

POLOKWANE LOCAL MUNICIPALITY



**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2018
AUDITED**

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**POLOKWANE MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS ENDED 30 JUNE 2018**

**POLOKWANE MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS ENDED 30 JUNE 2018**

APPROVAL AND CERTIFICATION

I am responsible for the preparation of these annual financial statements, which are set out on pages 2 to 56, in terms of Section 126(1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors as disclosed in note 25 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Cooperative Governance and Traditional Affairs determination in accordance with this Act.



**Mr DH Makobe
MUNICIPAL MANAGER**

30/11/2018

DATE

**POLOKWANE MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS 30 JUNE 2018**

Reporting entity's mandate

The City of Polokwane is a category B local authority established in terms of section 151 of the Constitution of the Republic of South Africa (Act 108 of 1996)

The principal activities of the City are to:
 > provide democratic and accountable government to the local communities;
 > ensure sustainable service delivery to communities;
 > promote social and economic development;
 > promote a safe and healthy environment; and
 > encourage the involvement of communities and community organisations in the matters of local government

The City's operations are governed by the Local Government: Municipal Finance Management Act (Act 56 of 2003), the Municipal Systems Act (Act 32 of 2000), the Municipal Structures Act (Act 117 of 1998) and various other acts and regulations.

General information

Legal form of the entity	Local Municipality
	Polokwane Local Municipality demarcated area

Members of the Council

TP Nkadimeng	Executive Mayor
MJ Ralefatane	Speaker
MK Teffo	Chief Whip
RC Molepo	MMC Finance and LED
NW Kganyago	MMC Water and Sanitation
MF Kubjana	MMC Roads and Storm water
H Shaikh	MMC Land Use Management and Spatial Planning and Deve
LR Setati	MMC Admin and Governance
SM Mashabela	MMC Energy
T Nkwe	MMC Housing
EL Maraba	MMC Community Safety
MJ Maja	MMC Sport, Recreation and Special Focus
SJ Malope	MMC Waste and Environment
AR Baloyi	Member of Council
AH Botha	Member of Council
TDR Chidi	Member of Council
C Coetzee	Member of Council
SJ Dikgale	Member of Council
FA Haas	Member of Council
PJ Hiine	Member of Council
TE Hopane	Member of Council
FJ Joubert	Member of Council
MJ Kaka	Member of Council
N Khan	Member of Council
MW Laka	Member of Council
MV Ledwaba	Member of Council
NJ Lekgodi	Member of Council
Z Lekgodi	Member of Council
LF Lephala	Member of Council
RF Lourens	Member of Council
MG Mabote	Member of Council
NE Machaba	Member of Council
MF Maenetja	Member of Council
ME Makamela	Member of Council
TP Makgopja	Member of Council
JF Makwela	Member of Council
ME Malatji	Member of Council
MB Malebana	Member of Council

**POLOKWANE MUNICIPALITY
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ME Maleka	Member of Council
RR Malema	Member of Council
HS Manaka	Member of Council
PE Manamela	Member of Council
HM Mankga	Member of Council
HF Marx	Member of Council
AM Masekela	Member of Council
TS Mashau	Member of Council
MC Mashaine	Member of Council
MV Mathye	Member of Council
MT Matonzi	Member of Council
ML Mehlaphe	Member of Council
JL Meyer	Member of Council
MA Moakamedi	Member of Council
MT Modiba	Member of Council
MS Modiba	Member of Council
TF Moeti	Member of Council
TJ Mogale	Member of Council
DM Mohlabeng	Member of Council
MF Mohlasedi	Member of Council
RP Mohlaona	Member of Council
TSP Mojapelo	Member of Council
FJ Molepo	Member of Council
MB Molope	Member of Council
PE Moshoeu	Member of Council
MS Mothapo	Member of Council
ME Mothapo	Member of Council
JE Mothapo	Member of Council
ML Mothata	Member of Council
LS Mothata	Member of Council
MJ Mothiba	Member of Council
KJ Mphekgwana	Member of Council
TG Phaka	Member of Council
MR Phala	Member of Council
MS Phoshoko	Member of Council
KW Phoshoko	Member of Council
M Pretorius	Member of Council
MM Ramakgoakgoa	Member of Council
MF Ramaphakela	Member of Council
MO Ramaphoko	Member of Council
PA Rapetswa	Member of Council
TR Raphela	Member of Council
MW Sathekge	Member of Council
MD Sebati	Member of Council
MR Sekgobela	Member of Council
MP Seleka	Member of Council
MC Sesera	Member of Council
NA Shivhabu	Member of Council
KM Skosana	Member of Council
KG Tsheola	Member of Council
MM Tsiri	Member of Council
K Vallabh	Member of Council

Members of the Audit and Performance Audit Committee

Mr HG Hlomane	Chairperson
Adv. HSRR Nke	Member
Mr R Tshimomola	Member
Ms MP Ramutsheli	Member
Mr BW Mbewu	Member

Municipal Manager
DH Makobe

Chief Financial Officer
N Essa

Auditors

**POLOKWANE MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS 30 JUNE 2018**

Auditor General South Africa

Grading of Local Authority
Grade 10

Business address
Civic Centre
C/O Landdros Mare and Bodenstein Street
Polokwane
0699

Postal address
P O Box 111
Polokwane
0700

Bankers
Standard Bank

Lawyers
Pule Incorporated
Mogaswa Attorneys
AM Carrims Attorneys
Maboku Mangena Attorneys
Kgatla Incorporated
Matabane Incorporated
Noko Maimela Incorporated
Rachoene Attorneys

POLOKWANE MUNICIPALITY
STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 R	2017 R Restated
ASSETS			
Current assets			
Cash and cash equivalents	15	2 042 879	98 037 995
Trade and other receivables from exchange transactions unless specified otherwise	12	658 444 827	426 257 018
Other receivables from non-exchange transactions	13	66 935 969	74 960 840
Inventories	11	162 966 102	165 385 222
Investments	9	112 501 102	143 177 996
Current portion of receivables	10	3 891	3 553
VAT receivable	14	58 253 018	29 147 590
Total Current Assets		1 061 147 787	936 970 215
Non-current assets			
Non-current receivables	10	144 352	148 185
Investments	9	1 000	105 400 873
Property, plant and equipment	8,1	12 583 796 088	12 568 720 597
Intangible assets	8,2	11 383 052	2 912 266
Investment property	8,3	732 808 388	702 055 306
Heritage assets	8,4	15 595 566	15 595 566
Biological assets	8,5	11 833 140	15 570 834
Total Non-current assets		13 355 561 587	13 410 403 629
Total Assets		14 416 709 375	14 347 373 844
LIABILITIES			
Current liabilities			
Trade and other payables from exchange transactions	6	607 945 059	487 060 627
Consumer deposits	5	72 407 103	70 952 968
Unspent conditional grants and receipts	7	153 471 902	80 616 010
Current portion of borrowings	4	48 436 796	59 829 253
Current portion of finance lease liability	38	2 872 234	33 971 316
Total Current Liabilities		885 133 095	732 430 175
Non-current liabilities			
Non-current borrowings	4	512 977 719	346 547 557
Non-current finance lease liability	38	3 961 712	4 130 921
Non-current Provisions	36	299 243 705	270 946 890
Total Non-current Liabilities		816 183 136	621 625 367
Total liabilities		1 701 316 231	1 354 055 542
Net assets		12 715 393 144	12 993 318 302
NET ASSETS			
Revaluation Reserves	3	7 426 020 555	7 369 438 589
Accumulated surplus		5 289 372 589	5 623 879 713
Total net assets		12 715 393 144	12 993 318 302

POLOKWANE MUNICIPALITY
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 R	2017 R Restated
REVENUE			
Revenue from Exchange Transactions			
Service charges	17	1 351 943 184	1 211 124 464
Rental of facilities	18	15 730 400	20 509 937
Investment Revenue – external investments	21	29 592 700	34 088 471
Interest earned – outstanding debtors		77 045 047	67 805 948
Licenses and permits		11 251 033	9 705 007
Income for agency services		17 345 085	15 898 769
Other revenue	22	112 640 975	105 458 595
Total Revenue from exchange transactions		1 615 548 423	1 464 591 191
Revenue from Non Exchange Transactions			
Taxation revenue			
Property rates	16	360 161 268	310 476 433
Transfer revenue			
Government grants recognised - operating	19	939 879 358	793 516 263
Government grants recognised - capital	19	546 274 637	548 523 447
Fines		20 985 069	13 555 829
Other revenue	22	1 036 482	91 252
Total revenue from non exchange transactions		1 868 336 815	1 666 163 223
Total revenue		3 483 885 238	3 130 754 414
EXPENDITURE			
Employee related costs	23	760 451 343	651 251 445
Remuneration of councillors	24	36 190 111	31 845 968
Bad debts	12,1	151 266 404	98 819 536
Depreciation/Amortisation	8	885 858 302	749 154 820
Impairment loss		4 853 363	2 259 076
Repairs and maintenance	25	289 039 668	258 256 946
Inventory consumed	2	93 472 143	40 561 424
Finance cost	26	63 644 729	37 501 259
Bulk purchases	27	802 365 370	790 111 805
Grants and subsidies paid	28	9 479 750	15 500 000
Contracted services	29	460 845 880	153 199 485
General expenses	29	265 059 109	352 149 348
Total Expenditure		3 822 526 171	3 180 611 113
Gain/loss on water inventory		-522 083	186 844
Finance lease liability written off		11 617 851	0
Fair value adjustments	48	83 103 240	30 816 316
Gain on donated investment properties		3 188 690	0
Derecognition of assets		-36 671 899	-4 461 633
Gain on the transfer of functions	47	0	961 396 946
NET SURPLUS / (DEFICIT) FOR THE YEAR		-277 925 135	938 081 774

POLOKWANE MUNICIPALITY STATEMENT OF CHANGES IN NET ASSETS 30 JUNE 2018

	Notes	Housing Fund	Revaluation Reserve	Total	Accumulated Surplus/ (Deficit)	Total
			R		R	R
Balance at 30 June 2015		6 955 961	3 433 074 767	3 440 030 728	5 580 539 469	9 020 570 197
Adjustments on amounts receivable					-18 687 656	-18 687 656
Adjustments on amounts payable					0	0
Trade and other payables					834	834
Correction Leased assets- Photocopiers					-50 724	-50 724
Correction Leased assets- Cell phones					-4 661 552	-4 661 552
Contribution bad debt provision					14 975 655	14 975 655
Net gains and (losses) not recognised in the statement of financial performance (Housing Development Fund)	2	19 675	0	19 675		19 675
Realisation of Revaluation Reserve - Derecognition	3		-24 555 566	-24 555 566	24 555 566	0
Transfers to/ from accumulated surplus (reserves)	2	-6 975 636		-6 975 636		-6 975 636
Surplus (deficit) for the period		0	0	0	-99 892 249	-99 892 249
Balance at 30 June 2016		0	3 408 519 201	3 408 519 201	5 496 779 344	8 905 298 545
INEP			3 791 394 462	3 791 394 462	0	3 791 394 462
Restated Surplus (deficit) for the period					928 706 743	928 706 743
Balance at 30 June 2017		0	7 199 913 663	7 199 913 663	6 425 486 086	13 625 399 750
Prior year corrections- Expenditure					107 655	107 655
Prior year corrections- Revenue					11 276 599	11 276 599
Prior year corrections- Assets (Revaluation derecognised)			-1 262 304	-1 262 304		-1 262 304
Assets - prior year correction					56 581 989	56 581 989
Prior year corrections- Assets			170 787 230	170 787 230	-869 572 616	-698 785 385
Restated 30 June 2017			7 369 438 589	7 369 438 589	5 623 879 713	12 993 318 303
Movement for the year			56 581 966	56 581 966		56 581 966
Assets - prior year correction				0	-56 581 989	-56 581 989
Prior year correction				0		0
Surplus (deficit) for the period			0	0	-277 925 135	-277 925 135
Balance at 30 June 2018			7 426 020 555	7 426 020 555	5 289 372 589	12 715 393 144

POLOKWANE MUNICIPALITY
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 R	2017 R Restated
CASH FLOW FROM OPERATING ACTIVITIES			
Cash received from ratepayers, government and others		3 167 169 572	3 933 252 890
Cash paid to suppliers and employees		-2 586 172 944	-3 168 017 640
Cash generated from operations	31	580 996 628	765 235 250
Interest received		29 592 700	34 088 471
Finance cost paid		-53 777 770	-22 139 291
Tax -VAT (receivable) payable		-29 105 428	56 831 916
Net cash from operating activities		527 706 131	834 016 346
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisitions Property Plant & Equipment		-869 875 287	-777 524 797
Acquisitions Intangible assets		-9 049 615	0
Acquisitions Investment property		0	-343 750
(Increase)/decrease in current investments		137 977 796	-189 578 069
Biological assets		0	0
Net cash from investment activities		-740 947 106	-967 446 616
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from long term borrowings raised		205 000 000	175 689 251
Repayments of long term borrowings		-59 829 253	2 089 465
Repayments of finance lease liability		-27 924 886	-32 535 499
Net cash from financing activities		117 245 861	145 243 217
Increase/(decrease) in cash and cash equivalents		-95 995 114	11 812 946
Cash and cash equivalents at beginning of the year	15	98 037 995	86 225 049
Cash and cash equivalents at end of the year	15	2 042 879	98 037 995

POLOKWANE MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE YEAR ENDED 30 JUNE 2018

Description	2017/2018							
	Original Budget	Adjustments as per approved budget	Virement (i.t.o Council approved policy)	Final Budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget
	R				R	R		
	1	2	3	4	5	7	8	9
Financial Performance								
Property Rates	388 192 000	-	-	388 192 000	360 161 268	(28 030 732)	92,78	92,78
Service Charges-electricity revenue	972 299 000	-	-	972 299 000	900 175 540	(72 123 460)	92,58	92,58
Service Charges-water revenue	313 385 000	(92 540 000)	-	220 845 000	250 521 969	29 676 969	113,44	79,94
Service Charges-satiation revenue	94 496 000	-	-	94 496 000	97 777 381	3 281 381	103,47	103,47
Service Charges-refuse revenue	104 099 000	-	-	104 099 000	103 468 295	(630 705)	99,39	99,39
Rental of facilities	35 454 000	-	-	35 454 000	15 730 400	(19 723 600)	44,37	44,37
Investment Revenue – external investments	44 944 000	-	-	44 944 000	29 592 700	(15 351 300)	65,84	65,84
Interest earned – outstanding debtors	66 742 000	-	-	66 742 000	77 045 047	10 303 047	115,44	115,44
Fines	24 000 000	-	-	24 000 000	20 985 069	(3 014 931)	87,44	87,44
Licenses and permits	14 046 000	-	-	14 046 000	11 251 033	(2 794 967)	80,10	80,10
Agency services	21 124 000	-	-	21 124 000	17 345 085	(3 778 915)	82,11	82,11
Transfers recognised - operational	968 911 000	6 499 140	1 000 000	976 410 140	939 879 358	(36 530 782)	96,26	97,00
Other revenue	244 570 001	156 179 544	(1 000 000)	399 749 545	113 677 458	(286 072 087)	28,44	46,48
Total Revenue (Excluding capital transfers and contributions)	3 292 262 001	70 138 684	-	3 362 400 685	2 937 610 601	(424 790 084)	87,37	89,23
Employee Costs	743 621 831	17 176 169	(4 325 657)	756 472 343	760 451 343	3 979 000	100,53	102,26
Remuneration of Councillors	38 152 000	-	(1 961 888)	36 190 112	36 190 111	(1)	100,00	94,86
Debt Impairment	55 000 000	-	-	55 000 000	151 266 404	96 266 404	275,03	275,03
Depreciation and asset impairment	185 000 000	-	(53 040 716)	131 959 284	885 858 302	753 899 018	671,31	478,84
Finance Charges	80 000 000	(40 000 000)	23 644 728	63 644 728	63 644 729	1	100,00	79,56
Bulk purchases	854 322 000	-	(51 956 629)	802 365 371	802 365 370	(1)	100,00	93,92
Other materials	204 967 000	(186 622 000)	75 127 143	93 472 143	93 472 143	(0)	100,00	45,60
Donations	5 720 000	4 000 000	(240 250)	9 479 750	9 479 750	-	100,00	165,73
Contracted services	330 136 000	396 762 000	23 405 989	750 303 989	749 885 547	(418 442)	99,94	227,14
General Expenditure	405 338 887	(139 734 000)	(10 652 720)	254 952 167	265 059 109	10 106 943	103,96	65,39
Gain / (loss) on fair value adjustment/disposal of assets	-	-	-	-	(55 862 435)	(55 862 435)	0,00	0,00
Total Expenditure	2 902 257 718	51 582 169	-	2 953 839 887	3 761 810 374	807 970 488	127,35	129,62
Surplus/(Deficit)	390 004 283	18 556 515	-	408 560 798	(824 199 772)	(1 232 760 571)	-201,73	-211,33
Transfer Recognised - capital	650 955 000	38 753 275	-	689 708 275	546 274 637	(143 433 638)	79,20	83,92
Contributions Recognised - capital & contributed assets	-	-	-	-	-	-	100,00	0,00
Surplus/(Deficit) after capital transfer and contributions	1 040 959 283	57 309 790	-	1 098 269 073	(277 925 135)	(1 376 194 209)	-25,31	-26,70
Share of Surplus/Deficit of associate	-	-	-	-	-	-	-	-
Surplus for the year	1 040 959 283	57 309 790	-	1 098 269 073	(277 925 135)	(1 376 194 209)	-25,31	-26,70
Capital expenditure and funds resources								
Capital Expenditure								
Transfers recognised - Capital	650 955 000	38 753 275	-	689 708 275	546 274 637	(143 433 638)	79,20	83,92
Borrowing	239 000 000	(105 000 000)	-	134 000 000	134 000 000	-	100,00	56,07
Internally generated funds	340 163 000	67 507 725	-	407 670 725	307 128 018	(100 542 707)	75,34	90,29
Total sources of capital	1 230 118 000	1 261 000	-	1 231 379 000	987 402 655	(243 976 345)	80,19	80,27
Cash Flows								
Cash/cash equivalents at the beginning of	60 793 000	(42 780 080)		18 012 920	98 037 995	80 025 073	544,26	161,27
Net Cash from (Used) operating	1 146 590 408	(75 363 896)	-	1 071 226 512	527 706 131	(543 520 381)	49,26	46,02
Net Cash from (Used) Investing	(1 139 912 100)	-	-	-1 139 912 100	(740 947 106)	(398 964 994)	65,00	65,00
Net Cash from (Used) Financing	199 000 000	(105 000 000)	-	94 000 000	117 245 861	23 245 861	124,73	58,92
Cash/cash equivalents at the year end	266 471 308	(223 143 976)		43 327 332	2 042 879	(41 284 455)	4,71	0,77

For the purpose of calculating unauthorised expenditure on depreciation, the depreciation portion on the revalued component of assets are deducted from the real overspending.

The amount for 2017/18 is R 453 200 748 (2016/17 R383 608 246) This was done in accordance with MFMA Circular 58

Explanations for material variances of the Municipality's actual financial performance with the budgeted is set out in Appendix E.1

ACCOUNTING POLICIES

1. Presentation of annual Financial Statements

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

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

A summary of the significant accounting policies, which have been consistently applied in the preparation of these annual financial statements, are disclosed below.

These accounting policies are consistent with the previous period.

1.1 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the municipality and amounts have been rounded off to the nearest rand.

1.2 Going concern assumption

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

1.3 Transfer of functions between entities not under common control

Definitions

An acquiree is the entity and/or the functions that the acquirer obtains control of in a transfer of functions.

An acquirer is the entity that obtains control of the acquiree or transferor.

Acquisition date is the date on which the acquirer obtains control of the acquiree.

Contingent consideration is usually, an obligation of the acquirer to transfer additional assets or a residual interest to the former owners of an acquiree as part of the exchange for control of the acquiree if specified future events occur or conditions are met. However, contingent consideration also may give the acquirer the right to the return of previously transferred consideration if specified conditions are met.

Control is the power to govern the financial and operating policies of another entity so as to obtain benefit from its activities.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

A function is an integrated set of activities that is capable of being conducted and managed for purposes of achieving an entity's objectives, either by providing economic benefits or service potential.

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from the entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, asset or liability; or
- arises from contractual rights (including rights arising from binding arrangements) or other legal rights (excluding rights granted by statute), regardless of whether those rights are transferable or separable from the entity or from other rights and obligations.

A merger is the establishment of a new combined entity in which none of the former entities obtain control over any other and no acquirer can be identified.

Non-controlling interest is the interest in the net assets of a controlled entity not attributable, directly or indirectly, to a controlling entity.

Owners (for the purposes of this Standard), is used broadly to include holders of residual interests.

A residual interest is any contract that manifests an interest in the assets of an entity after deducting all of its liabilities.

A residual interest includes contributions from owners, which may be shown as:

- equity instruments or similar forms of unutilised capital;
- a formal designation of a transfer of resources (or a class of such transfers) by the parties to the transaction as forming

part of an entity's net assets, either before the contribution occurs or at the time of the contribution; or

- a formal agreement, in relation to the contribution, establishing or increasing an existing financial interest in the net assets of an entity.

1.3 Transfer of functions between entities not under common control

A transfer of functions is the reorganisation and/or the re-allocation of functions between entities by transferring functions between entities or into another entity.

The acquisition method

The municipality accounts for each transfer of functions between entities not under common control by applying the acquisition method.

Applying the acquisition method requires:

- (a) identifying the acquirer;
- (b) determining the acquisition date;
- (c) recognising and measuring the identifiable assets acquired, the liabilities assumed and any non-controlling interest in the acquiree; and
- (d) recognising the difference between (c) and the consideration transferred to the seller.

Identifying the acquirer

For each transfer of functions between entities not under common control, one of the combining entities is identified as the acquirer.

The terms and conditions of a transfer of functions undertaken between entities not under common control are set out in a binding arrangement.

Determining the acquirer includes a consideration of, amongst other things, which of the combining entities initiated the transaction or event, the relative size of the combining entities, as well as whether the assets or revenue of one of the entities involved in the transaction or event significantly exceed those of the other entities. If no acquirer can be identified, the transaction or event is accounted for in terms of the Standard of GRAP on Mergers.

Determining the acquisition date

The acquirer identifies the acquisition date, which is the date on which it obtains control of the acquiree.

All relevant facts and circumstances are considered in identifying the transfer date.

Recognising and measuring the identifiable assets acquired, the liabilities assumed and any non-controlling interest in the acquiree

Recognition principle

As of the acquisition date, the municipality as acquirer recognises, the identifiable assets acquired, the liabilities assumed and any non-controlling interest in the acquiree.

Recognition conditions:

To qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Framework for the Preparation and Presentation of Financial Statements and the recognition criteria in the applicable Standards of GRAP at the acquisition date.

In addition, to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must be part of what the municipality as acquirer and the acquiree (or its former owners) agreed in the binding arrangement rather than the result of separate transactions.

Operating leases:

The municipality as acquirer recognises no assets or liabilities related to an operating lease in which the acquiree is the lessee.

The municipality as acquirer determines whether the terms of each operating lease in which the acquiree is the lessee are favourable or unfavourable. The municipality as acquirer recognises an intangible asset if the terms of an operating lease are favourable relative to market terms and a liability if the terms are unfavourable relative to market terms.

An identifiable intangible asset may be associated with an operating lease, which may be evidenced by market participants' willingness to pay a price for the lease even if it is at market terms.

Intangible assets:

The municipality as acquirer separately recognises the identifiable intangible assets acquired in a transfer of functions. An intangible asset is identifiable if it meets either the separability criterion or the contractual-legal right criterion.

1.3 Transfer of functions between entities not under common control

Classifying or designating identifiable assets acquired and liabilities assumed in a transfer of functions:

At the acquisition date, the municipality as acquirer classifies or designates the identifiable assets acquired and liabilities assumed as necessary to apply other Standards of GRAP subsequent to the acquisition date. The municipality as acquirer makes those classifications or designations on the basis of the terms of the binding arrangement, economic conditions, its operating or accounting policies and other relevant conditions as they exist at the acquisition date.

Measurement principle

The municipality as acquirer measures the identifiable assets acquired and the liabilities assumed at their acquisition-date fair values.

Non-controlling interest in an acquiree:

For each transfer of functions, the municipality as acquirer measures at the acquisition date components of non-controlling interests in the acquiree that are present ownership interests and entitle their holders to a proportionate share of the entity's net assets in the event of liquidation at either:

- fair value; or
- the present ownership instruments' proportionate share in the recognised amounts of the acquiree's identifiable net assets.

Assets with uncertain cash flows (valuation allowances):

The municipality as acquirer does not recognise a separate valuation allowance as of the acquisition date for assets acquired in a transfer of functions that are measured at their acquisition-date fair values because the effects of uncertainty about future cash flows are included in the fair value measure.

Assets subject to operating leases in which the acquiree is the lessor:

In measuring the acquisition-date fair value of an asset such as a building or a patent that is subject to an operating lease in which the acquiree is the lessor, the municipality as acquirer takes into account the terms of the lease.

Exceptions to the recognition principles

Contingent liabilities:

The requirements in the Standard of GRAP on Provisions, Contingent assets and Contingent liabilities do not apply in determining which contingent liabilities to recognise as of the acquisition date. Instead, the municipality as acquirer recognises as of the acquisition date a contingent liability assumed in a transfer of functions if it is a present obligation that arises from past events and its fair value can be measured reliably.

Exceptions to both the recognition and measurement principles

Employee benefits:

The municipality as acquirer recognises and measures a liability (or asset, if any) related to the acquiree's employee benefit arrangements in accordance with the Standard of GRAP on Employee Benefits.

Indemnification assets:

The seller in a transfer of functions may contractually indemnify the municipality as acquirer for the outcome of a contingency or uncertainty related to all or part of a specific asset or liability. The municipality as acquirer recognises an indemnification asset at the same time that it recognises the indemnified item measured on the same basis as the indemnified item, subject to the need for a valuation allowance for uncollectible amounts. Therefore, if the indemnification relates to an asset or a liability that is recognised at the acquisition date and measured at its acquisition-date fair value, the municipality as acquirer recognises the indemnification asset at the acquisition date measured at its acquisition-date fair value. For an indemnification asset measured at fair value, the effects of uncertainty about future cash flow because of collectability considerations are included in the fair value measure and a separate valuation allowance is not necessary.

Exceptions to the measurement principle

Reacquired rights:

The municipality as acquirer measures the value of a reacquired right recognised as an intangible asset on the basis of the remaining contractual term of the related contract or other binding arrangement regardless of whether market participants would consider potential renewals of the contract or other binding arrangement in determining its fair value

1.3 Transfer of functions between entities not under common control

Assets held for sale:

The municipality as acquirer measures an acquired non-current asset (or disposal group) that is classified as held for sale at the acquisition date in accordance with the Standard of GRAP on Non-current assets held for sale and Discontinued operations at fair value less costs to sell.

Recognising and measuring the difference between the assets acquired and liabilities assumed and the consideration transferred (if any)

The municipality as acquirer recognises the difference between the assets acquired and liabilities assumed and the consideration transferred (if any) as of the acquisition date in surplus or deficit. This difference is measured as the excess of (a) over (b) below:

(a) the aggregate of:

(i) the consideration transferred (if any) measured in accordance with this Standard, which generally requires acquisition-date fair value;

(ii) the amount of any non-controlling interest in the acquiree measured in accordance with this Standard; and

(iii) in a transfer of functions achieved in stages, the acquisition-date fair value of the entity as acquirer's previously held equity interest in the acquiree.

(b) the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed measured in accordance with this Standard

Subsequent measurement and accounting

In general, a municipality as acquirer subsequently measure and account for assets acquired, liabilities assumed or incurred and the residual interest issued in a transfer of functions in accordance with other applicable Standards of GRAP or those items, depending on their nature.

1.4 Significant judgements and sources of estimation uncertainty

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

Trade receivables / Held to maturity investments and/or loans and receivables

The municipality assesses its loans and receivables for impairment at the end of each reporting period. The municipality makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for loans and receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

Allowance for slow moving, damaged and obsolete stock

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

Fair value estimation

The fair value of financial instruments traded in active markets (such as trading and available-for-sale securities) is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the municipality is the current bid price.

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

Impairment testing

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the

carrying amount may not be recoverable.

The municipality has identified all its capital assets excluding Investment Property, as non-cash generating assets as it is the municipality's view that the primary objective of these assets are to provide a service and not to generate a commercial return. In addition, goodwill is tested on an annual basis for impairment. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of goodwill and tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors including [list entity specific variables, i.e. production estimates, supply demand], together with economic factors such as [list economic factors such as exchange rates inflation interest].

1.4 Significant judgements and sources of estimation uncertainty

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 19 - Provisions.

Useful lives of assets

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

Post retirement benefits

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

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

Other key assumptions for pension obligations are based on current market conditions. Additional information is disclosed in Note 10.

Effective interest rate

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

Allowance for doubtful debts

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

Residual value

The estimated value of an asset at the end of its useful life, or the value that remains at the end of the analysis period where the asset useful life exceed the analysis period. The residual value is considered as a benefit (cash inflow) in the final year of the analysis period.

Inventories

Unsold properties are taken at fair value on the date when the intention to dispose land has arisen to the inventory from investment property on initial recognition.

Water inventory is measured on average cost basis per kilolitre.

Revenue-estimation meter readings

Where meter readings are not available meter readings are estimated as follows:

- i) where the readings are not available other than as a result of a meter fault, estimations are done by using the consumption of the reading of the same period of the preceding year, or an average of any consecutive two months
- ii) where Council or the owner are of the opinion that the meter is faulty, such a meter must be replaced and sent for testing. The results of the testing of a meter will determine the correction of the account as prescribed in the respective year's Tariff of Charges Policy.

1.5 Biological assets

The entity recognises a biological assets or agricultural produce when, and only when:

- the entity controls the asset as a result of past events;

- it is probable that future economic benefits or service potential associated with the asset will flow to the municipality; and
- the fair value or cost of the asset can be measured reliably.

Biological assets are measured at their fair value less costs to sell.

The fair value of livestock is determined based on market prices of livestock of similar age, breed, and genetic merit.

A gain or loss arising on initial recognition of agricultural produce at fair value less costs to sell 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 where applicable is used to determine fair value.

An unconditional government grant related to a biological assets measured at its fair value less costs to sell is recognised as income when the government grant becomes receivable.

1.5 Biological assets (Continued)

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

1.6 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for meeting service delivery objectives:

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

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

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement. Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

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

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

Transfers are made to and or from investment property only when there is a change in use. For a transfer from investment property to owner occupied property (property, plant and equipment), the deemed cost for subsequent accounting is the fair value at the date of change in use. If owner occupied property becomes an investment property, the entity accounts for such property in accordance with the policy stated under property, plant and equipment up to the date of change in use.

The cost of day to day servicing of investment property is recognised in the Statement of Financial Performance.

Fair value

Subsequent to initial measurement investment property is measured at fair value. This entails determining the fair value of the investment property on a regular basis. To the extent that the fair value model is applied investment property is not depreciated. Fair value gains/losses are recognised in the Statement of Financial Performance.

Derecognition

An investment property is derecognised when there is a disposal or no future economic benefits or service potential are to be derived from the property. All gains or losses, which result from the derecognition, are recognised in the Statement of Financial Performance.

1.7 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

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

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

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and

rebates are deducted in arriving at the cost. The cost also include the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

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

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

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

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

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

1.7 Property, plant and equipment

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

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, except for land, community assets and infrastructure assets which are carried at revaluation amount being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

Revaluations are made with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount.

Any increase in an asset's carrying amount, as a result of a revaluation, is credited directly to a revaluation surplus. The increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

Any decrease in an asset's carrying amount, as a result of a revaluation, is recognised in surplus or deficit in the current period. The decrease is debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

The revaluation surplus is transferred to the Accumulated Surpluses / (Deficits) Account on de-recognition of an asset. The amount transferred is equal to the difference between depreciation based on the revalued carrying amount and depreciation based on the original cost of the asset. If a revaluation is necessary, all assets of that class are revalued.

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

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

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

Item Depreciation method Average useful life

Land Straight line infinite
Office equipment Straight line 3-10 years
IT equipment Straight line 3-7 years
Infrastructure Straight line 3-100 years
Community Straight line 5-100 years
Other property, plant and equipment Straight line 2-15years

Land is not depreciated as it has an indefinite useful life.

An entity shall assess at each reporting date whether there is any indication that the entity's expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the entity shall revise the expected useful life and/or residual value accordingly. The changes shall be accounted for as a change in accounting estimates.

In assessing whether there is any indication that the expected useful life of an asset has changed, an entity considers the following indications

- a) The composition of an asset has changed during the reporting period, that is, the significant components of the asset changed.
- b) The use of the asset has changed, because of the following:

- i) The entity has changed the manner in which the asset is used.
- ii) The entity has changed the utilisation rate of the asset.
- iii) The entity has made a decision to dispose of the asset in a future reporting period(s) such that this decision changes the expected period over which the asset will be used.
- iv) Technological, environmental, commercial or other changes that occurred during the reporting period that have, or will, change the use of the asset.
- v) Legal or similar limits placed on the use of the asset have changed.
- vi) The asset was idle or retired from use during the reporting period.
- c) The asset is approaching the end of its previously expected useful life.
- d) Planned repairs and maintenance on , or refurbishment of, the asset and/or its significant components either being undertaken or delayed.
- e) Environmental factors, for instance, increased rainfall or humidity, adverse changes in temperature or increased exposure to pollution.
- f) There is evidence that the condition of the asset improved or declined based on assessments undertaken during the reporting period.
- g) The asset is assessed as being impaired in accordance with the Standards of GRAP on Impairment of Cash-generating Assets and Impairment of Non-cash-generating Assets.

1.7 Property, plant and equipment

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

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

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

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

Assets which the municipality holds for rentals to others and subsequently routinely sell as part of the ordinary course of activities, are transferred to inventories when the rentals end and the assets are available-for-sale. Proceeds from sales of these assets are recognised as revenue. All cash flows on these assets are included in cash flows from operating activities in the cash flow statement.

1.8 Intangible assets

An asset is identifiable as an intangible asset if it either:

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

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality; and
- the cost or fair value of the asset can be measured reliably.

Intangible assets are initially recognised at cost

An intangible asset acquired at no or nominal cost, the cost shall be its fair value as at the date of acquisition.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred. An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

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

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

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

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

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

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

intangible assets.

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

Item Useful life

Computer software, internally generated 3-5 years

Computer software, other 3-5 years

Amortisation begins when the asset is available for use.

Intangible assets are derecognised:

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

1.9 Heritage assets

Assets are resources controlled by an municipality as a result of past events and from which future economic benefits or service potential are expected to flow to the municipality.

Carrying amount is the amount at which an asset is recognised after deducting accumulated impairment losses.

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance

1.9 Heritage assets

and are held indefinitely for the benefit of present and future generations.

Recognition

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

Subsequent measurement

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

Although a heritage asset is not depreciated, the asset is assessed for impairment at each reporting date to disclose whether there is an indication that it may be impaired.

If a heritage asset's carrying amount is decreased as a result of a revaluation, the decrease is recognised in surplus or deficit. However, the decrease is debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that heritage asset.

Derecognition

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

The gain or loss arising from the derecognition of a heritage asset is included in surplus or deficit when the item is derecognised.

1.10 Investments in controlled entities

In the municipality's separate annual financial statements, investments in investments in controlled entities are carried at cost.

Investments in controlled entities that are accounted for in accordance with the accounting policy on Financial instruments in the consolidated annual financial statements, are accounted for in the same way in the controlling entity's separate annual financial statements.

1.11 Financial instruments

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

A financial asset is:

- cash;
- a residual interest of another entity; or
- a contractual right to:
 - receive cash or another financial asset from another entity; or
 - exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

A residual interest is any contract that manifests an interest in the assets of an entity after deducting all of its liabilities.

Initial recognition

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

The entity recognises financial assets using trade date accounting.

Initial measurement of financial assets and financial liabilities

The entity measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

The entity measures a financial asset and financial liability initially at its fair value [if subsequently measured at fair value].

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

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

(Taxes and Transfers), where it is the recipient of the loan.

Subsequent measurement of financial assets and financial liabilities

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

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

The municipality has the following financial assets:

- Receivables
- Cash and bank
- Investments

Receivables are measured at amortised cost whilst cash and cash and bank are measured at cost. Investments are measured at fair value

The financial liabilities that the municipality has are borrowings and payables.

Borrowings are measured at amortised cost and payables at cost as it is settled, or intended to be settled within 12 months.

1.11 Financial Instruments

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

Fair value measurement considerations

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

The fair value of a financial liability with a demand feature (e.g. a demand deposit) is not less than the amount payable on demand, discounted from the first date that the amount could be required to be paid.

Gains and losses

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

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

Impairment and uncollectibility of financial assets

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

Financial assets measured at amortised cost:

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

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

Financial assets measured at cost:

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

Derecognition

Financial assets

The entity derecognises a financial asset only when:

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

recognise separately any rights and obligations created or retained in the transfer.

Financial liabilities

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

1.12 Leases

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

1.12 Leases

Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of on the remaining balance of the liability.

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term.

The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability. The liability is not discounted.

Income for leases is disclosed under revenue in statement of financial performance.

Operating leases - lessee

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

1.13 Inventories

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

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

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

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

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

1.14 Impairment of cash-generating assets

Cash-generating assets are assets managed with the objective of generating a commercial return. An asset generates a commercial return when it is deployed in a manner consistent with that adopted by a profit-oriented entity.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

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 statement of financial performance in the period the impairment is recognised. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of the impairment is recognised in the statement of financial performance.

Identification

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

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

Cash-generating units

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

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

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

1.14 Impairment of cash-generating assets

amount of the cash-generating unit.

Reversal of impairment loss

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

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.15 Impairment of non-cash-generating assets

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

Identification

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

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

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

Value in use

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

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

Depreciated replacement cost approach

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

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

Restoration cost approach

Restoration cost is the cost of restoring the service potential of an asset to its pre-impaired level. The present value of the remaining service potential of the asset is determined by subtracting the estimated restoration cost of the asset from the current cost of replacing the remaining service potential of the asset before impairment. The latter cost is determined as the depreciated reproduction or replacement cost of the asset, whichever is lower.

