Systems Improvement Grant [Schedule 6B] |  |  |  |  |  |  |  |  |
| Municipal Water Infrastructure Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Neighbourhood Development Partnership Grant [Schedule 5B] |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.2 Unspent Capital Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Public Transport Infrastructure Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Public Transport Network Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Public Transport Network Operating Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Regional Bulk Infrastructure Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Restitution Settlement |  |  |  |  |  |  |  |  |
| Rural Household Infrastructure Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Rural Road Asset Management Systems Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Urban Settlement Development Grant [Schedule 4B] |  |  |  |  |  |  |  |  |
| Water Services Infrastructure Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Wi-Fi Connectivity |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.1 Unspent Capital Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| **Non-profit Institutions** |  |  |  |  |  |  |  |  |
| Blind South Africa |  |  |  |  |  |  |  |  |
| Business Arts South Africa |  |  |  |  |  |  |  |  |
| Clerical Assist (Pole Parties) |  |  |  |  |  |  |  |  |
| Constituency Allowance (Pole Parties) |  |  |  |  |  |  |  |  |
| Engel House Art Collect: Pretoria |  |  |  |  |  |  |  |  |
| Paradise Valley |  |  |  |  |  |  |  |  |
| Political Parties |  |  |  |  |  |  |  |  |
| Pretoria Society for The Blind |  |  |  |  |  |  |  |  |
| Public Schools |  |  |  |  |  |  |  |  |
| Silverglen |  |  |  |  |  |  |  |  |
| South Africa Transplant Sports Association (SATSA) |  |  |  |  |  |  |  |  |
| Spencer Grove |  |  |  |  |  |  |  |  |
| Unspecified |  |  |  |  |  |  |  |  |
| Virginia Bush Trust |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.1 Unspent Capital Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| **Private Enterprises** |  |  |  |  |  |  |  |  |
| Other Transfers to Private Enterprises |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Provincial Government** |  |  |  |  |  |  |  |  |
| Eastern Cape |  |  |  |  |  |  |  |  |
| Free State |  |  |  |  |  |  |  |  |
| Gauteng |  |  |  |  |  |  |  |  |
| Kwa-Zulu Natal |  |  |  |  |  |  |  |  |
| Northern Cape |  |  |  |  |  |  |  |  |
| Western Cape |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Public Corporations** |  |  |  |  |  |  |  |  |
| Other Transfers to Public Corporations |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Total Unspent Capital Monetary** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Unspent Operational Allocations In-kind**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| **Departmental Agencies and Accounts** |  |  |  |  |  |  |  |  |
| National Departmental Agencies |  |  |  |  |  |  |  |  |
| Provincial Departmental Agencies |  |  |  |  |  |  |  |  |
| Social Security Funds |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **District Municipalities** |  |  |  |  |  |  |  |  |
| Free State |  |  |  |  |  |  |  |  |
| Gauteng |  |  |  |  |  |  |  |  |
| Limpopo |  |  |  |  |  |  |  |  |
| Mpumalanga |  |  |  |  |  |  |  |  |
| Western Cape |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.3 Unspent Operational Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| **Foreign Governments and International Organisations** |  |  |  |  |  |  |  |  |
| Africa Regional Technical Assistance Centre South Africa |  |  |  |  |  |  |  |  |
| African Development Bank |  |  |  |  |  |  |  |  |
| African Program Rethinking Development Economy |  |  |  |  |  |  |  |  |
| African Union Commission |  |  |  |  |  |  |  |  |
| African World Heritage Fund |  |  |  |  |  |  |  |  |
| Agency Francaise de Development |  |  |  |  |  |  |  |  |
| Asia-Africa Legal Consultation Organisation |  |  |  |  |  |  |  |  |
| Association for African University |  |  |  |  |  |  |  |  |
| Association for the Development of Education in Africa |  |  |  |  |  |  |  |  |
| BMZ |  |  |  |  |  |  |  |  |
| BRICS African New Development Bank |  |  |  |  |  |  |  |  |
| City Of Bremen |  |  |  |  |  |  |  |  |
| Collaborative African Budget Reform Initiative |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.3 Unspent Operational Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Common Wealth Fund Technology Cooperation |  |  |  |  |  |  |  |  |
| Common Wealth Magistrate and Judicial Association (CMJA) |  |  |  |  |  |  |  |  |
| Cop 12, Kenya |  |  |  |  |  |  |  |  |
| Danish Technological Institute |  |  |  |  |  |  |  |  |
| Enesco |  |  |  |  |  |  |  |  |
| European Union |  |  |  |  |  |  |  |  |
| FIFA |  |  |  |  |  |  |  |  |
| Foreign Rates and Taxes (FIGO) |  |  |  |  |  |  |  |  |
| Fulbright Commission |  |  |  |  |  |  |  |  |
| Gambian Government Local Office |  |  |  |  |  |  |  |  |
| Global Environment Fund (GEF) |  |  |  |  |  |  |  |  |
| Global Forum – Monaco |  |  |  |  |  |  |  |  |
| Guidance Council and Youth Development Malawi |  |  |  |  |  |  |  |  |
| Highly Indebted Poor Centre (HIPC) |  |  |  |  |  |  |  |  |
| India, Brazil, South African Dialogue Forum |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.3 Unspent Operational Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Institute for Economic Development and Planning |  |  |  |  |  |  |  |  |
| International Communication Union (FIGO) |  |  |  |  |  |  |  |  |
| International Fund Faculty for Immunization |  |  |  |  |  |  |  |  |
| International Oil Pollution Fund |  |  |  |  |  |  |  |  |
| Investment Climate Facility |  |  |  |  |  |  |  |  |
| Khayelitsha Libraries |  |  |  |  |  |  |  |  |
| Komati River Basin Water Authority |  |  |  |  |  |  |  |  |
| Lesotho and Namibia |  |  |  |  |  |  |  |  |
| Limpopo Commission (LIMCOM) |  |  |  |  |  |  |  |  |
| Medicines Sans Frontiers |  |  |  |  |  |  |  |  |
| Metropolis |  |  |  |  |  |  |  |  |
| Orange-Senqu River Basin Commission |  |  |  |  |  |  |  |  |
| Organisation for Economic Co-operation and Development |  |  |  |  |  |  |  |  |
| Permanent Court of Arbitration |  |  |  |  |  |  |  |  |
| Photo Voice |  |  |  |  |  |  |  |  |
| Regional Centre for Mapping and Resource Development |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.3 Unspent Operational Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Southern and Eastern African Consortium for Monitoring Educational Quality (SACMEQ) |  |  |  |  |  |  |  |  |
| Sustainable Energy Africa |  |  |  |  |  |  |  |  |
| UN Women Safe Cities Initiative |  |  |  |  |  |  |  |  |
| United Kingdom Tax |  |  |  |  |  |  |  |  |
| United Nations Council |  |  |  |  |  |  |  |  |
| Unspecified |  |  |  |  |  |  |  |  |
| World Bank |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Higher Education Institutions** |  |  |  |  |  |  |  |  |
| Cape Peninsula University of Technology |  |  |  |  |  |  |  |  |
| Central University of Technology Free State |  |  |  |  |  |  |  |  |
| Durban University of Technology |  |  |  |  |  |  |  |  |
| Mangosuthu University of Technology |  |  |  |  |  |  |  |  |
| National Institute for Higher Education - Mpumalanga |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.3 Unspent Operational Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| National Institute for Higher Education - Northern Cape |  |  |  |  |  |  |  |  |
| Nelson Mandela Metropolitan University |  |  |  |  |  |  |  |  |
| North West University |  |  |  |  |  |  |  |  |
| Rhodes University |  |  |  |  |  |  |  |  |
| Sefako Makgatho Health Science University |  |  |  |  |  |  |  |  |
| Sol Plaatje University (Northern Cape) |  |  |  |  |  |  |  |  |
| Tshwane University of Technology |  |  |  |  |  |  |  |  |
| University of Cape Town |  |  |  |  |  |  |  |  |
| University of Fort Hare |  |  |  |  |  |  |  |  |
| University of Johannesburg |  |  |  |  |  |  |  |  |
| University of KwaZulu Natal |  |  |  |  |  |  |  |  |
| University of Limpopo |  |  |  |  |  |  |  |  |
| University of Mpumalanga |  |  |  |  |  |  |  |  |
| University of Pretoria |  |  |  |  |  |  |  |  |
| University of South Africa |  |  |  |  |  |  |  |  |
| University of Stellenbosch |  |  |  |  |  |  |  |  |
| University of The Free State |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.3 Unspent Operational Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| University of the Western Cape |  |  |  |  |  |  |  |  |
| University of the Witwatersrand |  |  |  |  |  |  |  |  |
| University of Venda |  |  |  |  |  |  |  |  |
| University of Zululand |  |  |  |  |  |  |  |  |
| Vaal University of Technology |  |  |  |  |  |  |  |  |
| Walter Sisulu University, Technology and Science Eastern Cape |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Households** |  |  |  |  |  |  |  |  |
| Employee Social Benefits |  |  |  |  |  |  |  |  |
| Other Transfers (Cash) |  |  |  |  |  |  |  |  |
| Social Assistance |  |  |  |  |  |  |  |  |
| Social Security Payments |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.3 Unspent Operational Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| **National Government** |  |  |  |  |  |  |  |  |
| Water Services Operating Subsidy [Schedule 6B] |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Non-profit Institutions** |  |  |  |  |  |  |  |  |
| 1000 Hills CTO |  |  |  |  |  |  |  |  |
| Blind South Africa |  |  |  |  |  |  |  |  |
| Business Arts South Africa |  |  |  |  |  |  |  |  |
| Clerical Assist (Pole Parties) |  |  |  |  |  |  |  |  |
| Clermont CTO |  |  |  |  |  |  |  |  |
| Constituency Allowance (Pole Parties) |  |  |  |  |  |  |  |  |
| Durban Automotive Cluster |  |  |  |  |  |  |  |  |
| Durban Central CTO |  |  |  |  |  |  |  |  |
| Durban Chemicals Cluster |  |  |  |  |  |  |  |  |
| Durban Film art |  |  |  |  |  |  |  |  |
| Durban West CTO |  |  |  |  |  |  |  |  |
| Duzi Umgeni Conservation Trust |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.3 Unspent Operational Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Engel House Art Collect: Pretoria |  |  |  |  |  |  |  |  |
| eThekwini Filmmaker Association |  |  |  |  |  |  |  |  |
| eThekwini Maritime Cluster |  |  |  |  |  |  |  |  |
| Inanda CTO |  |  |  |  |  |  |  |  |
| Kwazulu Natal United Music Industry Association |  |  |  |  |  |  |  |  |
| KZN Clothing Textile |  |  |  |  |  |  |  |  |
| KZN Fashion Cluster |  |  |  |  |  |  |  |  |
| KZN Frasha Association (Recycling Project) |  |  |  |  |  |  |  |  |
| Newlands Mashu Community Development Centre |  |  |  |  |  |  |  |  |
| Phoenix Settlement Trust |  |  |  |  |  |  |  |  |
| Political Parties |  |  |  |  |  |  |  |  |
| Pretoria Society for The Blind |  |  |  |  |  |  |  |  |
| Public Schools |  |  |  |  |  |  |  |  |
| Sapphire Coast CTO |  |  |  |  |  |  |  |  |
| SEDA - Trade Point |  |  |  |  |  |  |  |  |
| Smart exchange |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.3 Unspent Operational Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| South Africa Transplant Sports Association (SATSA) |  |  |  |  |  |  |  |  |
| South Durban (Sodurba) CTO |  |  |  |  |  |  |  |  |
| Umhlanga CTO |  |  |  |  |  |  |  |  |
| Umlazi CTO |  |  |  |  |  |  |  |  |
| Unspecified |  |  |  |  |  |  |  |  |
| Use-it |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Private Enterprises** |  |  |  |  |  |  |  |  |
| Other Transfers Private Enterprises |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Provincial Government** |  |  |  |  |  |  |  |  |
| Eastern Cape |  |  |  |  |  |  |  |  |
| KwaZulu-Natal |  |  |  |  |  |  |  |  |
| Western Cape |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.3 Unspent Operational Allocations In-kind (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| **Public Corporations** |  |  |  |  |  |  |  |  |
| Other Transfers Public Corporations |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Total Unspent Operational Allocations In-kind** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Unspent Operational Monetary Allocations**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| **Departmental Agencies and Accounts** |  |  |  |  |  |  |  |  |
| National Departmental Agencies |  |  |  |  |  |  |  |  |
| Provincial Departmental Agencies |  |  |  |  |  |  |  |  |
| Social Security Funds |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **District Municipalities** |  |  |  |  |  |  |  |  |
| Eastern Cape |  |  |  |  |  |  |  |  |
| Free State |  |  |  |  |  |  |  |  |
| Gauteng |  |  |  |  |  |  |  |  |
| KwaZulu-Natal |  |  |  |  |  |  |  |  |
| Limpopo |  |  |  |  |  |  |  |  |
| Mpumalanga |  |  |  |  |  |  |  |  |
| Northern Cape |  |  |  |  |  |  |  |  |
| Western Cape |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.4 Unspent Operational Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| **Foreign Governments and International Organisations** |  |  |  |  |  |  |  |  |
| Africa Regional Technical Assistance Centre South Africa |  |  |  |  |  |  |  |  |
| African Development Bank |  |  |  |  |  |  |  |  |
| African Program Rethinking Development Economy |  |  |  |  |  |  |  |  |
| African Union Commission |  |  |  |  |  |  |  |  |
| African World Heritage Fund |  |  |  |  |  |  |  |  |