Service units approach

The present value of the remaining service potential of the asset is determined by reducing the current cost of the remaining service potential of the asset before impairment, to conform to the reduced number of service units expected from the asset in its impaired state. The current cost of replacing the remaining service potential of the asset before impairment is determined as the depreciated reproduction or replacement cost of the asset before impairment, whichever is lower.

Recognition and measurement

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

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued non-cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the non-cash-generating asset to which it relates, the municipality recognises a liability only to the extent that is a requirement in the Standards of GRAP.

1.15 Impairment of non cash-generating assets

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

Reversal of an impairment loss

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

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

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

Any reversal of an impairment loss of a revalued non-cash-generating asset is treated as a revaluation increase.

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

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.16 Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for service rendered by employees.

A qualifying insurance policy is an insurance policy issued by an insurer that is not a related party (as defined in the Standard of GRAP on Related Party Disclosures) of the reporting entity, if the proceeds of the policy can be used only to pay or fund employee benefits under a defined benefit plan and are not available to the reporting entity's own creditors (even in liquidation) and cannot be paid to the reporting entity, unless either:

- the proceeds represent surplus assets that are not needed for the policy to meet all the related employee benefit obligations; or
- the proceeds are returned to the reporting entity to reimburse it for employee benefits already paid.

Termination benefits are employee benefits payable as a result of either:

- an entity's decision to terminate an employee's employment before the normal retirement date; or
- an employee's decision to accept voluntary redundancy in exchange for those benefits.

Other long-term employee benefits are employee benefits (other than post-employment benefits and termination benefits) that are not due to be settled within twelve months after the end of the period in which the employees render the related service.

Vested employee benefits are employee benefits that are not conditional on future employment.

Composite social security programmes are established by legislation and operate as multi-employer plans to provide post employment benefits as well as to provide benefits that are not consideration in exchange for service rendered by employees.

A constructive obligation is an obligation that derives from an entity's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the entity has indicated to other parties that it will accept certain responsibilities and as a result, the entity has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

Short-term employee benefits

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

Short-term employee benefits include items such as:

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

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

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the entity recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and

1.16 Employee benefits

- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The entity measure the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

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

Post-employment benefits

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

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

Post-employment benefits: Defined contribution plans

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

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

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid

exceeds the contribution due for service before the reporting date, an entity recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and

- as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

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

Post-employment benefits: Defined benefit plans

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

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

Assets held by a long-term employee benefit fund are assets (other than non-transferable financial instruments issued by the reporting entity) that are held by an entity (a fund) that is legally separate from the reporting entity and exists solely to pay or fund employee benefits and are available to be used only to pay or fund employee benefits, are not available to the reporting entity's own creditors (even in liquidation), and cannot be returned to the reporting entity, unless either:

- the remaining assets of the fund are sufficient to meet all the related employee benefit obligations of the plan or the reporting entity; or
- the assets are returned to the reporting entity to reimburse it for employee benefits already paid.

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

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

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

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

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

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

The entity account not only for its legal obligation under the formal terms of a defined benefit plan, but also for any constructive obligation that arises from the entity's informal practices. Informal practices give rise to a constructive obligation where the

1.16 Employee benefits

entity has no realistic alternative but to pay employee benefits. An example of a constructive obligation is where a change in the entity's informal practices would cause unacceptable damage to its relationship with employees.

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

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

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

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

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

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

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

- current service cost;

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

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

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

- the date when service by the employee first leads to benefits under the plan (whether or not the benefits are conditional on further service); until
- the date when further service by the employee will lead to no material amount of further benefits under the plan, other than from further salary increases.

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

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

- any resulting change in the present value of the defined benefit obligation; and
- any resulting change in the fair value of the plan assets.

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

When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value. In all other respects, the asset is treated in the same way as plan assets. In surplus or deficit, the expense relating to a defined benefit plan is [OR is not] presented as the net of the amount recognised for a reimbursement.

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

Actuarial assumptions

Actuarial assumptions are unbiased and mutually compatible.

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

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

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

- estimated future salary increases;

1.16 Employee benefits

- the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the reporting date; and
- estimated future changes in the level of any state benefits that affect the benefits payable under a defined benefit plan, if, and only if, either:
 - those changes were enacted before the reporting date; or
 - past history, or other reliable evidence, indicates that those state benefits will change in some predictable manner, for example, in line with future changes in general price levels or general salary levels.

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

1.17 Provisions and contingencies

Provisions are recognised when:

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

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

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

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

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

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

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

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

Provisions are not recognised for future operating deficits.

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

A constructive obligation to restructure arises only when an entity:

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

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

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

No obligation arises as a consequence of the sale or transfer of an operation until the municipality is committed to the sale or transfer, that is, there is a binding arrangement.

After their initial recognition contingent liabilities recognised in entity combinations that are recognised separately are subsequently measured at the higher of:

- the amount that would be recognised as a provision; and
- the amount initially recognised less cumulative amortisation.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 47.

1.18 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments.

1.18 Commitments

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

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

1.19 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

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

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Measurement

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

Sale of goods

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

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

Rendering of services

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

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are performed by an indeterminate number of acts over a specified time frame, revenue is recognised on a straight line basis over the specified time frame unless there is evidence that some other method better represents the stage of completion. When a specific act is much more significant than any other acts, the recognition of revenue is postponed until the significant act is executed.

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

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. The stage of completion of a transaction may be determined by a variety of methods. Depending on the nature of the transaction, the methods may include:

- (a) surveys of work performed;
- (b) services performed to date as a percentage of total services to be performed; or
- (c) the proportion that costs incurred to date bear to the estimated total costs of the transaction. Only costs that reflect services performed to date are included in costs incurred to date. Only costs that reflect services performed or to be performed are included in the estimated total costs of the transaction.

Interest and royalties

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

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

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

Royalties are recognised as they are earned in accordance with the substance of the relevant agreements.

1.20 Revenue from non-exchange transactions

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

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

Control of an asset arise when the municipality can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

1.20 Revenue from non-exchange transactions

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Expenses paid through the tax system are amounts that are available to beneficiaries regardless of whether or not they pay taxes.

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

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

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

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

Tax expenditures are preferential provisions of the tax law that provide certain taxpayers with concessions that are not available to others.

The taxable event is the event that the government, legislature or other authority has determined will be subject to taxation. Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

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

Recognition

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

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

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

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

Transfers

Apart from Services in kind, which are not recognised, the municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

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

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

Fines

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

Assets arising from fines are measured at the best estimate of the inflow of resources to the municipality.

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

Bequests

Bequests that satisfy the definition of an asset are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality, and the fair value of the assets can be measured reliably.

Gifts and donations, including goods in-kind

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

1.21 Borrowing costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset when it is probable that they will result in future economic benefits or service potential to the municipality, and the costs can be measured reliably. The municipality applies this consistently to all borrowing costs that are directly attributable to the acquisition, construction, or production of all qualifying assets of the municipality. The amount of

borrowing costs eligible for capitalisation is determined as follows:

- Actual borrowing costs on funds specifically borrowed for the purpose of obtaining a qualifying asset less any investment income on the temporary investment of those borrowings.
- Weighted average of the borrowing costs applicable to the municipality on funds generally borrowed for the purpose of obtaining a qualifying asset. The borrowing costs capitalised do not exceed the total borrowing costs incurred.

The capitalisation of borrowing costs commences when all the following conditions have been met:

- expenditures for the asset have been incurred;
- borrowing costs have been incurred; and
- activities that are necessary to prepare the asset for its intended use or sale are undertaken.

When the carrying amount or the expected ultimate cost of the qualifying asset exceeds its recoverable amount or recoverable service amount or net realisable value or replacement cost, the carrying amount is written down or written off in accordance with the accounting policy on Impairment of Assets and Inventories as per accounting policy number 1.13, 1.14 and 1.15. In certain circumstances, the amount of the write-down or write-off is written back in accordance with the same accounting policy.

Capitalisation is suspended during extended periods in which active development is suspended.

Capitalisation ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

All other borrowing costs are recognised as an expense in the period in which they are incurred.

Change in accounting policy due to amendments to GRAP 5 - Borrowing costs

The adoption of amendments to GRAP 5 - Borrowing costs resulted in a change in accounting policy during the current period. The effect of the change is that borrowing costs are now capitalised when incurred, and this change is applied prospectively since . The effective date of the amendments were .

Borrowing costs, incurred both before and after the effective date of this amendment and related to qualifying assets for which the commencement date for capitalisation is prior to the effective date of this Standard, is recognised in accordance with the municipality's previous accounting policy.

1.22 Unspent Conditional Grants

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

1.23 Consumer Deposits

The municipality recognises consumer deposits as a current liability when the municipality becomes a party to the contract i.e. when the deposit is made. The consumer deposit is recognised as a liability as the municipality has an obligation to pay the money back to the consumer once the consumer account is closed. As the timing of when a consumer will close their account is unknown, the consumer deposits are classified as a current liability.

1.24 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current 9 months.

1.25 Unauthorised expenditure

Unauthorised expenditure means:

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

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the 9 months that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.26 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the 9 months that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.27 Irregular expenditure

Irregular expenditure as defined in section 1 of the MFMA is expenditure other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation, including -

- (a) this Act; or
- (b) the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act; or
- (c) any provincial legisla 5

National Treasury practice note no. 4 of 2008/2009 which was issued in terms of sections 76(1) to 76(4) of the MFMA requires the following (effective from 1 April 2008):

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

1.28 Housing development fund

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

1.29 Revaluation reserve

The surplus arising from the revaluation of property, plant and equipment is credited to a non-distributable reserve. The revaluation surplus is realised, through a transfer from the revaluation reserve to the accumulated surplus/deficit. On disposal, the net revaluation surplus is transferred to the accumulated surplus/deficit while gains or losses on disposal, based on revalued amounts, are credited or charged to the statement of financial performance.

1.30 Segment information

A segment is an activity of an entity:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which separate financial information is available.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

Measurement

The amount of each segment item reported is the measure reported to management for the purposes of making decisions about allocating resources to the segment and assessing its performance. Adjustments and eliminations made in preparing the entity's financial statements and allocations of revenues and expenses are included in determining reported segment surplus or deficit only if they are included in the measure of the segment's surplus or deficit that is used by management. Similarly, only those assets and liabilities that are included in the measures of the segment's assets and segment's liabilities that are used by management are reported for that segment. If amounts are allocated to reported segment surplus or deficit, assets or liabilities, those amounts are allocated on a reasonable basis.

If management uses only one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities in assessing segment performance and deciding how to allocate resources, segment surplus or deficit, assets and liabilities are reported in terms of that measure. If management uses more than one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities, the reported measures are those that management believes are determined in accordance with the measurement principles most consistent with those used in measuring the corresponding amounts in the entity's financial statements.

1.31 Budget information

Municipality are typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

General purpose financial reporting by municipality shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

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

The approved budget covers the fiscal period from 2016/07/01 to 2017/06/30.

The budget for the economic entity includes all the entities approved budgets under its control.

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

1.32 Related parties

The municipality operates in an economic sector currently dominated by entities directly or indirectly owned by the South African Government. As a consequence of the constitutional independence of the three spheres of government in South Africa, only entities within the national sphere of government are considered to be related parties.

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

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

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

1.33 Events after reporting date

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

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

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

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

1.34 Adoption of new and revised standards

Entities are required to apply the standards of GRAP where the Minister has determined the effective date. In the current year, the Municipality has adopted all new and revised standards and interpretations issued by the ASB that are relevant to its operations and are effective.

The Municipality has not adopted and GRAP standard that is not yet effective, but has based its accounting policies on such standards. Effective date have been for some of the standards, while for the others, no effective dates have yet been determined. At the date of the submission of these financial statements for the year ended 30 June 2018, the following are approved standards of GRAP for which no effective dates have been determined yet:

GRAP 32	Service concession arrangements: Grantor
GARP 108	Statutory receivables
IGRAP 17	Service concession arrangements where the grantor controls a significant residual interest in an asset

All the above standards, where applicable, will be complied with in the financial statements once the standards take effect. Preliminary investigations indicated that other than additional disclosure, the impact of the standards on the financial statements will be minimal.

2. New standards and interpretations

2.1 Standards and interpretations issued, but not yet effective

The municipality has not applied the following standards and interpretations, which have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2017 or later periods:

GRAP 20: Related parties

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

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

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

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

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

2. New standards and interpretations

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

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

-is a member of the management of the entity or its controlling entity.

- An entity is related to the reporting entity if any of the following conditions apply:
 - the entity is a member of the same economic entity (which means that each controlling entity, controlled entity and fellow controlled entity is related to the others);
 - one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of an economic entity of which the other entity is a member);
 - both entities are joint ventures of the same third party;
 - one entity is a joint venture of a third entity and the other entity is an associate of the third entity;
 - the entity is a post-employment benefit plan for the benefit of employees of either the entity or an entity related to the entity. If the reporting entity is itself such a plan, the sponsoring employers are related to the entity;
 - the entity is controlled or jointly controlled by a person identified in (a); and
 - the entity is controlled or jointly controlled by a person identified in (a); and
 - a person identified in (a)(i) has significant influence over that entity or is a member of the management of that entity (or its controlling entity).

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

The standard elaborates on the definitions and identification of:

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

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

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

The effective date of the standard is not yet set by the Minister of Finance.

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

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

GRAP 109: Accounting by Principals and Agents

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

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

It furthermore covers Definitions, Identifying whether an entity is a principal or agent, Accounting by a principal or agent, Presentation, Disclosure, Transitional provisions and Effective date.

The effective date of the standard is not yet set by the Minister of Finance.

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

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

GRAP 110: Living and Non-Living Resources

The objective of this standard is to prescribe the:

- a) recognition, measurement, presentation and disclosure requirements for living resources; and
- b) disclosure requirements for non-living resources

It furthermore covers Definitions, Recognition, Measurement, Depreciation, Impairment, Compensation for Impairment, Transfers, Derecognition, Disclosure, Transitional provision and Effective date.

The effective date of the standard is not yet set by the Minister of Finance.

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

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

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	2018 R	2017 R Restated
2. Inventory consumed		
Standard rated	5 531 186	
Zero rated	558 544	0
Materials and supplies	86 975 779	40 561 424
Water consumed	406 633	0
	93 472 143	40 561 424

Inventory Consumed are now shown as a separate category on the Statement of Financial Performance. It was previously part of General Expenses.

3. RESERVES

- Balance Beginning of the Year
- Prior period correction
- Revaluation of assets

Revaluation Reserve

	7 369 438 589	3 408 519 201
	0	169 524 926
	56 581 966	3 791 394 462
	7 426 020 555	7 369 438 589

4. BORROWINGS

Non-Current Borrowings

Annuity loans

	512 977 719	346 547 557
	512 977 719	346 547 557

Current Portion of Borrowings

Annuity loans

	48 436 796	59 829 253
	48 436 796	59 829 253
	561 414 515	406 376 810

Refer to Appendix A for more detail on long term liabilities.

The Fair value of all long term loans approximates their book value.

Long term loan commitments:

The Municipality had entered into a loan agreement with the Development Bank of Southern Africa in February 2011 to borrow R320 million at a interest rate of 8.875% over 10 years. The last instalment is repayable on 30 June 2021.

The Municipality had entered into a loan agreement with the Development Bank of Southern Africa in February 2011 to borrow R50 million at a interest rate of 11.52% over 10 years. The last instalment is repayable on 30 June 2020.

The Municipality had entered into a loan agreement with the Development Bank of Southern Africa in February 2016 to borrow R42,8 million at a interest rate of 9.00% over 1.96 years. The last instalment is repayable on 30 June 2018. The loan will be funded through Integrated National Electrification Programme Grant.

The Municipality had entered into a loan agreement with the Development Bank of Southern Africa in March 2017 to borrow R235 million at a interest rate of 10.756% over 14.92 years. The last instalment is repayable on 31 January 2032.

The Municipality had entered into a loan agreement with Standard Bank in January 2018 to borrow R205 million at a interest rate of 10.98% over 15years. The last instalment is repayable on 31 January 2032.

No loans are secured against any assets of the Municipality

5. CONSUMER DEPOSITS

Short term portion
 Water and electricity & other

	72 407 103	70 952 968
	72 407 103	70 952 968

Guarantees held in lieu of electricity and water deposits

	13 315 559	11 903 650
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POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	R	R
6. TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS		
Current		
Trade Creditors	314 141 781	250 446 202
Amounts received in advance	49 318 610	43 869 348
Deferred income elec pre-paid	8 609 971	4 130 136
Leave bonus (13th cheque)	15 458 647	13 629 714
Staff leave Current	112 303 624	94 406 077
Retention withheld on projects	86 492 257	68 115 330
Indigent fees	2 870 900	0
Unidentified receipts	15 829 808	11 766 054
Other minor payables	2 919 461	697 766
	<u>607 945 059</u>	<u>487 060 627</u>
7. CURRENT UNSPENT CONDITIONAL GRANTS FROM GOVERNMENT AND PUBLIC DONATIONS		
Public Transport Infrastructure and Systems Grant	131 535 827	4 808 921
Municipal Infrastructure Grant	10 363 501	59 047 078
Limpopo Provincial Government	2 949 710	2 949 710
Housing Accreditation Grant	480 840	454 878
Neighbourhood Development Partnership Grant	7 242 025	12 455 425
Capricorn District Municipality	900 000	900 000
	<u>153 471 902</u>	<u>80 616 010</u>

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

8 ASSETS

8.1 PROPERTY, PLANT & EQUIPMENT

	Land R	Community Assets	Infrastructure R	Movable & Other R	Finance lease R	Total R
Carrying values at 30 June 2016	237 480 341	1 513 145 959	6 829 914 686	46 103 610	60 790 455	8 687 435 052
Cost	237 480 341	3 171 086 549	14 547 310 427	145 278 710	140 278 064	18 241 434 092
Accumulated Impairment	0	-131 285	-19 021	0	0	-150 306
Accumulated depreciation – cost	0	-1 657 809 305	-7 717 376 720	-99 175 100	-79 487 609	-9 553 848 734
Prior year adjustments - cost	0	26 154 296	34 103 743	4 480 006	0	64 738 045
Prior year adjustments - work in progress	0	-258 502	-30 429 695	0	0	-30 688 197
Prior year adjustments - accumulated	0	-37 417	-4 267 919	-2 677 333	0	-6 982 669
mSCOA reclassification - cost	0	-40 516 742	44 006 584	-4 794 610	0	-1 304 768
mSCOA reclassification - accumulated	0	10 166 772	-10 619 845	453 073	0	0
Restated Carrying value at 1 July 2016	237 480 341	1 508 654 367	6 862 707 554	43 564 747	60 790 455	8 713 197 464
Acquisitions	0	33 207 448	1 084 240 659	15 104 493	639 693	1 133 192 293
Transfer	0	0	0	0	0	0
Capital Work in Progress	0	58 978 257	317 532 102	0	0	376 510 359
Depreciation – based on cost	0	-80 043 805	-630 807 645	-7 558 697	-30 262 183	-748 672 330
Impairment reversal	0	131 285	19 021	0	0	150 306
Revaluation	-188 881 393	740 723 242	3 239 552 613	0	0	3 791 394 462
- Cost	-188 881 393	642 424 136	6 095 263 516	0	0	6 548 806 259
- Accumulated depreciation	0	98 299 106	-2 855 710 903	0	0	-2 757 411 797
Landfill provision	0	0	-2 347 239	0	0	-2 347 239
Loss on disposal of assets	0	-11 122	-5 817 967	-711 960	-282 117	-6 823 166
- Cost	0	-64 008	-20 289 035	-2 252 887	-585 421	-23 191 352
- Accumulated depreciation	0	52 887	14 471 068	1 540 927	303 304	16 368 186
Carrying values at 30 June 2017	48 598 948	2 261 639 672	10 865 079 100	50 398 582	30 885 848	13 256 602 150
Cost	48 598 948	3 891 011 435	22 069 391 064	157 815 712	140 332 336	26 307 149 493
Accumulated Impairment	0	0	0	0	0	0
Accumulated depreciation – cost	0	-1 629 371 762	-11 204 311 964	-107 417 130	-109 446 488	-13 050 547 344
Prior year adjustments - cost	133 274 331	7 810	28 531 042	3 122 584	0	164 935 767
Prior year adjustments - acc impairment	0	-117 874	-2 141 204	0	0	-2 259 078
Prior year adjustments - acc depreciation	0	-131 469 185	-731 820 775	12 672 288	59 430	-850 558 241
Restated Carrying value at 1 July 2017	181 873 279	2 130 060 424	10 159 648 163	66 193 454	30 945 278	12 568 720 597
Acquisitions	0	0	7 046 257	77 139 459	8 274 446	92 460 162
Transfers/Derecognition	100	9 851 124	122 092 093	56 581 989	0	188 525 306
Capital Work in Progress	0	24 395 993	632 116 825	0	0	649 466 561
Capital expenditure	0	34 382 515	751 307 056	0	0	785 689 571
Transfer out of capital work in progress	0	-9 986 522	-126 236 488	0	0	-136 223 010
Depreciation based on Cost	0	-133 481 665	-710 035 501	-16 770 641	-21 415 102	-881 702 909
Impairment loss	0	0	-4 853 363	0	0	-4 853 363
Landfill provision	0	0	6 355 003	0	0	6 355 003
Loss on disposal of assets	0	-138 113	-23 925 748	0	-11 111 409	-35 175 270
Cost	0	-1 355 315	-62 269 450	0	-139 746 633	-203 371 397

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Accumulated depreciation	0	1 217 202	38 343 702	0	128 635 224	168 196 128
Carrying values at 30 June 2018	181 873 379	2 030 687 763	10 181 397 473	183 144 261	6 693 212	12 583 796 088
Cost	181 873 379	3 923 911 047	22 796 216 577	294 659 744	8 860 149	27 205 520 896
Accumulated Impairment	0	-117 874	-6 994 567	0	0	-7 112 441
Accumulated depreciation – cost	0	-1 893 105 410	-12 607 824 538	-111 515 482	-2 166 937	-14 614 612 367

Refer to Appendix B for more detail on property, plant & equipment, including the capital under construction.

Infrastructure and Community Assets: Annual review meetings were conducted with all Strategic Business Units during which impairment triggers and asset performance indicators were discussed and none were noted. In addition, physical field assessments were conducted where information pertaining to the condition and performance of these assets were recorded and further analysed.

Capital work in progress: The following table indicates the opening balances and yearly movements:

	Community assets	Infrastructure Assets	TOTAL
Opening Balance at 1 July 2016	99 792 734	316 563 787	416 356 521
Additional cost	63 305 469	594 603 328	657 908 797
Transfers to asset register	(4 327 211)	(277 071 226)	(281 398 437)
Closing balance as at 30 June 2017	158 770 991	634 095 890	792 866 881
Opening Balance at 1 July 2017	158 770 991	634 095 890	792 866 881
Additional cost	34 382 514	758 353 297	792 735 811
Transfers to asset register	(9 986 522)	(133 282 746)	(143 269 268)
Closing balance as at 30 June 2018	183 166 984	1 259 166 441	1 442 333 425

Moveable assets: During the asset verification movable assets were identified which were not previously included in the asset register. These assets were fair valued. The fair value of an asset is represented by a depreciated replacement cost, which in turn is a product of the assessed condition of the asset and comparable prices within an active markets of identical/similar assets.

Refer to note 29 for the disclosure of the effect of the prior period adjustment.

During the year Remaining Useful Lives were reviewed on all depreciable assets and adjusted where necessary.

During the year the municipality realigned the fixed asset register to be inline with the mSCOA requirements. As a result, some asset classes were reclassified

Land: Properties to the value of R725 452 000 for which title deeds are registered under the name of the Municipality, have not been included in the Municipality's financial records. These properties are represented by ex R 293 and other land parcels, vacant and improved, over which the municipality does not execute any form of control or have any legal claim to ownership.

Assets are not pledged as collateral.

Delayed projects

See annexure J for detail of delayed projects

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

8,2 INTANGIBLE ASSETS

	2 018	2 017
	R	R
Carrying Value Opening Balance	3 102 448	2 073 968
Cost	12 537 580	10 553 695
Accumulated amortisation	-9 435 132	-8 479 727
Acquisitions	0	
Prior year accumulated depreciation	488 935	
Prior year adjustment -cost	-679 117	1 304 768
Restated Carrying value at 1 July 2017	2 912 266	2 073 968
Acquisitions	9 049 615	679 117
Derecognition-cost	-2 032 357	
Derecognition-accumulated amortisation/impairment	2 032 357	-955 405
Current year amortisation/impairment	-578 829	0
Accumulated amortisation Aganang		
Carrying Value Closing Balance	11 383 052	3 102 448
Cost	18 875 721	12 537 580
Accumulated amortisation	-7 492 669	-9 435 132

Reconciliation of Intangible Assets - 2018

	Carrying value Opening Balance R	Additions R	Capital Work in Progress R	Prior period correction	Amortisation/Transfe r R	Carrying value Closing Balance R
Computer infrastructure/systems	1 797 681		9 049 615	-663 109	-342 406	9 841 780
Service, Operating and Land rights	1 304 768	0	0		0	1 304 768
	3 102 448	0	9 049 615	-663 109	-342 406	11 146 548

Reconciliation of Intangible Assets - 2017

	Carrying value Opening Balance R	Additions R	Capital Work in Progress R	Impairment	Amortisation/Transfe r R	Carrying value Closing Balance R
Computer infrastructure/systems	2 073 968		679 117		-955 405	1 797 681
Service, Operating and Land rights	1 304 768	0	0		0	1 304 768
	3 378 736	0	679 117	0	-955 405	3 102 448

No intangible assets were pledged as security.

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

8.3. INVESTMENT PROPERTY	Vacant land	Commercial Property	Total
2017			
Carrying Value Opening Balance	588 243 567	46 297 349	634 540 916
Additions Aganang	343 750		343 750
Fair value adjustment	24 044 434		24 044 434
Donated property	-1 952 631		-1 952 631
Fair Value	610 679 120	46 297 349	656 976 469
2018			
Carrying Value Opening Balance	610 679 120	46 297 349	656 976 469
Prior year adjustments	15 652 289	29 426 549	45 078 838
Restated carrying value opening balances	626 331 409	75 723 898	702 055 306
Additions	3 188 690		3 188 690
Disposals	-793 523		-793 523
Fair value adjustment	25 149 063	3 208 853	28 357 916
Fair Value	653 875 638	78 932 750	732 808 388

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

Per accounting policy note 1.6, the municipality is on the fair value model for investment property.

No Investment Properties were pledged as security.

There are no restrictions on investment properties.

There are no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

The values were determined by an external Professional Valuer registered with the South African Council for the Property Valuers Profession, Registration No. 4973/1

The value of investment property, comprising of land and buildings was determined by using a combination of valuation approaches. Each of these approaches assessed the relevance of each specific property based on their nature, use and comparable market transactions.

The preferred valuation methodology applied to vacant land was that of comparable market related sales, based on use, location and extent. In cases where no reasonable comparable sales were available, the discounted cash flow methodology was used based on market related rentals for similar properties.

Investment Properties were fair valued by Zack van der Merve, a registered professional valuer, registration number: (SACPVP) - Valuer: 4973.

The revenue earned from Investment properties for the year amounted to R10 843 370.

No expenditure was incurred on these properties as these expenses are borne by the tenants by agreement.

8.4 HERITAGE ASSETS

	Art Works	Heritage Sites	Memorials & Statues	Museums	Total
	R	R	R	R	R
2017					
Carrying Value Opening Balance	11 592 796	144 000	3 872 357	0	15 609 153
Cost	11 592 796	144 000	3 872 357		15 609 153
Derecognition	0		-13 710		-13 710
Carrying Value Closing Balance	11 592 796	144 000	3 858 647	0	15 595 443
2018					
Carrying Value Opening Balance	11 592 796	144 000	3 858 647	0	15 595 566
Cost	11 592 796	144 000	3 858 647	0	15 595 443
Prior period adjustment	0		123		123
Restated opening balance	11 592 796	144 000	3 858 770	0	15 595 566
Changes in fair value adjustments	-	-		-	0
Carrying Value Closing Balance	11 592 796	144 000	3 858 770	0	15 595 566

Where practical, heritage assets were valued on the replacement value method and retrospectively restated on 1 July 2012 in accordance with the transitional provision applicable to GRAP 103. However, due to the nature of certain heritage assets, it is not possible or practical to establish a fair value associated with these assets and have been recognised in accordance with GRAP 103.94.

Reconciliation in terms of GRAP 103.36

Opening Balance	1 595 443,00
Prior period Corrections	123,00
Additions	0,00
Disposals	0,00
	1 595 566,00

8.5 BIOLOGICAL ASSETS

	2018 R	2017 R
Carrying Value Opening Balance	15 570 834	8 999 025
Fair value	15 570 834	8 999 025
Accumulated depreciation	0	0
Changes in fair value adjustments	-3 737 694	6 571 809
Carrying Value Closing Balance	11 833 140	15 570 834
Fair value	11 833 140	15 570 834

All biological assets relate to game.

There were 1700 game at year end. (2017: 1681)

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

		2018 R	2017 R Restated
9. INVESTMENTS			
Current Investments			
	Interest rate	Tenure	
Sanlam	9,80%	10 Years	43 203 858
Liberty Life	9,80%	10 Years	69 297 244
VBS Bank			0
			143 177 996
Total Current Investments		112 501 102	143 177 996
The Municipality intends to utilise the R112 million within the next 12 months to fund infrastructure assets.			
Non current Investments			
	Interest rate	Tenure	
Standard Bank (Credit rating BBB-)			0
Sanlam	9,80%	10 Years	0
Liberty Life	9,80%	10 Years	25 142 489
Investment in municipal entity (PHA)	0	20 Years	1 000
			1 000
Total non current investments		1 000	105 400 873
Total investments		112 502 102	248 578 869
Council's valuation of investments		112 502 102	248 578 869
Polokwane Municipality has a 100% controlling interest in PHA. The subsidiary provides social housing to the community. Investments are held to maturity.			
10. RECEIVABLES			
Housing selling scheme loans		148 243	151 739
Total Receivables		148 243	151 739
Current Portion Transferred to Current Receivables		3 891	3 553
Housing selling scheme loans		3 891	3 553
Non-Current Portion of Receivables		144 352	148 185
Housing selling scheme loans			
These loans attract interest rates at 9.25% and were given over a period of 30 years.			
11. INVENTORY			
Opening balance of inventories		165 385 222	62 995 698
Consumables stores - at cost		145 313 308	39 444 941
Other goods held for resale - Land		19 181 770	22 972 760
Water		890 144	577 997
Additions		349 310 921	284 503 721
Consumables stores		163 749 897	146 429 790
Other goods held for resale- Land		0	4 580 770
Own water		0	22 173 750
Water purchased external		185 561 023	111 319 411
Issued (Expensed)		-351 730 040	-182 114 197
Consumables stores		-153 222 964	-40 561 424
Other goods held for resale -Land		-12 423 970	-8 371 760
Distribution loss		-25 826 344	-48 268 848
Water distributed		-160 256 762	-84 912 165
Closing balances of inventories		162 966 102	165 385 222
Consumable stores - at cost		155 840 241	145 313 308
Other goods held for resale -Land		6 757 800	19 181 770
Water - at cost		368 062	890 144
Consumable stores are disclosed at the lower of cost or net realisable value in line with the accounting policy on the weighted average calculation method. No inventory is pledged as security			

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	2018 R	2017 R
12. TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS UNLESS SPECIFIED OTHERWISE		
Consumer Debtors	1 293 983 447	949 043 556
Prior period error - Indigent fees/incentives		-51 321 476
Prior period error- Electricity debtors	0	9 548 537
Prior period error- Water debtors	0	14 229 970
Prior period error- Sewer debtors		4 331 825
Sale of water and electricity 15 to 30June	36 656 663	35 107 287
	1 330 640 110	960 939 698
Less Provision for bad debts	-673 637 070	-536 124 467
Plus outstanding RD cheques	1 441 787	1 441 787
	658 444 827	426 257 018
Ageing of consumer debtors		
Current (0-30 days)	138 519 357	140 418 905
31-60 days	69 674 330	52 955 591
61-90 days	56 801 523	28 822 945
91-120 days	41 831 050	23 880 709
120+ days	895 207 010	738 072 694
	1 202 033 270	984 150 843
Consumer debtors per category		
Government	118 665 226	40 690 879
Business	205 551 425	157 898 962
Individuals	874 660 164	783 147 800
Other	3 156 455	2 413 202
	1 202 033 270	984 150 843
The analysis and ageing of consumer debtors per service.		
Water		
Current (0-30 days)	74 371 723	28 878 051
31-60 days	19 469 883	21 187 875
61-90 days	19 394 536	6 847 413
91-120 days	14 691 655	5 621 222
120+ days	232 180 960	270 667 370
	360 108 757	333 201 930
Electricity		
Current (0-30 days)	90 768 529	69 114 542
31-60 days	19 861 661	16 089 573
61-90 days	18 430 782	7 532 569
91-120 days	7 129 918	6 861 804
120+ days	110 488 563	90 329 921
	246 679 452	189 928 410
Property Rates - Non Exchange Transactions		
Current (0-30 days)	32 398 612	24 223 496
31-60 days	16 365 663	10 189 943
61-90 days	10 380 731	8 041 811
91-120 days	8 135 052	7 563 777
120+ days	183 485 625	145 196 205
	250 765 683	195 215 233
Sewerage		
Current (0-30 days)	8 249 909	4 087 024
31-60 days	4 681 142	1 654 742
61-90 days	3 458 457	1 377 739
91-120 days	2 918 603	1 135 110
120+ days	31 739 576	17 338 160
	51 047 686	25 592 774
Refuse		
Current (0-30 days)	8 605 893	5 813 657
31-60 days	5 404 851	2 911 641
61-90 days	4 261 621	2 711 427
91-120 days	3 844 058	1 999 656
120+ days	53 949 904	31 359 824
	76 066 327	44 796 205
Other Consumer Receivables		
Current (0-30 days)	12 767 533	8 302 274
31-60 days	3 891 131	921 817
61-90 days	875 395	2 311 986
91-120 days	1 292 893	699 139
120+ days	198 538 413	183 181 074
	217 365 365	195 416 291
Total outstanding	1 202 033 270	984 150 843
Reconciliation of bad debt provision		
Balance at beginning of year	536 124 466	577 807 252
Contributions to provision	217 048 582	9 451 382
Bad debts recovered/(written off) against provision	-79 535 978	-51 134 168
Balance at year end	673 637 070	536 124 466

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

		2018 R	2017 R
12,1	Reconciliation of bad debt as per Statement of Financial Performance		
	Contributions to provision for exchange transactions	119 576 177	9 451 382
	Additions during the year relating to fines	6 915 573	0
	Debt incentive	24 749 563	38 046 677
	Other write offs	25 091	0
		151 266 404	47 498 060
13	OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS UNLESS SPECIFIED OTHERWISE		
	Other minor debtors	1 594 253	1 662 624
	Beroka Football Club	759 166	0
	Leelyn Management (Parking fees)	164 113	
	Prior period correction - duplicate payments	0	107 655
	Prior period correction - Rental accrued		8 454
	Prior period correction - Rental smoothing receivable	2 290 093	3 750 734
	Fines - Non exchange	46 421 215	37 667 286
	Creditor overpayment	50	50
	CDM	3 401 857	3 401 857
	INEP	0	19 502 075
	Banks- Accrued Interest	947 975	1 463 492
	Amounts paid in advance	7 488 272	6 711 741
	Stock gains	3 160 310	0
	Deposits	708 664	684 874
		66 935 969	74 960 840
13,1	Provision for outstanding traffic fines		
	Carrying amount at beginning of year	30 928 605	36 287 601
	Additions during the year	6 915 573	0
	Reductions during the year		-5 358 995
	Carrying amount at end of year	37 844 178	30 928 605
14	VAT - EXCHANGE TRANSACTIONS		
	VAT Claimable (Not due)	36 070 425	28 384 063
	VAT Payable (Output)	-77 102 459	-57 453 215
	Nett VAT refundable by SARS	99 285 052	58 216 742
		58 253 018	29 147 590
	VAT is payable on cash basis.		
15	CASH AND CASH EQUIVALENTS		
	The municipality has the following bank accounts:		
	Current account (primary bank account)		
	Standard Bank: Polokwane	615 658	11 694 552
	Account number: 030172349		
	Cash book balance at end of year	615 658	11 694 552
	Current account (DBSA)		
	Standard Bank: Polokwane	75	416 187
	Account number: 80472818		
	Cash book balance at end of year	75	416 187
	Current account (Conditional Grants)		
	Standard Bank: Polokwane	921 231	871 325
	Account number: 251753846		
	Cash book balance at end of year	921 231	871 325
	Current Account (People Housing Project)		
	Standard Bank: Polokwane	480 840	454 878
	Account number: 330535269		
	Cash book balance at end of year	480 840	454 878
	Aganang Bank Account		
	Ned Bank	0	4 575 979
	Account number : 1013906551		
	Cash book balance at end of year	0	4 575 979
	Short Term Deposits		
	VBS Bank	0	80 000 000
		0	80 000 000
	Petty cash	25 075	25 075
	Total cash and cash equivalents	2 042 879	98 037 995

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

		2018 R	2017 R
16	PROPERTY RATES		
	Residential	125 999 274	82 846 593
	Government	23 776 370	26 009 706
	Commercial	182 716 850	176 940 950
	Other	24 872 973	24 679 184
		360 161 268	310 476 433
	VALUATIONS		
		R000's	R000's
	Residential	33 159 299	26 354 223
	Government	2 618 640	2 603 150
	Commercial	18 252 474	17 796 162
	Municipal	1 191 772	1 219 993
	Other	7 570 881	8 283 652
		62 793 066	56 257 180
	Valuations on property are performed every four years and the last general valuation come into effect on 1 July 2014. The basic rate on residential vacant land for 2017/18 was .01085 (2016/17:.0100) in the Rand on the market value of the property. Different rebates are granted to owners depended on the category of the rateable property.		
17	SERVICE CHARGES		
	Sale of electricity	900 175 540	829 722 837
	Sale of electricity - Prior period correction	0	9 548 537
	Sale of water	250 521 969	219 406 650
	Sale of water - Prior period correction	0	14 229 970
	Refuse removal	103 468 295	74 508 944
	Sewerage and sanitation charges	97 777 381	59 375 701
	Sewerage and sanitation charges - Prior period correction		4 331 825
		1 351 943 184	1 211 124 464
18	RENTAL OF FACILITIES AND EQUIPMENT		
	Rental of facilities	15 730 400	20 509 937
	Total rentals	15 730 400	20 509 937
19	GOVERNMENT GRANTS & SUBSIDIES & PUBLIC CONTRIBUTIONS		
	Operating Grants from Government	939 879 358	793 516 263
	Equitable share	752 057 000	655 066 000
	Finance management grant	2 979 000	2 619 033
	Municipal infrastructure grant	84 374 183	36 472 492
	Integrated national electrification programme grant	20 497 925	24 960 423
	Energy Efficiency and demand side management grant	6 000 000	0
	Expanded public works programme incentive grant	4 978 000	5 975 000
	Public transport network grant	58 736 250	53 408 460
	Infrastructure skills development grant	7 213 000	6 000 000
	Municipal demarcation transition grant	3 044 000	9 014 854
	Capital Grants from Government	546 274 637	548 523 447
	Municipal infrastructure grant	274 542 818	204 473 252
	Public transport network grant	28 270 844	141 808 619
	Neighbourhood development grant	33 784 975	22 082 575
	Regional bulk infrastructure grant	209 676 000	180 159 000
	Total Government Grants & Subsidies & Public Contributions	1 486 153 995	1 342 039 710
19,1	Equitable Share		
	Balance unspent at beginning of year	0	0
	Current year receipts	752 057 000	655 066 000
	Conditions met – transferred to revenue	-752 057 000	-655 066 000
		0	0
	This grant is an unconditional grant and is partially utilized for the provision of indigent support through free basic services. Registered indigents receive a maximum monthly subsidy of R245.00 (2015/16: R220.00) which is funded from this grant.		