| Agency Francaise de Development |  |  |  |  |  |  |  |  |
| Asia-Africa Legal Consultation Organisation |  |  |  |  |  |  |  |  |
| Association for African University |  |  |  |  |  |  |  |  |
| Association for the Development of Education in Africa |  |  |  |  |  |  |  |  |
| BMZ |  |  |  |  |  |  |  |  |
| BRICS African New Development Bank |  |  |  |  |  |  |  |  |
| City Of Bremen |  |  |  |  |  |  |  |  |
| Collaborative African Budget Reform Initiative |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.4 Unspent Operational Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Common Wealth Fund Technology Cooperation |  |  |  |  |  |  |  |  |
| Common Wealth Magistrate and Judicial Association (CMJA) |  |  |  |  |  |  |  |  |
| Cop 12, Kenya |  |  |  |  |  |  |  |  |
| Danish Technological Institute |  |  |  |  |  |  |  |  |
| Dutch-Government (Orio-Project) |  |  |  |  |  |  |  |  |
| Enesco |  |  |  |  |  |  |  |  |
| European Union |  |  |  |  |  |  |  |  |
| FIFA |  |  |  |  |  |  |  |  |
| Foreign Rates and Taxes (FIGO) |  |  |  |  |  |  |  |  |
| Fulbright Commission |  |  |  |  |  |  |  |  |
| Gambian Government Local Office |  |  |  |  |  |  |  |  |
| Global Environment Fund (GEF) |  |  |  |  |  |  |  |  |
| Global Forum – Monaco |  |  |  |  |  |  |  |  |
| Guidance Council and Youth Development Malawi |  |  |  |  |  |  |  |  |
| Highly Indebted Poor Centre (HIPC) |  |  |  |  |  |  |  |  |
| India, Brazil, South African Dialogue Forum |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.4 Unspent Operational Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| India-Brazil-South Africa Trilateral Committee |  |  |  |  |  |  |  |  |
| Institute for Economic Development and Planning |  |  |  |  |  |  |  |  |
| International Communication Union (FIGO) |  |  |  |  |  |  |  |  |
| International Fund Faculty for Immunization |  |  |  |  |  |  |  |  |
| International Oil Pollution Fund |  |  |  |  |  |  |  |  |
| Investment Climate Facility |  |  |  |  |  |  |  |  |
| Khayelitsha Libraries |  |  |  |  |  |  |  |  |
| Komati River Basin Water Authority |  |  |  |  |  |  |  |  |
| Lesotho and Namibia |  |  |  |  |  |  |  |  |
| Limpopo Commission (LIMCOM) |  |  |  |  |  |  |  |  |
| Medicines Sans Frontiers |  |  |  |  |  |  |  |  |
| Metropolis |  |  |  |  |  |  |  |  |
| Orange-Senqu River Basin Commission |  |  |  |  |  |  |  |  |
| Organisation for Economic Co-operation and Development |  |  |  |  |  |  |  |  |
| Permanent Court of Arbitration |  |  |  |  |  |  |  |  |
| Photo Voice |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.4 Unspent Operational Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Regional Centre for Mapping and Resource Development |  |  |  |  |  |  |  |  |
| Royal Netherlands |  |  |  |  |  |  |  |  |
| Southern and Eastern African Consortium for Monitoring Educational Quality (SACMEQ) |  |  |  |  |  |  |  |  |
| Sustainable Energy Africa |  |  |  |  |  |  |  |  |
| UN Women Safe Cities Initiative |  |  |  |  |  |  |  |  |
| United Kingdom Tax |  |  |  |  |  |  |  |  |
| United Nations Council |  |  |  |  |  |  |  |  |
| University of Connecticut 2 |  |  |  |  |  |  |  |  |
| Unspecified |  |  |  |  |  |  |  |  |
| World Bank |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Higher Education Institutions** |  |  |  |  |  |  |  |  |
| Cape Peninsula University of Technology |  |  |  |  |  |  |  |  |
| Central University of Technology Free State |  |  |  |  |  |  |  |  |
| Durban University of Technology |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.4 Unspent Operational Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Mangosuthu University of Technology |  |  |  |  |  |  |  |  |
| National Institute for Higher Education - Mpumalanga |  |  |  |  |  |  |  |  |
| National Institute for Higher Education - Northern Cape |  |  |  |  |  |  |  |  |
| Nelson Mandela Metropolitan University |  |  |  |  |  |  |  |  |
| North West University |  |  |  |  |  |  |  |  |
| Rhodes University |  |  |  |  |  |  |  |  |
| Sefako Makgatho Health Science University |  |  |  |  |  |  |  |  |
| Sol Plaatje University (Northern Cape) |  |  |  |  |  |  |  |  |
| Tshwane University of Technology |  |  |  |  |  |  |  |  |
| University of Cape Town |  |  |  |  |  |  |  |  |
| University of Fort Hare |  |  |  |  |  |  |  |  |
| University of Johannesburg |  |  |  |  |  |  |  |  |
| University of KwaZulu Natal |  |  |  |  |  |  |  |  |
| University of Limpopo |  |  |  |  |  |  |  |  |
| University of Mpumalanga |  |  |  |  |  |  |  |  |
| University of Pretoria |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.4 Unspent Operational Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| University of South Africa |  |  |  |  |  |  |  |  |
| University of Stellenbosch |  |  |  |  |  |  |  |  |
| University of The Free State |  |  |  |  |  |  |  |  |
| University of the Western Cape |  |  |  |  |  |  |  |  |
| University of the Witwatersrand |  |  |  |  |  |  |  |  |
| University of Venda |  |  |  |  |  |  |  |  |
| University of Zululand |  |  |  |  |  |  |  |  |
| Vaal University of Technology |  |  |  |  |  |  |  |  |
| Walter Sisulu University, Technology and Science Eastern Cape |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Households** |  |  |  |  |  |  |  |  |
| Employee Social Benefits |  |  |  |  |  |  |  |  |
| Other Transfers (Cash) |  |  |  |  |  |  |  |  |
| Social Assistance |  |  |  |  |  |  |  |  |
| Social Security Payments |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.4 Unspent Operational Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| **National Government** |  |  |  |  |  |  |  |  |
| 2014 African Nations Championship Host City Operating Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Agriculture Research and Technology |  |  |  |  |  |  |  |  |
| Agriculture, Conservation and Environmental |  |  |  |  |  |  |  |  |
| Arts and Culture Sustainable Resource Management |  |  |  |  |  |  |  |  |
| Community Library |  |  |  |  |  |  |  |  |
| Department of Environmental Affairs |  |  |  |  |  |  |  |  |
| Department of Tourism |  |  |  |  |  |  |  |  |
| Department of Water Affairs: Masibambane |  |  |  |  |  |  |  |  |
| Department of Water and Sanitation: Smart Living Handbook |  |  |  |  |  |  |  |  |
| Emergency Medical Service |  |  |  |  |  |  |  |  |
| Energy Efficiency and Demand-side Management Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Equitable Share |  |  |  |  |  |  |  |  |
| Expanded Public Works Programme Integrated Grant for Municipalities [S 5B] |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.4 Unspent Operational Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Health Hygiene and Informal Settlements |  |  |  |  |  |  |  |  |
| HIV and Aids |  |  |  |  |  |  |  |  |
| Housing Accreditation |  |  |  |  |  |  |  |  |
| Housing Top structure |  |  |  |  |  |  |  |  |
| Infrastructure Skills Development Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Integrated City Development Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Integrated National Electrification Programme [Schedule 5B] |  |  |  |  |  |  |  |  |
| Khayelitsha Urban Renewal |  |  |  |  |  |  |  |  |
| Local Government Financial Management Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Mitchell's Plain Urban Renewal |  |  |  |  |  |  |  |  |
| Municipal Demarcation Transition Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Municipal Disaster Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Municipal Human Settlements Capacity Grant [Schedule 5B] |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.4 Unspent Operational Monetary Allocations Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Municipal Systems Improvement Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Municipal Water Infrastructure Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Natural Resource Management Project |  |  |  |  |  |  |  |  |
| Neighbourhood Development Partnership Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Operation Clean Audit |  |  |  |  |  |  |  |  |
| Provincial Disaster Recovery Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Public Service Improvement Facility |  |  |  |  |  |  |  |  |
| Public Transport Network Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Public Transport Network Operations Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Restructuring - Seed Funding |  |  |  |  |  |  |  |  |
| Revenue Enhancement Grant: Debtors Book |  |  |  |  |  |  |  |  |
| Rural Road Asset Management Systems Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Smart Connect Grant |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.4 Unspent Operational Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Sport and Recreation |  |  |  |  |  |  |  |  |
| Street Lighting |  |  |  |  |  |  |  |  |
| Terrestrial Invasive Alien Plants |  |  |  |  |  |  |  |  |
| Traditional Leaders - Imbizion |  |  |  |  |  |  |  |  |
| Urban Settlement Development Grant [Schedule 4B] |  |  |  |  |  |  |  |  |
| Water Services Operating Subsidy Grant [Schedule 5B] |  |  |  |  |  |  |  |  |
| Wifi Grant [Department of Telecommunications and Postal Services |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Non-profit Institutions** |  |  |  |  |  |  |  |  |
| 1000 Hills CTO |  |  |  |  |  |  |  |  |
| Bat Centre |  |  |  |  |  |  |  |  |
| Blind South Africa |  |  |  |  |  |  |  |  |
| Business Arts South Africa |  |  |  |  |  |  |  |  |
| Centre for Creative Arts |  |  |  |  |  |  |  |  |
| Clerical Assist (Pole Parties) |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.4 Unspent Operational Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| Clermont CTO |  |  |  |  |  |  |  |  |
| Constituency Allowance (Pole Parties) |  |  |  |  |  |  |  |  |
| Durban Automotive Cluster |  |  |  |  |  |  |  |  |
| Durban Central CTO |  |  |  |  |  |  |  |  |
| Durban Chemicals Cluster |  |  |  |  |  |  |  |  |
| Durban Musical School |  |  |  |  |  |  |  |  |
| Durban Film art |  |  |  |  |  |  |  |  |
| Durban West CTO |  |  |  |  |  |  |  |  |
| Duzi Umgeni Conservation Trust |  |  |  |  |  |  |  |  |
| Engel House Art Collect: Pretoria |  |  |  |  |  |  |  |  |
| ETA Fund Account |  |  |  |  |  |  |  |  |
| eThekwini Filmmaker Association |  |  |  |  |  |  |  |  |
| eThekwini Maritime Cluster |  |  |  |  |  |  |  |  |
| Inanda CTO |  |  |  |  |  |  |  |  |
| K-Cap |  |  |  |  |  |  |  |  |
| Kwazulu Natal United Music Industry Association |  |  |  |  |  |  |  |  |
| KZN Clothing Textile |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.4 Unspent Operational Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| KZN Fashion Cluster |  |  |  |  |  |  |  |  |
| KZN Frasha Association (Recycling Project) |  |  |  |  |  |  |  |  |
| National Arts Society |  |  |  |  |  |  |  |  |
| National Research Foundation |  |  |  |  |  |  |  |  |
| Newlands Mashu Community Development Centre |  |  |  |  |  |  |  |  |
| Old Age Homes |  |  |  |  |  |  |  |  |
| Paradise Valley |  |  |  |  |  |  |  |  |
| Phoenix Settlement Trust |  |  |  |  |  |  |  |  |
| Point Precinct Trust |  |  |  |  |  |  |  |  |
| Political Parties |  |  |  |  |  |  |  |  |
| Pretoria Society for The Blind |  |  |  |  |  |  |  |  |
| Public Schools |  |  |  |  |  |  |  |  |
| Sapphire Coast CTO |  |  |  |  |  |  |  |  |
| SEDA - Trade Point |  |  |  |  |  |  |  |  |
| SEDA Constructions |  |  |  |  |  |  |  |  |
| Smart exchange |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.4 Unspent Operational Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| South Africa Transplant Sports Association (SATSA) |  |  |  |  |  |  |  |  |
| South African Association for Marine Biological Research |  |  |  |  |  |  |  |  |
| South Durban (Sodurba) CTO |  |  |  |  |  |  |  |  |
| Spencer Grove |  |  |  |  |  |  |  |  |
| Sporting Bodies - Rent |  |  |  |  |  |  |  |  |
| Sporting Bodies - Umkomaas Golf Course |  |  |  |  |  |  |  |  |
| Sporting Bodies - Westville Old Boys |  |  |  |  |  |  |  |  |
| Umhlanga CTO |  |  |  |  |  |  |  |  |
| Umlazi CTO |  |  |  |  |  |  |  |  |
| Uspecified |  |  |  |  |  |  |  |  |
| Use-it |  |  |  |  |  |  |  |  |
| Virginia Bush Trust |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Private Enterprises** |  |  |  |  |  |  |  |  |
| Other Transfers Private Enterprises |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**18.4 Unspent Operational Monetary Allocations (Continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | **2017/2018**  **(R’000s)** | | | |
| **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** | **Opening Balance** | **Funds Received** | **Funds Utilised** | **Closing Balance** |
|  |  |  |  |  |  |  |  |  |
| **Provincial Government** |  |  |  |  |  |  |  |  |
| Eastern Cape |  |  |  |  |  |  |  |  |
| Free State |  |  |  |  |  |  |  |  |
| Gauteng |  |  |  |  |  |  |  |  |
| KwaZulu-Natal |  |  |  |  |  |  |  |  |
| Mpumalanga |  |  |  |  |  |  |  |  |
| Northern Cape |  |  |  |  |  |  |  |  |
| North West |  |  |  |  |  |  |  |  |
| Western Cape |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Public Corporations** |  |  |  |  |  |  |  |  |
| Other Transfers Public Corporations |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Total Unspent Operational Monetary Allocations** |  |  |  |  |  |  |  |  |