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

		2018	2017
		R	R
19,2	<i>Finance Management Grant</i>		
	Balance unspent at beginning of year	0	0
	Current year receipts	2 979 000	2 619 033
	Conditions met – transferred to revenue	-2 979 000	-2 619 033
	Unspent amount transferred to liabilities	0	0
	(see note 7)		
	This grant was used to promote and support reforms to municipal financial management and the implementation of the MFMA, 2003. The conditions of the grant were met. No funds have been withheld.		
19,3	<i>Public Transport Network Grant</i>		
	Balance unspent at beginning of year	4 808 921	0
	Current year receipts	216 734 000	200 026 000
	Conditions met – transferred to revenue	-87 007 094	-195 217 079
	Paid back to National Treasury	-3 000 000	0
	Unspent amount transferred to liabilities	131 535 827	4 808 921
	(see note 7)		
	The grant was used for public transport and non motorised transport infrastructure.		
19,4	<i>Municipal Demarcation Transition Grant</i>		
	Balance unspent at beginning of year	0	0
	Current year receipts	3 044 000	9 014 854
	Conditions met – transferred to revenue	-3 044 000	-9 014 854
	Unspent amount transferred to liabilities	0	0
	(see note 7)		
	This grant was utilised for sport related operating expenses. The conditions of the grant were met and no funds have been withheld.		
19,5	<i>Municipal Infrastructure Grant</i>		
	Balance unspent at beginning of year	59 047 078	0
	Current year receipts	339 578 000	304 862 371
	Conditions met – transferred to revenue	-358 917 001	-240 945 745
	Paid back to National Treasury	-29 344 575	-4 869 549
	Unspent amount transferred to liabilities	10 363 501	59 047 078
	(see note 7)		
	This grant was used to construct municipal infrastructure to provide basic services for the benefit of poor households. The conditions of the grant were met and no funds have been withheld.		
19,6	<i>Limpopo Provincial Government</i>		
	Balance unspent at beginning of year	2 949 710	2 949 710
	Unspent amount transferred to liabilities	2 949 710	2 949 710
	(see note 7)		
	The grant was utilised in the planning phase of the Convention Centre		

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	2018 R	2017 R
19,7 Limpopo Local Government & Housing		
Balance unspent at beginning of year	454 878	427 591
Current year receipts	25 962	27 287
Unspent amount transferred to liabilities	480 840	454 878
(see note 7)		
The grant was used to fund the housing accreditation process		
19,8 Integrated National Electrification Programme Grant		
Balance unspent at beginning of year	-19 502 074	-39 541 651
Current year receipts	40 000 000	45 000 000
Conditions met – transferred to revenue	-20 497 925	-24 960 423
Unspent amount transferred to liabilities	0	-19 502 074
(see note 7)		
The grant was used to fund projects to address electrification backlogs in rural areas .		
19,9 Capricorn District Municipality		
Balance unspent at beginning of year	900 000	0
Current year receipts	0	900 000
Unspent amount transferred to liabilities	900 000	900 000
(see note 7)		
19,10 Expanded Public Works Programme Incentive Grant		
Balance unspent at beginning of year	0	0
Current year receipts	4 978 000	5 975 000
Conditions met – transferred to revenue	-4 978 000	-5 975 000
Unspent amount transferred to liabilities	0	0
(see note 7)		
The grant was used to fund projects in order to maximise job creation and skills development .		
19,11 Neighbourhood Development Partnership Grant		
Balance unspent at beginning of year	12 455 425	8 450 451
Current year receipts	41 027 000	34 538 000
Conditions met – transferred to revenue	-33 784 975	-22 082 575
Paid back to National Treasury	-12 455 425	-8 450 451
Unspent amount transferred to liabilities	7 242 025	12 455 425
(see note 7)		
The grant was used to fund projects in order to provide community infrastructure to improve quality of life of residents in townships .		
19,12 Skills Development Fund		
Balance unspent at beginning of year	0	0
Current year receipts	7 213 000	6 000 000
Conditions met – transferred to revenue	-7 213 000	-6 000 000
Unspent amount transferred to liabilities	0	0
(see note 7)		
The grant was paid over to Lepelle Northern Water Board		
19,13 Regional Bulk Infrastructure Grant		
Balance unspent at beginning of year		
Current year receipts	209 676 000	180 159 000
Conditions met – transferred to revenue	-209 676 000	-180 159 000
Unspent amount transferred to liabilities	0	0
(see note 7)		
The grant was used to fund projects in order to provide Bulk infrastructure to improve quality of life of residents .		
19,14 Energy Efficiency and Demand Side Management Grant		
Balance unspent at beginning of year	0	0
Current year receipts	6 000 000	0
Conditions met – transferred to revenue	-6 000 000	0
Unspent amount transferred to liabilities	0	0
(see note 7)		
The grant was used to reduce electricity consumption and improve energy efficiency.		
20 Total Unspent government grants & Subsidies & Public Contributions	153 471 903	61 113 937
See note 7 for reconciliation		

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	2018 R	2017 R
21 INVESTMENT REVENUE		
EXTERNAL INVESTMENTS		
Primary account	19 183 688	11 770 593
Grant account	49 946	439 112
SARS	0	541 391
DBSA	845 160	514 327
External investments	9 513 905	20 823 048
	29 592 700	34 088 471
22 OTHER REVENUE		
22,1 From non exchange transactions		
Donations received	1 036 482	91 252
Total revenue from non exchange transactions	1 036 482	91 252
22,2 From exchange transactions		
Building plan fees	5 786 645	5 252 330
Burial fees	993 424	617 207
Sale of erven	3 766 957	20 401 954
Surcharge excess water consumption	80 949 534	57 999 773
Royalties	528 242	1 578 272
Refund Seta levy	944 412	731 743
Insurance claims	1 462 329	1 290 361
Admission fees	184 897	697 865
Tender deposits	25 697	56 371
SARS refund of savings		3 417 513
Unidentified receipts transferred to revenue		8 057 188
Administrative handling fees	503 099	
Indigent fees	11 216 649	0
Municipal information & statistics	1 434 645	
Gains on investments	0	
Other minor income	4 844 445	5 358 017
Total revenue from exchange transactions	112 640 975	105 458 595
Total Other revenue	113 677 458	105 549 847
23 EMPLOYEE RELATED COSTS		
Employee related cost - Salaries and wages	475 903 182	417 075 285
Employee related cost - Social contributions	112 443 972	101 559 421
Motor car allowances	47 699 674	43 562 513
Housing benefits and other allowances	18 173 584	15 696 358
Overtime benefits	61 056 457	47 653 931
Leave bonus provision	0	263 211
Post retirement medical aid contributions	9 562 009	
Leave reserve provision	29 621 914	21 052 059
Long term service awards	5 990 550	4 388 668
	760 451 343	651 251 445
There were no advances paid to employees.		
Municipal Manager		
Annual remuneration	1 445 990	209 976
Housing allowance	264 954	37 481
Motor car allowance	254 160	40 000
Council Contributions	259 962	45 228
Acting allowance		362 276
	2 225 066	694 962
Chief Financial Officer		
Annual remuneration	888 533	0
Motor car allowance	132 375	0
Council Contributions	34 911	1 785
Acting allowance	129 237	759 056
Housing allowance	427 880	0
	1 612 936	760 840
Director Planning & Economic Development		
Annual remuneration	977 929	122 987
Motor car allowance	195 806	13 000
Council Contributions	213 911	16 201
Acting allowance	0	209 148
Housing allowance	162 665	
Termination settlement		311 272
	1 550 311	672 608

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	2018 R	2017 R
Director Engineering Services		
Annual remuneration	963 268	911 956
Motor car allowance	257 057	240 000
Council Contributions	244 718	231 465
	<u>1 465 043</u>	<u>1 383 421</u>
Director Community Services		
Annual remuneration	979 029	458 796
Motor car allowance	244 757	126 000
Council Contributions	177 861	116 330
Acting allowance	0	81 912
Housing allowance	148 482	
Termination settlement	0	6 800 000
	<u>1 550 129</u>	<u>7 583 037</u>
Director Corporate & Shared Services		
Annual remuneration	67 401	702 011
Motor car allowance	17 000	187 000
Council Contributions	12 289	135 905
Acting allowance	0	318 065
Housing allowance	6 000	
Cellphone allowance	1 000	
Termination leave bcea payment settlement	285 454	0
	<u>389 144</u>	<u>1 342 981</u>
Director Community Development		
Annual remuneration	1 026 146	1 228 684
Motor car allowance	66 752	0
Council Contributions	14 986	1 876
Housing allowance	75 206	
Termination leave bcea payment settlement	72 876	
	<u>1 255 966</u>	<u>1 230 560</u>
Director Strategic Planning, Monitoring & Evaluation		
Annual remuneration	356 011	689 137
Motor car allowance	89 003	36 000
Council Contributions	64 677	162 827
Acting allowance	0	69 662
Housing allowance	53 993	
	<u>563 684</u>	<u>957 626</u>
Director Transportation Services		
Annual remuneration	267 008	0
Motor car allowance	66 752	0
Council Contributions	54 143	0
Acting allowance	0	222 039
Housing allowance	34 859	0
	<u>422 762</u>	<u>222 039</u>
No performance bonuses were paid out in terms of Section 57 of the Municipal Systems Act.		
24 REMUNERATION OF COUNCILLORS		
Executive Mayor	1 012 408	943 496
Speaker	818 805	809 704
Chief Whip	770 405	707 564
Mayoral Committee members	7 258 027	6 198 002
Councillors	26 330 466	23 187 203
	<u>36 190 111</u>	<u>31 845 968</u>
Refer to Annexure I for full details.		
In-kind Benefits		
The Executive Mayor, Speaker and certain Mayoral Committee Members are full time. Each is provided with an office and secretarial support at the cost of Council.		
The Executive Mayor has use of a Council owned vehicle.		
25 Repairs and maintenance		
Electricity	49 287 214	31 413 878
Roads	67 615 315	67 933 164
Buildings	33 865 757	23 878 541
Other correction prior period error	0	-60 594
Other	138 271 381	135 091 957
	<u>289 039 668</u>	<u>258 256 946</u>
26 FINANCE COST		
Finance leases	3 132 112	7 328 857
Annuity loans	60 503 332	30 172 402
	<u>63 644 729</u>	<u>37 501 259</u>

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POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

		2018 R	2017 R
27	BULK PURCHASES		
	Electricity	625 834 630	634 546 433
	Water correction of prior period error	0	-7 698
	Water	176 530 740	155 573 070
		<u>802 365 370</u>	<u>790 111 805</u>
28	GRANT AND SUBSIDIES PAID		
	Animal care : SPCA	479 750	480 000
	Grant - PHA	9 000 000	15 020 000
		<u>9 479 750</u>	<u>15 500 000</u>
29	CONTRACTED SERVICES AND GENERAL EXPENSES		
	Contracted services		
	Contracted services	<u>460 845 880</u>	<u>153 199 485</u>
	General expenses		
	General expenses correction of prior period error	0	-39 362
	Reclassification of stores and material from other expenses to inventory consumed		40 561 424
	General expenses	265 059 109	352 188 711
		<u>725 904 989</u>	<u>545 910 257</u>
	See Annexure H for full information on Contracted services and General expenditure.		
30	PRIOR PERIOD ADJUSTMENT		
	Assets		
	During the year Infrastructures assets opening balance was adjusted due to numerous errors identified. Corrections relating to Water infrastructure assets that were omitted, Derecognised and additions were made to correct the opening balance.		
	Revenue - estimates		
	An issue in the prior year with regards to estimating of revenue for water and electricity was raised by the AGSA. An extensive investigation was conducted where consumption estimates were calculated based on actual average consumption. An identification of inactive meters and meters with no readings was identified for data cleansing. The errors were quantified and subsequently adjusted which effected both revenue for water and electricity and the resultant receivable.		
	Duplicate payments		
	The AGSA during the 2016/17 audit noted amounts that were erroneously paid twice to suppliers. A thorough investigation on the entire payments population of the prior year was conducted to identify all the duplicate payments that existed for the prior year. The total duplicate payments amounted to R107 655 of which R39 362 related to general expenses, R60 594 to repairs and maintenance and 7 698 related to bulk purchases. During the current year R82 621 (77%) of the duplicate payments were recovered.		
30,1	Statement of financial performance		
	Revenue from Exchange transactions		
	Service charges - Audited		1 183 014 133
	Correction of error - Service charges - Water		-281 160
	Correction of error - Service charges - Electricity		9 548 537
	Restated		<u>1 192 281 510</u>
	General expenses		
	General expenses -Audited		430 796 812
	Correction of error		-39 362
	Restated		<u>430 757 450</u>
	Repairs and maintenance		
	Repairs and maintenance - Audited		258 317 540
	Correction of error		-60 594
	Restated		<u>258 256 946</u>
	Bulk purchases		
	Bulk purchases Audited		790 119 503
	Correction of error		-7 698
	Restated		<u>790 111 805</u>
	The effect of the changes above on net assets are:		
	Accumulated surplus		
	Total		<u>9 375 032</u>
	Nett surplus (deficit) for the year		
	Deficit for the year - Audited		958 962 372
	Correction of error as above		9 375 032
	Restated		<u>968 337 404</u>
30,2	Statement of financial position		
	Revaluation Reserve		
	Revaluation Reserve - Audited		-7 199 913 663
	Correction of error		-170 787 230
	Restated		<u>-7 370 700 893</u>
	Other receivables from exchange transactions		
	Other receivables from exchange transactions- Audited		71 093 998
	Correction of error		107 655
	Restated		<u>71 201 653</u>
	Trade and other receivables from exchange transactions		

POLOKWANE MUNICIPALITY
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	2018	2017
	R	R
Trade and other receivables from exchange transactions- Audited		449 468 163
Correction of error		<u>-42 045 645</u>
Restated		<u><u>407 422 518</u></u>
Property Plant and Equipment		
PPE - Audited		13 256 602 150
Correction of error - Land		133 274 331
Correction of error - Community Assets		-131 579 248
Correction of error - Infrastructure assets		-705 430 937
Correction of error - Movable assets		15 794 872
Correction of error - Finance leases		59 430
Restated		<u><u>12 568 720 598</u></u>
Intangible Assets		
Intangible Assets - Audited		3 102 448
Correction of error		-190 182
Restated		<u><u>2 912 266</u></u>
Investment property		
Investment property - Audited		656 976 469
Correction of error		45 078 838
Restated		<u><u>702 055 306</u></u>
Heritage Assets		
Heritage Assets - Audited		15 595 443
Correction of error		123
Restated		<u><u>15 595 566</u></u>
Accumulated surplus/deficit		
Accumulated surplus - Audited		-6 455 741 715
Correction of error - Service charges		42 045 645
Correction of error - Expenditure		-107 655
Correction of error - Assets		813 780 003
Restated		<u><u>-5 600 023 721</u></u>
31 CASH GENERATED FROM/(UTILISED IN) OPERATIONS	2 018	2 017
Net surplus (deficit) for the year	-277 925 135	-104 956 140
Adjustment for:		
Additions Investment property	-30 753 082	0
Gain /loss on fair value of investment	-1 901 029	0
Derecognition of assets	40 731 739	0
Gain/loss on fair value adjustment	-52 844 295	0
Housing development fund	0	-6 975 636
Conditional grants accrued	0	-27 373 197
Finance lease liability written off	-11 617 851	0
Other revenue	0	-1 763 235
Provision for bad debt	0	98 819 536
Cost of sales	0	12 843 020
Other non cash items (fair value adjustments - assets)	0	33 183
Depreciation/Amortisation	885 858 302	477 163 890
Interest received	-29 592 700	-34 088 471
Interest paid	63 644 729	37 501 259
Operating surplus before working capital changes	585 600 679	451 204 210
(Increase)/decrease in inventories	2 419 119,42	-26 781 284
(Increase)/decrease in debtors	-224 162 937	-123 458 916
(Increase)/decrease in other debtors	3 495	-17 889 587
Increase/(decrease) in conditional grants	72 855 892,60	-183 307 198
Increase/(decrease) in creditors	122 338 567,06	-10 911 053
Increase/(decrease) in provisions	21 941 811,95	0
Cash generated by operations	580 996 628	88 856 173

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	2018 R	2017 R
32 ADDITIONAL DISCLOSURES IN TERMS OF SECTION 125 OF MUNICIPAL FINANCE MANAGEMENT ACT, 2003		
32,1 Contribution to SALGA		
Council membership fees payable	7 268 623	6 227 635
amount paid current year	-7 268 623	-6 227 635
Balance unpaid (included in creditors)	0	0
32,2 Audit Fees		
Current year audit fee	9 192 616	9 764 889
amount paid current year	-9 192 616	-9 764 889
Balance unpaid (included in creditors)	0	0
32,3 Pay as You Earn (PAYE)		
Current payroll deductions	108 277 997	92 486 147
amount paid current year	-108 277 997	-92 486 147
Balance unpaid	0	0
32,4 Unemployment Insurance Fund (UIF)		
Current payroll deductions	7 240 315	6 869 518
amount paid current year	-7 240 315	-6 869 518
Balance unpaid	0	0
32,5 Medical Aid		
Current payroll deductions	51 887 400	45 987 873
amount paid current year	-51 887 400	-45 987 873
Balance unpaid	0	0
32,6 Pension Fund		
Current payroll deductions	113 193 523	103 357 592
amount paid current year	-113 193 523	-103 357 592
Balance unpaid	0	0
32,7 Councillor's arrear consumer accounts		

The following Councillors had arrear accounts outstanding for more than 90 days at 30 June 2018

	Total	Outstanding less than 90 days	Outstanding more than 90 days
	R	R	R
T S P Mojapelo	12 560	1 576	10 984
M B Malebana	6 476	1 741	4 735
M E Makamela	821	0	821
H F Marx	7 102	5 976	1 126
M D Monakedi	11 421	3 840	7 581
Mothiba LM	3 293	335	2 958
Mathabatha MA & ES	9 556	5 015	4 541
Letsoalo MW	140 498	8 191	132 307
Total Councillor Arrear Consumer Accounts	191 727	26 673	165 054

Highest amount Outstanding

	R	Ageing Days
Letsoalo MW	132 307	90+
T S P Mojapelo	10 984	90+
M D Monakedi	7 581	90+
M B Malebana	4 735	90+
Mathabatha MA & ES	4 541	90+
Mothiba LM	2 958	90+
H F Marx	1 126	90+
M E Makamela	821,04	90+

33 COMMITMENTS

Commitments in respect of expenditure:

Capital commitments-approved and contracted for	2 483 018 728	930 483 062
Infrastructure	2 243 963 019	843 301 770
Community	187 767 763	50 191 412
Other	51 287 946	36 989 879
Total commitments	2 483 018 728	930 483 062

The expenditure will be financed from:

- Government and other Grants	2 483 018 728	930 483 062
- Internally generated funds	1 591 446 968	504 275 758
	891 571 760	426 207 304

34 CONTINGENT LIABILITIES

See Annexure G for full detail on Contingent Liabilities

	139 398 133	22 195 537
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The above legal matters are ongoing and have not yet been finalized.

35 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED

35,1 Unauthorized expenditure	R 2 018,00	R 2 017,00
	R	Restated
Reconciliation of unauthorized expenditure		
Opening balance	576 210 348,00	287 154 715,00
Unauthorized expenditure current year	411 050 617,00	289 055 633,00
Authorized by Council - CR/66/11/17	(557 450 214,00)	
Excess amount erroneously authorised by council	3 431 013,00	
Unauthorized expenditure awaiting authorization	<u>433 241 764,00</u>	<u>576 210 348,00</u>

Current year's unauthorised expenditure is attributed to the fact that the actual expenditure exceeded the budget on the following items :

Employee related cost	3 978 999,69	5 359 445,00
Depreciation - non cash item	300 698 270,40	186 019 501,00
Profit/loss on sale of assets/ fair value adjustments - non cash item		7 279 834,09
Debt incentive - non cash item		38 046 677,18
Contribution to Provision for bad debt - non cash item	96 266 403,93	
Contribution to Provision for rehabilitation of landfill site - non cash item		
General expenditure	10 106 942,98	-
Donation of roads to RAL -non cash item		15 542 289,00
Maintenance of Water and electricity distribution systems - non cash item		4 756 775,63
MIG projects not approved - cash item		22 191 145,86
Maintenance of roads streets and culverts - non cash item		9 859 964,92
	<u>411 050 617,00</u>	<u>289 055 632,68</u>

The opening balance and current year unauthorized expenditure will be subjected to Council's authorization

There was an error in the submission that was presented to council for approval of non cash unauthorized expenditure. It erroneously included a cash item of R3 431 013. Council approved R270 295 500 instead of R266 864 487. The error will be rectified in the current years unauthorized expenditure that will be subjected to Council's authorization.

35,2 Fruitless and wasteful expenditure 266 864 486,82

Reconciliation of fruitless and wasteful expenditure		
Opening balance -	8 629,04	
Fruitless and wasteful expenditure current year:		8 629,04
Recovered from relevant person	(98 207,67)	
Written off by Council	-	
Adjusted Fruitless and Wasteful Expenditure	<u>8 629,04</u>	<u>8 629,04</u>

The amount of R8 629 Is from the former Aganang municipality

35,3 Irregular expenditure

Reconciliation of irregular expenditure		
Opening balance	473 085 660,71	274 331 053,00
Irregular expenditure current year	89 451 307,72	198 754 607,71
Regularized by Council	-	
Irregular expenditure awaiting to be regularized	<u>562 536 968,43</u>	<u>473 085 660,71</u>

It should be noted That included is an amount of R7 101 865 from The former Aganang municipality

Refer to Annexure L for more information

36 PROVISIONS

36,1 Provision for rehabilitation of landfill sites

Carrying amount at beginning of year	64 273 889,62	60 513 655,00
Increase due to passage of time		-
Increase due to change in provision	11 955 874,74	3 760 234,62
Carrying amount at end of year	<u>76 229 764,32</u>	<u>64 273 889,62</u>

The Weltevreden Landfill Site is a permitted facility in terms of Section 20 of the Environmental Conservation Act (Act 73 of 1989) and is located on portion 4 of the farm Weltevreden 746 LS - District Polokwane. The expected life span of the site is a further 5 years

Assumptions used:
Discount rate used is Prime lending rate of 10.5% (2016:CPI +2%)

The movement in the current year was just the unwinding of the interest and nothing changed in the structural nature of the waste site.

The expense relating to the provision is included under note 28: General Expenses.

36,2 Post-Employment Health Care Benefits

Fair value of plan assets	-	-
Accrued liability	163 547 000,00	160 479 000,00
Unfunded Accrued Liability	<u>163 547 000,00</u>	<u>160 479 000,00</u>
Net Liability in Balance Sheet	<u>163 547 000,00</u>	<u>160 479 000,00</u>

Reconciling and projecting the unfunded accrued liability

Unfunded Accrued Liability

Opening balance	160 479 000,00	162 094 000,00
Current-service cost	6 231 000,00	6 333 000,00
Interest cost	16 356 000,00	16 123 000,00
Actuarial (Gain)/Loss	(13 024 991,00)	(18 018 324,00)
Actual employer benefit payments	(6 494 009,00)	(6 052 676,00)
Closing Balance	<u>163 547 000,00</u>	<u>160 479 000,00</u>

Net liability to reflect in the balance sheet

POLOKWANE MUNICIPALITY
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Opening balance	160 479 000,00	162 094 000,00
Current-service cost	6 231 000,00	6 333 000,00
Interest	16 356 000,00	16 123 000,00
Actuarial (Gain)/loss recognised	(13 024 991,00)	(18 018 324,00)
Net Periodic Cost Recognised in P&L	170 041 009,00	166 531 676,00
Actual employer benefits payments	(6 494 009,00)	(6 052 676,00)
Closing Balance	163 547 000,00	160 479 000,00

Valuation Method

The Projected Unit Credit funding method has been used to determine the past-service liabilities at the valuation date and the projected annual expense in the year following the valuation date.

Post-employment Medical Aid Liabilities

The expected value of each employee and their spouse's future medical aid subsidies is projected by allowing for future medical inflation. The calculated values are then discounted at the assumed discount interest rate to the present date of valuation (calculation). We also allowed for mortality, retirements and withdrawals from service as set out below. The accrued liability is determined on the basis that each employee's medical aid benefit accrues uniformly over the working life of an employee up until retirement. Further it is assumed that the current policy for awarding medical aid subsidies remains unchanged in the future. We assumed that 100% of all active members on medical aid will remain on medical aid once they retire. We also assumed that all active members will remain on the same medical aid option at retirement.

We also assumed that 22.5% of in-service members not currently on a medical aid would join the Key-Health Silver medical aid scheme by retirement. This assumption is consistent with that used in the preceding valuation.

Valuation of Assets

As at the valuation date, the medical aid liability of the Municipality was unfunded, i.e. no dedicated assets have been set aside to meet this liability. We therefore did not consider any assets as part of our valuation.

The following assumptions has been used for current and prior year

Discount rate	Yield Curve Difference between nominal and real yield curve	Yield Curve Difference between nominal and real yield curve CPI +1% Yield Curve
CPI (Consumer Price Inflation)		
Health care cost inflation rate		
Net effective discount rate		
CPI (Consumer Price Inflation)	Difference between nominal and real yield curve	Difference between nominal and real yield curve
36,3 Long Service Awards		
Accrued liability	40 654 000,00	36 070 000,00
Unfunded Accrued Liability	40 654 000,00	36 070 000,00
Net Liability in Balance Sheet	40 654 000,00	36 070 000,00

Reconciling and projecting the unfunded accrued liability

Unfunded Accrued Liability

Opening balance	36 070 000,00	31 892 000,00
Current-service cost	3 685 000,00	3 464 000,00
Interest cost	3 303 000,00	2 800 000,00
Actuarial (Gain)/Loss	(2 857 000,00)	(1 516 989,00)
Actual employer benefit payments	(2 719 000,00)	(569 011,00)
Closing Balance	37 482 000,00	36 070 000,00

Net liability to reflect in the balance sheet

Opening balance	36 070 000,00	31 892 000,00
Current-service cost	3 685 000,00	3 464 000,00
Interest cost	3 303 000,00	2 800 000,00
Actuarial (Gain)/loss recognised	(2 857 000,00)	(1 516 989,00)
Net Periodic Cost Recognised	40 201 000,00	36 639 011,00
Actual employer benefits payments	(2 719 000,00)	(569 011,00)
Closing Balance	37 482 000,00	36 070 000,00

Employees qualify for the following long service awards:

- After 20 years of continuous service a watch to the value of R7 563,12 (2017: R7 110,87) (adjusted annually).
- Additional 10,20 and 30 leave days for 10,15 and each 5 years after 15 years of service respectively

The following assumptions has been used for current and prior year

Discount rate	Yield Curve Difference between nominal and real yield curve	Yield Curve Difference between nominal and real yield curve
CPI (Consumer Price Inflation)		
Normal salary increase	Equal to CPI + 1% Yield Curve Based	Equal to CPI + 1% Yield Curve Based
Net effective discount rate		
36,4 Ex-gratia benefits (lump sum)		
Fair value of plan assets	-	-
Accrued liability	10 648 000,00	10 124 000,00
Unfunded Accrued Liability	10 648 000,00	10 124 000,00
Net Liability in Balance Sheet	10 648 000,00	10 124 000,00

Employees qualify for the following awards:

- After 10 years of continuous service an amount of R836,05 (2017:R786,06) (adjusted annually) per each year of service.

Reconciling and projecting the unfunded accrued liability

Unfunded Accrued Liability

Opening balance	10 124 000,00	9 585 000,00
Current-service cost	985 000,00	1 044 000,00
Interest cost	1 017 000,00	948 000,00
Actuarial (Gain)/Loss	(1 656 291,00)	(1 136 967,00)
Employer benefit payments (Estimate)	(628 709,00)	(316 033,00)
Closing Balance	9 841 000,00	10 124 000,00

Net liability to reflect in the balance sheet

Opening balance	10 124 000,00	9 585 000,00
Current-service cost	985 000,00	1 044 000,00
Interest	1 017 000,00	948 000,00
Actuarial (Gain)/loss recognised	(1 656 291,00)	(1 136 967,00)
Net Periodic Cost Recognised	10 469 709,00	10 440 033,00
Estimated employer benefits payments	(628 709,00)	(316 033,00)
Closing Balance	9 841 000,00	10 124 000,00

36,5 Fleet Africa	8 164 939,79	-
These amounts are outstanding lease payments that have not been paid to Fleet Africa due to a dispute that arose between Fleet Africa and the municipality.		
Total Provisions	299 243 705,07	270 946 889,64

37 RISK MANAGEMENT

37,1 Fair values
The table below analyses financial instruments carried at fair value at the end of the reporting period, by level of fair value hierarchy. The different levels are based on the extent to which quoted prices are used in the calculation of the fair value of the financial instruments and have been defined as follows:

Level 1

Fair values are based on quoted market prices in active markets for an identical instrument.

Level 2

Fair values are calculated using valuation techniques based on observable inputs. This category includes instruments valued using quoted market prices in active markets for similar instruments.

Level 3

Fair values are based on valuation techniques using significant unobservable inputs. This category includes all instruments where the valuation technique includes inputs not based on observable data and the unobservable inputs have a significant effect on the instrument's valuation

	<u>Level 1</u>	<u>Level 1</u>
Investments	-	-
Cash and cash equivalents	2 042 878,90	98 037 995,37
	Level 2	Level 2
Investments	112 502 102,00	248 578 869,00
Cash and cash equivalents	-	-
	Level 3	Level 3
Investments	1 000,00	1 000,00
Cash and cash equivalents	-	-
	Total	Total
Investments	112 503 102,00	248 579 869,00
Cash and cash equivalents	2 042 878,90	98 037 995,37

37,2 Credit risk

Credit risk is the risk of financial loss to the municipality if customers or counterparties to financial instruments fail to meet their contractual obligations, and arises principally from investments, loans, receivables and cash and cash equivalents.

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk as at 30 June is as follows:

Investments in Financial institutions	112 503 102,00	248 579 869,00
Cash and cash equivalents	2 042 878,90	98 037 995,37
Trade and other receivables	725 380 795,34	501 217 858,78
	839 926 776,24	847 835 723,15

Investments and cash and equivalents

The Municipality limits its exposure to credit risk by investing only with reputable financial institutions that have a sound credit rating and within guidelines set in accordance with Councils approved investment policy. The municipality does not consider there to be any significant exposure to credit risk.

Receivables

Receivables are amounts owing by consumers and are presented net of impairment losses. The Municipality is compelled in terms of its constitutional mandate to provide all its residents with basic minimum services without recourse to an assessment of creditworthiness. Deposits are required for service connections serving as a guarantee. Policies and processes are in place to manage risk.

Refer to note 12 and 13 for additional information relating to the analysis of receivables.

37,3 Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities. Cash flow forecasts are prepared and adequate utilised borrowing facilities are monitored.

The table below analyses the municipality's financial liabilities into relevant maturity groupings based on the remaining period at the Statement of Financial Position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

Liabilities

Borrowings		
	<u>Up to 1 year</u>	<u>Up to 1 year</u>
Capital repayments	48 436 793,72	59 829 253,00
Interest	70 996 556,78	37 923 391,07
	119 433 350,50	97 752 644,07
	<u>1-5 Years</u>	<u>1-5 Years</u>
Capital repayments	127 635 126,26	160 059 761,71
Interest	190 191 973,83	138 022 322,99
	317 827 100,09	298 082 084,70
	<u>>5 years</u>	<u>>5 years</u>
Capital repayments	385 342 595,86	186 487 795,14
Interest	172 417 144,62	108 929 344,41
	557 759 740,48	295 417 139,55
	Total	Total
Capital repayments	561 414 515,84	406 376 809,85
Interest	433 605 675,23	284 875 058,47
	995 020 191,07	691 251 868,32
	<u>Up to 1 year</u>	<u>Up to 1 year</u>
Trade and other payables	607 945 059,45	487 060 627,39
	607 945 059,45	487 060 627,39

Finance lease

	<u>Up to 1 year</u>	<u>Up to 1 year</u>
Capital repayments		
Vehicles	-	31 431 413,57
Cell phones	284 812,41	2 130 928,34
Photo copiers	2 587 422,67	241 597,13
	2 872 235,08	33 803 939,04
Interest		
Vehicles		2 762 775,10
Cell phones	14 686,75	128 996,17
Photo copiers	521 501,62	159 329,11
	536 188,37	3 051 100,38
	<u>1-5 Years</u>	<u>1-5 Years</u>
Capital repayments		
Vehicles	-	4 130 920,52
Cell phones	3 876 173,75	167 378,27
Photo copiers	-	-
	3 876 173,75	4 298 298,79
Interest		
Vehicles		78 440,71
Cell phones	-	8 228,97
Photo copiers	280 257,35	86 669,68
	280 257,35	86 669,68
	<u>1-5 Years</u>	<u>1-5 Years</u>
Capital repayments	6 748 408,83	38 102 237,83
Interest	816 445,72	3 137 770,07
	7 564 854,56	41 240 007,89

38 FINANCE LEASE COMMITMENTS

The municipality future lease commitments on vehicles, cell phones and photocopiers and their present values are as follows:

Total commitments:		
Vehicles	-	38 403 549,90
Cell phones	299 499,16	2 435 531,75
Photo copiers	7 265 355,39	400 926,24
Total commitments:	7 564 854,56	41 240 007,89
Finance lease obligation		
Minimum lease payments due		
- within one year	3 408 423,46	36 855 039,43
- in second to fifth year inclusive	4 156 431,10	4 384 968,46
- late than five years	-	-
	7 564 854,56	41 240 007,89
Less: future finance charges	(816 445,72)	(3 137 770,07)
Present value of minimum lease payments	6 748 408,83	38 102 237,82
Present value of minimum lease payments		
- within one year	3 408 423,46	36 855 039,43
- in second to fifth year inclusive	4 156 431,10	4 384 968,46
- late than five years	-	-
	7 564 854,56	41 240 007,89
Non-current	3 961 712,26	4 130 920,52
Current	2 872 234,09	33 971 316,28
	6 833 946,35	38 102 236,80

39	<p>RATIFICATION OF DEVIATIONS FROM BREACHES IN PROCUREMENT PROCESSES (Regulation 36) Prescribed procurement processes were not followed but was approved by the Municipal Manager in terms of delegated powers and in accordance with Supply Chain Management Regulations and Policy. Valid reasons for deviations were recorded in all instances.</p>	<table border="0"> <tr> <td style="border-top: 1px solid black; border-bottom: 3px double black;">68 688 001,03</td> <td style="border-top: 1px solid black; border-bottom: 3px double black;">30 869 081,33</td> </tr> </table>	68 688 001,03	30 869 081,33																
68 688 001,03	30 869 081,33																			
	Refer to Annexure K for detail information																			
40	<p>RELATED PARTIES</p> <p>Relationships Members of key management</p> <p>Municipal entity</p> <p>Related party transactions Compensation to councillors</p>	<p>No other payments are paid outside contractual employment payments from employment. Refer to note 23 for remuneration.</p> <p>Polokwane Housing Association. Please refer to related party transactions below.</p> <p>Payments to councillors are for allowances as gazetted. No other payments are made to councillors. Refer to note 24 for remuneration of councillors.</p> <p>The Municipality has exempted PHA from paying rates though utilities are still payable</p>																		
	Operational grant - Paid to PHA	<table border="0"> <tr> <td style="width: 150px;">9 000 000,00</td> <td style="width: 150px;">15 020 000,00</td> </tr> <tr> <td></td> <td style="text-align: center;">The Municipality paid an amount of R15 million to PHA to cover the budget shortfall.</td> </tr> </table>	9 000 000,00	15 020 000,00		The Municipality paid an amount of R15 million to PHA to cover the budget shortfall.														
9 000 000,00	15 020 000,00																			
	The Municipality paid an amount of R15 million to PHA to cover the budget shortfall.																			
	Accounting fees paid on behalf of PHA	<table border="0"> <tr> <td style="width: 150px;">150 000,00</td> <td style="width: 150px;">300 000,00</td> </tr> </table>	150 000,00	300 000,00																
150 000,00	300 000,00																			
41	<p>DISTRIBUTION LOSSES</p> <p>The Municipality has incurred the following distribution losses as result of supply of electricity and water</p> <p>Water distribution losses In KL Electricity distribution losses kWh</p> <p>Monetary value Water distribution losses Electricity distribution losses</p>	<table border="0"> <tr> <td style="width: 150px;">5 248 544 (14%)</td> <td style="width: 150px;">10 722 987 (31%)</td> </tr> <tr> <td style="width: 150px;">119 669 669,29 (16%)</td> <td style="width: 150px;">132 048 417 (17%)</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td style="width: 150px;">25 826 344,02</td> <td style="width: 150px;">48 268 848,00</td> </tr> <tr> <td style="width: 150px;">99 905 156,81</td> <td style="width: 150px;">109 554 600,00</td> </tr> <tr> <td style="border-top: 1px solid black; border-bottom: 3px double black;">125 731 500,83</td> <td style="border-top: 1px solid black; border-bottom: 3px double black;">157 823 448,00</td> </tr> </table>	5 248 544 (14%)	10 722 987 (31%)	119 669 669,29 (16%)	132 048 417 (17%)			25 826 344,02	48 268 848,00	99 905 156,81	109 554 600,00	125 731 500,83	157 823 448,00						
5 248 544 (14%)	10 722 987 (31%)																			
119 669 669,29 (16%)	132 048 417 (17%)																			
25 826 344,02	48 268 848,00																			
99 905 156,81	109 554 600,00																			
125 731 500,83	157 823 448,00																			
42	<p>COMPARISON WITH THE BUDGET</p> <p>The comparison of the Municipality's actual financial performance with that budgeted is set out in Appendix E.1</p>																			
43	<p>EMPLOYEE BENEFIT OBLIGATIONS</p> <p>Defined contribution and benefit plan</p> <p>The Council provides retirement benefits to employees by contributing to pension and provident Funds Membership of either pension or provident fund is compulsory for all permanent employees.</p> <p>The municipality and its employees contribute to 7 different Pension Funds, of which 3 (The Municipal Employees Pension Fund, Municipal Gratuity Fund and Samwu National Provident Fund) cater for the majority of the staff. The Joint Municipal Pension Fund, Municipal Employees Pension Fund, Municipal Gratuity Fund ,Samwu National Provident Fund and National Fund for Municipal Workers are defined benefit funds.</p> <p>The employees of the Council as well as the Council as employer, contribute to municipal pension, retirement and various provident funds as listed below:</p>	<table border="0"> <tr> <td style="width: 150px;">2 018,00</td> <td style="width: 150px;">2 017,00</td> </tr> <tr> <td>The Joint Municipal Pension Fund</td> <td>2 186 029,69</td> </tr> <tr> <td>Municipal Councillors Pension Fund</td> <td>4 137 954,59</td> </tr> <tr> <td>Government Employees Pension Fund</td> <td>1 960 662,41</td> </tr> <tr> <td>Municipal Employees Pension Fund</td> <td>51 309 605,56</td> </tr> <tr> <td>Municipal Gratuity Fund</td> <td>27 827 703,63</td> </tr> <tr> <td>Samwu National Provident Fund</td> <td>10 461 672,85</td> </tr> <tr> <td>National Fund For Municipal Workers</td> <td>14 259 685,82</td> </tr> <tr> <td style="border-top: 1px solid black; border-bottom: 3px double black;">113 193 522,93</td> <td style="border-top: 1px solid black; border-bottom: 3px double black;">103 357 592,20</td> </tr> </table>	2 018,00	2 017,00	The Joint Municipal Pension Fund	2 186 029,69	Municipal Councillors Pension Fund	4 137 954,59	Government Employees Pension Fund	1 960 662,41	Municipal Employees Pension Fund	51 309 605,56	Municipal Gratuity Fund	27 827 703,63	Samwu National Provident Fund	10 461 672,85	National Fund For Municipal Workers	14 259 685,82	113 193 522,93	103 357 592,20
2 018,00	2 017,00																			
The Joint Municipal Pension Fund	2 186 029,69																			
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Municipal Gratuity Fund	27 827 703,63																			
Samwu National Provident Fund	10 461 672,85																			
National Fund For Municipal Workers	14 259 685,82																			
113 193 522,93	103 357 592,20																			

Post-Retirement medical aid contributions

The municipality operates on 7 accredited medical aid schemes, namely Bonitas, Hosmed, Key-Health, LA Health and Samwumed, Resolution Health, and Government Employees Medical Scheme. Pensioners may continue on the option they belonged to on the day of their retirement.

The last post-employment health care benefits actuarial valuation in terms of GRAP 25 was done by ZAQ Consultants and Actuaries for the period ending 30 June 2017.

A reconciliation of Polokwane accrued liability for the year ending 30 June 2018 is set out below:

Year ended 30 June 2018		
	2 018,00	2 017,00
Opening balance	160 479 000,00	162 094 000,00
Service cost	6 231 000,00	6 333 000,00
Interest cost	16 356 000,00	16 123 000,00
Actual employer benefits payments	(6 494 009,00)	(6 052 676,00)
Expected closing balance	176 571 991,00	178 497 324,00
Actuarial (gain)/loss	(13 024 991,00)	(18 018 324,00)
Actual closing balance	163 547 000,00	160 479 000,00

The amounts recognised in the statement of financial position are as follows:

Carrying value

Present value of the defined benefit obligation- Wholly unfunded	163 547 000,00	160 479 000,00
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Movements for the year

Opening balance	160 479 000,00	162 094 000,00
Contributions - Current year	1 453 000,00	(1 615 000,00)
Closing balance	163 547 000,00	160 479 000,00

Key assumptions used

The projected unit credit method is used as the standard valuation methodology for the valuation done during the 2015/2016 financial period. Plan assets were valued at current market value as required by GRAP 25.

Assumptions used on last valuation on 30 June 2018

Discount rates used	Yield Curve	Yield Curve
Medical inflation	CPI +1%	CPI +1%
Net effective discount rate	Yield Curve	Yield Curve

Other assumptions; Post retirement mortality PA (90-1) Retirement age 63 years

Sensitivity analysis

The impact of a 1% change in the medical aid inflation rate is reflected in the table underneath.

Sensitivity to medical inflation

Base	163 547 000,00	160 479 000,00
-1%	152 181 000,00	147 776 000,00
1%	175 717 000,00	172 850 000,00

The employees of the Council as well as the Council as employer, contribute to municipal medical aids as listed below

	2 018,00	2 017,00
Bonitas	17 408 891,45	14 803 988,84
Hosmed	7 473 375,32	6 560 114,06
Key Health	7 710 901,86	8 184 777,54
LA Health	10 017 596,55	7 406 190,18
Samwumed	8 626 141,99	8 351 995,64
Government Employees Medical Scheme	650 493,00	680 807,00
Total	51 887 400,17	45 987 873,26

44 MINIMUM LEASE RENTAL RECEIPTS SUMMARY

	2 018,00	2 017,00
Within one year	4 789 765,57	4 949 895,38
Between 1 and 5 years	19 516 244,36	19 018 662,87
After 5 years	73 485 374,68	78 772 721,74
TOTAL	97 791 384,61	102 741 279,99

After 5 years

45 EVENTS AFTER THE REPORTING PERIOD

Council took a decision in July to write off all the surcharges for households that were billed from 1 July 2017 to 30 June 2018. The decision was taken through Council resolution CR/17/07/2017

The event will result in the write off of an amount of R 92 541 971.01 in the next financial year relating to surcharges that was earned in the current financial year.

46 GOING CONCERN

In terms of the accounting standard GRAP 1 paragraphs 27 to 30 the annual financial statements are prepared on a going concern basis. The assumption is based on the fact that the municipality a constitutional mandate to levy additional rates or taxes to enable the municipality to be considered as a going concern even though the municipality will be operational for extended periods with negative net assets.

The municipality's budget is substantially funded by the government which has not announced any intention to cease funding the municipality. Furthermore, based on the current solvency and liquidity ratio's tests performed, the municipality's ability to operate as a going concern is not under threat.

47 Transfer of functions between entities not under common control

Transfer of functions between entities not under common control occurring during the current reporting period

- 47,1** Entities involved in the transfer of functions were:
 Polokwane Local Municipality
 Aganang Local Municipality

The transfer was due to the dissolution of Aganang Local Municipality by the Municipal Demarcation Board.
 The transfer of function took place during the 2017 financial year.
 The transfer was finalized on Wednesday 10 August 2016
 78% of remaining funds were distributed to Polokwane Municipality

The following components reflect the transfer of functions at their fair values

	2 018	2 017
Assets		
Current Assets		
Inventories		614 600,38
Receivables from exchange transactions		-
Receivables from non exchange transactions		-
VAT receivable		7 977 462,97
Consumer debtors		-
Cash and cash equivalents		95 591 767,47
		104 183 830,82
Non-Current Assets		
Water infrastructure		130 881 539,00
Roads infrastructure		648 773 894,00
Property, plant and equipment		101 499 274,93
Investment property		343 749,00
		881 498 456,93
Total Assets		985 682 287,75
Liabilities		
Current Liabilities		
Payables from exchange transactions		13 604 500,09
Unspent conditional grants and receipts		5 669 378,00
Provisions		5 011 463,51
		24 285 341,60
Net gain		961 396 946,15
Contingent liabilities		
Summary of claims lodged		
Makutu KS vs Aganang Local Municipality		80 261,00
Koko RM and vs Aganang Local Municipality		80 261,00
Thetane MJ vs Aganang Local Municipality		100 000,00
		-
		260 522,00

Makutu KS vs Aganang Local municipality

The municipality is being sued for failing to pay the Traffic Officers salary adjustments.
 The matter is still on going

Koko RM and vs Aganang Local Municipality

The municipality is being sued for failing to pay the Traffic Officers salary adjustments.
 The matter is still on going

Thetane MJ vs Aganang Local Municipality

The Traffic Officers arrested a plaintiff for allegedly violating the rules of the road and was arrested and detained at Ga- Matlala Police Station. After his release, he sued the municipality on the basis that his constitutional rights were violated. The matter is still on going

Receivables

The following receivables were acquired on the acquisition date:

Receivables from exchange transactions	323 125,00
Receivables from non- exchange transactions	1 122 146,00
VAT Receivables	7 977 463,00
Consumer debtors	114 599 549,00

Of the above receivables, municipality only expects to collect an amount of R 7 977 463.00 being VAT receivable.

Payables

The payables represent provisions on staff related costs. As at 10 August 2017, the staff allocation was not finalised. However, due to the size and nature of the Polokwane Municipality, we anticipate all or a significant number of staff to be allocated to the municipality.

48

Fair value adjustments

Fair value adjustments for the year are comprised as follows:

Fair value adjustments on Fleet Africa vehicles	56 581 989	24 044 434
Gain /loss on fair value of investments	1 901 029	200 073
Fair value adjustments on investment property	28 357 916	-
Fair value adjustments on biological assets	(3 737 694)	6 571 809
	83 103 240	30 816 316

APPENDIX A
SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2018 (Unaudited)

External Loans	Loan No.	Redeemable	Balance at 30 June 2017	Received during the period	Capitalised	Redeemed or written off during the period	Balance at 30 June 2018
			R	R		R	R
LONG TERM LOANS							
ANNUITY LOAN							
ANNUITY LOAN (DBSA) @ 11.52%	61000907	2019/20	21 184 492	0		6 287 000	14 897 492
ANNUITY LOAN (DBSA) @ 10.60%	61006782	2020/21	128 866 753	0		32 216 688	96 650 065
ANNUITY LOAN(INEP FRONT-LOADING) €	61007274	2017/18	21 325 565	0		21 325 565	0
ANNUITY LOAN (DBSA) @ 10.98%	61007443	2031/32	235 000 000	0			235 000 000
STANDARD BANK@ 10.98%	332234150	2031/32		205 000 000	9 866 959		214 866 959
			406 376 810	205 000 000	9 866 959	59 829 253	561 414 516
Total External Loans			406 541 438	205 000 000	9 866 959	59 993 881	561 414 516

APPENDIX B
ANALYSIS OF PROPERTY PLANT AND EQUIPMENT 30 JUNE 2018
(Unaudited)

Asset class	Historical cost							Depreciation				Impairments				Carrying value	
	Cost opening	Capital under construction	Additions	Transfers	Provision adjustment	Derecognition cost	Fair value adjustment	Cost closing	Accumulated depreciation opening	Depreciation financial YTD	Derecognition accumulated depreciation	Accumulated depreciation closing	Accumulated impairment opening	Impairment financial YTD	Derecognition impairment		Accumulated impairment closing
COMMUNITY ASSETS	3 891 019 246.74	116 265 598.36	9 986 522.14	0.00	0.00	-1 355 314.63	0.00	4 015 916 051.61	-1 760 840 946.21	-133 481 664.80	1 217 202.01	-1 674 105 409.00	-117 873.84	0.00	0.00	-117 873.84	2 122 692 768.77
Community Facilities	835 820 331.60	0.00	9 986 522.14	0.00	0.00	-1 355 314.63	0.00	844 451 539.20	-458 453 424.40	-29 239 352.43	1 217 202.01	-486 475 574.82	-117 873.84	0.00	0.00	-117 873.84	357 858 090.54
Sport and recreation facilities	2 896 427 922.57	0.00	0.00	0.00	0.00	0.00	0.00	2 896 427 922.57	-1 302 387 521.81	-104 242 312.37	0.00	-1 406 629 834.18	0.00	0.00	0.00	0.00	1 489 798 088.39
Capital under construction	158 770 991	116 265 598	0.00	0.00	0.00	0.00	0.00	275 036 589.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275 036 589.84
INFRASTRUCTURE ASSETS	22 097 922 077	625 070 568	133 282 746	-	6 355 003	(66 413 844)	-	22 736 216 551	(11 936 132 739)	(713 612 065)	41 929 265	(12 697 824 539)	(2 141 204)	(4 853 363)	-	(6 994 567)	10 191 397 445
Infrastructure Assets	21 617 642 869.44	625 070 567.99	123 122 264.20	0.00	6 355 003.48	(63 739 222.89)	0.00	22 208 451 482.22	(11 575 431 584.46)	(681 984 705.67)	40 090 722.20	(12 217 325 567.93)	(2 141 204.16)	(4 853 362.59)	0.00	(6 994 566.75)	9 984 131 347.56
Roads infrastructure	11 009 124 246.72	0.00	74 883 810.91	0.00	0.00	-25 417 862.07	0.00	11 058 590 195.56	-5 553 183 164.53	-443 936 104.66	20 463 609.94	-5 976 655 659.25	0.00	0.00	0.00	0.00	5 081 934 536.31
Electrical Infrastructure	4 032 662 504.65	0.00	7 107 983.53	0.00	0.00	-1 244 961.16	0.00	4 038 525 527.02	-2 566 856 774.37	-92 693 916.41	997 887.84	-2 658 552 802.94	0.00	0.00	0.00	0.00	1 379 972 724.08
Storm water infrastructure	1 142 643 009.73	0.00	8 337 772.13	0.00	0.00	-350 765.37	0.00	1 150 630 016.49	-693 967 005.17	-26 681 615.93	175 641.80	-720 472 979.30	0.00	0.00	0.00	0.00	430 157 037.19
Water Supply Infrastructure	3 287 216 909.23	0.00	32 792 697.63	0.00	0.00	-14 111 320.26	0.00	3 305 998 286.90	-1 891 677 533.55	-86 571 066.48	7 929 489.65	-1 970 319 210.38	-2 141 204.16	-2 438 209.90	0.00	-4 579 414.06	1 330 999 662.18
Sanitation Infrastructure	1 227 906 285.51	0.00	0.00	0.00	0.00	-22 405 564.80	0.00	1 205 500 723.71	-766 639 324.83	-20 683 895.25	10 961 418.65	-776 961 801.43	0.00	-1 638 251.67	0.00	-1 638 251.67	426 900 670.81
Information and communication infrastructure	31 382 449.67	0.00	0.00	0.00	0.00	0.00	0.00	31 382 449.67	-16 719 614.78	-2 981 707.73	0.00	-19 701 322.51	0.00	0.00	0.00	0.00	11 681 127.16
Solid Waste Infrastructure	152 611 571.07	0.00	0.00	0.00	6 355 003.48	-208 749.23	0.00	158 757 825.32	-86 388 067.23	-8 436 399.21	162 674.32	-94 661 792.12	0.00	-776 901.02	0.00	-776 901.02	63 319 132.18
Capital under construction	634 095 890	625 070 567.99	0.00	0.00	0.00	0.00	0.00	1 259 166 457.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1 259 166 457.85
Other assets	580 279 207.95	0.00	10 160 481.48	0.00	0.00	-2 674 620.82	0.00	587 765 068.61	-360 701 154.04	-31 627 359.73	1 829 542.56	-390 498 971.21	0.00	0.00	0.00	0.00	197 266 097.40
Housing	30 038 248.50	0.00	2 210 388.57	0.00	0.00	-2 674 620.82	0.00	32 248 637.07	-20 660 668.41	-615 649.56	0.00	-20 976 317.97	0.00	0.00	0.00	0.00	11 372 317.10
Operational Buildings	550 240 959.45	0.00	7 950 094.91	0.00	0.00	-2 674 620.82	0.00	555 516 433.54	-340 640 485.63	-30 811 710.17	1 829 542.56	-369 622 653.24	0.00	0.00	0.00	0.00	185 893 780.30
INTANGIBLE ASSETS	12 537 580.05	8 370 497.86	0.00	0.00	0.00	-8 699 626.43	0.00	12 208 451.48	-9 226 824.06	-342 406.34	8 507 326.95	-1 061 903.45	-192 299.48	0.00	192 299.48	0.00	11 146 548.03
Computer Software	10 553 695.30	0.00	0.00	0.00	0.00	-8 699 626.43	0.00	1 854 068.87	-9 226 824.06	-342 406.34	8 507 326.95	-1 061 903.45	-192 299.48	0.00	192 299.48	0.00	792 165.42
Service, Operating and Land Rights	1 304 767.61	0.00	0.00	0.00	0.00	0.00	0.00	1 304 767.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1 304 767.61
Capital under construction	679 117	8 370 498	0.00	0.00	0.00	0.00	0.00	9 049 615.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9 049 615.00
BIOLOGICAL ASSETS	15 570 834.00	0.00	0.00	0.00	0.00	-3 737 694.00	0.00	11 833 140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11 833 140.00
Consumable	15 570 834.00	0.00	0.00	0.00	0.00	-3 737 694.00	0.00	11 833 140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11 833 140.00
HERITAGE ASSETS	15 595 566.25	0.00	0.00	0.00	0.00	0.00	0.00	15 595 566.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15 595 566.25
Other Heritage Assets	4 002 770.25	0.00	0.00	0.00	0.00	0.00	0.00	4 002 770.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4 002 770.25
Works of Art	11 592 796.00	0.00	0.00	0.00	0.00	0.00	0.00	11 592 796.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11 592 796.00
INVESTMENT PROPERTY	702 055 306.47	0.00	3 188 689.50	0.00	0.00	-793 523.44	28 357 914.42	732 808 386.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	732 808 386.95
Investment Property	702 055 306.47	0.00	3 188 689.50	0.00	0.00	-793 523.44	28 357 914.42	732 808 386.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	732 808 386.95
OTHER AND MOVABLE	167 815 700.33	0.00	80 262 042.65	56 581 989.22	0.00	0.00	0.00	294 659 732.20	-107 417 132.99	-4 098 352.40	0.00	-111 515 485.39	0.00	0.00	0.00	0.00	183 144 246.81
Computer equipment	10 687 475.23	0.00	3 173 768.49	0.00	0.00	0.00	0.00	13 861 243.72	-8 995 758.10	-1 850 260.78	0.00	-8 846 018.88	0.00	0.00	0.00	0.00	5 015 224.84
Furniture and Office Equipment	64 348 693.55	0.00	3 263 201.55	0.00	0.00	0.00	0.00	67 611 895.10	-46 696 196.53	-3 198 841.45	0.00	-49 895 039.98	0.00	0.00	0.00	0.00	17 726 855.12
Machinery and equipment	12 298 799.31	0.00	3 274 283.86	2 121 244.48	0.00	0.00	0.00	17 694 327.65	-6 116 697.59	-2 238 953.37	0.00	-8 355 650.96	0.00	0.00	0.00	0.00	9 338 676.70
Transport Assets	70 480 732.24	0.00	70 550 788.75	54 460 744.73	0.00	0.00	0.00	195 492 265.73	-47 608 478.77	3 179 703.20	0.00	-44 428 775.57	0.00	0.00	0.00	0.00	151 063 490.15
LAND	181 873 278.50	0.00	100.00	0.00	0.00	0.00	0.00	181 873 378.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181 873 378.50
Land	181 873 278.50	0.00	100.00	0.00	0.00	0.00	0.00	181 873 378.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181 873 378.50
FINANCE LEASES	140 332 336.00	0	8 274 447.21	0	0	-139 746 633.00	0	8 860 150.21	-109 387 058.42	-21 415 102.37	128 635 223.61	-2 166 937.18	0	0	0	0	6 693 215.03
Furniture and Office Equipment	10 370 923.28	0	8 274 447.21	0	0	-139 746 633.00	0	8 860 150.21	-7 814 419.98	-4 103 228.26	9 750 711.06	-2 166 937.18	0	0	0	0	6 693 215.03
Transport Assets	129 961 412.72	0	-	0	0	-	0	-	-101 572 638.44	-17 311 874.11	118 884 512.55	-	0	0	0	0	-
TOTAL	27 214 721 924.73	749 706 664.21	234 994 547.18	56 581 989.22	6 355 003.48	-217 008 941.21	24 620 220.42	28 069 971 408.03 #	-13 923 004 700.18	-872 949 591.30	180 280 017.33	-14 615 674 274.16 #	-2 451 377.48	-4 853 362.59	192 299.48	-7 112 440.59 #	13 447 184 693.30

POLOKWANE MUNICIPALITY
APPENDIX C
30 JUNE 2018 UNAUDITED

	Historical cost						Depreciation				Impairments			Carrying value	Revaluation reserve	
	Opening Cost / Revaluation	Capital under construction	Additions for the year	Fair value adjustments	Reclassification	Derecognition/Disposals for the year	Closing Cost /Revaluation	Opening balance	Depreciation for the year	Acc Depreciation on Derecognition/Disposal	Closing balance	Opening balance	Impairment for the year	Closing balance	Carrying value	Closing balance
Council	914 815 724	-	23 189	-	-	-	914 838 913	(12 828 948)	(234 189)	-	-	-	-	-	901 775 776	(8 939 086)
Council General	914 815 724	-	23 189	-	-	-	914 838 913	(12 828 948)	(234 189)	-	-	-	-	-	901 775 776	(8 939 086)
Directorate Budget & Treasury	19 599 117	-	390 287	-	-	-	19 989 404	(12 828 948)	(2 368 901)	-	-	-	-	-	4 791 554	(3 956 527)
Budget and Treasury	26 180	-	40 678	-	-	-	66 858	-	-	-	-	-	-	-	66 858	-
Chief Financial Officer	189 600	-	98 000	-	-	-	287 600	-	-	-	-	-	-	-	287 600	-
Supply Chain Management	19 283 337	-	251 609	-	-	-	19 534 946	(12 828 948)	(2 368 901)	-	(15 197 849)	-	-	-	4 437 096	(3 956 527)
Directorate Community Development	3 319 771 004	-	20 354 939	-	-	-	3 340 125 943	(1 425 308 005)	(515 206 788)	-	(1 940 514 793)	(117 874)	-	(117 874)	1 399 493 276	(1 142 389 053)
Cultural Services	161 526 437	-	458 903	-	-	-	161 985 340	(109 196 323)	(87 019 989)	-	(196 216 312)	-	-	-	(34 230 972)	(27 106 521)
Director Community Development	4 268 851	-	4 198 000	-	-	-	8 466 851	-	-	-	-	-	-	-	8 466 851	-
Facility Management	150 240 564	-	10 806 036	-	-	-	161 046 600	(41 132 111)	(48 086 799)	-	(89 218 910)	(117 874)	-	(117 874)	71 709 817	(12 076 169)
Sports & Recreation	3 003 735 152	-	4 892 000	-	-	-	3 008 627 152	(1 274 979 572)	(380 100 000)	-	(1 655 079 572)	-	-	-	1 353 547 580	(1 103 206 363)
Directorate Community Services	529 520 507	-	7 361 961	3 789 022	-	-	540 871 490	(309 459 427)	(7 840 118)	1 556 700	(3 715 742 845)	-	-	-	224 926 645	(102 042 711)
Community Health Services	6 501 946	-	189 800	-	-	-	6 691 746	(3 617 165)	(3 470 004)	-	(3 087 169)	-	-	-	(395 423)	(1 301 970)
Director Community Services	350 766	-	3 000 011	-	-	-	3 350 777	(6 504)	(234)	-	(6 738)	-	-	-	3 344 039	-
Disaster Management	103 876 157	-	1 800 029	-	-	-	105 676 186	(71 556 161)	(1 267 891)	-	(72 824 052)	-	-	-	32 852 134	(16 035 576)
Environmental Management	249 141 827	-	39 222	3 789 022	-	-	252 970 071	(132 696 345)	(2 702 689)	1 556 700	(133 842 334)	-	-	-	119 127 738	(59 781 418)
Security Services	772 669	-	20 899	-	-	-	793 568	(276 544)	(36 722)	-	(513 266)	-	-	-	480 302	-
Traffic and Licensing	22 363 433	-	2 170 000	-	-	-	24 533 433	(17 103 542)	(126 900)	-	(17 230 442)	-	-	-	7 302 991	(2 950 293)
Waste Management	146 513 709	-	142 000	-	-	-	146 655 709	(84 203 167)	(235 678)	-	(84 438 845)	-	-	-	62 216 864	(21 973 454)
Directorate Corporate and Shared Services	178 835 444	-	8 906 489	-	-	(28 099 913)	159 642 020	(108 205 730)	(7 957 646)	-	(116 163 376)	-	-	-	43 478 644	(3 759 626)
Human Resources	3 267 399	-	789 200	-	-	-	4 056 599	(1 528 597)	(23 416)	-	(1 552 013)	-	-	-	2 504 586	-
Information services	44 181 582	-	268 190	-	-	-	44 449 772	(24 279 967)	(67 483)	-	(24 347 450)	-	-	-	20 102 323	(3 759 626)
Legal Services	606 694	-	26 900	-	-	-	633 594	(346 321)	(34 527)	-	(360 848)	-	-	-	252 747	-
Mechanical Services	130 722 969	-	7 802 000	-	-	(28 099 913)	110 425 056	(82 050 846)	(7 832 220)	-	(89 883 066)	-	-	-	20 541 990	-
Secretariat	56 800	-	20 199	-	-	-	76 999	-	-	-	-	-	-	-	76 999	-
Directorate Engineering Services	21 066 363 493	-	9 608 901	83 768 191	-	(151 008 985)	21 023 317 425	(11 761 999 246)	(295 605 219)	140 149 461	(11 917 455 004)	(2 333 504)	(4 076 462)	(6 217 666)	9 099 644 755	(6 050 024 996)
Director Engineering Services	196 249	-	28 901	-	-	-	225 150	(189 784)	(2 178)	-	(191 962)	-	-	-	33 187	-
Energy services	2 901 348 627	-	345 289	2 200 981	-	(43 020 000)	2 868 074 897	(1 999 058 209)	(218 435 923)	38 501 119	(2 178 993 013)	-	-	-	681 881 883	(500 318 679)
Road Transport Infrastructure Services	13 720 250 666	-	9 010 000	53 000 018	-	(103 068 899)	13 679 161 795	(7 223 494 355)	(73 171 198)	99 033 456	(7 197 632 097)	(2 141 204)	(2 438 210)	(4 579 414)	8 476 950 283	(1 378 283 057)
Sanitation Services	1 071 227 639	-	189 000	28 567 192	14 585 824	(2 400 096)	1 112 169 560	(677 986 255)	(324 111)	1 590 004	(676 720 362)	-	-	(1 638 252)	433 810 946	(3 667 787 789)
Water Services	3 373 340 313	-	35 711	-	-	(2 490 000)	3 370 886 024	(1 861 270 642)	(3 671 809)	1 024 882	(1 863 917 569)	(192 299)	-	-	1 506 968 455	(503 635 471)
Directorate Planning & Economic Development	248 004 530	-	898 944	-	-	(899 145)	248 004 328	(266 913 865)	(29 091 692)	13 673 856	(282 331 701)	-	(776 901)	(776 901)	(35 104 273)	(87 665 751)
Building Regulations	3 283 678	-	-	-	-	-	3 283 678	(2 253 490)	(334 452)	-	(2 587 942)	-	-	-	695 736	-
City & Regional Development	161 154 547	-	260 119	-	-	-	161 414 666	(240 999 430)	(24 150 003)	13 630 034	(251 519 399)	-	(776 901)	(776 901)	(90 881 634)	(81 630 704)
Director Planning & Economic Development	28 825 434	-	271 000	-	-	-	29 096 434	(435 671)	(34 511)	-	(470 182)	-	-	-	26 626 252	-
Economic Development & Tourism	30 196 910	-	328 905	-	-	(899 145)	29 626 670	(4 195 759)	(34 521)	-	(4 230 280)	-	-	-	25 396 390	(1 479 322)
Housing	26 543 961	-	38 920	-	-	-	26 582 881	(19 029 515)	(4 538 205)	43 822	(23 523 897)	-	-	-	3 058 983	(4 555 726)
Directorate Strategic Planning, Monitoring and IDP	35 082 017	-	324 704	-	-	(35 406 721)	35 406 721	(24 685 508)	(13 907 222)	-	(38 592 730)	-	-	-	(3 186 009)	(5 250 411)
IDP	379 850	-	54 800	-	-	-	434 650	(346 141)	-	-	(346 141)	-	-	-	88 509	-
Performance Management	5 800 000	-	230 998	-	-	-	6 030 998	-	-	-	-	-	-	-	6 030 998	-
Cluster Offices	28 902 167	-	38 906	-	-	-	28 941 073	(24 339 367)	(13 907 222)	-	(38 246 589)	-	-	-	(9 305 516)	(5 250 411)
Directorate Transport Operations	108 654 115	-	171 493 336	-	-	(37 000 898)	243 146 553	(387 511)	(389 426)	24 900 000	24 123 063	-	-	-	43 022 732	(23 254 699)
Transport Operations	108 654 115	-	171 493 336	-	-	(37 000 898)	243 146 553	(387 511)	(389 426)	24 900 000	24 123 063	-	-	-	43 022 732	(23 254 699)
Office of the Municipal Manager	529 976	-	1 045 976	-	-	-	1 575 952	(387 511)	(348 390)	-	(735 901)	-	-	-	840 051	-
Communications & Marketing	489 199	-	-	-	-	-	489 199	(387 511)	(348 390)	-	(735 901)	-	-	-	(246 702)	-
Internal Audit	(21 612)	-	345 178	-	-	-	323 566	-	-	-	-	-	-	-	323 566	-
Municipal Manager	28 190	-	654 890	-	-	-	683 080	-	-	-	-	-	-	-	683 080	-
Risk Management	34 199	-	45 908	-	-	-	80 107	-	-	-	-	-	-	-	80 107	-
Capital under Construction	793 545 998	749 706 661	-	-	-	-	1 543 252 659	-	-	-	-	-	-	-	1 543 252 659	-
Capital under Construction	793 545 998	749 706 661	-	-	-	-	1 543 252 659	-	-	-	-	-	-	-	1 543 252 659	-
TOTAL	27 214 721 925	749 706 661	220 408 726	87 557 213	-	(217 008 941)	28 069 971 408	(13 923 004 700)	(672 949 591)	180 280 017	(14 615 674 274)	(2 451 377)	(4 853 363)	(7 112 441)	13 447 184 693	(7 427 282 859)

APPENDIX D

SEGMENTAL ANALYSIS OF OPERATING REVENUE AND EXPENDITURE 30 JUNE 2018

Description	Ref	Budget Year 2017/18		
		(Unaudited) Original Budget	Adjusted Budget	YTD actual
R thousands	1			
Revenue - Standard				
Governance and administration		2 302 078 890	2 410 970 850	2 091 152 671
Executive and council		0	0	-
Budget and treasury office		2 302 078 890	2 410 970 850	2 091 152 671
Internal audit		0	0	-
Community and public safety		45 391 522	45 391 522	5 072 387
Community and social services		5 074 924	5 074 924	1 310 484
Sport and recreation		9 438 618	9 438 618	3 688 896
Public safety		30 844 460	30 844 460	73 008
Housing		33 520	33 520	-
Health		0	0	-
Economic and environmental services		109 119 293	109 119 293	56 398 255
Planning and development		92 875 780	92 875 780	22 078 076
Road transport		13 615 081	13 615 081	34 320 179
Environmental protection		2 628 432	2 628 432	-
Trading services		1 486 627 295	1 486 627 295	1 394 768 884
Energy sources		972 479 636	972 479 636	901 900 825
Water		313 506 426	313 506 426	106 028 977
Waste water management		94 496 000	94 496 000	94 478 010
Waste management		106 145 234	106 145 234	292 361 072
Other	4	-	-	-
Total Revenue - Standard	2	3 943 217 001	4 052 108 960	3 547 392 198
Expenditure - Standard				
Governance and administration		972 459 714	1 024 041 883	1 388 870 110
Executive and council		243 014 136	243 014 136	188 136 026
Budget and treasury office		717 755 714	769 337 883	1 190 953 733
Internal audit		11 689 864	11 689 864	9 780 351
Community and public safety		272 490 692	272 490 692	196 653 187
Community and social services		64 740 870	64 740 870	72 566 024
Sport and recreation		159 913 595	159 913 595	69 990 445
Public safety		34 933 955	34 933 955	39 471 435
Housing		8 235 242	8 235 242	5 240 292
Health		4 667 030	4 667 030	9 384 991
Economic and environmental services		384 562 510	384 562 510	896 731 227
Planning and development		92 826 288	92 826 288	141 916 140
Road transport		291 054 904	291 054 904	754 141 372
Environmental protection		681 319	681 319	673 715
Trading services		1 272 744 802	1 272 744 802	1 399 817 658
Energy sources		806 231 198	806 231 198	843 340 163
Water		301 176 991	301 176 991	356 008 914
Waste water management		100 352 697	100 352 697	129 061 926
Waste management		64 983 916	64 983 916	71 406 655
Other		0	0	-
Total Expenditure - Standard	3	2 902 257 718	2 953 840	3 882 072 183
Surplus/ (Deficit) for the year		1 040 959 283	1 098 269 266	(334 679 985)

APPENDIX E (1)
ACTUAL OPERATING VERSUS BUDGET FOR THE YEAR ENDED 30 JUNE 2018(Unaudited)

	2018 Actual	2018 Budget	2018 Variance	2018 Variance	Explanations of significant variances greater than 10% versus budget
	R	R	R	%	
REVENUE					
Property rates	360 161 268	388 192 000	(28 030 732)	(7,22)	Less than 10%
Service charges	1 351 943 184	1 391 739 000	(39 795 816)	(2,86)	Less than 10%
Rental of facilities and equipment	15 730 400	35 454 000	(19 723 600)	(55,63)	Rental of land realized with R5 million more than budgeted for
Interest earned – external investments	29 592 700	44 944 000	(15 351 300)	(34,16)	The increase earned on external investments decreased due to a decrease in the amount of investments
Interest earned – outstanding debtors	77 045 047	66 742 000	10 303 047	15,44	Under budgeted due to non payment of consumer debtors
Fines	20 985 069	24 000 000	(3 014 931)	(12,56)	Under budgeted due to implementation of provision for doubtful fines
Licensing & permits	11 251 033	14 046 000	(2 794 967)	(19,90)	Less licences and permits were taken out than anticipated.
Revenue for agency services	17 345 085	21 124 000	(3 778 915)	(17,89)	The variance is due to the decrease in the number of motor vehicle registrations and renewal.
Government grants & subsidies – operating	939 879 358	976 410 140	(36 530 782)	(3,74)	Over budgeted due to underspending of grant expenditure
Government grants & subsidies – capital	546 274 637	689 708 275	(143 433 638)	(20,80)	Over budgeted due to underspending of grant expenditure
Public contributions, donated and contributed	0	0	0	-	
Other revenue	113 677 458	399 749 545	(286 072 087)	(71,56)	Contribution from accumulated surplus during the adjustment budget (R35 million) was not necessary. Revenue on various line items realised lower than anticipated during budget process.
Total Revenue	3 483 885 238	4 052 108 960	(568 223 722)	(14,02)	
EXPENDITURE					
Employee related costs	760 451 343	756 472 343	3 979 000	0,53	Less than 10%
Remuneration of councillors	36 190 111	36 190 112	(1)	(0,00)	Less than 10%
Bad debt provision	151 266 404	55 000 000	96 266 404	175,03	The municipality has under provided for the impairment of water surcharges and also taken into account the incentives on the settlement of debts.
Depreciation	885 858 302	131 959 284	753 899 018	571,31	The provision of bad debts is re-calculated at year end and it exceeded the planned impairment. This is a non-cash item.
Inventory consumed	93 472 143	93 472 143	(0)	(0,00)	Less than 10%
Finance costs	63 644 729	63 644 728	1	0,00	
Bulk purchases	802 365 370	802 365 371	(1)	(0,00)	Less than 10%
Grants & subsidies paid	9 479 750	9 479 750	0	-	Less than 10%
Contracted services	460 845 880	750 303 989	(289 458 109)	(38,58)	Less than 10%
General expenses	265 059 109	254 952 166	10 106 943	3,96	Less than 10%
Subtotal	3 528 633 141	2 953 839 886	574 793 255		
Gain / (loss) on fair value adjustment/disposal of assets	60 715 798	0	60 715 798	-	Not budget for
Total Expenditure	3 589 348 939	2 953 839 886	1 210 302 307	40,97	
NET SURPLUS/(DEFICIT) FOR THE YEAR	15 967 895	1098 269 074	(1082 301 179)	(98,55)	

APPENDIX E (2)
ACTUAL CAPITAL VERSUS BUDGET (ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT)
FOR THE YEAR ENDED 30 JUNE 2018(Unaudited)