**Notes to the financial statements (Continued)**

## **Provisions**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  | |  |  |
| Alien Vegetation | **19.1** |  |  |
| Bonus | **19.2** |  |  |
| Ex-gratia Pension | **19.3** |  |  |
| Insurance Claims | **19.4** |  |  |
| Landfill Sites | **19.5** |  |  |
| Leave | **19.6** |  |  |
| Litigation | **19.7** |  |  |
| Long-service Awards | **19.8** |  |  |
| Non-specific | **19.9** |  |  |
| Pension Fund Investment Return Shortfall | **19.10** |  |  |
| Staff Parity | **19.11** |  |  |
| Unauthorised, Irregular, Fruitless and Wasteful Expenditure | Error! Reference source not found. |  |  |
| **Total** | |  |  |
| Transferred to Current Provisions | |  |  |
| **Total** | |  |  |

* 1. **Alien Vegetation [19p.98]**

|  |  |
| --- | --- |
|  | **2018/2019**  **(R’000s)** |
|  |  |
| **Opening Balance** |  |
| Additional Provisions Raised |  |
| Increases (Passage of Time/Discounted Rate) |  |
| Reductions (Payments, Remeasurement etc.) |  |
| Reversals |  |
| **Closing Balance** |  |
| Transferred to Current Provisions |  |
| **Total Non-current provision** |  |

**Notes to the financial statements (Continued)**

* 1. **Bonus [19p.98]**

|  |  |
| --- | --- |
|  | **2018/2019**  **(R’000s)** |
|  |  |
| **Opening Balance** |  |
| Additional Provisions Raised |  |
| Increases (Passage of Time/Discounted Rate) |  |
| Reductions (Payments, Remeasurement etc.) |  |
| Reversals |  |
| **Closing Balance** |  |
| Transferred to Current Provisions |  |
| **Total Non-current provision** |  |

* 1. **Ex-gratia Pension [19p.98]**

|  |  |
| --- | --- |
|  | **2018/2019**  **(R’000s)** |
|  |  |
| **Opening Balance** |  |
| Additional Provisions Raised |  |
| Increases (Passage of Time/Discounted Rate) |  |
| Reductions (Payments, Remeasurement etc.) |  |
| Reversals |  |
| **Closing Balance** |  |
| Transferred to Current Provisions |  |
| **Total Non-current provision** |  |

**Notes to the financial statements (Continued)**

* 1. **Insurance Claims [19p.98]**

|  |  |
| --- | --- |
|  | **2018/2019**  **(R’000s)** |
|  |  |
| **Opening Balance** |  |
| Additional Provisions Raised |  |
| Increases (Passage of Time/Discounted Rate) |  |
| Reductions (Payments, Remeasurement etc.) |  |
| Reversals |  |
| **Closing Balance** |  |
| Transferred to Current Provisions |  |
| **Total Non-current provision** |  |

* 1. **Landfill Sites [19p.98]**

|  |  |
| --- | --- |
|  | **2018/2019**  **(R’000s)** |
|  |  |
| **Opening Balance** |  |
| Additional Provisions Raised |  |
| Increases (Passage of Time/Discounted Rate) |  |
| Reductions (Payments, Remeasurement etc.) |  |
| Reversals |  |
| **Closing Balance** |  |
| Transferred to Current Provisions |  |
| **Total Non-current provision** |  |

**Notes to the financial statements (Continued)**

* 1. **Leave [19p.98]**

|  |  |
| --- | --- |
|  | **2018/2019**  **(R’000s)** |
|  |  |
| **Opening Balance** |  |
| Additional Provisions Raised |  |
| Increases (Passage of Time/Discounted Rate) |  |
| Reductions (Payments, Remeasurement etc.) |  |
| Reversals |  |
| **Closing Balance** |  |
| Transferred to Current Provisions |  |
| **Total Non-current provision** |  |

* 1. **Litigation [19p.98]**

|  |  |
| --- | --- |
|  | **2018/2019**  **(R’000s)** |
|  |  |
| **Opening Balance** |  |
| Additional Provisions Raised |  |
| Increases (Passage of Time/Discounted Rate) |  |
| Reductions (Payments, Remeasurement etc.) |  |
| Reversals |  |
| **Closing Balance** |  |
| Transferred to Current Provisions |  |
| **Total Non-current provision** |  |

**Notes to the financial statements (Continued)**

* 1. **Long-service Awards**

|  |  |
| --- | --- |
|  | **2018/2019**  **(R’000s)** |
|  |  |
| **Opening Balance** |  |
| Additional Provisions Raised |  |
| Increases (Passage of Time/Discounted Rate) |  |
| Reductions (Payments, Premeasurement etc.) |  |
| Reversals |  |
| **Closing Balance** |  |
| Transferred to Current Provisions |  |
| **Total Non-current provision** |  |

* 1. **Non-Specific**

|  |  |
| --- | --- |
|  | **2018/2019**  **(R’000s)** |
|  |  |
| **Opening Balance** |  |
| Additional Provisions Raised |  |
| Increases (Passage of Time/Discounted Rate) |  |
| Reductions (Payments, Premeasurement etc.) |  |
| Reversals |  |
| **Closing Balance** |  |
| Transferred to Current Provisions |  |
| **Total Non-current provision** |  |

|  |
| --- |
| ***Commentary:***  *Where the reporting entity recognises a provision for any financial guarantees and/or loan commitments, the required disclosure may be included here.* |