	2018 Budget R	2018 Actual R	2018 Variance R	2018 Variance %	Explanations of significant variances greater than 10% versus budget
EXECUTIVE & COUNCIL					
Council	-	-	-		
BUDGET & TREASURY OFFICE	3 176 221	1 735 630	(1 440 591)	- 45,36	
Finance	3 176 221	1 735 630	(1 440 591)	- 45,36	Due to non-responsive of the bids which resulted in readvertisement.
CORPRATE SERVICES	150 873 260	124 694 709	(26 178 551)	- 17,35	
Information Technology & other	11 250 000	3 072 382	(8 177 618)	- 72,69	Delay in the finalisation of a service provider as there was a struggle to get suitable service providers.
Property Services	137 290 914	120 290 956	(16 999 958)	- 12,38	
Other & Admin	2 332 346	1 331 371	(1 000 975)	- 42,92	
PLANNING & DEVELOPMENT	7 000 000	2 696 428	(4 303 572)	- 61,48	
Economic Development & Planning	-	-	-		
Town Planning/Building Inspections	7 000 000	2 696 428	(4 303 572)	- 61,48	Delay in registration of new township with land
Roads & Storm water	291 174 815	259 090 176	(32 084 639)	- 11,02	As a result of planning and registration of projects, implementation started late
Transportation	134 612 000	112 657 410	(21 954 590)	- 16,31	Municipality focussed on planning first.
COMMUNITY & SOCIAL SERVICES	800 000	579 069	(220 931)	- 27,62	
Libraries & Archives	800 000	579 069	(220 931)	- 27,62	Some of the materials required took long due to the nature of the collection requested.
ENVIRONMENTAL PROTECTION	9 421 876	9 264 152	(157 724)	- 1,67	
Parks & Open areas	9 421 876	9 264 152	(157 724)	- 1,67	Immaterial
PUBLIC SAFETY	9 631 612	8 356 316	(1 275 296)	- 13,24	
Traffic & licensing	6 831 612	6 423 787	(407 825)	- 5,97	Immaterial
Fire	1 200 000	778 508	(421 492)	- 35,12	The machinery acquired was of a different brand which was cheaper
Safety & security	1 600 000	1 154 021	(445 979)	- 27,87	
SPORT & RECREATION	29 545 676	13 988 078	(15 557 598)	- 52,66	
Sport & Recreation	29 545 676	13 988 078	(15 557 598)	- 52,66	Other projects were terminated, contractor defaulted
WASTE MANAGEMENT	9 400 137	3 525 505	(5 874 632)	- 62,50	
Solid Waste	9 400 137	3 525 505	(5 874 632)	- 62,50	Late approval of transfer stations at MIG
WATER	446 795 317	421 818 135	(24 977 182)	- 5,59	
Water Distribution	446 795 317	421 818 135	(24 977 182)	- 5,59	Immaterial
ELECTRICITY	48 948 086	29 828 759	(19 119 327)	- 39,06	
Electricity Distribution	48 948 086	29 828 759	(19 119 327)	- 39,06	Delay in procurement process resulting in expiry of bids
TOTAL	1 231 379 000	1 077 586 057	(153 792 943)	- 12,49	

**APPENDIX F
DISCLOSURE OF GRANTS AND SUBSIDIES FOR THE YEAR ENDED 30 JUNE 2018(Unaudited)**

DISCLOSURE OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003

Name of Grants	Quarterly receipts					R	Quarterly Expenditure for the Year					R	Delay \ withheld	Gazette amount Municipal year	Did your municipality comply with the grant conditions in terms Yes / No	Reason for non-compliance
	Sep	Dec	March	June	Total		Sep	Dec	March	June	Total					
Equitable share	313 360 000	250 681 000	188 016 000	0	752 057 000	188 016 000	188 016 000	188 016 000	188 009 000	752 057 000	No	752 057 000	Yes	Not Applicable		
Finance Management Grant	2 979 000			0	2 979 000	322 364	519 972	925 242	1 211 421	2 979 000	No	2 979 000	Yes	Not Applicable		
Mun Infrastructure Grant	142 000 000	127 102 000	70 476 000	0	339 578 000	41 181 568	69 672 804	99 033 224	149 272 300	359 159 897	No	339 578 000	Yes	Not Applicable		
Regional Bulk Infrastructure Grant	61 887 000	82 871 000	64 918 000	0	209 676 000	95 631 865	478 454	41 658 020	70 221 458	207 989 796	No	209 676 000	Yes	Not Applicable		
Public Transport Infrastructure Grant	54 183 000	54 184 000	108 367 000	0	216 734 000	2 560 063	22 056 101	20 832 225	133 428 310	178 876 699	No	216 734 000	Yes	Not Applicable		
Extended publics work programme	1 245 000	0	3 733 000	0	4 978 000	594 102	1 878 166	1 529 857	975 875	4 978 000	No	4 978 000	Yes	Not Applicable		
Integrated National Electrification Programme	27 000 000	13 000 000	0	0	40 000 000	1 930 623	282 300	0	48 321 677	50 534 600	No	40 000 000	Yes	Not Applicable		
Neighbourhood Dev Partnership Grant	10 000 000	9 800 000	21 227 000	0	41 027 000	5 213 565	7 925 483	1 246 917	19 399 010	33 784 975	No	41 027 000	Yes	Not Applicable		
Infrastructure Skills Development	3 000 000	0	4 213 000	0	7 213 000	199 800	0	3 012 200	4 001 000	7 213 000	No	7 213 000	Yes	Not Applicable		
Municipal Demarcation Transition Grant	2 030 000	0	1 014 000	0	3 044 000	1 089 382	361 950	1 085 436	507 232	3 044 000	No	3 044 000	Yes	Not Applicable		
Energy Efficiency and Demand Side Management	2 000 000	0	4 000 000	0	6 000 000	-	-	-	6 000 000	6 000 000	No	6 000 000	Yes	Not Applicable		

ANNEXURE G
POLOKWANE MUNICIPALITY
CONTINGENT LIABILITIES FOR THE YEAR ENDED 30 JUNE 2018
(Unaudited)

Date	Type of case	Summary of case	Name of parties	Authority that dealt with the case e.g. High Court	Amount involved	Claim Amount	Estimated Legal Costs	Estimated Interest	Amount	Outcome	Law firm used	Date finalized	Probability of success/Likelihood (as per the legal rep)	Legal fees
4.12.12	Civil	Damages suffered	Mmanyaka Patrick Machaba/ Polokwane Municipality	North Gauteng High Court	Claim amount R 4 000 000.00 Estimated legal costs- R150 00.00 Estimated interest- R350 000.00	R 4 000 000,00	R 150 000,00	R 350 000,00	R 4 500 000,00	Matter still pending in court, no further steps	Mohale Incorporated	In progress	75%	R 275 506.08
16.01.13	Civil	Termination of contract	Phuthinare Traders cc/ Polokwane Municipality	North Gauteng High Court	Claim amount R1 399 003.03 Estimated legal costs-R100 000.00 Estimated interest-R140 000.00	R 1 399 003,03	R 100 000,00	R 1 215 522,82	R 2 714 525,85	Matter still pending, matter kept in abeyance	Mohale Incorporated	In progress	70%	R133 045.58
20.05.2014	Civil	Services rendered	Tshireletso Corporate and Safety	Polokwane High Court	Claim amount R160 027.51 Estimated legal costs-R20 00.00 Estimated interest- R14 000.00	R 160 027,51	R 20 000,00	R 14 000,00	R 194 027,51	Exchange of pleadings	Mohale Incorporated	In progress	60%	R192 579.40
12.06.12	Civil	Personal damages as a result of motor collision	Godknows Tshuma/ Polokwane municipality	North Gauteng High Court	Claim amount R35,938.89 Estimated legal costs-R 10 000.00 Estimated interest-R4 500.00	R 35 938,89	R 10 000,00	R 4 500,00	R 50 438,89	Awaiting trial date	Mohale Incorporated	In progress	50%	N/A
6.09.13	Civil	Damages as a result of motor	Mogoma Samuel Seabi/ Plk Municipality	Plk Mag Court	Claim amount R 275,000.00 Estimated legal costs-R0.00 Estimated interest-R0.00	R 275 000,00	R 0,00	R 0,00	R 275 000,00	Claimant rejected offer from the Insurance and issued summons	Matter handled internally	In progress	60%	R0.00
22/02/2012	Civil	Damages	Dr. O.R Tshikosi v Polokwane & Others	Plk Mag Court	Claim amount R300,000.00 Estimated legal costs-R0.00 Estimated interest-R30 000.00	R 300 000,00	R 0,00	R 30 000,00	R 330 000,00	Matter still pending	Matter handled internally	In progress	70%	R0.00
21.02.2012	Civil	Damages (Pothole)	K.J Ngoasheng v Polokwane	Plk Mag Court	Claim amount R8,981.83 Estimated legal costs-R6000.00 Estimated interest-R891.18	R 8 981,83	R 6 000,00	R 898,18	R 15 880,01	Matter still pending	Matter handled internally	In progress	70%	R0.00
15.07.2010	Civil	Motor vehicle collision	E Phoko v Polokwane	Plk Mag court	Claim amount R45,359.51 Estimated legal costs-R10 000.00 Estimated interest-R4 535.96	R 45 359,51	R 10 000,00	R 4 535,95	R 59 895,46	Matter still pending in court, no further step taken by the Plaintiff since matter was struck off	Matter handled internally	In progress	60%	R0.00
28.11.2012	Civil	Unlawful termination of contract	Born to Protect Security Services/ Polokwane Municipality	North Gauteng High Court	Claim amount R828 643.20 Estimated legal costs-R200 000.00 Estimated interest-R83 864.33	R 828 643,20	R 200 000,00	R 83 864,33	R 1 112 507,53	Matter postponed sine die and still pending in court, awaiting new trial date. The company has since been liquidated	David Mogaswa Attorneys	In progress	80%	R126 193.20
22.09.2011	Civil	Damages (pain & suffering)	A D Friedendal v Polokwane	Plk Mag Court	Claim amount R113,289.42 Estimated legal costs-R20 000.00 Estimated interest-R11 328.94	R 113 289,42	R 20 000,00	R 11 328,94	R 144 618,36	Matter still pending in court, pre-trial to be held on 05 June 2018. Trial date is yet to be applied for	Matter handled internally	In progress	50%	R0.00
7.11.2013	Civil	Pothole collision	Ramadimetja Melda Chabangu/ Polokwane Municipality	Internal intervention	Claim amount R1,938.00 Estimated legal costs-R0.00 Estimated interest-R0.00	R 1 938,00	R 0,00	R 0,00	R 1 938,00	Awaiting Departmental report from Roads & Storm Water	Referral to the Insurance.	In progress	50%	R0.00
21.11.2013	Civil	Open hole injury	Soufo Mampshe Jacob/ Polokwane Municipality	Internal intervention	Claim amount R10,000.00 Estimated legal costs-R0.00 Estimated interest-R1000.00	R 10 000,00	R 0,00	R 1 000,00	R 11 000,00	Awaiting report from the Insurance	Referral to the Insurance.	In progress	50%	R0.00
11.11.2013	Civil	Motor collision	No names mentioned in the claim	Internal intervention	Claim amount R67,579.58 Estimated legal costs-R0.00 Estimated interest-R 7 095.86	R 67 579,58	R 0,00	R 7 095,86	R 74 675,44	Awaiting report from the Insurance	Referral to the Insurance.	In progress	50%	R0.00
22.01.2014	Civil	Motor collision	Joel Makgata/ Polokwane Municipality	Polokwane Magistrate Court	Claim amount R53,799.45 Estimated interest R5 600.00 Estimated legal costs R0.00	R 53 799,45	R 5 600,00	R 0,00	R 59 399,45	No further correspondence received from the previous Insurance. File still kept open for any further correspondence.	Referral to the Insurance.	In progress	50%	R0.00
05.03.2014	Civil	Defamation of character	Mers Lerake Motshekgu/ Polokwane Municipality	Polokwane Regional Court	Claim amount R 300,000.00 Estimated legal costs R59 169.75 Estimated interest R 300 000.00 Estimated legal costs R0.00 Estimated interest R0.00	R 300 000,00	R 59 169,75	R 30 000,00	R 389 169,75	Matter referred from the Regional Court to the Magistrate Court for review of taxation	Pule Incorporated	In progress, for costs order leave application	60%	R574 535.50
03.06.2014	Civil	Services rendered	Malikycoba Trading/ Polokwane Municipality	Polokwane Magistrate	Claim amount R29 714.50 Estimated legal costs R0.00 Estimated interest R0.00	R 29 714,50	R 0,00	R 0,00	R 29 714,50	Matter to be heard in court on 30 August 2018	A.M. Carrim Attorneys	In progress	70%	R30 000.00
08.09.2014	Civil	Motor collision	Mathabathe Magdalene Mokoale/ Polokwane Municipality	Polokwane Magistrate Court	Claim amount R24 257.07 Estimated legal costs R0.00 Estimated interest R15 080.59	R 24 257,07	R 0,00	R 15 080,59	R 39 337,66	Awaiting report from the Insurance	Referral to the Insurance	In progress	60%	R0.00
02.12.2014	Civil	Arrears for municipal services	Polokwane Municipality/ Fast Tools (Pty) Ltd	Polokwane High Court	Claim amount R323000.00 Estimated legal costs R150 000.00 Estimated interest R0.00	R 323 000,00	R 150 000,00	R 0,00	R 473 000,00	Matter postponed to 20 August 2018, attorneys withdrew	David Mogaswa Attorneys	In progress	70%	R12001.80
23.04.2014	Civil	Motor	James Mohale Maake/ Polokwane Municipality	Polokwane	Claim amount R173 166.05	R 173 166,05	R 0,00	R 0,00	R 173 166,05	Matter still pending in court	Referral to the Insurance.	In progress	60%	R0.00

ANNEXURE G
 POLOKWANE MUNICIPALITY
 CONTINGENT LIABILITIES FOR THE YEAR ENDED 30 JUNE 2018
 (Unaudited)

5		collision		Regional Court	Estimated legal costs R0.00 Estimated interest R0.00									
25.05.2015	Civil	Damages suffered	Andries Tefu/ Polokwane Municipality	Seshego Magistrate Court	Claim amount-R315 000.00 Estimated legal costs-R40 000.00 Estimated interest-R56 000.00	R 315 000,00	R 40 000,00	R 56 000,00	R 411 000,00	Matter still pending in court, appeal struck off the roll	A.M. Carrim Attorneys	In progress	70%	R171 599.60
22.04.2015	Civil	Motor vehicle collision	Barbara Hatlie/ Thabo Witness Mojela & Polokwane Municipality	Letter of demand	Claim amount R18 582.00 Estimated legal costs R0.00 Estimated interest R0.00	R 18 582,00	R 0,00	R 0,00	R 18 582,00	Matter referred to the Insurance	Handled internally	In progress	70%	R0.00
23.06.2015	Civil	Damages as a result of storm water	Bamby Francinah Manamela/ Polokwane Municipality	Letter of demand	Claim amount R128 568.05 Estimated legal costs R0.00 Estimated interest R0.00	R 128 568,05	R 0,00	R 0,00	R 128 568,05	Matter referred to the Insurance, no departmental report	Handled internally	In progress	60%	R0.00
03.08.2015	Civil	Vehicle damage waste from	Hendrick Van Zyl / Polokwane Municipality	Internal intervention	Claim amount R53 886.30 Estimated legal costs R0.00 Estimated interest R0.00	R 53 886,30	R 0,00	R 0,00	R 53 886,30	Awaiting report from the insurance	Referral to the insurance	In progress	60%	R0.00

ANNEXURE G
POLOKWANE MUNICIPALITY
CONTINGENT LIABILITIES FOR THE YEAR ENDED 30 JUNE 2018
(Unaudited)

21.08.2016	Civil	Motor collision	Khutso Jappie Sibanda / Polokwane Municipality	Polokwane Magistrate Court	Claim amount R70 000.00 Estimated legal costs R0.00 Estimated interest R0.00	R 70 000,00	R 0,00	R 0,00	R 70 000,00	Awaiting report from the insurance	Referral to the insurance	In progress	50%	R0.00
14.09.2015	Civil	Service rendered	Tshepega Engineering (Pty) Ltd / Polokwane Municipality	Polokwane High Court	Claim amount R907 100.40 Estimated legal costs R0.00 Estimated interest R0.00	R 907 100,40	R 0,00	R 0,00	R 907 100,40	Matter still pending in court, held in abeyance pending negotiations	Maboku Mangena Attorneys	In progress	50%	R10 282.48
19.10.2015	Civil	Damage due to municipal pipes	William Mashilo Sebetoa / Polokwane Municipality	Internal intervention	Claim amount R25 100.00 Estimated interest R0.00 Estimated legal costs R0.00	R 25 100,00	R 0,00	R 0,00	R 25 100,00	Awaiting report from the insurance	Referral to the insurance	In progress	70%	R0.00
19.10.2015	Civil	Damage for falling into an open hole	Ramashitja Gladys / Polokwane Municipality	Internal intervention	Claim amount R2 200 000.00 Estimated legal costs R0.00 Estimated interest R0.00	R 2 200 000,00	R 0,00	R 0,00	R 2 200 000,00	Application	Referral to the insurance	In progress	70%	R0.00
19.10.2015	Civil	Collision with a pothole	Moshe Johannes Ramothwala / Polokwane Municipality	Internal intervention	Claim amount R23 089.46 Estimated legal costs R0.00 Estimated interest R0.00	R 23 089,46	R 0,00	R 0,00	R 23 089,46	Awaiting departmental report	Referral to the insurance	In progress	50%	R0.00
20.01.2016	Civil	Damaged suffered for registration	Mashoto Matthews Rangoanasha / Polokwane Municipality	Polokwane Magistrate Court	Claim amount R450 000.00 Estimated legal costs-R60 000.00 Estimated interest R28 350.00	R 450 000,00	R 60 000,00	R 28 350,00	R 538 350,00	Matters still pending in court, trial date 20.09.2018	Noko Maimela	In progress	65%	R36 146.25
					Estimated legal costs-R80 00.00 Estimated interest-R300 000.00									
29.02.2016	Civil	Service rendered	African Eagles Development Engineers/ Polokwane Municipality	Polokwane High Court	Claim amount R1 118 024.85 Estimated legal costs R5 713.38 Estimated interest R75 000.00	R 1 118 024,85	R 5 713,38	R 75 000,00	R 1 198 738,23	Matter still pending in court, plea filed and awaiting to serve and filed further notices	Carrim Attorneys	In progress	50%	R81 515.00
01.09.2016	Civil	Failure to disconnect Municipal services	Nonhlanhla Mildred Machaka & another/ Polokwane Municipality & another	Polokwane Magistrate Court	Claim amount R28 280.73 Estimated legal costs R0.00 Estimated interest R0.00	R 28 280,73	R 0,00	R 0,00	R 28 280,73	Matter still pending in court, further hearing on 11-13 September 2018	Handled internally	In progress	80%	R0.00
28.10.2016	Civil	Damages suffered as a result of a branch falling onto a vehicle	Onismas Dipela Matlala/ Polokwane Municipality	Polokwane Magistrate Court	Claim amount R37 015.69 Estimated legal costs R0.00 Estimated interest R0.00	R 37 015,69	R 0,00	R 0,00	R 37 015,69	Matter still pending in court, awaiting further correspondence from the claimant as the object (tree) in question cannot be located	Referred to the insurance	In progress	70%	R0.00
31.10.2016	Civil	Failure to pay salary	Koko Ronald Matlala/ Aganang Municipality	Seshego Magistrate Court	Claim amount R37 015.69 Estimated costs R88 000.00 Estimated legal interest R3880.65	R 37 015,69	R 88 000,00	R 3 880,65	R 128 896,34	Matter still pending in court, written judgment still to be furnished by the magistrate	Popela Maake Attorneys	In progress	60%	R93 236.00
31.10.2016	Civil	Failure to pay salary	Silas Makutu/ Aganang Municipality	Seshego Magistrate Court	Claim amount R80 261.60 Estimate costs R88 000.00 Estimated interest R 8 700.00	R 80 261,60	R 88 000,00	R 8 700,00	R 176 961,60	Default judgment granted in the Municipality's favour. Defendants applied to rescission of judgment	Popela Maake Attorneys	In progress	60%	R124 690.00
31.10.2016	Civil	Unlawful arrest	John Mbovhu Thetane/ Aganang Municipality	Seshego Magistrate Court	Claim amount R100 000.00 Estimated costs R100 000.00 Estimated interest R10 000.00	R 100 000,00	R 100 000,00	R 10 000,00	R 210 000,00	Matter on discovery stage, trial date to be applied for	Popela Maake Attorneys	In progress	75%	R98 384.00

ANNEXURE G
POLOKWANE MUNICIPALITY
CONTINGENT LIABILITIES FOR THE YEAR ENDED 30 JUNE 2018
(Unaudited)

14.12.2016	Civil	Motor collision	Ramothema Monyepao/ Polokwane Municipality	Polokwane Magistrate Court	Claim amount R20 384.83 Estimated interest R 2384.83 Estimated costs R0.00	R 20 384,83	R 2 384,83	R 0,00	R 22 769,66	Matter still pending in court	Referral to the Insurance	In progress	50%	R0.00
14.12.2016	Civil	Motor collision	Khamusi Sigama Polokwane Municipality	Polokwane Magistrate Court	Claim amount R16 702.40 Estimated legal costs R0.00 Estimated interest R0.00	R 16 702,40	R 0,00	R 0,00	R 16 702,40	Matter still pending in court and rereferred	Referral to the Insurance	In progress	60%	R0.00
08.03.2017	Civil	Professional services rendered	S M Moeti Attorneys/ Polokwane Municipality	Polokwane Magistrate Court	Claim amount R 8 145.30 Estimated legal costs R0.00 Estimated interest R0.00	R 8 154,30	R 0,00	R 0,00	R 8 154,30	Matter still pending in court, pleadings exchanged between parties, matter postponed in court	Internal handling	In progress	50%	R0.00
28.02.2017	Civil	Breach and termination of contract	Tripple Hawks Private Investigators & Administrators	Polokwane High Court	Claim amount R1 475 685.00	R 1 475 685,00	R 0,00	R 0,00	R 1 475 685,00	Matter still pending in court, matter set down for hearing	Maboku Mangena Attorneys	In progress	82%	R188 016.02
08.03.2017	Civil	Professional services rendered	S M Moeti Attorneys/ Polokwane Municipality	Polokwane Magistrate Court	Claim amount R 29 685.60 Estimated legal costs R0.00 Estimated interest R0.00	R 29 685,60	R 0,00	R 0,00	R 29 685,60	Matter still pending in court, pleadings exchanged between parties, matter postponed in court	Internal handling	In progress	50%	R0.00
09.03.2017	Civil	Professional services rendered	S M Moeti Attorneys/ Polokwane Municipality	Polokwane Magistrate Court	R 104 556.75 Estimated legal costs R0.00 Estimated interest R0.00	R 104 556,75	R 0,00	R 0,00	R 104 556,75	Matter still pending in court, pleadings exchanged between parties, matter postponed in court	Internal handling	In progress	50%	R0.00
09.03.2017	Civil	Professional services rendered	S M Moeti Attorneys/ Polokwane Municipality	Polokwane Magistrate Court	R 35 515.00 Estimated legal costs R0.00 Estimated interest R0.00	R 35 515,00	R 0,00	R 0,00	R 35 515,00	Matter still pending in court, pleadings exchanged between parties, matter postponed in court	Internal handling	In progress	50%	R0.00
09.03.2017	Civil	Professional services rendered	S M Moeti Attorneys/ Polokwane Municipality	Polokwane Magistrate Court	R 61 024.20 Estimated legal costs R0.00 Estimated interest R0.00	R 61 024,20	R 0,00	R 0,00	R 61 024,20	Matter still pending in court, pleadings exchanged between parties, matter postponed in court	Internal handling	In progress	50%	R0.00
09.03.2017	Civil	Professional services rendered	S M Moeti Attorneys/ Polokwane Municipality	Polokwane Magistrate Court	R 104 556.75 Estimated legal costs R0.00 Estimated interest R0.00	R 104 556,75	R 0,00	R 0,00	R 104 556,75	Matter still pending in court, pleadings exchanged between parties, matter postponed in court	Internal handling	In progress	50%	R0.00
09.03.2017	Civil	Professional services rendered	S M Moeti Attorneys/ Polokwane Municipality	Polokwane Magistrate Court	R 59 465.00 Estimated legal costs R0.00 Estimated interest R0.00	R 59 465,00	R 0,00	R 0,00	R 59 465,00	Matter still pending in court, pleadings exchanged between parties, matter postponed in court	Internal handling	In progress	50%	R0.00
09.03.2017	Civil	Professional services rendered	S M Moeti Attorneys/ Polokwane Municipality	Polokwane Magistrate Court	R 29 685.60 Estimated legal costs R0.00 Estimated interest R0.00	R 29 685,60	R 0,00	R 0,00	R 29 685,60	Matter still pending in court, pleadings exchanged between parties, matter postponed in court	Internal handling	In progress	50%	R0.00
20.04.2017	Civil	Claim from deed of cession	Polokwane Surfacing (Pty) Ltd/ Polokwane Municipality	Polokwane Magistrate Court	Claim amount R43 749.60 Estimated legal costs R0.00 Estimated interest R0.00	R 43 749,60	R 0,00	R 0,00	R 43 749,60	Matter still pending, capital debt not paid in full. No proof of payment submitted and no further step taken by the Plaintiff	Internal handling	In progress, contractor not responding with proof of payment and further step taken by the Plaintiff	50%	R0.00
21.04.2017	Civil	Collision with a pothole	Lebaka Billy Masela/ Polokwane Municipality	Polokwane Magistrate Court	Claim amount R43 500.13 Estimated legal costs R0.00 Estimated interest R0.00	R 43 500,13	R 0,00	R 0,00	R 43 500,13	Matter still pending in court, pleadings exchanged between parties	Referral to the insurance	In progress	80%	R0.00

ANNEXURE G
POLOKWANE MUNICIPALITY
CONTINGENT LIABILITIES FOR THE YEAR ENDED 30 JUNE 2018
(Unaudited)

15.05.2017	Civil	Unlawful arrest	Ipfi Rose Maumela/Polokwane Municipality	Polokwane High Court	R 430 00.00 Estimated legal costs R50 000.00 Estimated interest R45 000.00	R 430 000,00	R 50 000,00	R 45 000,00	R 525 000,00	Matter still pending in court, pleadings exchanged between n parties and discovery notices served and filed	Mahowa Incorporated	In progress	70%	R246 094.00
22.06.2017	Civil	Service rendered	S M Moeti Attorneys/ Polokwane Municipality	Polokwane Magistrate Court	R17 989.00 Estimated legal costs R15 000.00 Estimated interest R1500.00	R 17 989,00	R 15 000,00	R 1 500,00	R 34 489,00	Matter still pending in court, pleadings exchanged between parties, matter postponed in court	Internal handling	In progress	50%	R0.00
18.07.2017	Civil	Motor Collision	Mokgadi Catherine Rabothata/ Polokwane Municipality	Polokwane Magistrate Court	Claim amount R34 398.33 Estimated legal costs R8000.00 Estimated interest R35000.00	R 34 398,33	R 8 000,00	R 35 000,00	R 77 398,33	Matter still pending in court, pleadings exchanged between parties. Matter referred to insurance and is still in progress	Referral to the insurance	In progress	50%	R0.00
29.08.2017	Civil	Motorcycle collision with a pothole	Eric Clive Harmse/ Polokwane Municipality	Polokwane High Court	Claim amount R1 356 682.01 Estimated legal costs R30 000.00 Estimated interest R266 531.48	R 1 356 682,01	R 30 000,00	R 266 531,48	R 1 653 213,49	Matter still pending in court, pleadings exchanged between parties and referred to the Insurance	Referral to the insurance	In progress	60%	R0.00
9.2015	Civil	Defamation	Leonrad Joseph Mattala Maremane/ Fanisa Lamola	Polokwane High Court	Claim amount R2 400 000.00 Estimated legal costs R1 800 000.00 Estimated interest R37 000.00	R 2 400 000,00	R 1 800 000,00	R 240 000,00	R 4 440 000,00	No trial date allocated yet	Maboku Mangena Attorneys	In progress	95%	R1 071 388.28
21.09.2016	Civil	Motor Collision	Fleet Africa (Pty) Ltd/ Thamaga Nihabeleng Rabothata	Magistrate Court Seshego	Claim amount R82 487 .20 Estimated legal costs R700 000.00 Estimated interest R1 593 136.20	R 82 487,20	R 20 000,00	R 8 248,72	R 110 735,92	Dependant on the outcome of the main matter <i>in re</i> Fleet Africa/ Polokwane Municipality. Notice of intention to defend entered and no further step taken since then	Mohale Incorporated	In progress	50%	No invoice submitted yet

ANNEXURE G
POLOKWANE MUNICIPALITY
CONTINGENT LIABILITIES FOR THE YEAR ENDED 30 JUNE 2018
(Unaudited)

12.10.2017	Civil	Services rendered	Bahlaloga Community Project/ Polokwane Municipality	Polokwane Magistrate Court	R396 093.96 Estimated legal costs R50 000.00 Estimated interest R60 000.00	R 396 093,96	R 50 000,00	R 60 000,00	R 506 093,96	Matter still pending in court, application for rescission granted and exchange of pleadings between the parties resumed. Matter to be set down for hearing	Mohale Incorporated	In progress	85%	R49 072.98
08.02.2018	Civil	Interpretation of a contract/	Fleet Africa / Polokwane Municipality	North Gauteng High Court	Claim amount R54 177 317.88 Estimated legal costs R700 000.00 Estimated interest R750 000.00	R 54 177 317,88	R 700 000,00	R 1 593 136,20	R 56 470 454,08	Awaiting arbitration date	Mohale Incorporated	In progress	90%	R2 679 216.07
13.03.2018	Civil	Motor Collision	Baloyi Johanna Rhulani/ Polokwane Municipality	Polokwane Magistrate Court	Claim amount R4500.00 Estimated legal costs R0.00 Estimated interest R0.00	R 4 500,00	R 0,00	R 0,00	R 4 500,00	Matter still pending and referred to the Claims Committee	Matter settled	Finalized	60%	R0.00
13.03.2018	Civil	Service rendered	Transunion Credit Bureau (Pty) Ltd/ Polokwane Municipality	Polokwane High Court	Claim amount R2 219 516.16 Estimated legal costs R0.00 Estimated interest R0.00	R 2 219 516,16	R 0,00	R 0,00	R 2 219 516,16	Appearance to defend entered, settlement negotiations between the parties resumed and to revert to each other as soon as the invoices are received from the Plaintiff	A firm of Attorneys to be appointed once settlement cannot be reached	In progress	50%	R0.00
03.04.2018	Civil	Damages resulting from death	Malefo Mary Mathotsa/ Polokwane Municipality	Polokwane High Court	Claim amount R5 000 000.00 Estimated legal costs R100 000 Estimated interest R0.00	R 5 000 000,00	R 100 000,00	R 0,00	R 5 100 000,00	Appearance to defend entered, plea filed and next stage is to discover followed by trial date	Noko Maimela Incorporated	In progress	80%	No invoice submitted yet
03.04.2018	Civil	Damages resulting from death	Lydia Mampopa Ramogale/ Polokwane Municipality	Polokwane High Court	Claim amount R5 000 000.00 Estimated legal costs R100 000.00 Estimated interest R0.00	R 5 000 000,00	R 100 000,00	R 0,00	R 5 100 000,00	Appearance to defend entered, plea filed and next stage is to discover followed by trial date	Noko Maimela Incorporated	In progress	80%	No invoice submitted yet
03.04.2018	Civil	Bodily injuries	Lebogo Ngoako Elias/ Polokwane Municipality	Polokwane Magistrate Court	Claim amount R300 000.00 Estimated legal costs R0.00 Estimated interest R0.00	R 300 000,00	R 0,00	R 0,00	R 300 000,00	Appearance to defend entered and referred to the Insurance	Matter handled internally	In progress	65%	R0.00
06.04.2018	Civil	Service rendered	South African Lifeguards Corporation cc/ Polokwane Municipality	Polokwane Regional Court	Claim amount R307 818.12 Estimated legal costs R0.00 Estimated interest R0.00	R 307 818,12	R 0,00	R 0,00	R 307 818,12	Appearance to defend entered, no further step taken by the Plaintiff since payment of the claim	A firm of Attorneys to be appointed once settlement cannot be reached. Reconciliation of proof of payments to be forwarded to the Attorneys for consultation with their client.	In progress	40%	R0.00
03.05.2018	Civil	Wrongfully setting the law in motion	Radichaba Balican Komape/ Polokwane Municipality	Polokwane Magistrate Court	Claim amount R200 000.00 Estimated legal costs R0.00 Estimated interest R0.00	R 200 000,00	R 0,00	R 0,00	R 200 000,00	Appearance to defend entered, plea filed and next stage is to discover followed by trial date	Matter handled internal	In progress	90%	R0.00
04.05.2018	Civil	Breach of contract (loss of profit)	Slichembe Business Enterprise/ Polokwane Municipality	Polokwane High Court	Claim amount R3 000 000.00 Estimated legal costs R500 000.00 Estimated interest R350 000.00	R 3 000 000,00	R 500 000,00	R 350 000,00	R 3 850 000,00	Appearance to defend, an exception to strike out particulars of claim, matter to be set down for the hearing of the exception as there was no response or amendment from the other party.	Mohale Incorporated appointed to defend the proceedings	In progress	90%	No invoice submitted yet
06.06.2018	Civil	Damages suffered as a result of death from electrification	Mvuyisi Luxande & another/ Polokwane Municipality	Polokwane High Court	Claim amount R25 000 000.00 Estimated legal costs R0.00 Estimated interest R320 312.50	R 25 000 000,00	R 0,00	R 320 312,50	R 25 320 312,50	Appearance to defend entered, plea filed and next stage is to discover followed by trial date	Handled internally in the mean time	In progress	60%	R0.00
20.06.2018	Civil	Unlawful arrest and detention	Esther Mashiane/ Polokwane Municipality	Polokwane Magistrate Court	Claim amount R100 000.00 Estimated legal costs R0.00 Estimated interest R0.00	R 100 000,00	R 0,00	R 10 000,00	R 110 000,00	Appearance to defend entered, plea filed and next stage is to discover followed by trial date	Handled internally	In progress	70%	R0.00
29.06.2018	Civil	Unlawful arrest and detention	Mohamed Ruman Wahab/ Polokwane Municipality	Polokwane Regional Court	Claim amount R300 000.00 Estimated legal costs R0.00 Estimated interest R0.00	R 300 000,00	R 0,00	R 0,00	R 300 000,00	Appearance to defend entered, plea to be filed and matter to proceed to trial	Handled internally	In progress	60%	R0.00
29.06.2018	Civil	Damage to cable	Telkom SA SOC Ltd/ Polokwane Municipality	Polokwane Magistrate Court	Claim amount R55 042.05 Estimated legal costs R0.00 Estimated interest R0.00	R 55 042,05	R 0,00	R 14 574,68	R 69 616,73	Appearance to defend entered, plea to be filed and matter to proceed to trial	Handled internally	In progress	50%	R0.00

ANNEXURE G
POLOKWANE MUNICIPALITY
CONTINGENT LIABILITIES FOR THE YEAR ENDED 30 JUNE 2018
(Unaudited)

					Estimated legal costs R0.00 Estimated interest R14 574.68										
05.07.2018	Civil	Damage as a result of electrocution	Armand Erasmus/ Polokwane Municipality	Polokwane Regional Court	Claim amount R400 000.00 Estimated legal costs R0.00 Estimated interest R0.00	R 400 000,00	R 0,00	R 0,00	R 400 000,00	Appearance to defend entered and matter referred to the Insurance	Handled internally	In progress	60%	R0.00	
05.07.2018	Civil	Start Miris Construction	Star Miris/ Polokwane Municipality	Polokwane High Court	Claim amount R7 234 124.46 Estimated legal costs R0.00 Estimated interest R3 831 071.82	R 7 234 124,46	R 0,00	R 3 831 071,82	R 11 065 196,28	Appearance to defend entered and matter referred to our Attorneys for further handling	A.M. Carrim Attorneys	In progress	70%	No invoice submitted yet	
11.07.218	Civil	Damages for falling into a sidewalk	Albetus Benjamin Booyesen/ Polokwane Municipality	Polokwane Regional Court	Claim amount R400 000.00 Estimated legal costs R0.00 Estimated interest R0.00	R 400 000,00	R 0,00	R 0,00	R 400 000,00	Appearance to defend entered and matter referred to the Insurance for further handling	Referred to the Insurance	In progress	50%	R0.00	
09.07.2018	Civil	Breach of contract	Dedan Kithati/ Polokwane Municipality	Polokwane High Court	Claim amount R1 666 000.00 Estimated legal costs R0.00 Estimated interest R0.00	R 1 666 000,00	R 0,00	R 0,00	R 1 666 000,00	Appearance to defend entered followed by the Municipality's plea	Mohale Incorporated	In progress	65%	No invoice submitted yet	
20.07.2018	Civil	Wrongful and unlawful arrest	Sekati Edwin Mphahlele/ Polokwane Municipality	Polokwane Regional Court	Claim amount R203 000.00 Estimated legal costs R0.00 Estimated interest R0.00	R 203 000,00	R 0,00	R 0,00	R 203 000,00	To serve plea	Handled internally	In progress	55%	R0.00	
20.07.2018	Civil	Services rendered	Q & A Services CC/ Polokwane Municipality	Polokwane Magistrate Court	Claim amount R155 589.69 Estimated legal costs R0.00 Estimated interest R0.00	R 155 589,69	R 0,00	R 0,00	R 155 589,69	Application for summary judgment served after entering appearance to defend	Handled internally	In progress	45%	R0.00	
Total															R 139 398 133,02

Annexure H
Polokwane Municipality
Summary of other expenditure 30 June 2018

CONTRACTED SERVICES	AMOUNT 2018
ADMIN & SUPPORT STAFF	777 575
BURIAL SERVICES	682 759
BUSINESS AND FINANCIAL MANAGEMENT	34 876 603
COMMISSIONS AND COMMITTEES	11 329 823
PROJECT MANAGEMENT	7 124 514
VALUER	287 145
CATERING SERVICES	39 119
CLEANING SERVICES	1 596 825
CLEARING & GRASS CUTTING	6 599 129
LITTER PICKING & STREET CLEANING	5 007 009
METER MANAGEMENT	90 068 174
NETWORK CHARGES	801 083
PERSONNEL AND LABOUR	13 222 461
ELECTRICITY	31 901 687
WATER	31 373 706
REFUSE REMOVAL	16 804 004
SECURITY SERVICES	42 357 561
SEWER SERVICES	60 593 342
SWIMMING POOL SUPERVISION	355 499
ELECTRICAL	5 518 077
ACCOUNTING AND AUDITING	8 339 592
AUDIT COMMITTEE	808 559
BUSINESS AND FIN MANAGEMENT	15 467 853
COMMISSIONS AND COMMITTEES	34 149 798
COMMUNICATIONS	4 617 185
ORGANISATIONAL	635 000
PROJECT MANAGEMENT	34 758 423
RESEARCH AND ADVISORY	59 521 583
FORENSIC INVESTIGATIONS	93 478
CIVIL ROADS	62 409 891
WATER	1 159 967
LEGAL ADVICE AND LITIGATION	12 738 600
BUILDING MAINTENANCE	8 353 598
CATERING SERVICES	361 056
ELECTRICITY NETWORK CHARGES	49 287 214
EMPLOYEE WELLNESS	267 259
FIRE PROTECTION	1 055 351
GARDENING SERVICES	4 026 811
GRADING OF SPORT FIELDS	701 970
MAINTENANCE OF BUILDINGS AND FACILITIES	25 512 159
MAINTENANCE OF EQUIPMENT	40 595 199
MAINTENANCE OF UNSPECIFIED ASSETS	11 216 201
MANAGEMENT OF INFORMAL SETTLEMENTS	260 815
TRANSPORTATION	5 205 424
SEWER SERVICES	3 182 560
SPORTS AND RECREATION	3 091 966
FORESTRY	605 018
TOTAL CONTRACTED SERVICES	749 738 624

OTHER EXPENDITURE	AMOUNT 2018
BURSARIES (NON EMPLOYEES)	182 530
CORPORATE AND MUNICIPAL ACTIVITIES	18 950 277
GIFTS AND PROMOTIONAL ITEMS	5 474 531
STAFF RECRUITMENT	636 637
EXTERNAL AUDIT FEES	12 704 084
BANK CHARGES, FACILITY AND CARD FEES	2 543 558
CASH SHORTAGES	83 016
BURSARIES (EMPLOYEES)	187 460

Annexure H
Polokwane Municipality
Summary of other expenditure 30 June 2018

CELLULAR CONTRACT(SUBSCRIPTION AND CALLS)	3 162 361
LICENCES-RADIO/TELEVISION	110 808
POSTAGE/STAMPS/FRANKING MACHINES	4 614 458
RADIO AND TV TRANSMISSIONS	651 721
TELEPHONE, FAX, TELEGRAPH AND TELEX	9 039 545
LANDFILL SITES	6 499 025
DEEDS	994 446
DRIVERS LICENCES AND PERMITS	495 682
ELECTRICITY COMPLIANCE CERTIFICATE	5 105
ENTERTAINMENT MAYOR	345 187
DATA LINES	5 307 851
INFORMATION SERVICES	416 022
SOFTWARE LICENCES	11 689 739
SPECIALISED COMPUTER SERVICES	8 094
FIREARM HANDLING FEES	134 260
INSURANCE-CLAIMS PAID TO THIRD PARTIES	413 672
INSURANCE- CLAIMS	1 348 558
INSURANCE- EXCESS PAYMENTS	893 172
INSURANCE- PREMIUMS	10 026 223
LEANERSHIPS AND INTERNSHIPS	7 709 017
MOTOR VEHICLE LICENCES AND REGISTRATIONS	3 885
MANAGEMENT FEE	32 708 741
MUNICIPAL SERVICES	11 887 199
PERSONNEL AGENCY FEES (PERSONNEL RECRUITMENT COSTS)	2 281 609
SEMINARS, CONFERENCES, WORKSHOPS AND EVENTS (NATIONAL)	3 123 449
SYSTEM ACCESS AND INFORMATION FEES	296 308
PRINTING, PUBLICATIONS AND BOOKS	-26 216
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION	7 268 623
REMUNERATION TO WARD COMMITTEES	5 578 602
RESETTLEMENT COST	14 705
SKILLS DEVELOPMENT FUND LEVY	6 207 496
SERVITUDES AND LAND SURVEYS	44 689
TRAVEL AND SUBSISTENCE-DOMESTIC ACCOMODATION	2 655 435
TRAVEL AND SUBSISTENCE-OWN TRANSPORT	2 606 855
UNIFORM AND PROTECTIVE CLOTHING	9 247 880
VEHICLE TRACKING	1 846 880
WET FUEL	21 729 040
INDIGENT RELIEF	25 816 135
SAMPLES AND SPECIMANS	550 537
HIRE CHARGES	4 673 230
ENTRANCE FEES	52 086
STOCK LOSSES	11 067 258
TOTAL GENERAL EXPENSES	254 261 467

No	Employee Number	Position	Name	Actual Amount
1	51890	Executive Mayor	TP NKADIMENG	1 012 408
2	51070	Speaker	MJ RALEFATANE	818 805
3	51440	Chief whip	MK TEFFO	770 405
MAYORAL COMMITTEE FULL TIME				
4	'00051010	Mayoral Committee	'Molepo	770 405
5	'00051590	Mayoral Committee	'Kubjane	770 405
6	'00052270	Mayoral Committee	'Kganyago	770 405
7	'00052300	Mayoral Committee	'Shaikh	770 405
8	'00052320	Mayoral Committee	'Setati	770 405
9	'00052360	Mayoral Committee	'Tsiri	721 387
TOTAL				4 573 412
MAYORAL COMMITTEE PART TIME				
10	'00051420	Mayoral Committee	'Mashabela	449 416
11	'00051610	Mayoral Committee	'Malope	449 416
12	'00051790	Mayoral Committee	'Maja	449 416
13	'00052190	Mayoral Committee	'Nkwe	449 416
14	'00052340	Mayoral Committee	'Maraba	449 416
15	'00051630	CHAIRPERSON MPAC	'Moakamedi	437 535
TOTAL				2 684 615
ORDINARY COUNCILLORS				
16	'00050050	COUNCILLOR	'Haas	350 738
17	'00050780	COUNCILLOR	'Mashiane	350 738
18	'00050800	COUNCILLOR	'Kaka	350 738
19	'00050980	COUNCILLOR	'Mogale	350 738
20	'00051300	COUNCILLOR	'Tsheola	350 738
21	'00051360	COUNCILLOR	'Sekgobela	350 738
22	'00051380	COUNCILLOR	'Mojaopelo	350 738
23	'00051500	COUNCILLOR	'Botha	350 738
24	'00051520	COUNCILLOR	'Machaba	350 738
25	'00051570	COUNCILLOR	'Maleka	350 738
26	'00051900	COUNCILLOR	'Lourens	350 738
27	'00051910	COUNCILLOR	'Marx	350 738
28	'00051920	COUNCILLOR	'Pretorius	350 738
29	'00051940	COUNCILLOR	'Sebati	149 823
30	'00051950	COUNCILLOR	'Ramaphakela	350 738
31	'00051960	COUNCILLOR	'Mothata	350 738
32	'00051970	COUNCILLOR	'Manamela	350 738
33	'00051980	COUNCILLOR	'Hopane	350 738
34	'00051990	COUNCILLOR	'Khan	350 738
35	'00052000	COUNCILLOR	'Meyer	58 456
36	'00052010	COUNCILLOR	'Phala	350 738
37	'00052020	COUNCILLOR	'Laka	350 738
38	'00052030	COUNCILLOR	'Seleka	350 738
39	'00052040	COUNCILLOR	'Raphela	350 738
40	'00052050	COUNCILLOR	'Hiine	350 738
41	'00052060	COUNCILLOR	'Maenetja	350 738
42	'00052080	COUNCILLOR	'Legodi	350 738
43	'00052090	COUNCILLOR	'Sesera	350 738
44	'00052100	COUNCILLOR	'Joubert	350 738
45	'00052110	COUNCILLOR	'Malema	350 738
46	'00052120	COUNCILLOR	'Modiba	350 738
47	'00052130	COUNCILLOR	'Mashau	350 738
48	'00052140	COUNCILLOR	'Vallabh	350 738
49	'00052150	COUNCILLOR	'Chidi	350 738
50	'00052160	COUNCILLOR	'Malatji	350 738
51	'00052170	COUNCILLOR	'Coetzee	350 738
52	'00052180	COUNCILLOR	'Mathye	350 738
53	'00052200	COUNCILLOR	'Molepo	350 738
54	'00052210	COUNCILLOR	'Lephalala	350 738
55	'00052220	COUNCILLOR	'Skosana	350 738
56	'00052230	COUNCILLOR	'Dikgale	350 738

DELAYED PROJECTS (2017/18 FINANCIAL YEAR)

RBIG Projects							
FY	Project Name	Contractual Dates (Start) (Expected) (End)		% Time Lapsed @ Report date	% Current Physical Progress @ Report date	Comments	
17/18	Replacement of AC Pipes Seshego	17-Nov-16	15-Jan-18	24-May-18	100%	90%	Hard rock and underground existing unknown services delaying progress. Works has frequently been stopped by an economic transformation forum group.

NDPG Projects							
FY	Project Name	Contractual Dates (Start) (Expected) (End)		% Time Lapsed @ Report date	% Current Physical Progress @ Report date	Comments	
16/17	Construction of NMT facilities on 27th Street Zone A and B and upgrading of road from gravel to tar.	21-May-18	26-Sep-18	201-09-26	52%	60%	Main contractor was terminated. Busaphi appointed to complete remaining works. Reported time lines are bases on revised start and end date
16/17	Construction of storm water culvert and NMT facilities between Skotipola, Kgoro and Dinkwe, (aka Storm water construction Seshego Zone 2)	09-May-17	23-May-18	25-Jun-18	95%	80%	Challenges - Stoppage of work. Project experienced huge delays during the rainy months. The project is undertaken in the main storm water channel within the area.

MIG Projects							
FY	Project Name	Contractual Dates (Start) (Expected) (End)		% Time Lapsed @ Report date	% Current Physical Progress @ Report date	Comments	
17/18	Olifantspoort RWS (Mmotong wa Perekisi) Phase 03	23-Oct-17	14-Jul-18	15-Jun-18	78%	84%	Project experienced Two month delays due to stoppages. Project cuts across 4 wards where community leaders could not agree on issues. Re-routed pipeline due to community disruptions - new design was done.
17/18	Moleletji East RWS	27-Oct-17	30-May-18	30-Jun-18	117%	90%	Contractor failed to pay labourers for 2 months and suffered stoppages.
17/18	Moleletji North RWS	09-Oct-17	23-Mar-18	23-Mar-18	120%	98%	Construction of the rising mains, reticulation, yard connections and steel tank refurbishment is all complete. Only awaiting the electrical installation from Eskom. Electrical poles were installed 06 April 2018. Practical completion was successfully achieved - generator was used to energise pumps.
15/16	Sebayeng / Dikgale RWS (15/16 FY)	06-Jan-16	06-Oct-16	tbc	100%+	75%	Project terminated due to poor performance and contractor left site. Memo written to make the site safe and to complete the work.
17/18	Sebayeng / Dikgale RWS (17/18 FY)	05-Oct-17	05-Jun-18	10-Aug-18	122%	68%	contractor progressing slowly. Interventions held with contractor to improve progress.
17/18	Houtrivier RWS Phase 12	16-Oct-17	17-Jun-18	17-Jun-18	117%	94%	No material for valve chambers on site Wayleave for road crossing received. No progress on road crossing. Contractor has cashflow problems. Time elapsed 86%. Completion by end June 2018 not likely. Revised programme to be submitted. Monitor construction progress closely.
17/18	Household sanitation - Sebayeng	23-Oct-17	02-Jun-18	02-Jun-18	126%	70%	Will not be completed on time. Challenges - late payment of workers, cashflow. Contractor put on terms.
17/18	Mankweng RWS (Phase 11)	10-Feb-18	15-Aug-18	30-Jun-18	71%	65%	Hard rock is delaying progress. High water table, rock excavation delays progress. Design changed - with bigger diameter pipes.

16/17	Tarring Ntsime to Sefateng Road (16/17)	18-May-17	19-Oct-17	01-Jul-18	280%	99%	Project has not been completed yet. Quality is acceptable. Intervention meeting was held. Labourers stopped project. Currently; subcontractor brought on board to assist the contractor.
17/18	Upgrading of Ramongoana bus and taxi roads Phase 2(17/18 Financial year)	19-Oct-17	19-Jun-18	19-Jun-18	110%	92%	Community stopped project and requested an additional 400 m length. Addition were approved.

17/18	Aganang Construction of Landfill Site	12-Feb-16	12-Feb-16	30-Jun-18	100%	93%	Contractor delayed by cash flow and procurement of specialised subcontractors for cell lining and weigh bridge.
17/18	Construction of a RDP Combo Sport Complex at Molepo Area 02	01-Jul-17	30-Jun-18	30-Jun-18	82%	80%	Appointment for specialised subcontractor to construct athletic track was delayed.

CRR

Ref #	Project Name	Contractual Dates (End) (Expected) (Start)			% Time Lapsed @ Report date	% Current Physical Progress @ Report date	Comments
4	Upgrading of street in De wet between Munnik/R81 and R71	22-May-17	29-Nov-17	29-Nov-17	185%	98%	Practical Completion certified. Contractor awaiting for existing water pipes to be relocated at one of the intersections by municipal operations team
5	Rehabilitation of street in Thabo Mbeki between N1 traffic circle and Schoeman street	22-May-18	22-Nov-18	22-Nov-18	106%	98%	Water contractor not completing work at the Paul Kruger/Thabo Mbeki Intersection. Contractor delayed by underground existing services

INEP

Ref #	Contractor	Contractual Dates (End) (Expected) (Start)			% Time Lapsed @ Report date	Comments
INEP	REMS Electrical Construction	06-Feb-18	06-Jun-18	06-Jun-18	78%	Busy with construction and nearly finished. Challenge with local resident.

NO	COMPLIANCE DATE	REQUISITION NO	PAYMENT DATE	REMITTANCE NUMBER	SUPPLIER NAME	DESCRIPTION OF GOODS OR SERVICES	AMOUNT	DIRECTORATE	REASON FOR DEVIATION
1	5-Jul-17		14-Jul-17	58696	Ntsumi Telecommunications	Payment of statements send by MMS	R 265 436,46	Revenue	Deviation - SCM process impractical
2	10-Jul-17		21-Sep-17	59949	Torque IT	MCSE Training	R 90 468,00	HRT	Deviation - SCM process impractical
3	11-Jul-17		24-Jul-17	58857	Kone	Service of lifts in the new council chambers	R 21 682,35	Facility Management	Deviation - SCM process impractical
4	20-Jul-17				Marger Training and properties (Pty)Ltd	Grader operating Training	R 15 162,00	HRT	Deviation - SCM process impractical
5	20-Jul-17				Advantage Act(Pty) LTD	Fundamentals of risk assessment Training	R 41 803,80	HRT	Deviation - SCM process impractical
6	25-Jul-17				PHM Technologies	pay network connectivity services for Aganang C	R 212 040,00	IT	Deviation - SCM process impractical
7	4-Aug-17		7-Sep-17	59735	Torque IT	MCSe Training	R 90 468,00	HRT	Deviation - SCM process impractical
8	4-Aug-17				Siopsa Conference	Conference	R 10 980,00	HRT	Deviation - SCM process impractical
9	14-Aug-17	38143	12-Sep-17	59857	Saofiwa Machanical	Strip and Repairs on P.M 514	R 2 329,44	Mechanical	Strip & Quote
10	14-Aug-17	37919	12-Sep-17	59857	Saofiwa Machanical	Strip and Repairs on P.M 397	R 11 485,33	Mechanical	Strip & Quote
11	14-Aug-17		29-Aug-17	59505	Lebea & associates	Legal representative in a labour court matter	R 26 095,10	HR	Deviation - SCM process impractical
12	14-Aug-17		22-Aug-17	59369	Jumbo Gas	Emergency work by various SBUs of the municipa	R 2 992,50	Electrical and Wa	Deviation - SCM process impractical
13	14-Aug-17		22-Aug-17	59363	Afrox	Emergency work by various SBUs of the municipa	R 4 064,10	Electrical, water	Deviation - SCM process impractical
14	15-Aug-17		22-Aug-18	59391	Robert Edwin conference	Strip and Repairs on P.M	R 12 538,86	Mechanical	Strip & Quote
15	16-Aug-17		29-Aug-17	59505	Lebea & associates	Legal representative in a labour court matter	R 26 095,10	HR	Deviation - SCM process impractical
16	16-Aug-17		17-Aug-17	59155	Consas Foundation NPC	Indaba Conference	R 13 000,00	Corporate Geo-ir	Deviation - SCM process impractical
17	17-Aug-17				Polokwane Heavy Duty	payment of requisition no 35201 for the cricket c	R 3 418,62	Sports and Recre	Deviation - SCM process impractical
18	17-Aug-17				Vitris Jewellers	Long service watch-M.V Maleka	R 7 563,12	HR	Deviation - SCM process impractical
19	17-Aug-17		6-Sep-17	59692	Vitris Jewellers	Long service watch-M.J Kekana	R 7 563,12	HR	Deviation - SCM process impractical
20	17-Aug-17		6-Sep-17	59692	Vitris Jewellers	Long service watch-I.M Mankga	R 7 563,12	HR	Deviation - SCM process impractical
21	20-Aug-17	38162	31-Aug-17	59622	Limpopo Tyres	Strip and Repairs on P.M 340	R 120,01	Mechanical	Strip & Quote
22	20-Aug-17	38162	31-Aug-17	59622	Limpopo Tyres	Strip and Repairs on P.M 340	R 2 098,74	Mechanical	Strip & Quote
23	20-Aug-17	38166	12-Sep-17	59852	PBG Tyres Ladine	Repairs on punctures	R 4 662,60	Mechanical	Strip & Quote
24	20-Aug-17	38161	12-Sep-17	59852	PBG Tyres Ladine	Repairs on punctures	R 570,00	Mechanical	Strip & Quote
25	20-Aug-17	38163	12-Sep-17	59852	PBG Tyres Ladine	Repairs on punctures	R 8 984,92	Mechanical	Strip & Quote
26	21-Aug-17	38261	22-Sep-17	60037	CPT Limited	procurement of service from sole provider	R 83 231,97	ED & T	Deviation - SCM process impractical
27	21-Aug-17		31-Aug-17	59619	Kwest Industrial Solution	procurement of keys: electrical workshop sparek	R 5 700,00	Electrical	Deviation - SCM process impractical
28	22-Aug-17	38164	12-Sep-17	59855	Protea Bande Tyres	Strip and Repairs on P.M 262	R 2 465,99	Mechanical	Strip & Quote
29	23-Aug-17				fox ITSM	Programme for Monitoring and Evaluation Practi	R 41 294,00	HRT	Deviation - SCM process impractical
30	23-Aug-17				Torque IT	IT Training	R 17 122,80	HRT	Deviation - SCM process impractical
31	23-Aug-17				Fox ITSM	Cobit Foundation and Practitioner	R 10 773,00	HRT	Deviation - SCM process impractical
32	23-Aug-17		12-Sep-17	59832	Torque IT	attending implementation CISCO IP switched net	R 23 116,00	HRT	Deviation - SCM process impractical
33	24-Aug-17		28-Sep-17	60134	Vitris Jewellers	Long service watch-M.S Nong	R 7 563,12	HR	Deviation - SCM process impractical
34	24-Aug-17		28-Sep-17	60134	Vitris Jewellers	Long service watch-M.H Mamabolo	R 7 110,87	HR	Deviation - SCM process impractical
35	24-Aug-17		28-Sep-17	60134	Vitris Jewellers	Long service watch-JSA Graaff	R 7 563,12	HR	Deviation - SCM process impractical
36	24-Aug-17		6-Sep-17	59677	Debbie Mouton Jewellers	Long service watch-H.W Redelinghugs	R 7 563,10	HR	Deviation - SCM process impractical
37	24-Aug-17		28-Sep-17	60134	Vitris Jewellers	Long service watch-C.F Komape	R 7 563,12	HR	Deviation - SCM process impractical
38	24-Aug-17		28-Sep-17	60134	Vitris Jewellers	Long service watch-B.S Emslie	R 7 563,12	HR	Deviation - SCM process impractical
39	28-Aug-17	37831	31-Aug-17	59626	Polokwane Heavy Duty	Strip and Repairs on P.M 95	R 5 267,17	Mechanical	Strip & Quote
40	28-Aug-17	37915	31-Aug-17	59628	RA Motors	Strip and Repairs on P.M 817	R 9 014,78	Mechanical	Strip & Quote
41	28-Aug-17	37574	31-Aug-17	59626	Polokwane Heavy Duty	Strip and Repairs on P.M 806	R 37 574,17	Mechanical	Strip & Quote
42	28-Aug-17	37914	31-Aug-17	59628	RA Motors	Strip and Repairs on P.M 803	R 6 846,52	Mechanical	Strip & Quote
43	28-Aug-17	37912	31-Aug-17	59628	RA Motors	Strip and Repairs on P.M 555	R 10 401,29	Mechanical	Strip & Quote
44	28-Aug-17	37904	31-Aug-17	59628	RA Motors	Strip and Repairs on P.M 461	R 13 890,40	Mechanical	Strip & Quote
45	28-Aug-17	37830	31-Aug-17	59626	Polokwane Heavy Duty	Strip and Repairs on P.M 31	R 2 269,82	Mechanical	Strip & Quote
46	28-Aug-17	37897	31-Aug-17	59628	RA Motors	Strip and Repairs on P.M 243	R 9 915,08	Mechanical	Strip & Quote

47	28-Aug-17	37918	12-Sep-17	59857	Saofiwa Machanical	Strip and Repairs on P.M 209	R	19 400,35	Mechanical	Strip & Quote
48	28-Aug-17	37833	31-Aug-17	59626	Polokwane Heavy Duty	Strip and Repairs on P.M 137	R	5 805,38	Mechanical	Strip & Quote
49	28-Aug-17	37892	31-Aug-17	59628	RA Motors	Strip and Repairs on P.M 101	R	8 970,36	Mechanical	Strip & Quote
50	28-Aug-17		12-Sep-17	59823	Modimo o Phala Baloi	Repair Slashers	R	43 585,00	Environment	Strip & Quote
51	28-Aug-17		24-Nov-17	61279	Afrox	Gas cylinder are utilized for emergency work	R	4 064,10	water,mechanica	Deviation - SCM process impractical
52	30-Aug-17				Sheriff Polokwane	Progress report on the demolishing of illegal shad	R	28 588,10	Housing & Buildi	Deviation - SCM process impractical
53	30-Aug-17		6-Sep-17	59677	Debbie Mouton Jewellers	Long service watch-T.V Ngoasheng	R	7 563,10	HR	Deviation - SCM process impractical
54	30-Aug-17		6-Sep-17	59692	Vitris Jewellers	Long service watch-M.W Sebetha	R	7 563,12	HR	Deviation - SCM process impractical
55	4-Sep-17		12-Sep-17	59834	Zaqen Actuaries (Pty)Ltd	Grap-Actuarial valuations	R	28 500,00	BTO	Deviation - SCM process impractical
56	5-Sep-17		12-Sep-17	59843	Jumbo Gas	Emergency work by various SBUs of the municipa	R	2 992,50	water,mechanica	Emergency
57	6-Sep-17	37763	20-Sep-17	59962	Q & A services	Strip and Repairs on P.M 95	R	11 169,20	Mechanical	Strip & Quote
58	6-Sep-17	37881	20-Sep-17		Polokwane Heavy Duty	Strip and Repairs on P.M 95	R	5 267,17	Mechanical	Strip & Quote
59	6-Sep-17	37985	20-Sep-17	59962	Q & A services	Strip and Repairs on P.M 818	R	12 204,27	Mechanical	Strip & Quote
60	6-Sep-17	37999	20-Sep-17	59962	Q & A services	Strip and Repairs on P.M 812	R	15 791,27	Mechanical	Strip & Quote
61	6-Sep-17	37880	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 812	R	8 652,60	Mechanical	Strip & Quote
62	6-Sep-17	37837			Polokwane Heavy Duty	Strip and Repairs on P.M 806	R	37 574,17	Mechanical	Strip & Quote
63	6-Sep-17	38074	20-Sep-17	59962	Q & A services	Strip and Repairs on P.M 805	R	4 138,20	Mechanical	Strip & Quote
64	6-Sep-17	37969	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 805	R	8 551,31	Mechanical	Strip & Quote
65	6-Sep-17	38086	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 805	R	35 789,00	Mechanical	Strip & Quote
66	6-Sep-17	37879	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 805	R	2 508,00	Mechanical	Strip & Quote
67	6-Sep-17	37979	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 805	R	8 063,06	Mechanical	Strip & Quote
68	6-Sep-17	37913			R.A Motors	Strip and Repairs on P.M 799	R	434,34	Mechanical	Strip & Quote
69	6-Sep-17	37886	22-Sep-17	60048	Q & A services	Strip and Repairs on P.M 796	R	6 976,00	Mechanical	Strip & Quote
70	6-Sep-17	38096	29-Sep-19	60151	Q & A services	Strip and Repairs on P.M 72	R	18 404,62	Mechanical	Strip & Quote
71	6-Sep-17	37870	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 72	R	15 072,28	Mechanical	Strip & Quote
72	6-Sep-17	38079	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 72	R	15 072,28	Mechanical	Strip & Quote
73	6-Sep-17	38079	20-Sep-17	59962	Q & A services	Strip and Repairs on P.M 72	R	7 392,90	Mechanical	Strip & Quote
74	6-Sep-17	37990	29-Sep-19	60153	Saofiwa Machanical	Strip and Repairs on P.M 72	R	14 770,75	Mechanical	Strip & Quote
75	6-Sep-17	37777	20-Sep-17	59960	Polokwane Heavy Duty	Strip and Repairs on P.M 65	R	1 476,30	Mechanical	Strip & Quote
76	6-Sep-17	38000	20-Sep-17	59962	Q & A services	Strip and Repairs on P.M 556	R	7 333,62	Mechanical	Strip & Quote
77	6-Sep-17	39129	29-Sep-19	60151	Q & A services	Strip and Repairs on P.M 554	R	9 751,97	Mechanical	Strip & Quote
78	6-Sep-17	38078	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 554	R	14 142,56	Mechanical	Strip & Quote
79	6-Sep-17	37867	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 55	R	14 007,93	Mechanical	Strip & Quote
80	6-Sep-17	38042	29-Sep-19	60151	Q & A services	Strip and Repairs on P.M 55	R	5 181,30	Mechanical	Strip & Quote
81	6-Sep-17	37868	20-Sep-17		Phumzile Engineering Services and Sup	Strip and Repairs on P.M 55	R	4 267,60	Mechanical	Strip & Quote
82	6-Sep-17	38057	20-Sep-17	59963	R.A Motors	Strip and Repairs on P.M 545	R	15 983,83	Mechanical	Strip & Quote
83	6-Sep-17	38054	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 534	R	24 418,80	Mechanical	Strip & Quote
84	6-Sep-17	38133	22-Sep-17	60048	Q & A services	Strip and Repairs on P.M 528	R	1 869,60	Mechanical	Strip & Quote
85	6-Sep-17	38133	22-Sep-17	60048	Q & A services	Strip and Repairs on P.M 528	R	1 896,60	Mechanical	Strip & Quote
86	6-Sep-17	37852	22-Sep-17	60044	Modimo o Phala Baloi	Strip and Repairs on P.M 526	R	7 781,00	Mechanical	Strip & Quote
87	6-Sep-17	37904	20-Sep-17	59963	R.A Motors	Strip and Repairs on P.M 511	R	713,73	Mechanical	Strip & Quote
88	6-Sep-17	37922	29-Sep-19	60153	Saofiwa Machanical	Strip and Repairs on P.M 511	R	10 078,33	Mechanical	Strip & Quote
89	6-Sep-17	37908	20-Sep-17	59963	R.A Motors	Strip and Repairs on P.M 510	R	1 544,70	Mechanical	Strip & Quote
90	6-Sep-17	6-Sep-17	20-Sep-17	59963	R.A Motors	Strip and Repairs on P.M 509	R	8 551,31	Mechanical	Strip & Quote
91	6-Sep-17	37850	20-Sep-17	59955	Modimo o Phala Baloi	Strip and Repairs on P.M 508	R	7 037,00	Mechanical	Strip & Quote
92	6-Sep-17	38043	20-Sep-17	59962	Q & A services	Strip and Repairs on P.M 507	R	9 136,44	Mechanical	Strip & Quote
93	6-Sep-17	38113	20-Sep-17	59963	R.A Motors	Strip and Repairs on P.M 506	R	12 620,94	Mechanical	Strip & Quote
94	6-Sep-17	38150	20-Sep-17	59963	R.A Motors	Strip and Repairs on P.M 503	R	12 014,06	Mechanical	Strip & Quote

95	6-Sep-17	37805			Q & A services	Strip and Repairs on P.M 502	R	5 466,30	Mechanical	Strip & Quote
96	6-Sep-17	38100	20-Sep-17	59963	R.A Motors	Strip and Repairs on P.M 502	R	12 724,19	Mechanical	Strip & Quote
97	6-Sep-17	37790	12-Sep-17	59955	Modimo o Phala Baloi	Strip and Repairs on P.M 488	R	9 883,52	Mechanical	Strip & Quote
98	6-Sep-17	37996	29-Sep-17	60194	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 481	R	33 060,00	Mechanical	Strip & Quote
99	6-Sep-17	37996	29-Sep-17	60194	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 481	R	35 789,00	Mechanical	Strip & Quote
100	6-Sep-17	38119	20-Sep-17	59962	Q & A services	Strip and Repairs on P.M 481	R	5 940,43	Mechanical	Strip & Quote
101	6-Sep-17	37921	29-Sep-17	60153	Saofiwa Machanical	Strip and Repairs on P.M 476	R	3 995,70	Mechanical	Strip & Quote
102	6-Sep-17	38134	20-Sep-17	59963	R.A Motors	Strip and Repairs on P.M 471	R	2 225,64	Mechanical	Strip & Quote
103	6-Sep-17	38141	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 469	R	6 232,95	Mechanical	Strip & Quote
104	6-Sep-17	38014	20-Sep-17	59962	Q & A services	Strip and Repairs on P.M 468	R	1 533,30	Mechanical	Strip & Quote
105	6-Sep-17	37993	29-Sep-19	60151	Q & A services	Strip and Repairs on P.M 463	R	4 136,40	Mechanical	Strip & Quote
106	6-Sep-17	38199	20-Sep-17	59960	Polokwane Heavy Duty	Strip and Repairs on P.M 459	R	8 211,71	Mechanical	Strip & Quote
107	6-Sep-17				Polokwane Heavy Duty	Strip and Repairs on P.M 459	R	8 211,71	Mechanical	Strip & Quote
108	6-Sep-17	37875	12-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 458	R	9 075,07	Mechanical	Strip & Quote
109	6-Sep-17	37920	22-Sep-17	60153	Saofiwa Machanical	Strip and Repairs on P.M 457	R	6 729,26	Mechanical	Strip & Quote
110	6-Sep-17	37791	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 44	R	12 543,84	Mechanical	Strip & Quote
111	6-Sep-17	37971	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 43	R	12 666,40	Mechanical	Strip & Quote
112	6-Sep-17	38105	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 43	R	9 576,00	Mechanical	Strip & Quote
113	6-Sep-17	37970	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 43	R	8 300,06	Mechanical	Strip & Quote
114	6-Sep-17	37789	20-Sep-17	59955	Modimo o Phala Baloi	Strip and Repairs on P.M 419	R	13 501,06	Mechanical	Strip & Quote
115	6-Sep-17	37836	20-Sep-17	59960	Polokwane Heavy Duty	Strip and Repairs on P.M 367	R	5 759,76	Mechanical	Strip & Quote
116	6-Sep-17	37884			Q & A services	Strip and Repairs on P.M 367	R	13 024,00	Mechanical	Strip & Quote
117	6-Sep-17	37885	20-Sep-17	59962	Q & A services	Strip and Repairs on P.M 327	R	996,67	Mechanical	Strip & Quote
118	6-Sep-17	37782	20-Sep-17	59955	Modimo o Phala Baloi	Strip and Repairs on P.M 29	R	2 367,00	Mechanical	Strip & Quote
119	6-Sep-17	37874	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 279	R	7 150,94	Mechanical	Strip & Quote
120	6-Sep-17	37898	20-Sep-17	59963	R.A Motors	Strip and Repairs on P.M 273	R	8 153,05	Mechanical	Strip & Quote
121	6-Sep-17	37884			Q & A services	Strip and Repairs on P.M 269	R	9 893,49	Mechanical	Strip & Quote
122	6-Sep-17	37889	20-Sep-17	59963	R.A Motors	Strip and Repairs on P.M 26	R	21 102,32	Mechanical	Strip & Quote
123	6-Sep-17	37973	29-Sep-17	60153	Saofiwa Machanical	Strip and Repairs on P.M 247	R	5 314,00	Mechanical	Strip & Quote
124	6-Sep-17	37847	20-Sep-17	59955	Modimo o Phala Baloi	Strip and Repairs on P.M 240	R	8 230,00	Mechanical	Strip & Quote
125	6-Sep-17	38122	29-Sep-17	60194	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 222	R	33 787,11	Mechanical	Strip & Quote
126	6-Sep-17	38122	29-Sep-17	60194	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 222	R	33 787,11	Mechanical	Strip & Quote
127	6-Sep-17	38048	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 217	R	5 415,89	Mechanical	Strip & Quote
128	6-Sep-17	37873	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 214	R	37 873,00	Mechanical	Strip & Quote
129	6-Sep-17	37788	20-Sep-17	59955	Modimo o Phala Baloi	Strip and Repairs on P.M 210	R	8 963,60	Mechanical	Strip & Quote
130	6-Sep-17	37785	20-Sep-17	59955	Modimo o Phala Baloi	Strip and Repairs on P.M 209	R	6 112,34	Mechanical	Strip & Quote
131	6-Sep-17	39858	8-Nov-17	61000	R.A Motors	Strip and Repairs on P.M 188	R	17 020,86	Mechanical	Strip & Quote
132	6-Sep-17	37974	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 17	R	81 788,90	Mechanical	Strip & Quote
133	6-Sep-17	38201	20-Sep-17	59955	Modimo o Phala Baloi	Strip and Repairs on P.M 157	R	17 789,46	Mechanical	Strip & Quote
134	6-Sep-17	37964	20-Sep-17	59962	Q & A services	Strip and Repairs on P.M 157	R	8 344,80	Mechanical	Strip & Quote
135	6-Sep-17				Q & A services	Strip and Repairs on P.M 157	R	8 344,80	Mechanical	Strip & Quote
136	6-Sep-17	32116	29-Sep-17	60194	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 152	R	40 054,87	Mechanical	Strip & Quote
137	6-Sep-17	38116	29-Sep-17	60194	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 152	R	40 054,87	Mechanical	Strip & Quote
138	6-Sep-17	37800	12-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 145	R	9 484,80	Mechanical	Strip & Quote
139	6-Sep-17	38001	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 144	R	33 495,48	Mechanical	Strip & Quote
140	6-Sep-17	37825	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 144	R	5 945,91	Mechanical	Strip & Quote
141	6-Sep-17	38085			R.A Motors	Strip and Repairs on P.M 139	R	37 299,57	Mechanical	Strip & Quote
142	6-Sep-17	38087	20-Sep-17	59962	Q & A services	Strip and Repairs on P.M 137	R	13 668,78	Mechanical	Strip & Quote