**Notes to the financial statements (Continued)**

* 1. **Pension Fund Investment Return Shortfall**

|  |  |
| --- | --- |
|  | **2018/2019**  **(R’000s)** |
|  |  |
| **Opening Balance** |  |
| Additional Provisions Raised |  |
| Increases (Passage of Time/Discounted Rate) |  |
| Reductions (Payments, Premeasurement etc.) |  |
| Reversals |  |
| **Closing Balance** |  |
| Transferred to Current Provisions |  |
| **Total Non-current provision** |  |

* 1. **Staff Parity**

|  |  |
| --- | --- |
|  | **2018/2019**  **(R’000s)** |
|  |  |
| **Opening Balance** |  |
| Additional Provisions Raised |  |
| Increases (Passage of Time/Discounted Rate) |  |
| Reductions (Payments, Premeasurement etc.) |  |
| Reversals |  |
| **Closing Balance** |  |
| Transferred to Current Provisions |  |
| **Total Non-current provision** |  |

**Notes to the financial statements (Continued)**

## **Other Liabilities**

|  |
| --- |
| ***Commentary:***  *For illustrative purposes, this note will demonstrate the disclosures in relation to defined benefit obligations* |

**20.1 Defined Benefit Obligations [25p.64]**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  | |  |  |
| **Defined Benefit Plan Liability** |  |  |  |
| Present value of defined benefit obligation | **20.1** |  |  |
| Fair value of plan assets | **20.4** |  |  |
| Funding obligation |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Post-Employment Medical Benefits Liability** |  |  |  |
| Present value of defined benefit obligation | **20.1** |  |  |
| Fair value of plan assets | **20.4** |  |  |
| Funding obligation |  |  |  |
|  |  |  |  |
| **Total** | |  |  |

**Notes to the financial statements (Continued)**

* 1. **Reconciliation of Present Value of the Defined Benefit Obligations [25p.136(b)]**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Defined Benefit Plan** | **Post-Employment Medical Benefits** | **Total** |
|  |  |  |  |
| **Defined benefit obligation at 1 July 2017** |  |  |  |
| Interest Cost |  |  |  |
| Current Service Cost |  |  |  |
| Contributions Received |  |  |  |
| Actuarial (Gains) / Losses |  |  |  |
| Foreign Currency Exchange Rate Translations |  |  |  |
| Benefits Paid |  |  |  |
| Past Service Costs |  |  |  |
| Entity Combinations |  |  |  |
| Curtailments |  |  |  |
| Settlements |  |  |  |
| **Defined benefit obligation at 30 June 2018** |  |  |  |
| Interest Cost |  |  |  |
| Current Service Cost |  |  |  |
| Contributions Received |  |  |  |
| Actuarial (Gains) / Losses |  |  |  |
| Foreign Currency Exchange Rate Translations |  |  |  |
| Benefits Paid |  |  |  |
| Past Service Costs |  |  |  |
| Entity Combinations |  |  |  |
| Curtailments |  |  |  |
| Settlements |  |  |  |
| **Defined benefit obligation at 30 June 2019** |  |  |  |

|  |
| --- |
| ***Commentary:***  *In addition to the above, the reporting entity must include a general description of the type of plan.* |

**Notes to the financial statements (Continued)**

* 1. **Analysis of Funding [25p.136(c)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *The present value of the following defined benefit obligations is unfunded:* |  |  |
| <Include name defined benefit scheme > |  |  |
| <Include name defined benefit scheme > |  |  |
|  |  |  |
| *The present value of the following defined benefit obligations is fully or partially funded:* |  |  |
| <Include name defined benefit scheme and how it is fully funded> |  |  |
| <Include name defined benefit scheme and how it is fully funded> |  |  |

* 1. **Net Benefit Expense [25p.136(f)]**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Defined Benefit Plan** | **Post-Employment Medical Benefits** | **Total** |
|  |  |  |  |
| **For the year ended 30 June 2019** |  |  |  |
| Current Service Costs |  |  |  |
| Past Service Costs |  |  |  |
| Curtailments / Settlements |  |  |  |
| Interest Cost on Benefit Obligation |  |  |  |
| Actuarial Gains / Losses Recognised |  |  |  |
| **Total expense recognised in the statement of financial performance** |  |  |  |
|  |  |  |  |
| **For the year ended 30 June 2018** |  |  |  |
| Current Service Costs |  |  |  |
| Past Service Costs |  |  |  |
| Interest Cost on Benefit Obligation |  |  |  |
| Curtailments / Settlements |  |  |  |
| Actuarial Gains / Losses Recognised |  |  |  |
| **Total expense recognised in the statement of financial performance** |  |  |  |
|  |  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Reconciliation of Fair value of Plan Assets [25p.136(d)]**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Defined Benefit Plan** | **Post-Employment Medical Benefits** | **Total** |
|  |  |  |  |
| **Plan Assets at 1 July 2017** |  |  |  |
| Expected Return On Plan Assets |  |  |  |
| Actuarial (Gains) / Losses |  |  |  |
| Foreign Currency Exchange Rate Translations |  |  |  |
| Contributions by Bath Pele City |  |  |  |
| Contributions by Plan Participants |  |  |  |
| Benefits Paid |  |  |  |
| Entity Combinations |  |  |  |
| Settlements |  |  |  |
| **Plan Assets at 30 June 2018** |  |  |  |
| Expected Return On Plan Assets |  |  |  |
| Actuarial (Gains) / Losses |  |  |  |
| Foreign Currency Exchange Rate Translations |  |  |  |
| Contributions by Bath Pele City |  |  |  |
| Contributions by Plan Participants |  |  |  |
| Benefits Paid |  |  |  |
| Entity Combinations |  |  |  |
| Settlements |  |  |  |
| **Plan Assets at 30 June 2019** |  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Composition of Plan Assets [25p.136(g)&(h)]**

|  |  |  |
| --- | --- | --- |
|  | **Defined Benefit Plan** | **Post-Employment Medical Benefits** |
|  |  |  |
| **Plan Assets at 30 June 2018** |  |  |
| % equity instruments |  |  |
| % debt instruments |  |  |
| % property (of which % X relates to property owned by Batho Pele City) |  |  |
| % other |  |  |
|  |  |  |
| **Plan Assets at 30 June 2019** |  |  |
| % equity instruments |  |  |
| % debt instruments |  |  |
| % property (of which % X relates to property owned by Batho Pele City) |  |  |
| % other |  |  |
|  |  |  |

|  |
| --- |
| ***Commentary:***  *In addition to the above, the reporting entity must include:*   * *a narrative description of the basis used to determine the overall expected rate of return on assets, including the effect of the major categories of plan assets;* * *the actual return on plan assets, as well as the actual return on any reimbursement right recognised as an asset;* * *the principal actuarial assumption used as at the reporting date;* |

**Notes to the financial statements (Continued)**

## **Property Rates**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Agricultural Property |  |  |
| Business and Commercial Properties |  |  |
| Communal Land: Business and Commercial |  |  |
| Communal Land: Farm Property |  |  |
| Communal Land: Other |  |  |
| Communal Land: Residential |  |  |
| Communal Land: Small Holdings |  |  |
| Farm Properties: Agricultural Purposes |  |  |
| Farm Properties: Business and Commercial |  |  |
| Farm Properties: Farm Properties not used for any purpose |  |  |
| Farm Properties: Industrial Purposes |  |  |
| Farm Properties: Other purposes than the above |  |  |
| Farm Properties: Residential Properties |  |  |
| Formal and Informal Settlements |  |  |
| Industrial Properties |  |  |
| Mining Properties |  |  |
| Multiple Purposes |  |  |
| Municipal Properties |  |  |
| National Monument Properties |  |  |
| Other Categories |  |  |
| Privately Owned Towns Serviced by the Owner |  |  |
| Protected Areas |  |  |
| Public Benefit Organisations |  |  |
| Public Service Infrastructure Properties |  |  |
| Residential Properties: Developed |  |  |
| Residential Properties: Vacant Land |  |  |
| Restitution and Redistribution Properties (Section 8(2) n): Communal Property Associations Act |  |  |
| Restitution and Redistribution Properties (Section 8(2) n): Land and Assistance Act or Restitution of Land Rights Act |  |  |
| Small Holdings: Agricultural Purposes |  |  |
| Small Holdings: Business and Commercial Purposes |  |  |
| Small Holdings: Industrial Purposes |  |  |

**Notes to the financial statements (Continued)**

**Property Rates (Continued)**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Small Holdings: Purposes other than the above (specify) |  |  |
| Small Holdings: Residential Purposes |  |  |
| Special Rating Area |  |  |
| State Trust Land |  |  |
| State-owned Properties |  |  |
| **Total** |  |  |

|  |
| --- |
| ***Commentary:***  *The reporting entity should include the basis on which the fair value of non-exchange revenue has been determined (for major classes).* |

**Notes to the financial statements (Continued)**

## **Service Charges**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Electricity** |  |  |
| Consumption - Electricity |  |  |
| Other - Electricity |  |  |
| **Total** |  |  |
|  |  |  |
| **Waste Management** |  |  |
| Consumption – Waste Management |  |  |
| Other – Waste Management |  |  |
| **Total** |  |  |
|  |  |  |
| **Waste Water Management** |  |  |
| Consumption – Waste Water Management |  |  |
| Other – Waste Water Management |  |  |
| **Total** |  |  |
|  |  |  |
| **Water Management** |  |  |
| Consumption – Water Management |  |  |
| Other – Water Management |  |  |
| **Total** |  |  |
|  |  |  |
| **Total Service Charges** |  |  |

**Notes to the financial statements (Continued)**

## **Rental**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Market Related |  |  |
| Non-market Related |  |  |
| Rent on Land |  |  |
| **Total** |  |  |
|  |  |  |
| Total amount earned from investment property (included above)  **[16p.91(e)]** |  |  |
|  |  |  |

|  |
| --- |
| ***Commentary:***  *mSCOA has not classified this as market related and non-market related. The reporting entity must make this classification when performing the disclosure* |

**Operating leases (as a lessor) [13p.66]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Minimum lease payments due |  |  |
| Within one year |  |  |
| In second to fifth year inclusive |  |  |
| After five years |  |  |
| **Total** |  |  |
|  |  |  |
| Total contingent rents recognised as revenue in the period |  |  |
|  |  |  |

|  |
| --- |
| ***Commentary:***  *Also include a general description of the leasing arrangements.* |

**Notes to the financial statements (Continued)**

* 1. **Rental by Asset Class**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Market Related** |  |  |
| Property, Plant and Equipment |  |  |
| Land and Buildings |  |  |
| Infrastructure Assets |  |  |
| Community Assets |  |  |
| Transport Assets |  |  |
| Other Assets |  |  |
| Investment Property |  |  |
| Biological Assets |  |  |
| Heritage Assets |  |  |
| Land and Buildings |  |  |
| Monuments & Parks |  |  |
| Archives |  |  |
| **Total** |  |  |
|  |  |  |
| **Non-market Related** |  |  |
| Property, Plant and Equipment |  |  |
| Land and Buildings |  |  |
| Infrastructure Assets |  |  |
| Community Assets |  |  |
| Transport Assets |  |  |
| Other Assets |  |  |
| Investment Property |  |  |
| Biological Assets |  |  |
| Heritage Assets |  |  |
| Land and Buildings |  |  |
| Monuments & Parks |  |  |
| Archives |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