143	6-Sep-17	37784	20-Sep-17	59955	Modimono Phala Balo	Strip and Repairs on P.M 137	R	6 610,00	Mechanical	Strip & Quote
144	6-Sep-17	37917	29-Sep-17	60153	Saofiwa Machanical	Strip and Repairs on P.M 125	R	24 261,14	Mechanical	Strip & Quote
145	6-Sep-17	37871	12-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 115	R	5 721,17	Mechanical	Strip & Quote
146	6-Sep-17	37794	12-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 115	R	17 571,96	Mechanical	Strip & Quote
147	6-Sep-17	38056	20-Sep-17	59962	Q & A services	Strip and Repairs on P.M 112	R	6 462,98	Mechanical	Strip & Quote
148	6-Sep-17	38088	20-Sep-17	59963	R.A Motors	Strip and Repairs on P.M 103	R	10 800,30	Mechanical	Strip & Quote
149	6-Sep-17	37893	6-Oct-17	60299	R.A Motors	Strip and Repairs on P.M 101	R	8 974,76	Mechanical	Strip & Quote
150	6-Sep-17	37792	20-Sep-17	59959	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 100	R	22 415,82	Mechanical	Strip & Quote
151	6-Sep-17	37832	6-Jun-17	60298	Polokwane Heavy Duty	Strip and Repairs on P.M 100	R	47 783,52	Mechanical	Strip & Quote
152	6-Sep-17	37881			Q & A services	Strip and Repairs on P.M	R	3 625,20	Mechanical	Strip & Quote
153	6-Sep-17	37838	20-Sep-17	59960	Polokwane Heavy Duty	Repairs on BOMAG	R	15 497,41	Mechanical	Strip & Quote
154	7-Sep-17				Plaintiffs Attorneys	Legal Cost	R	3 210,12	Legal Services	Deviation - SCM process impractical
155	8-Sep-17	38840	29-Sep-17	60137	Mall of the North	Exhibition at Mall of the North	R	6 042,00	LED	Sole Supplier
156	11-Sep-17		14-Sep-17	59866	Digi Cap	Request for payment for the polokwane land use	R	15 600,00	planning	Deviation - SCM process impractical
157	12-Sep-17	37845	29-Sep-17	60145	Luxury Auto	Strip and Repairs on P.M 804	R	18 807,56	Mechanical	Strip & Quote
158	12-Sep-17	38112	27-Oct-17	60779	Luxury Auto	Strip and Repairs on P.M 552	R	17 511,92	Mechanical	Strip & Quote
159	12-Sep-17	38089	27-Oct-17	60779	Luxury Auto	Strip and Repairs on P.M 544	R	2 948,14	Mechanical	Strip & Quote
160	12-Sep-17	38080	27-Oct-17	60779	Luxury Auto	Strip and Repairs on P.M 497	R	9 018,33	Mechanical	Strip & Quote
161	12-Sep-17	38097	27-Oct-17	60779	Luxury Auto	Strip and Repairs on P.M 472	R	9 588,92	Mechanical	Strip & Quote
162	12-Sep-17	37842			Luxury Auto	Strip and Repairs on P.M 462	R	21 841,52	Mechanical	Strip & Quote
163	12-Sep-17	38046	29-Sep-17	60145	Luxury Auto	Strip and Repairs on P.M 258	R	23 064,58	Mechanical	Strip & Quote
164	12-Sep-17				Luxury Auto	Strip and Repairs on P.M	R	18 807,56	Mechanical	Strip & Quote
165	12-Sep-17	38182			Limpopo Tyres	Repairs on punctures	R	1 431,00	Mechanical	Strip & Quote
166	13-Sep-17	38633	30-Nov-17	61478	Doculum (pty)ltd	Alcohol Breathalazer	R	18 895,50	Traffic	Sole Supplier
167	18-Sep-17		22-Sep-17	60033	Selema Plant Hire	Emergency rental of 19m waste compactor truck	R	182 229,00	Waste	Emergency
168	18-Sep-17		22-Sep-17	60033	Selema Plant Hire	Emergency rental of 19m waste compactor truck	R	174 306,00	Waste	Emergency
169	19-Sep-17				South African Road Federations	Road work traffic management Training	R	76 450,00	HRT	Deviation - SCM process impractical
170	19-Sep-17		12-Oct-17	60439	Confilcts Dynamics (PTY) LTD	Payment for managing discipline in the workplac	R	5 600,00	HRT	Deviation - SCM process impractical
171	20-Sep-17	Aq	z	60172	HIS Information & Insight (Pty)Ltd	renewal of software	R	91 507,80	IT	Deviation - SCM process impractical
172	20-Sep-17				Otis Lift	Maintainance of lifts	R	202 024,53		Deviation - SCM process impractical
173	26-Sep-17	38138	27-Oct-17	60787	Q & A Services	Strip and Repairs on P.M BOMAG P.M 381	R	13 994,66	Mechanical	Strip & Quote
174	26-Sep-17	38409	27-Oct-17	60787	Q & A Services	Strip and Repairs on P.M 818	R	6 905,23	Mechanical	Strip & Quote
175	26-Sep-17	38605	27-Oct-17	60787	Q & A Services	Strip and Repairs on P.M 78	R	3 807,60	Mechanical	Strip & Quote
176	26-Sep-17	37963	27-Oct-17	60783	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 67	R	12 350,26	Mechanical	Strip & Quote
177	26-Sep-17	38229	27-Oct-17	60779	Luxury Auto	Strip and Repairs on P.M 557	R	2 215,76	Mechanical	Strip & Quote
178	26-Sep-17	38711	27-Oct-17	60783	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 55	R	5 303,28	Mechanical	Strip & Quote
179	26-Sep-17	38072	27-Oct-17	60779	Luxury Auto	Strip and Repairs on P.M 508	R	3 486,42	Mechanical	Strip & Quote
180	26-Sep-17	39005	27-Oct-17	60779	Luxury Auto	Strip and Repairs on P.M 507	R	8 506,97	Mechanical	Strip & Quote
181	26-Sep-17	37878	27-Oct-17	60783	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 481	R	6 450,37	Mechanical	Strip & Quote
182	26-Sep-17	37804	27-Oct-17	60783	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 481	R	8 926,20	Mechanical	Strip & Quote
183	26-Sep-17	38758	27-Oct-17	60787	Q & A Services	Strip and Repairs on P.M 471	R	7 326,03	Mechanical	Strip & Quote
184	26-Sep-17	38606	27-Oct-17	60783	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 469	R	14 655,11	Mechanical	Strip & Quote
185	26-Sep-17	39844	15-Nov-17	61178	Polokwane Heavy Duty	Strip and Repairs on P.M 466	R	25 176,16	Mechanical	Strip & Quote
186	26-Sep-17	37842	27-Oct-17	60779	Luxury Auto	Strip and Repairs on P.M 462	R	21 841,52	Mechanical	Strip & Quote
187	26-Sep-17	37876	27-Oct-17	60783	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 458	R	68 741,28	Mechanical	Strip & Quote
188	26-Sep-17	38588	27-Oct-17	60787	Q & A Services	Strip and Repairs on P.M 43	R	3 733,50	Mechanical	Strip & Quote
189	26-Sep-17	39847	15-Nov-17	61178	Polokwane Heavy Duty	Strip and Repairs on P.M 31	R	12 227,01	Mechanical	Strip & Quote
190	26-Sep-17	39937	15-Nov-17	61178	Polokwane Heavy Duty	Strip and Repairs on P.M 29	R	12 556,59	Mechanical	Strip & Quote

191	26-Sep-17	37980	27-Oct-17	60779	Luxury Auto	Strip and Repairs on P.M 152	R	21 532,27	Mechanical	Strip & Quote
192	26-Sep-17	37883	27-Oct-17	60787	Q & A Services	Strip and Repairs on P.M 145	R	23 631,06	Mechanical	Strip & Quote
193	26-Sep-17	38618	27-Oct-17	60783	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 119	R	3 280,19	Mechanical	Strip & Quote
194	26-Sep-17	38655	8-Nov-17	60995	PBG Tyres Ladine	Strip and Repairs on P.M	R	4 503,00	Mechanical	Strip & Quote
195	26-Sep-17	40306	19-Jan-18	62392	PBG Tyres Ladine	Strip and Repairs on P.M	R	3 530,93	Mechanical	Strip & Quote
196	26-Sep-17	38656	8-Nov-17	60995	PBG Tyres Ladine	Strip and Repairs on P.M	R	3 137,85	Mechanical	Strip & Quote
197	26-Sep-17	39857	19-Jan-18	62392	PBG Tyres Ladine	Strip and Repairs on P.M	R	1 653,00	Mechanical	Strip & Quote
198	26-Sep-17	39857	19-Jan-18	62392	PBG Tyres Ladine	Strip and Repairs on P.M	R	1 231,20	Mechanical	Strip & Quote
199	26-Sep-17	38663	8-Nov-17	60995	PBG Tyres Ladine	Strip and Repairs on P.M	R	627,00	Mechanical	Strip & Quote
200	26-Sep-17	38662	8-Nov-17	60995	PBG Tyres Ladine	Strip and Repairs on P.M	R	912,00	Mechanical	Strip & Quote
201	26-Sep-17	38657	8-Nov-17	60995	PBG Tyres Ladine	Strip and Repairs on P.M	R	1 881,00	Mechanical	Strip & Quote
202	26-Sep-17	38659	8-Nov-17	60995	PBG Tyres Ladine	Strip and Repairs on P.M	R	1 174,20	Mechanical	Strip & Quote
203	26-Sep-17	38592	27-Oct-17	60787	Q & A Services	Strip and Repairs on P.M	R	2 148,40	Mechanical	Strip & Quote
204	26-Sep-17	37962	27-Oct-17	60779	Luxury Auto	Strip and Repairs on P.M	R	6 986,90	Mechanical	Strip & Quote
205	26-Sep-17	38140	27-Oct-17	60787	Q & A Services	Repairs on Bomag	R	4 629,56	Mechanical	Strip & Quote
206	27-Sep-17				Pro satelite system	Sound and Staging for polokwane literary fair	R	97 755,00	Cultural services	Deviation - SCM process impractical
207	27-Sep-17	39124	16-Nov-17	61168	Green Silica	purchasing of silca sand	R	80 465,76	Sports and Recre	Sole Supplier
208	27-Sep-17		6-Oct-17	60317	Rhythm Centrec Music	Payments for the participants and artists	R	526 680,00	Cultural services	Deviation - SCM process impractical
209	27-Sep-17		12-Oct-17	60440	Home Brew Pottery	Curation and transportation of specialised goods	R	61 714,80	Cultural services	Deviation - SCM process impractical
210	28-Sep-17		15-Jan-18	62252	DS Sello Attorneys	Legal fees	R	25 475,65	Legal Services	Deviation - SCM process impractical
211	4-Oct-17		26-Oct-17	60680	Debbie Mouton Jewellers	Long Service watch-MP Themane	R	7 563,10	HRT	Deviation - SCM process impractical
212	6-Oct-17		24-Oct-17	60614	Flodi trading enterpris	Cold mix asphalt	R	198 000,00	HRT	Deviation - SCM process impractical
213	13-Oct-17	39525	15-Nov-17	61166	Global Africa Nertwork	Strip and Repairs on P.M	R	35 397,00	Mechanical	Strip & Quote
214	16-Oct-17		20-Oct-17	60582	Afrox	Gas cylinder are utilized for emergency work	R	8 128,20	water,mechanica	Emergency
215	24-Oct-17		16-Nov-17	61210	Schindler Lifts	Service of lifts in the civic centre	R	42 717,18	Facility Managen	Sole Supplier
216	24-Oct-17		14-Nov-17	61094	Otis Lift	Service of lifts at City Library	R	45 063,54	Facility Managen	Sole Supplier
217	24-Oct-17	39429	11-Dec-17	61660	Isaac Malesele Moselana	Programme Director at Moletjie Library	R	1 600,00	Library	Deviation - SCM process impractical
218	24-Oct-17	39758	24-Oct-17	61317	OUDOOR EXHIBITION ORGANISERS	Adjudication for the Polokwane cultural competi	R	67 447,00	Library	Deviation - SCM process impractical
219	24-Oct-17	39441	8-Dec-17	61674	Peter Bopape	Adjudication for the Polokwane cultural competi	R	1 600,00	Library	Deviation - SCM process impractical
220	24-Oct-17	39422	8-Dec-17	61669	Mathelo Johanna Rampedi	Adjudication at Polokwane Municipality arts and	R	1 600,00	Library	Deviation - SCM process impractical
221	25-Oct-17	39863	15-Nov-17	61182	Saofiwa Machanical	Strip and Repairs on P.M 816	R	5 053,62	Mechanical	Strip & Quote
222	25-Oct-17	39901	15-Nov-17	61182	Saofiwa Machanical	Strip and Repairs on P.M 525	R	10 714,58	Mechanical	Strip & Quote
223	25-Oct-17	39900	15-Nov-17	61182	Saofiwa Machanical	Strip and Repairs on P.M 513	R	4 196,34	Mechanical	Strip & Quote
224	25-Oct-17	39899	15-Nov-17	61182	Saofiwa Machanical	Strip and Repairs on P.M 506	R	6 983,38	Mechanical	Strip & Quote
225	25-Oct-17	39871	15-Nov-17	61182	Saofiwa Machanical	Strip and Repairs on P.M 505	R	18 057,60	Mechanical	Strip & Quote
226	25-Oct-17	39872	15-Nov-17	61182	Saofiwa Machanical	Strip and Repairs on P.M 468	R	1 938,00	Mechanical	Strip & Quote
227	25-Oct-17	40027	26-Jan-17	62480	Saofiwa Machanical	Strip and Repairs on P.M 26	R	8 619,54	Mechanical	Strip & Quote
228	26-Oct-17				Tiso Blackstar Group	Subscriptions of library Newspapers	R	19 235,99	CS	Deviation - SCM process impractical
229	26-Oct-17	39882	8-Nov-17	60999	Q & A services	Strip and Repairs on P.M 817	R	3 596,99	Mechanical	Strip & Quote
230	26-Oct-17	39935	15-Nov-17	61180	Q & A services	Strip and Repairs on P.M 812	R	120 374,99	Mechanical	Strip & Quote
231	26-Oct-17	39889	8-Nov-17	60999	Q & A services	Strip and Repairs on P.M 803	R	25 361,12	Mechanical	Strip & Quote
232	26-Oct-17	39875	8-Nov-17	61000	R.A Motors	Strip and Repairs on P.M 555	R	2 106,15	Mechanical	Strip & Quote
233	26-Oct-17	39893	8-Nov-17	60999	Q & A services	Strip and Repairs on P.M 555	R	5 167,05	Mechanical	Strip & Quote
234	26-Oct-17	39874	8-Nov-17	61000	R.A Motors	Strip and Repairs on P.M 554	R	855,00	Mechanical	Strip & Quote
235	26-Oct-17	39878	15-Nov-17	61176	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 554	R	7 923,18	Mechanical	Strip & Quote
236	26-Oct-17	38158	27-Oct-17	60787	Q & A services	Strip and Repairs on P.M 554	R	13 514,70	Mechanical	Strip & Quote
237	26-Oct-17	39455			Q & A services	Strip and Repairs on P.M 536	R	4 167,10	Mechanical	Strip & Quote
238	26-Oct-17	39455			Q & A services	Strip and Repairs on P.M 536	R	4 167,10	Mechanical	Strip & Quote

239	26-Oct-17	39861	8-Nov-17	60999	Q & A services	Strip and Repairs on P.M 536	R	4 167,10	Mechanical	Strip & Quote
240	26-Oct-17	39865	26-Jan-17	62480	Saofiwa Machanical	Strip and Repairs on P.M 528	R	6 339,26	Mechanical	Strip & Quote
241	26-Oct-17	39876	8-Nov-17	61000	R.A Motors	Strip and Repairs on P.M 510	R	15 017,97	Mechanical	Strip & Quote
242	26-Oct-17	39891	8-Nov-17	60999	Q & A services	Strip and Repairs on P.M 506	R	12 758,42	Mechanical	Strip & Quote
243	26-Oct-17	39377			Q & A services	Strip and Repairs on P.M 502	R	26 568,32	Mechanical	Strip & Quote
244	26-Oct-17	39869	11-Dec-17	61679	R.A Motors	Strip and Repairs on P.M 486	R	27 065,82	Mechanical	Strip & Quote
245	26-Oct-17	38983			Q & A services	Strip and Repairs on P.M 481	R	13 224,00	Mechanical	Strip & Quote
246	26-Oct-17	38628	15-Nov-17	61180	Q & A services	Strip and Repairs on P.M 473	R	19 533,17	Mechanical	Strip & Quote
247	26-Oct-17	38998			Q & A services	Strip and Repairs on P.M 472	R	10 280,52	Mechanical	Strip & Quote
248	26-Oct-17	39933	15-Nov-17	61176	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 458	R	68 741,28	Mechanical	Strip & Quote
249	26-Oct-17	39934	15-Nov-17	61176	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 458	R	49 850,78	Mechanical	Strip & Quote
250	26-Oct-17	38708			Q & A services	Strip and Repairs on P.M 458	R	934,80	Mechanical	Strip & Quote
251	26-Oct-17	39886	8-Nov-17	60999	Q & A services	Strip and Repairs on P.M 458	R	934,80	Mechanical	Strip & Quote
252	26-Oct-17	40042	8-Nov-17	61180	Q & A services	Strip and Repairs on P.M 43	R	195 119,72	Mechanical	Strip & Quote
253	26-Oct-17	37881			Q & A services	Strip and Repairs on P.M 43	R	3 625,20	Mechanical	Strip & Quote
254	26-Oct-17	39888	8-Nov-17	60999	Q & A services	Strip and Repairs on P.M 43	R	3 625,20	Mechanical	Strip & Quote
255	26-Oct-17	39892	8-Nov-17	60999	Q & A services	Strip and Repairs on P.M 427	R	10 280,52	Mechanical	Strip & Quote
256	26-Oct-17	39881	8-Nov-17		Q & A services	Strip and Repairs on P.M 367	R	13 024,50	Mechanical	Strip & Quote
257	26-Oct-17	37838			Q & A services	Strip and Repairs on P.M 367	R	13 024,50	Mechanical	Strip & Quote
258	26-Oct-17	37884			Q & A services	Strip and Repairs on P.M 269	R	9 893,49	Mechanical	Strip & Quote
259	26-Oct-17	39450			Q & A services	Strip and Repairs on P.M 248	R	2 855,59	Mechanical	Strip & Quote
260	26-Oct-17	39898	8-Nov-17	60999	Q & A services	Strip and Repairs on P.M 248	R	2 855,59	Mechanical	Strip & Quote
261	26-Oct-17	39880	15-Nov-17	61176	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 157	R	5 896,65	Mechanical	Strip & Quote
262	26-Oct-17	39883	8-Nov-17		Q & A services	Strip and Repairs on P.M 152	R	11 492,11	Mechanical	Strip & Quote
263	26-Oct-17	39877	15-Nov-17	61176	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 142	R	11 156,63	Mechanical	Strip & Quote
264	26-Oct-17	39851	15-Nov-17	61176	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 142	R	5 741,61	Mechanical	Strip & Quote
265	26-Oct-17	39873	8-Nov-17	61000	R.A Motors	Strip and Repairs on P.M 139	R	24 359,29	Mechanical	Strip & Quote
266	26-Oct-17	39885	8-Nov-17		Q & A services	Strip and Repairs on P.M 112	R	3 765,42	Mechanical	Strip & Quote
267	26-Oct-17	39884	8-Nov-17		Q & A services	Strip and Repairs on P.M 112	R	11 892,35	Mechanical	Strip & Quote
268	26-Oct-17	39902	8-Nov-17	61000	R.A Motors	Strip and Repairs on P.M 103	R	2 145,82	Mechanical	Strip & Quote
269	26-Oct-17	39879	15-Nov-17	61176	Phumzile Engineering Services and Sup	Repairs on bomag	R	5 764,02	Mechanical	Strip & Quote
270	30-Oct-17		22-Nov-17	61326	THE COURIER & FREIGHT GROUP	Freight services	R	813,23	Facility Management	Deviation - SCM process impractical
271	30-Oct-17		7-Nov-17	60909	HLM Mamabolo and associates Inc	Court Order	R	80 000,00	Legal Services	Deviation - SCM process impractical
272	31-Oct-17	40011	15-Oct-17	61171	Modimo o Phala Baloi	Strip and Repairs on P.M 809	R	10 725,25	Mechanical	Strip & Quote
273	31-Oct-17	40004	15-Oct-17	61171	Modimo o Phala Baloi	Strip and Repairs on P.M 79	R	6 560,00	Mechanical	Strip & Quote
274	31-Oct-17	40028	15-Oct-17	61170	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 63	R	23 799,61	Mechanical	Strip & Quote
275	31-Oct-17	40009	15-Oct-17	61171	Modimo o Phala Baloi	Strip and Repairs on P.M 531	R	7 851,94	Mechanical	Strip & Quote
276	31-Oct-17	40035	15-Oct-17	61170	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 527	R	15 121,79	Mechanical	Strip & Quote
277	31-Oct-17	40037	30-Nov-17	61483	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 512	R	26 544,57	Mechanical	Strip & Quote
278	31-Oct-17	40016	15-Oct-17	61171	Modimo o Phala Baloi	Strip and Repairs on P.M 508	R	7 037,00	Mechanical	Strip & Quote
279	31-Oct-17	40034	15-Oct-17	61170	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 488	R	1 210 680,80	Mechanical	Strip & Quote
280	31-Oct-17	40026	15-Oct-17	61170	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 474	R	7 917,90	Mechanical	Strip & Quote
281	31-Oct-17	61170	15-Oct-17	61170	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 472	R	7 979,09	Mechanical	Strip & Quote
282	31-Oct-17	40021	15-Oct-17	61171	Modimo o Phala Baloi	Strip and Repairs on P.M 472	R	7 203,71	Mechanical	Strip & Quote
283	31-Oct-17	40000	15-Oct-17	61171	Modimo o Phala Baloi	Strip and Repairs on P.M 471	R	7 579,96	Mechanical	Strip & Quote
284	31-Oct-17	40032	15-Oct-17	61170	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 273	R	15 848,50	Mechanical	Strip & Quote
285	31-Oct-17	40022	15-Oct-17	61171	Modimo o Phala Baloi	Strip and Repairs on P.M 268	R	5 070,00	Mechanical	Strip & Quote
286	31-Oct-17	40010	15-Oct-17	61171	Modimo o Phala Baloi	Strip and Repairs on P.M 260	R	8 583,47	Mechanical	Strip & Quote

287	31-Oct-17	40014	15-Oct-17	61171	Modimo o Phala Baloi	Strip and Repairs on P.M 26	R	2 200,00	Mechanical	Strip & Quote
288	31-Oct-17	40012	15-Oct-17	61171	Modimo o Phala Baloi	Strip and Repairs on P.M 202	R	6 196,02	Mechanical	Strip & Quote
289	31-Oct-17	40036	30-Nov-17	61483	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 157	R	5 600,00	Mechanical	Strip & Quote
290	31-Oct-17		31-Oct-17	60907	Pietersburg Vet Clinic	Emergency services	R	145 763,72	Environment	Emergency
291	1-Nov-17	37857			Modimo o Phala Baloi	Strip and Repairs on P.M 809	R	10 725,25	Mechanical	Strip & Quote
292	1-Nov-17	38175			Modimo o Phala Baloi	Strip and Repairs on P.M 79	R	6 560,00	Mechanical	Strip & Quote
293	1-Nov-17	40112	30-Jan-17	62545	Modimo o Phala Baloi	Strip and Repairs on P.M 780	R	2 413,40	Mechanical	Strip & Quote
294	1-Nov-17	37840	16-Nov-17	61170	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 63	R	23 799,61	Mechanical	Strip & Quote
295	1-Nov-17	38017			Modimo o Phala Baloi	Strip and Repairs on P.M 531	R	7 851,94	Mechanical	Strip & Quote
296	1-Nov-17	39160	16-Nov-17	61170	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 527	R	15 121,79	Mechanical	Strip & Quote
297	1-Nov-17	38083			Luxury Auto Repairs and Projects	Strip and Repairs on P.M 512	R	26 544,57	Mechanical	Strip & Quote
298	1-Nov-17	38979			Modimo o Phala Baloi	Strip and Repairs on P.M 508	R	7 037,00	Mechanical	Strip & Quote
299	1-Nov-17	39325	16-Nov-17	61170	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 488	R	10 680,80	Mechanical	Strip & Quote
300	1-Nov-17	39230	16-Nov-17	61170	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 474	R	7 917,90	Mechanical	Strip & Quote
301	1-Nov-17	38041			Modimo o Phala Baloi	Strip and Repairs on P.M 472	R	7 203,71	Mechanical	Strip & Quote
302	1-Nov-17	39513	16-Nov-17	61170	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 472	R	7 979,09	Mechanical	Strip & Quote
303	1-Nov-17	39517			Modimo o Phala Baloi	Strip and Repairs on P.M 471	R	7 579,96	Mechanical	Strip & Quote
304	1-Nov-17	38052			Modimo o Phala Baloi	Strip and Repairs on P.M 283	R	6 196,02	Mechanical	Strip & Quote
305	1-Nov-17	38268	16-Nov-17	61170	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 273	R	15 848,50	Mechanical	Strip & Quote
306	1-Nov-17	39535			Modimo o Phala Baloi	Strip and Repairs on P.M 268	R	5 070,00	Mechanical	Strip & Quote
307	1-Nov-17	39497			Modimo o Phala Baloi	Strip and Repairs on P.M 260	R	8 583,47	Mechanical	Strip & Quote
308	1-Nov-17	38274			Modimo o Phala Baloi	Strip and Repairs on P.M 26	R	2 200,00	Mechanical	Strip & Quote
309	1-Nov-17	38978			Luxury Auto Repairs and Projects	Strip and Repairs on P.M 26	R	8 369,88	Mechanical	Strip & Quote
310	1-Nov-17	38107			Modimo o Phala Baloi	Strip and Repairs on P.M 202	R	6 196,02	Mechanical	Strip & Quote
311	1-Nov-17	39379			Luxury Auto Repairs and Projects	Strip and Repairs on P.M 157	R	5 600,00	Mechanical	Strip & Quote
312	1-Nov-17	38653	23-Feb-18	63052	Powertech System Integrators	Strip and Repair SCADA	R	110 961,90	Electrical	Strip & Quote
313	1-Nov-17	39670	8-Dec-17	61659	Mmope Heman Tema	Adjudicator at Polokwane art & culture competit	R	1 600,00	Library	Deviation - SCM process impractical
314	1-Nov-17	39669	11-Dec-17	61684	Solly Malaka	Adjudicator at Polokwane art & culture competit	R	1 600,00	Library	Deviation - SCM process impractical
315	1-Nov-17	39671	8-Dec-17	61664	Mathipa Maake Robert	Adjudicator at Polokwane art & culture competit	R	1 600,00	Library	Deviation - SCM process impractical
316	3-Nov-17	39674			Verotest	Strip and repair cable detector	R	69 275,52	Electrical	Strip & Quote
317	3-Nov-17	39508	14-Dec-17	61686	Tlou-tlou claeing and pest control	Pest Control	R	28 500,00	Facility Manager	Strip & Quote
318	6-Nov-17	39777	14-Dec-17	61835	Lekana Trading	Shoting ranve for shooting practice	R	12 500,00	Security	Deviation - SCM process impractical
319	9-Nov-17	38838			Actom	electrical service	R	406 923,00	Engineering Servic	Deviation - SCM process impractical
320	10-Nov-17				Kone Elevators	Service of Lift in Council Chambers	R	10 535,02	Facility Manager	Sole Supplier
321	13-Nov-17	39781	8-Feb-18	62759	Actom Electrical Product	Electrical Materials	R	460 589,64	Stores	Deviation - SCM process impractical-Due
322	14-Nov-17	38246	11-Dec-17	61653	Dimidiks Catering Services	Strip and Repair for the services rendered in Sesh	R	35 800,00	Sports and Recre	Deviation - SCM process impractical
323	15-Nov-17	38247	30-Nov-17	61491	Tloukgolo Pioneers	Strip & quote for repairing and servicing swimmi	R	45 258,00	Sports and Recre	Deviation - SCM process impractical
324	15-Nov-17	39162	9-Mar-18	63361	Gold Regent	Strip & quote for repairing and servicing baby pq	R	20 000,00	Sports and Recre	Deviation - SCM process impractical
325	15-Nov-17	39803	15-Dec-17	61926	Ramadumetja Joyce Rasebotsa	Program Director at Polokwane Municipality art	R	1 600,00	Library	Deviation - SCM process impractical
326	15-Nov-17	39958	15-Dec-17	61918	Mmope Heman Tema	Adjudicator at Polokwane art & culture competit	R	1 600,00	Library	Deviation - SCM process impractical
327	15-Nov-17	40754	19-Jan-18	62401	Solly Malaka	Adjudicator at Polokwane art & culture competit	R	1 600,00	Library	Deviation - SCM process impractical
328	16-Nov-17	61279	24-Nov-17	61279	Afrox	Gas cylinder are utilized for emergency work	R	4 064,10	water,mechanica	Emergency
329	16-Nov-17		24-Nov-17	61319	Pietersburg Electrical Installations	Gas cylinder are utilized for emergency work	R	2 992,50	water,mechanica	Emergency
330	17-Nov-17		24-Nov-17	61292	Jumbo Gas	Gas cylinder are utilized for emergency work	R	2 992,50	water,mechanica	Emergency
331	21-Nov-17	37981	23-Nov-17	61285	BSB Printers	Supply and Delivery of traffic & licensing Materia	R	55 439,90	SCM	Deviation - SCM process impractical
332	21-Nov-17		22-Nov-17	61247	SAGE VIP SOUTH AFRICA (PTY)LTD	Payroll licenses	R	53 573,92	HRM	Deviation - SCM process impractical
333	22-Nov-17		28-Nov-17	61364	Selema Plant Hire	Rantal of compactors(invoice:COL 005)	R	158 460,00	Waste	Emergency
334	22-Nov-17		28-Nov-17	61364	Selema Plant Hire	Rantal of compactors(invoice:COL 005)	R	158 460,00	Waste	Emergency

335	24-Nov-17	40604	15-Dec-17	61925	Q & A services	Strip and Repairs on P.M bomag	R	1 772,70	Mechanical	Strip & Quote
336	24-Nov-17	38170			Saofiwa Machanical	Strip and Repairs on P.M 816	R	5 053,62	Mechanical	Strip & Quote
337	24-Nov-17	39796			Q & A services	Strip and Repairs on P.M 806	R	6 072,05	Mechanical	Strip & Quote
338	24-Nov-17	39796			Q & A services	Strip and Repairs on P.M 806	R	8 352,05	Mechanical	Strip & Quote
339	24-Nov-17				Kabamakgopa Engineering Drives	Strip and Repairs on P.M 806	R	20 728,29	Mechanical	Strip & Quote
340	24-Nov-17	40064	15-Dec-17	61915	Luxury Auto Repairs + Projects	Strip and Repairs on P.M 80	R	1 904,96	Mechanical	Strip & Quote
341	24-Nov-17	40601	15-Dec-17	61928	Saofiwa Machanical	Strip and Repairs on P.M 555	R	34 309,44	Mechanical	Strip & Quote
342	24-Nov-17	39957	15-Dec-17	61915	Luxury Auto Repairs + Projects	Strip and Repairs on P.M 554	R	29 367,51	Mechanical	Strip & Quote
343	24-Nov-17	39850	15-Dec-17	61915	Luxury Auto Repairs + Projects	Strip and Repairs on P.M 554	R	6 491,16	Mechanical	Strip & Quote
344	24-Nov-17	39991	19-Dec-17	61995	Kabamakgopa Engineering Drives	Strip and Repairs on P.M 55	R	10 615,09	Mechanical	Strip & Quote
345	24-Nov-17	40146	15-Dec-17	61925	Q & A services	Strip and Repairs on P.M 545	R	27 677,89	Mechanical	Strip & Quote
346	24-Nov-17	40603	19-Dec-17	62007	Modimo o Phala Baloi	Strip and Repairs on P.M 529	R	16 490,42	Mechanical	Strip & Quote
347	24-Nov-17	40608	15-Dec-17	61915	Luxury Auto Repairs + Projects	Strip and Repairs on P.M 528	R	11 990,43	Mechanical	Strip & Quote
348	24-Nov-17	39557			Q & A services	Strip and Repairs on P.M 506	R	12 758,42	Mechanical	Strip & Quote
349	24-Nov-17	39229			Saofiwa Machanical	Strip and Repairs on P.M 502	R	4 769,76	Mechanical	Strip & Quote
350	24-Nov-17	39792	15-Dec-17	61915	Luxury Auto Repairs + Projects	Strip and Repairs on P.M 498	R	11 802,47	Mechanical	Strip & Quote
351	24-Nov-17	40607	15-Dec-17	61914	Limpopo Toyota	Strip and Repairs on P.M 494	R	5 845,62	Mechanical	Strip & Quote
352	24-Nov-17	40602	15-Dec-17	61925	Q & A services	Strip and Repairs on P.M 49	R	62 185,18	Mechanical	Strip & Quote
353	24-Nov-17	39790			Q & A services	Strip and Repairs on P.M 474	R	12 043,45	Mechanical	Strip & Quote
354	24-Nov-17	39790	15-Dec-17	61925	Q & A services	Strip and Repairs on P.M 474	R	12 043,45	Mechanical	Strip & Quote
355	24-Nov-17	39998	15-Dec-17	61925	Q & A services	Strip and Repairs on P.M 471	R	14 271,44	Mechanical	Strip & Quote
356	24-Nov-17	40145	15-Dec-17	61915	Luxury Auto Repairs + Projects	Strip and Repairs on P.M 468	R	4 335,00	Mechanical	Strip & Quote
357	24-Nov-17	39843	15-Dec-17	61925	Q & A services	Strip and Repairs on P.M 458	R	15 466,27	Mechanical	Strip & Quote
358	24-Nov-17	39789	15-Dec-17	61928	Saofiwa Machanical	Strip and Repairs on P.M 456	R	1 596,00	Mechanical	Strip & Quote
359	24-Nov-17	40605	15-Dec-17	61925	Q & A services	Strip and Repairs on P.M 430	R	4 262,46	Mechanical	Strip & Quote
360	24-Nov-17	40606	15-Dec-17	61925	Q & A services	Strip and Repairs on P.M 269	R	9 893,49	Mechanical	Strip & Quote
361	24-Nov-17				Modimo o Phala Baloi	Strip and Repairs on P.M 268	R	1 480,00	Mechanical	Strip & Quote
362	24-Nov-17	39398			Modimo o Phala Baloi	Strip and Repairs on P.M 260	R	2 413,40	Mechanical	Strip & Quote
363	24-Nov-17	39958	15-Dec-17	61919	Modimo o Phala Baloi	Strip and Repairs on P.M 26	R	16 741,59	Mechanical	Strip & Quote
364	24-Nov-17	39799	19-Dec-17	62007	Modimo o Phala Baloi	Strip and Repairs on P.M 209	R	13 215,43	Mechanical	Strip & Quote
365	24-Nov-17	39788	19-Dec-19	61995	Kabamakgopa Engineering Drives	Strip and Repairs on P.M 112	R	10 898,82	Mechanical	Strip & Quote
366	27-Nov-17	39001	19-Jan-18	62388	Marce Projects(Pty)Ltd	Strip and repair Swift mini ball valve skirt	R	110 628,68	Fire	Strip & Quote
367	28-Nov-17		30-Nov-17	61530	Hasler Business System	Strip and repair Swift mini ball valve skirt	R	2 869,67	Fire	Strip & Quote
368	28-Nov-17		7-Dec-17	61576	REX BOOKS	Performance on 01 December	R	27 755,00	Communications	Deviation - SCM process impractical
369	1-Dec-17	40355			King Monada Music	Performance on 01 December	R	45 000,00	Communications	Deviation - SCM process impractical
370	1-Dec-17	40535	16-Mar-18	63533	Spansaka Trading Enterprise	Performance for the Festive light event	R	10 000,00	Communications	Deviation - SCM process impractical
371	1-Dec-17	40257	19-Dec-17	61996	Katymbee	Performance at flora park dam festive lights	R	10 000,00	Communications	Deviation - SCM process impractical
372	1-Dec-17	40260	14-Dec-17		Flour Power Creations	Performance and transport during festive light ev	R	10 000,00	Communications	Deviation - SCM process impractical
373	1-Dec-17	40383	14-Dec-17		Tomatjie (Pty)Ltd	Penny Penny day performance	R	30 000,00	Communications	Deviation - SCM process impractical
374	1-Dec-17	40533			Rhythm Centrec Music	Music Performance by Ntsikwane	R	9 000,00	Communications	Deviation - SCM process impractical
375	1-Dec-17	40256	14-Dec-17		Muzo Brothers	Live band performance	R	8 000,00	Communications	Deviation - SCM process impractical
376	1-Dec-17	40534	16-Mar-18	63527	Lejejeje Productions	Entertainment for festive light event	R	10 000,00	Communications	
377	1-Dec-17	40259	14-Dec-17	61831	Got to Get Enterprise	DJ performance for the festive light event(08 Dec	R	8 000,00	Communications	Deviation - SCM process impractical
378	1-Dec-17	40261	14-Dec-17	61823	BlackShadow Production	DJ performance for the festive light event	R	10 000,00	Communications	Deviation - SCM process impractical
379	1-Dec-17	40258	14-Dec-17	61825	Vida Danca	Dance group for the Festive light event	R	10 000,00	Communications	Deviation - SCM process impractical
380	4-Dec-17				Marvin Electrical	Strip and Repair 75KW pump for mankweng	R	18 000,00	Water and Saniti	Strip & Quote
381	4-Dec-17	39413	25-Apr-18	64285	Truvelo Manufacturing	Service, repair and replace speed camera	R	28 061,97	insurance	Sole Supplier
382	4-Dec-17	40753	19-Jan-18	62396	Ramadumetja Joyce Rasebotsa	Program Director	R	1 600,00	Library	Deviation - SCM process impractical

383	4-Dec-17	40752	19-Jan-18	62386	Lekgobo Vaaltyn Kekana	Program Director	R	1 600,00	Library	Deviation - SCM process impractical
										Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
384	4-Dec-17		19-Dec-17	62076	Electrical Motor Rewiring	Electrical Materials	R	18 870,70	Stores	
385	4-Dec-17	40747	19-Jan-18	62393	Peter Bopape	Adjudication for Semi Final competition	R	1 600,00	Library	Deviation - SCM process impractical
386	4-Dec-17	40778	19-Jan-18	62389	Mathelo Johanna Rampedi	Adjudication during Polokwane Arts and cultural	R	1 600,00	Library	Deviation - SCM process impractical
387	4-Dec-17	40725	19-Jan-18	62400	Dan Seroba	Adjudication during Polokwane Arts and cultural	R	1 600,00	Library	Deviation - SCM process impractical
388	4-Dec-17	40755	26-Jan-18	62474	Kelelelo Patricia Molapo	Adjudication during Polokwane Arts and cultural	R	1 600,00	Library	Deviation - SCM process impractical
										Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
389	5-Dec-17	39978	9-Mar-18	63371	Medupi Distributors	Electrical Materials	R	286 892,40	Stores	
										Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
390	5-Dec-17	39961	15-Feb-18	62859	ARB ELECTRICAL WHOLESALERS	Electrical Materials	R	618 450,00	Stores	
										Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
391	6-Dec-17	39667			Actom Electrical Product	Electrical Materials	R	106 959,36	Stores	
										Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
392	6-Dec-17	39968	15-Feb-18	62859	Actom Electrical Product	Electrical Materials	R	563 661,60	Stores	
										Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
393	6-Dec-17	39611	30-Apr-18	64360	Actom Electrical Product	Electrical Materials	R	572 518,40	Stores	
										Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
394	6-Dec-17	39976	4-Dec-18	64016	Medupi Distributors	Electrical Materials	R	306 090,00	Stores	
										Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
395	6-Dec-17	39681	8-Feb-18	62759	Actom Electrical Product	Electrical Materials	R	46 056,00	Stores	
										Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
396	6-Dec-17	39972	11-May-18	64630	Medupi Distributors	Electrical Materials	R	767 590,00	Stores	
										Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
397	6-Dec-17	39969	9-Mar-18	63371	Medupi Distributors	Electrical Materials	R	230 280,00	Stores	