**Rental by Asset Class (Continued)**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Rent on Land** |  |  |
| Land |  |  |
| Prospecting, Mining, Royalties |  |  |
| Servitudes |  |  |
| **Total** |  |  |
|  |  |  |
| **Total** |  |  |

|  |
| --- |
| ***Commentary:***  *The same categories per the asset notes above have been used in this note.* |

**Notes to the financial statements (Continued)**

* 1. **Rental by Type**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Market Related** |  |  |
| Property, Plant and Equipment |  |  |
| Land and Buildings |  |  |
| Ad-hoc rentals |  |  |
| Contingent |  |  |
| Straight-lined Operating |  |  |
| Sub-lease Payment |  |  |
| Infrastructure Assets |  |  |
| Ad-hoc rentals |  |  |
| Contingent |  |  |
| Straight-lined Operating |  |  |
| Sub-lease Payment |  |  |
| Community Assets |  |  |
| Ad-hoc rentals |  |  |
| Contingent |  |  |
| Straight-lined Operating |  |  |
| Sub-lease Payment |  |  |
| Transport Assets |  |  |
| Ad-hoc rentals |  |  |
| Contingent |  |  |
| Straight-lined Operating |  |  |
| Sub-lease Payment |  |  |
| Other Assets |  |  |
| Ad-hoc rentals |  |  |
| Contingent |  |  |
| Straight-lined Operating |  |  |
| Sub-lease Payment |  |  |
| Investment Property |  |  |
| Ad-hoc rentals |  |  |
| Contingent |  |  |
| Straight-lined Operating |  |  |
| Sub-lease Payment |  |  |

**Notes to the financial statements (Continued)**

**Rental by Type (Continued)**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Biological Assets |  |  |
| Ad-hoc rentals |  |  |
| Contingent |  |  |
| Straight-lined Operating |  |  |
| Sub-lease Payment |  |  |
| Heritage Assets |  |  |
| Land and Buildings |  |  |
| Ad-hoc rentals |  |  |
| Contingent |  |  |
| Straight-lined Operating |  |  |
| Sub-lease Payment |  |  |
| Monuments & Parks |  |  |
| Ad-hoc rentals |  |  |
| Contingent |  |  |
| Straight-lined Operating |  |  |
| Sub-lease Payment |  |  |
| Archives |  |  |
| Ad-hoc rentals |  |  |
| Contingent |  |  |
| Straight-lined Operating |  |  |
| Sub-lease Payment |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

## **Interests on Investments [104p.116(b)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Bank Accounts |  |  |
| Financial Assets |  |  |
| Short-term Investments and Call Accounts |  |  |
| **Total** |  |  |

## **Interest Earned From Receivables [104p.116(b)]**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  | |  |  |
| Exchange Receivables | **25.1** |  |  |
| Non-exchange Receivables | **25.2** |  |  |
| **Total** | |  |  |

**Notes to the financial statements (Continued)**

* 1. **Interest Earned From Exchange Receivables**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Consumer Receivables** |  |  |
| Electricity |  |  |
| Service Charges |  |  |
| Waste Management |  |  |
| Waste Water Management |  |  |
| Water |  |  |
| **Other Receivables** |  |  |
| Affiliates/Related Parties/Associated Companies |  |  |
| Housing Land Sales |  |  |
| Housing Selling Schemes |  |  |
| Merchandising, Jobbing and Contracts |  |  |
| Property Rental Debtors |  |  |
| SARS |  |  |
| Service Charges |  |  |
| Sporting and Other Bodies |  |  |
| Staff |  |  |
| **Total** |  |  |

* 1. **Interest Earned From Non-exchange Receivables**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Property Rates |  |  |
|  |  |  |

## **Dividends**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| External Investments |  |  |
| Municipal Entities |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

## **Fines, Penalties and Forfeits**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  | |  |  |
| Fines | **27.1** |  |  |
| Penalties | **27.2** |  |  |
| Forfeits | **27.3** |  |  |
| **Total** | |  |  |

* 1. **Fines**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Traffic Fines** |  |  |
| Court Fines |  |  |
| Service Provider Fines |  |  |
| Municipal Fines |  |  |
| **Other Fines** |  |  |
| Building Fines |  |  |
| Councillor Fines |  |  |
| Illegal Connections |  |  |
| Law Enforcement |  |  |
| Overdue Books |  |  |
| Pound Fees |  |  |
| **Total** |  |  |

* 1. **Penalties**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Bus Operator Penalties |  |  |
| Disconnection Fees |  |  |
| Motor Vehicle Licenses |  |  |
| Property Rates |  |  |
| Tender Withdrawals |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Forfeits**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Deposits |  |  |
| Retentions |  |  |
| Unclaimed Money |  |  |
| **Total** |  |  |

## **Licenses and Permits**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  | |  |  |
| Exchange Revenue |  |  |  |
| Non-exchange Revenue |  |  |  |
| **Total** | |  |  |

**Notes to the financial statements (Continued)**

* 1. **Licenses and Permits – Exchange Revenue**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Angling/Fishing |  |  |
| Boat |  |  |
| Dog |  |  |
| Fauna and Flora |  |  |
| Filming Fees |  |  |
| Game |  |  |
| Health Certificates |  |  |
| Hiking Trails |  |  |
| Hoarding (collecting/storing) |  |  |
| Market Porters |  |  |
| Road and Transport: Abnormal loads |  |  |
| Road and Transport: Activities on Public Roads |  |  |
| Road and Transport: Bus Rank |  |  |
| Road and Transport: Drivers Licence Application/Duplicate |  |  |
| Road and Transport: Drivers Licence Certificate |  |  |
| Road and Transport: Flammable |  |  |
| Road and Transport: Instructor Certificate |  |  |
| Road and Transport: Learner Licence Application |  |  |
| Road and Transport: Learner Certificate |  |  |
| Road and Transport: Licence Inspector |  |  |
| Road and Transport: Licence Test Officer |  |  |
| Road and Transport: Motor Vehicle Licence |  |  |
| Road and Transport: Operators and Public Drivers Permits |  |  |
| Road and Transport: Taxi Rank |  |  |
| Threatened and Protected Species |  |  |
| Trading |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Licenses and Permits – Non-exchange Revenue**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Angling/Fishing |  |  |
| Boat |  |  |
| Dog |  |  |
| Fauna and Flora |  |  |
| Filming Fees |  |  |
| Game |  |  |
| Health Certificates |  |  |
| Hiking Trails |  |  |
| Hoarding (collecting/storing) |  |  |
| Market Porters |  |  |
| Road and Transport: Abnormal loads |  |  |
| Road and Transport: Activities on Public Roads |  |  |
| Road and Transport: Bus Rank |  |  |
| Road and Transport: Drivers Licence Application/Duplicate |  |  |
| Road and Transport: Drivers Licence Certificate |  |  |
| Road and Transport: Flammable |  |  |
| Road and Transport: Instructor Certificate |  |  |
| Road and Transport: Learner Licence Application |  |  |
| Road and Transport: Learner Certificate |  |  |
| Road and Transport: Licence Inspector |  |  |
| Road and Transport: Licence Test Officer |  |  |
| Road and Transport: Motor Vehicle Licence |  |  |
| Road and Transport: Operators and Public Drivers Permits |  |  |
| Road and Transport: Taxi Rank |  |  |
| Threatened and Protected Species |  |  |
| Trading |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

## **Agency Fees**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| District municipalities |  |  |
| National |  |  |
| Provincial |  |  |
| **Total** |  |  |

## **Transfers and Subsidies**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  | |  |  |
| **Operational** | |  |  |
| Allocations In-kind | **30.1** |  |  |
| Monetary Allocations | **30.2** |  |  |
| **Total Transfers and Subsidies: Operational** |  |  |  |
|  |  |  |  |
| **Capital** |  |  |  |
| Allocations In-kind | **30.3** |  |  |
| Monetary Allocations | **30.4** |  |  |
| **Total Transfers and Subsidies: Capital** |  |  |  |
| **Total** | |  |  |

**Notes to the financial statements (Continued)**

* 1. **Allocations In-kind: Operational [MFMAs123(1)(a)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Departmental Agencies and Accounts |  |  |
| District Municipalities |  |  |
| Foreign Government and International Organisations |  |  |
| Higher Educational Institutions |  |  |
| Households |  |  |
| National Government |  |  |
| Non-profit Institutions |  |  |
| Private Enterprises |  |  |
| Provincial Government |  |  |
| Public Corporations |  |  |
| **Total** |  |  |

* 1. **Monetary Allocations: Operational [MFMAs123(1)(a)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Departmental Agencies and Accounts |  |  |
| District Municipalities |  |  |
| Foreign Government and International Organisations |  |  |
| Higher Educational Institutions |  |  |
| Households |  |  |
| National Government |  |  |
| Non-profit Institutions |  |  |
| Private Enterprises |  |  |
| Provincial Government |  |  |
| Public Corporations |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Allocations In-kind: Capital [MFMAs123(1)(a)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Departmental Agencies and Accounts |  |  |
| District Municipalities |  |  |
| Foreign Government and International Organisations |  |  |
| Higher Educational Institutions |  |  |
| Households |  |  |
| National Government |  |  |
| Non-profit Institutions |  |  |
| Private Enterprises |  |  |
| Provincial Government |  |  |
| Public Corporations |  |  |
| **Total** |  |  |

* 1. **Monetary Allocations: Capital [MFMAs123(1)(a)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Departmental Agencies and Accounts |  |  |
| District Municipalities |  |  |
| Foreign Government and International Organisations |  |  |
| Higher Educational Institutions |  |  |
| Households |  |  |
| National Government |  |  |
| Non-profit Institutions |  |  |
| Private Enterprises |  |  |
| Provincial Government |  |  |
| Public Corporations |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

## **Operational Revenue**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Commission |  |  |
| Inspection Fees |  |  |
| Registration Fees |  |  |
| Request for Information |  |  |
| Other Revenue |  |  |
| **Total** |  |  |

## **Gain/Loss on Disposal of Fixed and Intangible Assets**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  | |  |  |
| Gains on Disposal | **32.1** |  |  |
| Losses on Disposal | **32.2** |  |  |
| **Total** | |  |  |

* 1. **Gains on Disposals**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Investment Property |  |  |
| Property Plant and Equipment |  |  |
| Biological Assets |  |  |
| Heritage Assets |  |  |
| Intangible Assets |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Losses on Disposals**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Investment Property |  |  |
| Property Plant and Equipment |  |  |
| Biological Assets |  |  |
| Heritage Assets |  |  |
| Intangible Assets |  |  |
| **Total** |  |  |

## **Employee Related Costs**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  | |  |  |
| Senior Management | **33.1** |  |  |
| Municipal Staff | **33.2** |  |  |
| **Total** | |  |  |

**Notes to the financial statements (Continued)**

* 1. **Senior Management Costs [20p.35] [MFMAs124(1)(c)]**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | | | | |
| **Municipal Manager** | **Chief Financial Officer** | **Designation  (\*)** | **Designation (All)** | **Total** |
|  |  |  |  |  |  |
| Basic Salary |  |  |  |  |  |
| Bonuses |  |  |  |  |  |
| Service-related Benefits |  |  |  |  |  |
| Allowances |  |  |  |  |  |
| Bargaining Council |  |  |  |  |  |
| Group Life Insurance |  |  |  |  |  |
| Pension |  |  |  |  |  |
| Post-retirement Benefit: Medical |  |  |  |  |  |
| Post-retirement Benefit: Pension |  |  |  |  |  |
| Post-retirement Benefit: Other Benefits |  |  |  |  |  |
| Unemployment Insurance |  |  |  |  |  |
| Termination benefits |  |  |  |  |  |
| Less: Costs Capitalised |  |  |  |  |  |
| **Total** |  |  |  |  |  |

**Notes to the financial statements (Continued)**

**33.1. Senior Management Costs (Continued)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2017/2018**  **(R’000s)** | | | | |
| **Municipal Manager** | **Chief Financial Officer** | **Designation  (\*)** | **Designation (All)** | **Total** |
|  |  |  |  |  |  |
| Basic Salary |  |  |  |  |  |
| Bonuses |  |  |  |  |  |
| Service-related Benefits |  |  |  |  |  |
| Allowances |  |  |  |  |  |
| Bargaining Council |  |  |  |  |  |
| Group Life Insurance |  |  |  |  |  |
| Pension |  |  |  |  |  |
| Post-retirement Benefit: Medical |  |  |  |  |  |
| Post-retirement Benefit: Pension |  |  |  |  |  |
| Post-retirement Benefit: Other Benefits |  |  |  |  |  |
| Unemployment Insurance |  |  |  |  |  |
| Termination benefits |  |  |  |  |  |
| Less: Costs Capitalised |  |  |  |  |  |
| **Total** |  |  |  |  |  |

**Notes to the financial statements (Continued)**

* 1. **Senior Management Costs**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Basic Salary |  |  |
| Bonuses |  |  |
| Service-related Benefits |  |  |
| Allowances |  |  |
| Bargaining Council |  |  |
| Group Life Insurance |  |  |
| Pension |  |  |
| Post-retirement Benefit: Medical |  |  |
| Post-retirement Benefit: Pension |  |  |
| Post-retirement Benefit: Other Benefits |  |  |
| Unemployment Insurance |  |  |
| Termination benefits |  |  |
| Less: Costs Capitalised |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

## **Remuneration of Councillors [20p.35] [MFMAs124(1)(a)]**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  | |  |  |
| Executive Mayor | **34.1** |  |  |
| Deputy Executive Mayor | **34.2** |  |  |
| Speaker | **34.3** |  |  |
| Chief Whip | **34.4** |  |  |
| Executive Committee | **34.5** |  |  |
| All Other Councillors | **34.6** |  |  |
| **Total** | |  |  |

* 1. **Executive Mayor**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Allowances and Service Related Benefits** |  |  |
| Basic Salary |  |  |
| Cell phone Allowance |  |  |
| Housing Allowance |  |  |
| In-kind Benefits |  |  |
| Market Related Non-Pensionable Allowance |  |  |
| Motor Vehicle Allowance |  |  |
| Office-bearer Allowance |  |  |
| Out of pocket Expenses |  |  |
| Travelling Allowance |  |  |
| Use of Personal Facilities |  |  |
| **Social Contributions** |  |  |
| Medial Aid Benefits |  |  |
| Pension Fund Contributions |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Deputy Executive Mayor**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Allowances and Service Related Benefits** |  |  |
| Basic Salary |  |  |
| Cell phone Allowance |  |  |
| Housing Allowance |  |  |
| In-kind Benefits |  |  |
| Market Related Non-Pensionable Allowance |  |  |
| Motor Vehicle Allowance |  |  |
| Office-bearer Allowance |  |  |
| Out of pocket Expenses |  |  |
| Travelling Allowance |  |  |
| Use of Personal Facilities |  |  |
| **Social Contributions** |  |  |
| Medial Aid Benefits |  |  |
| Pension Fund Contributions |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Speaker**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Allowances and Service Related Benefits** |  |  |
| Basic Salary |  |  |
| Cell phone Allowance |  |  |
| Housing Allowance |  |  |
| In-kind Benefits |  |  |
| Market Related Non-Pensionable Allowance |  |  |
| Motor Vehicle Allowance |  |  |
| Office-bearer Allowance |  |  |
| Out of pocket Expenses |  |  |
| Travelling Allowance |  |  |
| Use of Personal Facilities |  |  |
| **Social Contributions** |  |  |
| Medial Aid Benefits |  |  |
| Pension Fund Contributions |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Chief Whip**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Allowances and Service Related Benefits** |  |  |
| Basic Salary |  |  |
| Cell phone Allowance |  |  |
| Housing Allowance |  |  |
| In-kind Benefits |  |  |
| Market Related Non-Pensionable Allowance |  |  |
| Motor Vehicle Allowance |  |  |
| Office-bearer Allowance |  |  |
| Out of pocket Expenses |  |  |
| Travelling Allowance |  |  |
| Use of Personal Facilities |  |  |
| **Social Contributions** |  |  |
| Medial Aid Benefits |  |  |
| Pension Fund Contributions |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Executive Committee**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Allowances and Service Related Benefits** |  |  |
| Basic Salary |  |  |
| Cell phone Allowance |  |  |
| Housing Allowance |  |  |
| In-kind Benefits |  |  |
| Market Related Non-Pensionable Allowance |  |  |
| Motor Vehicle Allowance |  |  |
| Office-bearer Allowance |  |  |
| Out of pocket Expenses |  |  |
| Travelling Allowance |  |  |
| Use of Personal Facilities |  |  |
| **Social Contributions** |  |  |
| Medial Aid Benefits |  |  |
| Pension Fund Contributions |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

* 1. **All Other Councillors**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Allowances and Service Related Benefits** |  |  |
| Basic Salary |  |  |
| Cell phone Allowance |  |  |
| Housing Allowance |  |  |
| In-kind Benefits |  |  |
| Market Related Non-Pensionable Allowance |  |  |
| Motor Vehicle Allowance |  |  |
| Office-bearer Allowance |  |  |
| Out of pocket Expenses |  |  |
| Travelling Allowance |  |  |
| Use of Personal Facilities |  |  |
| **Social Contributions** |  |  |
| Medial Aid Benefits |  |  |
| Pension Fund Contributions |  |  |
| **Total** |  |  |

|  |
| --- |
| ***Commentary:***  *MFMA section 124(1)(b) also requires disclosure of any arrears owed by individual councillors to the municipality for rates or services and which at any time during the relevant financial year were outstanding for more than 90 days. The disclosure should also include the names of the councillors;*  *Illustration provided below* |

|  |  |
| --- | --- |
|  | **Amount outstanding for more than 90 days** |
|  |  |
| *List the name of the councillor which at any time during the relevant financial year was in arears for more than 90 days* |  |
|  |  |

**Notes to the financial statements (Continued)**

## **Depreciation, Amortisation and Impairment**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  | |  |  |
| **Amortisation [31p.118(d)]** |  |  |  |
| Intangible Assets | **14.1** |  |  |
| **Depreciation** |  |  |  |
| Investment Property | **9.1** |  |  |
| Property, Plant and Equipment | **11.1** |  |  |
| Biological Assets | **12.1** |  |  |
| **Impairment Loss / Reversal Of Impairment [21p.75(a)&(b), 26p.117(a)&(b)]** |  |  |  |
| Intangible Assets | **14.1** |  |  |
| Investment Property | **9.1** |  |  |
| Property, Plant and Equipment | **11.1** |  |  |
| Biological Assets | **12.1** |  |  |
| **Total** | |  |  |
|  | |  |  |
| Compensation from third parties for items of PPE and Heritage Assets that were impaired, lost or given up that is included in the municipality’s surplus/deficit  **[17p.86(c) & 103p.91(d)]** | |  |  |
|  | |  |  |

|  |
| --- |
| ***Commentary:***  *With regard to any material impairment loss recognised or reversed, the reporting entity should disclose:*   * *the events and circumstances that led to the recognition or reversal of the impairment loss;* * *the amount of the impairment loss recognised or reversed;* * *the nature of the asset or cash-generating assets or cash-generating unit;* * *whether the recoverable service amount is fair value less costs to sell, or its value in use and the method used to determine either;* * *whether an independent valuer was used to determine the recoverable service amount.* |

**Notes to the financial statements (Continued)**

## **Interest, Dividends and Rent on Land**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  | |  |  |
| Interest | **36.1** |  |  |
| Dividends | **36.2** |  |  |
| Rent on Land | **36.3** |  |  |
| **Total** | |  |  |

* 1. **Interest Cost [104p.116(b)]**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  | |  |  |
| Arrears Salaries | **17.5** |  |  |
| Bank Overdraft | **2.2** |  |  |
| Financial Liabilities | **15.1** |  |  |
| Annuity Loans |  |  |  |
| Bankers’ Acceptance Certificate |  |  |  |
| Derivative Financial Liability |  |  |  |
| Government Loans |  |  |  |
| Local Registered Stock |  |  |  |
| Marketable Bonds |  |  |  |
| Non-marketable Bonds |  |  |  |
| Public Private Partnerships Liabilities |  |  |  |
| Securities |  |  |  |
| Deposits | **16** |  |  |
| Discounting of Financial Instruments | **17** |  |  |
| Finance Leases | **15.2** |  |  |
| Intercompany/Parent-subsidiary Transactions | **17.6** |  |  |
| Interest costs non-current Provisions | **19** |  |  |
| Long Service Awards | **19.8** |  |  |
| Overdue Accounts | **17.6** |  |  |
| Overpayments of Interest due to Queries Resolved | **17.6** |  |  |
| Transfers and Subsidies Payable | **0** |  |  |
| **Total** | |  |  |

**Notes to the financial statements (Continued)**

* 1. **Dividends Paid/Declared**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| **Total** |  |  |

* 1. **Rent on Land**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| **Total** |  |  |

## **Bulk Purchases**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Electricity: Eskom |  |  |
| Electricity: Independent Power Producers |  |  |
| Electricity: Self Generation |  |  |
| Water |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Electricity Losses**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2018/2019** | | **2017/2018** | |
| **Number** | **(R’000s)** | **Number** | **(R’000s)** |
|  |  |  |  |  |
| Units Purchased |  |  |  |  |
| Units sold |  |  |  |  |
| **Total Loss** |  |  |  |  |
|  |  |  |  |  |
| *Comprising of* |  |  |  |  |
| Technical losses |  |  |  |  |
| Non-technical losses |  |  |  |  |
| **Total** |  |  |  |  |
|  |  |  |  |  |
| *Percentage Loss:* |  |  |  |  |
| Technical losses |  |  |  |  |
| Non-technical losses |  |  |  |  |
| **Total** |  |  |  |  |

* 1. **Water Losses**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Water Losses |  |  |
| Apparent Losses: Unauthorised Consumption |  |  |
| Apparent Losses: Customer Meter Inaccuracies |  |  |
| Real Losses: Leakage on Transmission and Distribution Mains |  |  |
| Real Losses: Leakage and Overflows at Storage Tanks/Reservoirs |  |  |
| Real Losses: Leakage on Service Connections up to the point of Customer Meter |  |  |
| Data Transfer and Management Errors |  |  |
| Unavoidable Annual Real Losses |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

**37.2 Water Losses (Continued)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2018/2019** | | **2017/2018** | |
| **Number** | **(R’000s)** | **Number** | **(R’000s)** |
|  |  |  |  |  |
| Units Purchased |  |  |  |  |
| Units sold |  |  |  |  |
| **Total Loss** |  |  |  |  |
|  |  |  |  |  |
| *Comprising of* |  |  |  |  |
| Technical losses |  |  |  |  |
| Non-technical losses |  |  |  |  |
| **Total** |  |  |  |  |
|  |  |  |  |  |
| *Percentage Loss:* |  |  |  |  |
| Technical losses |  |  |  |  |
| Non-technical losses |  |  |  |  |
| **Total** |  |  |  |  |

## **Inventory Consumed**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Agricultural |  |  |
| Consumables: Standard Rated |  |  |
| Consumables: Zero Rated |  |  |
| Finished Goods |  |  |
| Housing Stock |  |  |
| Land |  |  |
| Materials and Supplies |  |  |
| Water |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Inventory adjustments**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Inventory - Reversal of write down to net-realisable Value **[12p.47(f)]** |  |  |
| Inventory - Write-down to net-realisable Value **[12p.47(e)]** |  |  |
| **Total** |  |  |

|  |
| --- |
| ***Commentary:***  *The above disclosure should include a discussion on the circumstances or events that led to the reversal of a write-down of inventories.* |

## **Contracted Services**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  | |  |  |
| Consultants and Professional Services | **39.1** |  |  |
| Contractors | **39.2** |  |  |
| Outsourced Services | **39.3** |  |  |
| **Total** | |  |  |

**Notes to the financial statements (Continued)**

* 1. **Consultants and Professional Services**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Business Advisory Services** |  |  |
| Accounting and Auditing |  |  |
| Air Pollution |  |  |
| Audit Committee |  |  |
| Board Member |  |  |
| Business and Financial Management |  |  |
| Commissions and Committees |  |  |
| Communications |  |  |
| Credit Rating Agencies |  |  |
| Forensic Investigators |  |  |
| Human Resources |  |  |
| Medical Examinations |  |  |
| Occupational Health and Safety |  |  |
| Organisational |  |  |
| Project Management |  |  |
| Qualification Verification |  |  |
| Quality Control |  |  |
| Research and Advisory |  |  |
| Valuer and Assessors |  |  |
| **Total Business and Advisory Services** |  |  |
|  |  |  |
| **Laboratory Services** |  |  |
| Agriculture |  |  |
| Medical |  |  |
| Roads |  |  |
| **Total Laboratory Services** |  |  |
|  |  |  |
| **Legal Services** |  |  |
| Issue of Summons |  |  |
| Legal Advice and Litigation |  |  |
| **Total Legal Services** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Consultants and Professional Services (Continued)**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Engineering Services** |  |  |
| Aeronautical Engineering |  |  |
| Agricultural Engineering |  |  |
| Chemical Engineering |  |  |
| Civil Engineering |  |  |
| Electrical Engineering |  |  |
| Industrial Engineering |  |  |
| Mechanical Engineering |  |  |
| Metallurgical Engineering |  |  |
| Mining Engineering |  |  |
| Structural Engineering |  |  |
| **Total Engineering Services** |  |  |
|  |  |  |
| **Infrastructure and Planning Services** |  |  |
| Agriculture Infrastructure and Planning |  |  |
| Architectural Infrastructure and Planning |  |  |
| Geodetic, Control and Surveys Infrastructure and Planning |  |  |
| Geoinformatic Services Infrastructure and Planning |  |  |
| Geologist Infrastructure and Planning |  |  |
| Land and Quantity Surveyors Infrastructure and Planning |  |  |
| Landscape Designer Infrastructure and Planning |  |  |
| **Total Infrastructure and Planning Services** |  |  |
| **Total Consultants and Professional Services** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Contractors**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **General Services** |  |  |
| Aerial Photography |  |  |
| Aerial Surveillance |  |  |
| Artists and Performers |  |  |
| Auctioneers |  |  |
| Audio-visual Services |  |  |
| Bore Waterhole Drilling |  |  |
| Bottling and Packaging |  |  |
| Building |  |  |
| Chipping |  |  |
| Electrical |  |  |
| Employee Wellness |  |  |
| Event Promoters |  |  |
| Exhibit Installations |  |  |
| Fire Protection |  |  |
| Fire Services |  |  |
| First Aid |  |  |
| Forestry |  |  |
| Gardening Services |  |  |
| Gas |  |  |
| Grading of Sport Fields |  |  |
| Graphic Designers |  |  |
| Haulage |  |  |
| Interior Decorator |  |  |
| Management of Informal Settlements |  |  |
| Medical Services |  |  |
| Mint of Decorations |  |  |
| Pest Control and Fumigation |  |  |
| Photographer |  |  |
| Plants, Flowers and Other Decorations |  |  |
| Preservation/Restoration/Dismantling/Cleaning Services |  |  |
| Relief Drivers |  |  |
| Removal of Hazardous Waste |  |  |

**Notes to the financial statements (Continued)**

* 1. **Contractors (Continued)**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Safeguard and Security |  |  |
| Sewerage Services |  |  |
| Shark Nets |  |  |
| Sports and Recreation |  |  |
| Stage and Sound Crew |  |  |
| Stream Cleaning and Ditching |  |  |
| Tracing Agents and Debt Collectors |  |  |
| Transmission of Electricity by Other: Ancillary Charges |  |  |
| Transportation |  |  |
| **Total General Services** |  |  |
|  |  |  |
| **Maintenance Services** |  |  |
| Inspection Fees |  |  |
| Maintenance of Buildings and Facilities |  |  |
| Maintenance of Equipment |  |  |
| Maintenance of Unspecified Assets |  |  |
| **Total Maintenance Services** |  |  |
|  |  |  |
| **Trading Services** |  |  |
| Distribution of Electricity by Others: Ancillary Charges |  |  |
| Distribution of Electricity by Others: Network Charges |  |  |
| Distribution of Electricity by Others: Reliability Charges |  |  |
| Prepaid Electricity Vendors |  |  |
| Prepaid Water Vendors |  |  |
| Transmission of Electricity by Other: Network Charges |  |  |
| **Total Trading Services** |  |  |
| **Total Contractor** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Outsourced Services**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Business and Advisory Services** |  |  |
| Accounting and Auditing |  |  |
| Business and Financial Management |  |  |
| Commissions and Committees |  |  |
| Communications |  |  |
| Human Resources |  |  |
| Occupational Health and Safety |  |  |
| Organisational |  |  |
| Project Management |  |  |
| Qualification Verification |  |  |
| Quality Control |  |  |
| Research and Advisory |  |  |
| Valuer |  |  |
| **Total Business and Advisory Services** |  |  |
|  |  |  |
| **General Services** |  |  |
| Administrative and Support Staff |  |  |
| Alien Vegetation Control |  |  |
| Animal Care |  |  |
| Call Centre |  |  |
| Catering Services |  |  |
| Cleaning Services |  |  |
| Clearing and Grass Cutting Services |  |  |
| Drivers Licence Cards |  |  |
| Fire Services |  |  |
| Hygiene Services |  |  |
| Illegal Dumping |  |  |
| Internal Auditors |  |  |
| Litter Picking and Street Cleaning |  |  |
| Medical Services [Medical Health Services & Support] |  |  |
| Medical Waste Removal |  |  |
| Meter Management |  |  |
| Mini Dumping Sites |  |  |

**Notes to the financial statements (Continued)**

* 1. **Outsourced Services (Continued)**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Organic and Building Refuse Removal |  |  |
| Personnel and Labour |  |  |
| Post Mortem |  |  |
| Refuse Removal |  |  |
| Removal of Structures and Illegal Signs |  |  |
| Researcher |  |  |
| Sewerage Services |  |  |
| Swimming Supervision |  |  |
| Traffic Fines Management |  |  |
| Translators, Scribes and Editors |  |  |
| Transport Services |  |  |
| Veterinary Services |  |  |
| **Total General Services** |  |  |
|  |  |  |
| **Trading Services** |  |  |
| Connection/Dis-connection: Electricity |  |  |
| Connection/Dis-connection: Restricted Water Flow |  |  |
| Connection/Dis-connection: Water |  |  |
| Electrical |  |  |
| Security Services |  |  |
| **Total Trading Services** |  |  |
| **Total Outsourced Services** |  |  |

**Notes to the financial statements (Continued)**

## **Transfers and Subsidies**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  | |  |  |
| **Operational** |  |  |  |
| Allocations In-kind | **40.1** |  |  |
| Monetary Allocations | **40.2** |  |  |
| **Total Transfers and Subsidies: Operational** |  |  |  |
|  |  |  |  |
| **Capital** |  |  |  |
| Allocations In-kind | **40.3** |  |  |
| Monetary Allocations | **40.4** |  |  |
| **Total Transfers and Subsidies: Capital** |  |  |  |
| **Total** | |  |  |

**Notes to the financial statements (Continued)**

* 1. **Allocations In-kind: Operational [MFMAs123(1)(b)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| District Municipalities |  |  |
| Foreign Government and International Organisations |  |  |
| Higher Educational Institutions |  |  |
| Households |  |  |
| Non-profit Institutions |  |  |
| Private Enterprises |  |  |
| Provincial Government |  |  |
| Public Corporations |  |  |
| **Total** |  |  |

* 1. **Monetary Allocations: Operational [MFMAs123(1)(b)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| District Municipalities |  |  |
| Foreign Government and International Organisations |  |  |
| Higher Educational Institutions |  |  |
| Households |  |  |
| Non-profit Institutions |  |  |
| Private Enterprises |  |  |
| Provincial Government |  |  |
| Public Corporations |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

* 1. **Allocations In-kind: Capital [MFMAs123(1)(b)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| District Municipalities |  |  |
| Foreign Government and International Organisations |  |  |
| Higher Educational Institutions |  |  |
| Households |  |  |
| Non-profit Institutions |  |  |
| Private Enterprises |  |  |
| Provincial Government |  |  |
| Public Corporations |  |  |
| **Total** |  |  |

* 1. **Monetary Allocations: Capital [MFMAs123(1)(b)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| District Municipalities |  |  |
| Foreign Government and International Organisations |  |  |
| Higher Educational Institutions |  |  |
| Households |  |  |
| Non-profit Institutions |  |  |
| Private Enterprises |  |  |
| Provincial Government |  |  |
| Public Corporations |  |  |
| **Total** |  |  |

**Notes to the financial statements (Continued)**

## **Operational Costs**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Achievements and Awards |  |  |
| Advertising, Publicity and Marketing |  |  |
| Atmospheric Emission Licence |  |  |
| Bank Charges, Facility and Card Fees |  |  |
| Bargaining Council |  |  |
| Bond Issue Amortisation Costs |  |  |
| Brokers Fees |  |  |
| Bursaries (Employees) |  |  |
| Cleaning Services |  |  |
| Commission |  |  |
| Communication |  |  |
| Contribution to Provisions |  |  |
| Copy Right Fees |  |  |
| Cost relating to the Sale of Houses |  |  |
| Courier and Delivery Services |  |  |
| Deeds |  |  |
| Drivers Licences and Permits |  |  |
| Dumping Fees (District Council) |  |  |
| Electricity Compliance Certificate |  |  |
| Entertainment |  |  |
| Entrance Fees |  |  |
| Environmental Levy |  |  |
| Eskom Connection Fees |  |  |
| External Audit Fees **[MFMA125(1)(b)]** |  |  |
| External Computer Service |  |  |
| Fines and Penalties |  |  |
| Firearm Handling Fees |  |  |
| Freight Services |  |  |
| Full Time Union Representative |  |  |
| Hire Charges |  |  |
| Honoraria (Voluntarily Workers) |  |  |
| Insurance Underwriting |  |  |
| Land Alienation Costs |  |  |

**Notes to the financial statements (Continued)**

**41. Operational Costs (Continued)**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Learnerships and Internships |  |  |
| Levies Paid - Water Resource Management Charges |  |  |
| Licences |  |  |
| Management Fee |  |  |
| Municipal Services |  |  |
| Office Decorations |  |  |
| Parking Fees |  |  |
| Personnel Agency Fees [Personnel Recruitment Costs] |  |  |
| Printing, Publications and Books |  |  |
| Professional Bodies, Membership and Subscription |  |  |
| Registration Fees |  |  |
| Remuneration to Section 79 Committee Members |  |  |
| Remuneration to Ward Committees |  |  |
| Repayment of Forfeited Deposits |  |  |
| Resettlement Cost |  |  |
| Rewards Incentives |  |  |
| Road Worthy Test |  |  |
| Samples and Specimens |  |  |
| Search Fees |  |  |
| Seating Allowance for Traditional Leaders |  |  |
| Servitudes and Land Surveys |  |  |
| Signage |  |  |
| Skills Development Fund Levy |  |  |
| Storage of Assets and Goods |  |  |
| Storage of Files (Archiving) |  |  |
| Supplier Development Programme |  |  |
| System Access and Information Fees |  |  |
| Toll Gate Fees |  |  |
| Transport Provided as Part of Departmental Activities |  |  |
| Travel Agency and Visa's |  |  |
| Travel and Subsistence |  |  |
| Uniform and Protective Clothing |  |  |
| Vehicle Tracking |  |  |

**Notes to the financial statements (Continued)**

**41. Operational Costs (Continued)**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Warrantees and Guarantees |  |  |
| Wet Fuel |  |  |
| Witness Fees |  |  |
| Workmen's Compensation Fund |  |  |
| **Total** |  |  |

**Operating leases (as a lessee) [13p.42]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Minimum lease payments |  |  |
| Within one year |  |  |
| In second to fifth year inclusive |  |  |
| After five years |  |  |
| **Total** |  |  |
|  |  |  |
| Total future minimum sublease payments expected to be received at the reporting date |  |  |
| Total contingent rents recognised as expense in the period |  |  |
|  |  |  |

|  |
| --- |
| ***Commentary:***  *Also include a general description of the leasing arrangements, the basis on which contingent rent payable is determined, the existence and terms of renewal or purchase options and escalation clauses, and restrictions imposed on lease arrangements.* |

**Notes to the financial statements (Continued)**

## **Taxation**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| **Current** |  |  |
| Income Tax |  |  |
| **Deferred** |  |  |
| Originating and reversing temporary differences |  |  |
| **Income tax expense reported in the statement of financial performance** |  |  |
|  |  |  |
| **Reconciliation between accounting surplus and tax expense** |  |  |
| Accounting surplus |  |  |
| Taxation at the applicable tax rate |  |  |
| Tax effect of adjustments on taxable income |  |  |
| Non-taxable and non-deductible items |  |  |
| (Over)/ under provision of prior years |  |  |
| Tax effect of previously unused tax losses |  |  |
| Effective tax at rate of XX % |  |  |
|  |  |  |

* 1. **Deferred Taxation**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Statement of Financial Position** | | **Statement of Financial Performance** | |
| **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *Deferred tax for Batho Pele City relates to the following* |  |  |  |  |
| Accelerated depreciation for taxation purposes |  |  |  |  |
| Revaluation of assets |  |  |  |  |
| Post-employment benefits |  |  |  |  |
| <Other – specify> |  |  |  |  |
| <Other – specify> |  |  |  |  |
| <Other – specify> |  |  |  |  |
| **Total – Statement of financial position** |  |  |  |  |
| **Total – Statement of financial performance** |  |  |  |  |

**Notes to the financial statements (Continued)**

## **Contingent Liabilities [19p.101] [MFMA125(2)(c)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *The following contingent liabilities have been incurred by Batho Pele City:* |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |

|  |
| --- |
| *Commentary:*  *In addition to the above, the reporting entity should disclose:*   * *an indication of the uncertainties relating to the amount or timing of any outflows; and* * *the possibility of any reimbursement.*   *Where a provision and a contingent liability arise from the same set of circumstances, the reporting entity should create a clear link between the two disclosures in the financial statements.*  *Where the amount cannot be estimated, the fact should be disclosed.* |

## **Contingent Assets [19p.106]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *The following contingent assets have been estimated by Batho Pele City:* |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |

|  |
| --- |
| ***Commentary:***  *Where an amount cannot be estimated, the reporting entity should state that fact.* |

**Notes to the financial statements (Continued)**

## **Goods and/or Services Received in Kind [23p.116(d)&(e)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
| *The following goods where received in-kind by Batho Pele City during the year by way of bequests, gifts and/or donations* |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
|  |  |  |
| *The following services were received in-kind by Batho Pele City during the year* |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |
| <Description> |  |  |

## **Research and Development Costs [31p.127]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Total Research and Development Costs recognised as an expense |  |  |
|  |  |  |

|  |
| --- |
| ***Commentary:***  *Research and Development is not a line item in the mSCOA as this activity comprise of a number of inputs and is accordingly usually a specific project within an entity.* |

**Notes to the financial statements (Continued)**

## **Related Party Disclosures**

**Nature of Related Party Relationships [20p.24] [MFMA125(1)(a)]**

|  |  |
| --- | --- |
| **Related Party** | **Nature of Relationship** |
|  |  |
| <Name of party> | <Nature of relationship> |
| <Name of party> | <Nature of relationship> |
| <Name of party> | <Nature of relationship> |
| <Name of party> | <Nature of relationship> |

## **Related Party Transactions [20p.27]**

|  |  |  |  |
| --- | --- | --- | --- |
| **Entity** | **Nature of Transaction** | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |  |
| **Revenue** |  |  |  |
| <Name of party> | <Source> |  |  |
| <Name of party> | <Source> |  |  |
| <Name of party> | <Source> |  |  |
|  |  |  |  |
| **Expenditure** |  |  |  |
| <Name of party> | <Type> |  |  |
| <Name of party> | <Type> |  |  |
| <Name of party> | <Type> |  |  |
|  |  |  |  |

**Notes to the financial statements (Continued)**

## **Related Party Balances Outstanding [20p.27]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Receivables |  |  |
| *Of which the provision for impairment included above* |  |  |
| *Debt written off during the year* |  |  |
|  |  |  |
| Payables |  |  |
|  |  |  |
| Commitments |  |  |
|  |  |  |

|  |
| --- |
| ***Commentary:***  *The disclosure should include terms and conditions on outstanding balances, whether they are secured and the nature of consideration to be provided in settlement as well as any guarantees given or received.*  *The disclosure required above should be made separately for each of the following categories:*   * *Controlled entities;* * *Associates* * *Joint ventures in which the entity is a venture;* * *Management;* * *Other related parties.*   *Where the reporting entity is exempt from disclosures (as per GRAP 20), it must disclose narrative information about the nature of transactions and the related outstanding balances.* |

## **Contributions to organised local government [MFMA125(1)(b)]**

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
| Amount paid to organised local government |  |  |
| Amounts due at reporting date |  |  |
|  |  |  |

|  |  |  |
| --- | --- | --- |
|  | **2018/2019**  **(R’000s)** | **2017/2018**  **(R’000s)** |
|  |  |  |
|  |  |  |

# **Standards of GRAP Considered**

**GRAP 1** on *Presentation of Financial Statements*, excluding discontinued operations and minority interests; transfer of functions and mergers;

**GRAP 2** on *Cash Flow Statements*

GRAP 4 on

**GRAP 5** on *Borrowing Costs*;

**GRAP 7** on *Investments in Associates,* excluding discontinued operations*;*

**GRAP 8** on *Interests in Joint Ventures;*

**GRAP 9** on *Revenue from Exchange Transactions*, excluding amounts arising from exchange of goods and services

**GRAP 12** on *Inventories;*

**GRAP 13** on *Leases*;

**GRAP 16** on *Investment Property*;

**GRAP 17** on *Property, Plant and Equipment*;

**GRAP 19** on *Provisions, Contingent Liabilities and Contingent Assets*, except provisions for social benefits;

**GRAP 21** on *Impairment of Non-cash-generating Assets*, except for disclosures on segments;

**GRAP 23** on *Non-Exchange Revenue*;

**GRAP 24** on *Presentation of Budget Information in Financial Statements*;

**GRAP 25** on Employee Benefits;

**GRAP 26** on *Impairment of Cash-generating Assets*, except for disclosures on segments and intangible assets with indefinite useful lives;

**GRAP 27** on *Agriculture*;

**GRAP 31** on *Intangible Assets*;

**GRAP 103** on *Heritage Assets*;

**GRAP 104** on *Financial Instruments*;

**GRAP 20** on *Related Party Disclosures*;

**GRAP 108** on *Statutory Receivables*;

**GRAP 109** on *Accounting by Principals and Agents*;