398	6-Dec-17	39971	8-Feb-17	62770	Medupi Distributors	Electrical Materials	R 152 000,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
399	6-Dec-17	40771	8-Feb-17	62770	Medupi Distributors	Electrical Materials	R 41 724,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
400	6-Dec-17	39962	14-Mar-18	63454	Medupi Distributors	Electrical Materials	R 470 250,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
401	6-Dec-17	39978			ARB Electrical	Electrical Materials	R 286 892,40	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
402	6-Dec-17	40479	30-Jan-18	62532	ARB Electrical	Electrical Materials	R 78 352,20	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
403	6-Dec-17	39982			ARB Electrical	Electrical Materials	R 58 824,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
404	7-Dec-17	40669	19-Jan-18	62380	Bytes Universal System	Samras Web Budget Training	R 22 920,00	Budget	Deviation - SCM process impractical
405	8-Dec-17		11-Dec-17	61648	Afrox Oxgen Limited	Gas cylinder are utilized for emergency work	R 4 064,10	Variuos SBUs	Deviation - SCM process impractical
406	8-Dec-17		11-Dec-17	61662	Jumbo Gas	Gas cylinder are utilized for emergency work	R 2 992,50	water,mechanica	Emergency
407	8-Dec-17				Vitris Jewellers	20 years service watch(Z.M Phoffu)	R 7 563,12	HRM	Deviation - SCM process impractical
408	8-Dec-17		19-Dec-17	62073	Debbie Mouton Jewellers	20 years service watch(R.N Siggomo)	R 7 563,12	HRM	Deviation - SCM process impractical
409	8-Dec-17				Vitris Jewellers	20 years service watch(MP Mojapelo)	R 7 563,12	HRM	Deviation - SCM process impractical
410	8-Dec-17				Vitris Jewellers	20 years service watch(KW Moleya)	R 7 563,12	HRM	Deviation - SCM process impractical
411	8-Dec-17		19-Dec-17	62067	Vitris Jewellers	20 years service watch(K.M Selemela)	R 7 563,12	HRM	Deviation - SCM process impractical
412	8-Dec-17				Vitris Jewellers	20 years service watch(G.C Markgraaf)	R 7 563,12	HRM	Deviation - SCM process impractical
413	8-Dec-17				Vitris Jewellers	20 years service watch(A.M Minnaar)	R 7 563,12	HRM	Deviation - SCM process impractical
414	12-Dec-17	40560	15-Dec-17	61924	Polokwane Gold Club	Utilize Golf for the Mayors Charity Golf Day	R 97 320,00	Sports and Recre	Deviation - SCM process impractical
415	12-Dec-17	40025			ARB Electrical Wholesalers	Electrical Materials	R 154 148,24	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
416	12-Dec-17	62859	15-Feb-18	62859	ARB Electrical Wholesalers	Electrical Materials	R 618 450,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
417	12-Dec-17	39963			ARB Electrical Wholesalers	Electrical Materials	R 2 342 362,56	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised

418	12-Dec-17	39960	18-May-18	64805	ARB Electrical Wholesalers	Electrical Materials	R	1 247 739,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
419	12-Dec-17	41352	12-Apr-18	64004	ARB Electrical Wholesalers	Electrical Materials	R	168 150,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
420	12-Dec-17	38428			Medupi Distributors	Electrical Materials	R	114 712,50	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
421	12-Dec-17	39962			Medupi Distributors	Electrical Materials	R	470 250,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
422	12-Dec-17	39965			Medupi Distributors	Electrical Materials	R	538 731,44	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
423	12-Dec-17	40460	23-Feb-18	63049	Peter Bopape	Adjudication for final competition	R	1 600,00	Library	Deviation - SCM process impractical
424	13-Dec-17		13-Dec-17	61778	Great North Transport	Transport Services	R	98 569,00	Mayors Office	Deviation - SCM process impractical
425	13-Dec-17	40286	23-Feb-18	63054	Rebokang Electrical	Strip and repair on the irrigation pump	R	27 800,00	Sports and Recre	Deviation - SCM process impractical
426	13-Dec-17				Otis Lift	Maintainance of lifts	R	78 536,73	Facility Commer	Deviation - SCM process impractical
427	13-Dec-17				Noel and Marojorie	Catering Services	R	88 464,00	Mayors Office	Deviation - SCM process impractical
428	19-Dec-17	40906	8-Feb-18	62775	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 818	R	12 504,38	Mechanical	Strip & Quote
429	19-Dec-17	40898	8-Feb-18	62778	R A Motors & Panelbeaters	Strip and Repairs on P.M 817	R	9 014,78	Mechanical	Strip & Quote
430	19-Dec-17	39575			Saofiwa Machanical	Strip and Repairs on P.M 817	R	9 014,78	Mechanical	Strip & Quote
431	19-Dec-17	40892	8-Feb-18	62775	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 796	R	6 976,80	Mechanical	Strip & Quote
432	19-Dec-17	40087	8-Feb-18	62775	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 796	R	13 849,86	Mechanical	Strip & Quote
433	19-Dec-17	40894	8-Feb-18	62775	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 796	R	20 217,75	Mechanical	Strip & Quote
434	19-Dec-17	40308	8-Feb-17	62768	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 56	R	14 194,95	Mechanical	Strip & Quote
435	19-Dec-17	40562	8-Feb-18	62778	R A Motors & Panelbeaters	Strip and Repairs on P.M 526	R	5 903,13	Mechanical	Strip & Quote
436	19-Dec-17	39554			Saofiwa Machanical	Strip and Repairs on P.M 526	R	5 903,13	Mechanical	Strip & Quote
437	19-Dec-17	40899	8-Feb-18	62778	R A Motors & Panelbeaters	Strip and Repairs on P.M 514	R	5 753,92	Mechanical	Strip & Quote
438	19-Dec-17	38090			Saofiwa Machanical	Strip and Repairs on P.M 514	R	5 753,92	Mechanical	Strip & Quote
439	19-Dec-17	40296	8-Feb-17	62768	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 512	R	2 717,67	Mechanical	Strip & Quote
440	19-Dec-17	40897	8-Feb-17	62768	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 512	R	2 717,67	Mechanical	Strip & Quote
441	19-Dec-17	40341	8-Feb-18	62771	Modimo o Phala Baloi	Strip and Repairs on P.M 511	R	8 093,98	Mechanical	Strip & Quote
442	19-Dec-17	41149	23-Feb-18	63053	R A Motors & Panelbeaters	Strip and Repairs on P.M 508	R	11 674,00	Mechanical	Strip & Quote
443	19-Dec-17	40594	8-Feb-18	62779	Saofiwa Machanical	Strip and Repairs on P.M 507	R	9 701,40	Mechanical	Strip & Quote
444	19-Dec-17	40710	8-Feb-18	62768	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 506	R	2 845,23	Mechanical	Strip & Quote
445	19-Dec-17	39193			Saofiwa Machanical	Strip and Repairs on P.M 505	R	11 066,80	Mechanical	Strip & Quote
446	19-Dec-17	40901	8-Feb-18	62778	R A Motors & Panelbeaters	Strip and Repairs on P.M 503	R	11 066,80	Mechanical	Strip & Quote
447	19-Dec-17	40891	8-Feb-18	62778	R A Motors & Panelbeaters	Strip and Repairs on P.M 501	R	29 970,01	Mechanical	Strip & Quote
448	19-Dec-17				Saofiwa Machanical	Strip and Repairs on P.M 501	R	29 970,01	Mechanical	Strip & Quote
449	19-Dec-17	40515	8-Feb-18	62778	R A Motors & Panelbeaters	Strip and Repairs on P.M 500	R	15 550,89	Mechanical	Strip & Quote
450	19-Dec-17	40515			Saofiwa Machanical	Strip and Repairs on P.M 500	R	15 550,89	Mechanical	Strip & Quote

451	19-Dec-17	40384	8-Feb-18	62779	Saofiwa Machanical	Strip and Repairs on P.M 476	R	7 506,90	Mechanical	Strip & Quote
452	19-Dec-17	40904	8-Feb-18	62775	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 469	R	6 007,24	Mechanical	Strip & Quote
453	19-Dec-17	37875			Phumzile Engineering Services and Sup	Strip and Repairs on P.M 458	R	9 075,07	Mechanical	Strip & Quote
454	19-Dec-17	39364			Saofiwa Machanical	Strip and Repairs on P.M 458	R	4 139,45	Mechanical	Strip & Quote
455	19-Dec-17	40593			Saofiwa Machanical	Strip and Repairs on P.M 458	R	11 674,00	Mechanical	Strip & Quote
456	19-Dec-17	40300	8-Feb-18	62779	Saofiwa Machanical	Strip and Repairs on P.M 457	R	6 218,70	Mechanical	Strip & Quote
457	19-Dec-17	40903	8-Feb-18	62778	R A Motors & Panelbeaters	Strip and Repairs on P.M 455	R	4 139,45	Mechanical	Strip & Quote
458	19-Dec-17	40900	8-Feb-18	62778	R A Motors & Panelbeaters	Strip and Repairs on P.M 431	R	3 405,41	Mechanical	Strip & Quote
459	19-Dec-17	39326			Saofiwa Machanical	Strip and Repairs on P.M 431	R	3 405,41	Mechanical	Strip & Quote
460	19-Dec-17	40893	8-Feb-18	62775	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 43	R	19 703,70	Mechanical	Strip & Quote
461	19-Dec-17	40147	8-Feb-18	62771	Modimo o Phala Baloi	Strip and Repairs on P.M 419	R	14 685,43	Mechanical	Strip & Quote
462	19-Dec-17	40544	8-Feb-18	62775	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 35	R	16 328,16	Mechanical	Strip & Quote
463	19-Dec-17	40902	8-Feb-18	62778	R A Motors & Panelbeaters	Strip and Repairs on P.M 327	R	1 741,12	Mechanical	Strip & Quote
464	19-Dec-17	40709	8-Feb-18	62771	Modimo o Phala Baloi	Strip and Repairs on P.M 327	R	5 105,00	Mechanical	Strip & Quote
465	19-Dec-17	39159			Saofiwa Machanical	Strip and Repairs on P.M 327	R	1 741,12	Mechanical	Strip & Quote
466	19-Dec-17	40781	8-Feb-18	62771	Modimo o Phala Baloi	Strip and Repairs on P.M 30	R	14 904,04	Mechanical	Strip & Quote
467	19-Dec-17	40084	8-Feb-18	62771	Modimo o Phala Baloi	Strip and Repairs on P.M 298	R	17 202,32	Mechanical	Strip & Quote
468	19-Dec-17	40569	8-Feb-17	62768	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 29	R	1 947,45	Mechanical	Strip & Quote
469	19-Dec-17	40343			Modimo o Phala Baloi	Strip and Repairs on P.M 152	R	3 435,00	Mechanical	Strip & Quote
470	19-Dec-17	37834	8-Feb-18	62777	Polokwane Heavy Duty	Strip and Repairs on P.M 144	R	19 757,03	Mechanical	Strip & Quote
471	19-Dec-17	40055	8-Feb-18	62775	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 100	R	2 809,57	Mechanical	Strip & Quote
472	19-Dec-17	40905	8-Feb-18	62775	Phumzile Engineering Services and Sup	Strip and Repairs on P.M	R	12 837,54	Mechanical	Strip & Quote
473	11-Jan-18		18-Jan-18	62310	Schindler Lifts	Service of lifts in the civic centre	R	15 306,98	Facility Management	Sole Supplier
474	16-Jan-18		26-Jan-18	62470	Afrox Oxygen Limited	Gas cylinder are utilized for emergency work		4064,1	Variuos SBU's	Deviation - SCM process impractical
475	16-Jan-18	40655	28-Mar-18	63752	Mahlatse Paul Maake	won by storytelling at Polokwane competitions	R	3 000,00	Library	Deviation - SCM process impractical
476	16-Jan-18	41664	14-Mar-18	63459	Noko Rammutla	Won by Hip-Hop at Polokwane competition	R	2 000,00	Library	Deviation - SCM process impractical
477	16-Jan-18	40651	22-Mar-18	63595	Maphalle John Mojapelo	Won by female traditional dance,gospel singing,r	R	17 000,00	Library	Deviation - SCM process impractical
478	16-Jan-18	41663	14-Mar-18	63453	Mathipa MR	Programme Director	R	1 600,00	Library	Deviation - SCM process impractical
479	16-Jan-18	40714	28-Mar-18	63763	Ruth Tladi	Position Two in Drama	R	3 000,00	Library	Deviation - SCM process impractical
480	16-Jan-18	40656	23-Feb-18	63045	Mokgobole Annah Thema	Position 3 storytelling	R	1 000,00	Library	Deviation - SCM process impractical
481	16-Jan-18	40647	23-Feb-18	63040	Lucracia Boledi Magoro	Position 3 in poetry	R	1 000,00	Library	Deviation - SCM process impractical
482	16-Jan-18	40712	28-Feb-18	63182	Martina Mmakgabo Moloto	Position 3 in gospel singing	R	2 000,00	Library	Deviation - SCM process impractical
483	16-Jan-18	41952	14-Mar-18	63451	Khomotso Rosemary Ramphele	Position 3 in female traditional dance	R	1 000,00	Library	Deviation - SCM process impractical
484	16-Jan-18	40715	12-Apr-18	64012	Mahlatse Fortune Magwasha	Position 3 in drama	R	2 000,00	Library	Deviation - SCM process impractical
485	16-Jan-18	40652	22-Mar-18	63599	Mokgadi Bruce Mashalane	Position 2 in Poetry	R	2 000,00	Library	Deviation - SCM process impractical
486	16-Jan-18	40711			Lehlokoa Candy Tsietsi	Position 2 in Gospel	R	3 000,00	Library	Deviation - SCM process impractical
487	16-Jan-18	40677	22-Mar-18	636023	Mr Rantlaka Abel Masenya	Position 2 Gumboots Dance	R	2 000,00	Library	Deviation - SCM process impractical
488	16-Jan-18	40649	28-Feb-17	63189	Seforo Johanna Mmola	Position 1 in poetry & Position 2 in story telling	R	5 000,00	Library	Deviation - SCM process impractical
489	16-Jan-18	42206	19-Apr-18	64128	Veronica Ramadimetja Mogashoa	Position 1 in Mapadi and Position 1 in Gumboots	R	8 000,00	Library	Deviation - SCM process impractical
490	16-Jan-18	40654	12-Mar-18	64019	Tshepho Peter Manamela	Position 1 in Hip-Hop,Position 1 in drama &positi	R	10 000,00	Library	Deviation - SCM process impractical
491	16-Jan-18		19-Jan-18	62382	Jumbo Gas	Gas cylinder are utilized for emergency work	R	2 992,50	Variuos SBU's	Deviation - SCM process impractical
492	16-Jan-18	40128	12-Apr-18	64004	ARB Electrical Wholesalers(Pty)Ltd	Electrical Materials	R	7 927,56	SCM	Deviation - SCM process impractical- Due to the appointed service provider who failed to deliver,service was compromised

493	16-Jan-18	39765	12-Apr-18	64004	ARB Electrical Wholesalers(Pty)Ltd	Electrical Materials	R	368 288,40	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
494	16-Jan-18	39766	12-Apr-18	64004	ARB Electrical Wholesalers(Pty)Ltd	Electrical Materials	R	15 082,20	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
495	16-Jan-18	40340	25-Apr-18	64243	ARB Electrical Wholesalers(Pty)Ltd	Electrical Materials	R	210 444,00	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
496	16-Jan-18	40136	25-Apr-18	64243	ARB Electrical Wholesalers(Pty)Ltd	Electrical Materials	R	101 368,80	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
497	16-Jan-18	40523	12-Apr-18	64004	ARB Electrical Wholesalers(Pty)Ltd	Electrical Materials	R	113 202,00	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
498	16-Jan-18	40141	20-Apr-18	64167	ARB Electrical Wholesalers(Pty)Ltd	Electrical Materials	R	60 636,60	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
499	16-Jan-18	40265			ARB Electrical Wholesalers(Pty)Ltd	Electrical Materials	R	73 815,00	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
500	16-Jan-18	40134	12-Apr-18	64004	ARB Electrical Wholesalers(Pty)Ltd	Electrical Materials	R	61 765,20	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
501	16-Jan-18	41467	19-Apr-18	64095	Actom Electrical Products	Electrical Materials	R	149 002,56	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
502	16-Jan-18	39682			Actom Electrical Products	Electrical Materials	R	53 808,00	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
503	16-Jan-18	39686			Actom Electrical Products	Electrical Materials	R	35 109,72	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
504	16-Jan-18	40033			Actom Electrical Products	Electrical Materials	R	380 760,00	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised

505	16-Jan-18	40129	12-Apr-18	64003	Actom Electrical Products	Electrical Materials	R	250 129,91	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
506	16-Jan-18	40126	12-Apr-18	64003	Actom Electrical Products	Electrical Materials	R	23 598,00	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
507	16-Jan-18	41220	30-Apr-18	64360	Actom Electrical Products	Electrical Materials	R	27 531,00	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
508	16-Jan-18	39975	20-Apr-18	64166	Actom Electrical Products	Electrical Materials	R	24 141,78	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
509	16-Jan-18	40140	12-Apr-18	64016	Medupi Distributors	Electrical Materials	R	37 945,47	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
510	16-Jan-18	40137	12-Apr-18	64016	Medupi Distributors	Electrical Materials	R	78 952,75	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
511	16-Jan-18	39685			Medupi Distributors	Electrical Materials	R	298 686,84	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
512	16-Jan-18	39684			Medupi Distributors	Electrical Materials	R	199 152,30	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
513	16-Jan-18	41204	22-Mar-18	63596	Medupi Distributors	Electrical Materials	R	79 600,50	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
514	16-Jan-18	40521	12-Apr-18	64016	Medupi Distributors	Electrical Materials	R	52 804,80	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
515	16-Jan-18	t656bv	12-Apr-18	64016	Medupi Distributors	Electrical Materials	R	152 988,00	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
516	16-Jan-18	39767	12-Apr-18	64016	Medupi Distributors	Electrical Materials	R	33 999,36	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised

517	16-Jan-18	41204	22-Mar-18	63596	Medupi Distributors	Electrical Materials	R	36 899,52	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
518	16-Jan-18	40461	23-Feb-18	63056	Dan Seroba	Adjudicator at Polokwane art & culture competit	R	1 600,00	Library	Deviation - SCM process impractical
519	18-Jan-18	42509	11-May-18	64649	Tloutlou Pest Control	Strip and remove bees at cricket club	R	28 500,00	Facilities	Strip & Quote
520	18-Jan-18				Association of Municipal Electricity Und	Registration fees	R	8 600,00	Energy Services	Deviation - SCM process impractical
521	18-Jan-18		27-Mar-18	63731	Association of Municipal Electricity Und	Registration fees	R	5 500,00	Energy Services	Deviation - SCM process impractical
522	18-Jan-18		15-Feb-18	92924	Association of Municipal Electricity Und	Registration fees	R	4 300,00	Energy Services	Deviation - SCM process impractical
523	22-Jan-18		24-Jan-18	62448	SAICA	2018 Annual Subscription fee	R	4 005,70	SCM	Deviation - SCM process impractical
524	22-Jan-18		B	62448	SAICA	2018 Annual Subscription fee	R	7 106,02	Finance	Deviation - SCM process impractical
525	23-Jan-18	41111	8-Feb-18	62767	lithotech Sales Polokwane	Lazer Payslips presureseal	R	40 584,00	SCM	Deviation - SCM process impractical
526	25-Jan-18	38903			Actom Electrical Products	Electrical Materials	R	741 843,60	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
527	25-Jan-18	41589	12-Apr-18	64003	Actom Electrical Products	Electrical Materials	R	131 670,00	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
528	25-Jan-18	41593	30-Apr-18	64360	Actom Electrical Products	Electrical Materials	R	79 902,60	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
529	26-Jan-18	40945	23-Feb-18	63041	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 96	R	1 360,00	Mechanical	Strip & Quote
530	26-Jan-18	40876	23-Feb-18	63060	Modimo o Phala Baloi	Strip and Repairs on P.M 545	R	27 392,49	Mechanical	Strip & Quote
531	26-Jan-18	41105	23-Feb-18	63044	Modimo o Phala Baloi	Strip and Repairs on P.M 539	R	2 480,00	Mechanical	Strip & Quote
532	26-Jan-18	41107	23-Feb-18	63044	Modimo o Phala Baloi	Strip and Repairs on P.M 533	R	10 935,28	Mechanical	Strip & Quote
533	26-Jan-18	40878	23-Feb-18	63044	Modimo o Phala Baloi	Strip and Repairs on P.M 53	R	9 914,13	Mechanical	Strip & Quote
534	26-Jan-18	40796	23-Feb-18	63041	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 512	R	17 474,01	Mechanical	Strip & Quote
535	26-Jan-18	40791	23-Feb-18	63041	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 481	R	14 343,39	Mechanical	Strip & Quote
536	26-Jan-18	40885	23-Feb-18	63060	Modimo o Phala Baloi	Strip and Repairs on P.M 467	R	6 458,10	Mechanical	Strip & Quote
537	26-Jan-18	40476	23-Feb-18	63041	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 467	R	46 548,34	Mechanical	Strip & Quote
538	26-Jan-18	40845	23-Feb-18	63044	Modimo o Phala Baloi	Strip and Repairs on P.M 457	R	8 311,34	Mechanical	Strip & Quote
539	26-Jan-18	41106	23-Feb-18	63044	Modimo o Phala Baloi	Strip and Repairs on P.M 455	R	15 556,04	Mechanical	Strip & Quote
540	26-Jan-18	41109	23-Feb-18	63044	Modimo o Phala Baloi	Strip and Repairs on P.M 268	R	1 480,00	Mechanical	Strip & Quote
541	26-Jan-18	40697	23-Feb-18	63044	Modimo o Phala Baloi	Strip and Repairs on P.M 199	R	9 852,09	Mechanical	Strip & Quote
542	26-Jan-18	41533	23-Feb-18	63041	Luxury Auto Repairs and Projects	Strip and Repairs on P.M 152	R	3 730,00	Mechanical	Strip & Quote
543	30-Jan-18	40780	18-May-18	64802	Actom Electrical Products	Electrical Materials	R	131 738,40	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
544	30-Jan-18		31-Jan-18	62682	SAICA	2018 Annual Subscription fee	R	4 005,70	BTO	Deviation - SCM process impractical
545	31-Jan-18	40333	9-Mar-18	63355	Auto Door	Strip and repair Bay door	R	16 934,92	Insurance Claim	Strip & Quote
546	31-Jan-18	41591	12-Apr-18	64003	Actom Electrical Products	Electrical Materials	R	52 907,40	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised

547	5-Feb-18	41296	15-Feb-18	62859	ARB Electrical Wholesalers	Electrical Materials	R	618 450,00	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
548	5-Feb-18	42281	20-Apr-18	64167	ARB Electrical Wholesalers	Electrical Materials	R	143 975,16	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
549	5-Feb-18	41297	18-May-18	64805	ARB Electrical Wholesalers	Electrical Materials	R	701 100,00	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
550	5-Feb-18	42243	20-Apr-18	64167	ARB Electrical Wholesalers	Electrical Materials	R	56 498,40	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
551	5-Feb-18	41300	12-Apr-18	64004	ARB Electrical Wholesalers	Electrical Materials	R	233 700,00	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
552	5-Feb-18	41295	12-Apr-18	64004	ARB Electrical Wholesalers	Electrical Materials	R	83 448,00	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
553	5-Feb-18	40519			Medupi Distributors	Electrical Materials	R	4 726 148,05	SCM	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
554	6-Feb-18		13-Jun-18	62835	Ladine Engineering CC	Strip and Repair tractors	R	88 524,76	Environment	Strip & Quote
555	7-Feb-18	41133	26-Apr-18	64318	Trappers Polokwane	Special Safety Shoes	R	25 984,00	OHS	Deviation - SCM process impractical
556	7-Feb-18	40979			Onitas-Standard Specialist	Special Safety Shoes	R	3 000,00	HR	Deviation - SCM process impractical
557	7-Feb-18	41357	14-Mar-18	63466	Synergy Business Events	Service of Exhibiting Meeting	R	50 109,84	ED & EXT	Deviation - SCM process impractical
558	7-Feb-18	40978	28-Jun-18	65811	Tlakula Occupational Health Services	Hearing Tests	R	30 264,00	HR	Deviation - SCM process impractical
559	7-Feb-18	40691			Aqualytic Laboratory & Environment	Calibration of 2100q Turbidity meters	R	25 024,14	Water and Sanita	Deviation - SCM process impractical
560	8-Feb-18	42348	25-May-18	64930	Pro Satellite System	testing of generator	R	213 258,77	Sports and Recre	Deviation - SCM process impractical
561	8-Feb-18		9-Feb-18	62809	Limpopo Athletics Road Running Comm	Athletics	R	250 000,00	Sports and Recre	Deviation - SCM process impractical
562	9-Feb-18	41359	12-Apr-18	64018	WTM Africa	Service of Exhibiting	R	113 657,91	ED & EXT	Deviation - SCM process impractical
563	14-Feb-18	40037			Q & A services	Strip and Repairs on P.M 816	R	2 862,01	Mechanical	Strip & Quote
564	14-Feb-18	39796			Q & A services	Strip and Repairs on P.M 806	R	6 072,05	Mechanical	Strip & Quote
565	14-Feb-18	40559	13-Apr-18	64054	Q & A services	Strip and Repairs on P.M 806	R	8 007,74	Mechanical	Strip & Quote
566	14-Feb-18	40666			Q & A services	Strip and Repairs on P.M 796	R	10 928,04	Mechanical	Strip & Quote
567	14-Feb-18	40794	13-Apr-18	64054	Q & A services	Strip and Repairs on P.M 554	R	5 950,80	Mechanical	Strip & Quote
568	14-Feb-18				Q & A services	Strip and Repairs on P.M 505	R	32 085,64	Mechanical	Strip & Quote
569	14-Feb-18	40889			Q & A services	Strip and Repairs on P.M 481	R	2 861,40	Mechanical	Strip & Quote
570	14-Feb-18	40840	14-Mar-18	63463	Q & A services	Strip and Repairs on P.M 481	R	17 476,88	Mechanical	Strip & Quote
571	14-Feb-18	40592			Q & A services	Strip and Repairs on P.M 468	R	2 012,10	Mechanical	Strip & Quote
572	14-Feb-18	40809			Q & A services	Strip and Repairs on P.M 367	R	46 971,42	Mechanical	Strip & Quote
573	14-Feb-18	40639			Q & A services	Strip and Repairs on P.M 327	R	6 393,80	Mechanical	Strip & Quote

574	14-Feb-18	40063			Q & A services	Strip and Repairs on P.M 222	R	1 333,80	Mechanical	Strip & Quote
575	14-Feb-18	40860	28-Mar-18	63764	Saofiwa Machanical	Strip and Repairs on P.M 152	R	15 018,36	Mechanical	Strip & Quote
576	14-Feb-18	40932	13-Apr-18	64054	Q & A services	Strip and Repairs on P.M 101	R	3 220,50	Mechanical	Strip & Quote
577	14-Feb-18	40695			Q & A services	Strip and Repairs on P.M 100	R	15 111,38	Mechanical	Strip & Quote
578	14-Feb-18		27-Feb-18	63158	Trafsoft	Renew of Software	R	8 700,00	IT	Strip & Quote
579	15-Feb-18	41647	22-Mar-18	63587	Afri Mission Communication	Advert	R	2 000,00	Communications	Sole Supplier
580	16-Feb-18	40879			Saofiwa Machanical	Strip and Repairs on P.M 63	R	6 720,30	Mechanical	Strip & Quote
581	16-Feb-18	41118	14-Mar-18	63465	Saofiwa Machanical	Strip and Repairs on P.M 508	R	9 444,90	Mechanical	Strip & Quote
582	16-Feb-18	40970			Saofiwa Machanical	Strip and Repairs on P.M 497	R	13 091,76	Mechanical	Strip & Quote
583	16-Feb-18	40877			Saofiwa Machanical	Strip and Repairs on P.M 453	R	7 298,08	Mechanical	Strip & Quote
584	16-Feb-18	40486			Saofiwa Machanical	Strip and Repairs on P.M 247	R	11 113,52	Mechanical	Strip & Quote
585	19-Feb-18	40783	13-Apr-18	64053	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 812	R	4 883,76	Mechanical	Strip & Quote
586	19-Feb-18	40783			Phumzile Engineering Services and Sup	Strip and Repairs on P.M 812	R	8 322,00	Mechanical	Strip & Quote
587	19-Feb-18	40784			Phumzile Engineering Services and Sup	Strip and Repairs on P.M 805	R	4 883,76	Mechanical	Strip & Quote
588	19-Feb-18	40087			Phumzile Engineering Services and Sup	Strip and Repairs on P.M 796	R	7 695,00	Mechanical	Strip & Quote
589	19-Feb-18	40991			Saofiwa Machanical	Strip and Repairs on P.M 555	R	1 539,00	Mechanical	Strip & Quote
590	19-Feb-18	40842			Saofiwa Machanical	Strip and Repairs on P.M 554	R	24 367,50	Mechanical	Strip & Quote
591	19-Feb-18	40953	14-Mar-18	63460	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 548	R	9 014,66	Mechanical	Strip & Quote
592	19-Feb-18	41438			Saofiwa Machanical	Strip and Repairs on P.M 509	R	3 081,42	Mechanical	Strip & Quote
593	19-Feb-18	40955	14-Mar-18	63460	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 497	R	2 550,35	Mechanical	Strip & Quote
594	19-Feb-18	40956	14-Mar-18	63460	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 496	R	4 424,29	Mechanical	Strip & Quote
595	19-Feb-18	41277			Saofiwa Machanical	Strip and Repairs on P.M 487	R	17 904,84	Mechanical	Strip & Quote
596	19-Feb-18	40990	28-Mar-18	63764	Saofiwa Machanical	Strip and Repairs on P.M 431	R	13 740,42	Mechanical	Strip & Quote
597	19-Feb-18	40840			Saofiwa Machanical	Strip and Repairs on P.M 213	R	11 331,60	Mechanical	Strip & Quote
598	19-Feb-18	40926			Saofiwa Machanical	Strip and Repairs on P.M 188	R	12 270,96	Mechanical	Strip & Quote
599	19-Feb-18	40948	14-Mar-18	63460	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 171	R	4 249,46	Mechanical	Strip & Quote
600	19-Feb-18	41130	13-Apr-18	64053	Phumzile Engineering Services and Sup	Strip and Repairs on P.M 17	R	2 143,29	Mechanical	Strip & Quote
601	19-Feb-18	39554			Phumzile Engineering Services and Sup	Strip and Repairs on P.M 119	R	27 401,90	Mechanical	Strip & Quote
602	20-Feb-18	40667			Saofiwa Machanical	Strip and Repairs on P.M 488	R	2 052,00	Mechanical	Strip & Quote
603	21-Feb-18		23-Feb-18	63030	Afrox	Gas cylinder are utilized for emergency work	R	4 430,04	Variuos SBUs	Deviation - SCM process impractical
604	21-Feb-18		23-02-08	63037	Jumbo Gas	Gas cylinder are utilized for emergency work	R	2 992,50	Variuos SBUs	Deviation - SCM process impractical
605	22-Feb-18	41145	14-Mar-18	63464	R.A Motors	Strip and quote for carrying out repairs on PM 67	R	1 199,85	Mechanical	Strip & Quote
606	22-Feb-18		28-Feb-18	63213	PROTEA HOTEL	Accommodation	R	81 300,00	Sports and Recre	Deviation - SCM process impractical
607	26-Feb-18	38985			Modimo o Phala Baloi	strip and quoted for the repairs to be done on sla	R	21 390,00	Sports and Recre	Strip & Quote
608	26-Feb-18	38995			Modimo o Phala Baloi	Strip and quoted for the repairs to be done on sla	R	26 350,00	Sports and Recre	Strip & Quote
609	26-Feb-18		27-Jun-18	65744	All Power Lawn Equipment	Strip and quoted for the repairs to be done on sla	R	49 552,73	Sports and Recre	Strip & Quote
610	26-Feb-18	39178			All Power Lawn Equipment	Strip and quoted for the repairs to be done on hu	R	26 177,66	Sports and Recre	Strip & Quote
611	26-Feb-18	38243			Gold Regent	Strip and quoted for the repairs to be done at Po	R	39 100,00	Sports and Recre	Strip & Quote
612	26-Feb-18	40698	13-Apr-18	64051	Luxury Auto Repairs and Projects	Strip and quoted for the carrying out Strip and Rd	R	16 867,86	Mechanical	Strip & Quote
613	26-Feb-18	41587			All Power Lawn Equipment	Strip and quote for the repairs to be done on trin	R	10 760,23	Environment	Strip & Quote
614	26-Feb-18	40844	9-Mar-18	63366	Luxury Auto Repairs and Projects	Strip and quote for carrying out repairs on PM 81	R	6 493,62	Mechanical	Strip & Quote
615	26-Feb-18	41115	9-Mar-18	63366	Luxury Auto Repairs and Projects	Strip and quote for carrying out repairs on PM 81	R	6 318,78	Mechanical	Strip & Quote
616	26-Feb-18	41201	9-Mar-18	63366	Luxury Auto Repairs and Projects	Strip and quote for carrying out repairs on PM 81	R	12 346,89	Mechanical	Strip & Quote
617	26-Feb-18	40204	13-Apr-18	64050	KBM Enginners	Strip and quote for carrying out repairs on PM 80	R	9 620,46	Mechanical	Strip & Quote
618	26-Feb-18	40295	13-Apr-18	64053	Phumzile Engineering Services and Sup	Strip and quote for carrying out repairs on PM 55	R	19 928,63	Mechanical	Strip & Quote
619	26-Feb-18	40870	9-Mar-18	63366	Luxury Auto Repairs and Projects	Strip and quote for carrying out repairs on PM 50	R	8 010,00	Mechanical	Strip & Quote
620	26-Feb-18	41525	14-Mar-18	63464	R.A Motors	Strip and quote for carrying out repairs on PM 48	R	11 681,04	Mechanical	Strip & Quote
621	26-Feb-18	40928	13-Apr-18	64051	Luxury Auto Repairs and Projects	Strip and quote for carrying out repairs on PM 48	R	10 632,10	Mechanical	Strip & Quote

622	26-Feb-18	41116	13-Apr-18	64052	Modimo o Phala Baloi	Strip and quote for carrying out repairs on PM 47	R 5 093,00	Mechanical	Strip & Quote
623	26-Feb-18				R.A Motors	Strip and quote for carrying out repairs on PM 45	R 10 278,75	Mechanical	Strip & Quote
624	26-Feb-18	40957			Phumzile Engineering Services and Sup	Strip and quote for carrying out repairs on PM 45	R 2 407,85	Mechanical	Strip & Quote
625	26-Feb-18	40923	28-Mar-18	63755	Modimo o Phala Baloi	Strip and quote for carrying out repairs on PM 26	R 8 591,44	Mechanical	Strip & Quote
626	26-Feb-18	40104			R.A Motors	Strip and quote for carrying out repairs on PM 24	R 22 938,77	Mechanical	Strip & Quote
627	26-Feb-18	40299	13-Apr-18	64053	Phumzile Engineering Services and Sup	Strip and quote for carrying out repairs on PM 21	R 23 774,13	Mechanical	Strip & Quote
628	26-Feb-18	40972	9-Mar-18	63372	Modimo o Phala Baloi	Strip and quote for carrying out repairs on PM 14	R 5 255,00	Mechanical	Strip & Quote
629	26-Feb-18	41194			R.A Motors	Strip and quote for carrying out repairs on PM 10	R 1 720,32	Mechanical	Strip & Quote
630	26-Feb-18				Debbie Mouton Jewellers	Long Service watch (J.F Reynecke)	R 7 563,10	HRD	Strip & Quote
631	26-Feb-18	41917			Medupi Distributors	Electrical Materials	R 207 015,45	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
632	26-Feb-18	41185	25-May-18	64933	Truvelo Manufacturing	Clipbard Electronic for K53 Motorcycle Skills test	R 29 999,99	Traffic and Licen	Sole Supplier
633	26-Feb-18	41268	14-Mar-18	63467	VTEQ South Africa	Calibration of brake Machine at vehicle testing st	R 13 680,00	Traffic and Licen	Sole Supplier
634	26-Feb-18	41186	27-Jun-18	65764	Truvelo Manufacturing	Calibration K53 Motorcycle test system and batt	R 10 365,13	Traffic and Licen	Sole Supplier
635	1-Mar-18	41631	11-May-18	64630	Medupi Distributors	Electrical Materials	R 107 718,60	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
636	1-Mar-18	41623	19-Apr-18	64113	Medupi Distributors	Electrical Materials	R 10 851,65	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
637	1-Mar-18	41726			Medupi Distributors	Electrical Materials	R 3 760 860,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
638	1-Mar-18	41732			Medupi Distributors	Electrical Materials	R 262 923,22	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
639	1-Mar-18	41916	11-qapr-18	64630	Medupi Distributors	Electrical Materials	R 41 771,88	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
640	1-Mar-18	41926			Medupi Distributors	Electrical Materials	R 431 547,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
641	1-Mar-18	41919			Medupi Distributors	Electrical Materials	R 4 332 000,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
642	1-Mar-18	41909			Medupi Distributors	Electrical Materials	R 406 986,84	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised

643	1-Mar-18	41719			Medupi Distributors	Electrical Materials	R 849 072,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
644	1-Mar-18	41939			ARB Electrical Wholesalers (pty)LTD.	Electrical Materials	R 76 950,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
645	1-Mar-18	42286	25-Apr-18	64243	ARB Electrical Wholesalers (pty)LTD.	Electrical Materials	R 637 260,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
646	1-Mar-18	41914			ARB Electrical Wholesalers (pty)LTD.	Electrical Materials	R 241 978,11	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
647	1-Mar-18	41920			ARB Electrical Wholesalers (pty)LTD.	Electrical Materials	R 940 363,20	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
648	1-Mar-18	41725			ARB Electrical Wholesalers (pty)LTD.	Electrical Materials	R 3 888 876,76	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
649	1-Mar-18	41858	22-Jun-18	65643	ARB Electrical Wholesalers (pty)LTD.	Electrical Materials	R 513 000,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
650	1-Mar-18	41918	28-Jun-18	65804	ARB Electrical Wholesalers (pty)LTD.	Electrical Materials	R 681 606,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
651	1-Mar-18	41925			ARB Electrical Wholesalers (pty)LTD.	Electrical Materials	R 339 606,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
652	1-Mar-18	41718			ARB Electrical Wholesalers (pty)LTD.	Electrical Materials	R 140 790,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
653	1-Mar-18	41910			ARB Electrical Wholesalers (pty)LTD.	Electrical Materials	R 339 606,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
654	1-Mar-18	41857			ARB Electrical Wholesalers(Pty)Ltd	Electrical Materials	R 3 408 030,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised

655	1-Mar-18	41930	12-Apr-18	64003	Actom Electrical Products	Electrical Materials	R	388 170,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
656	1-Mar-18	41475	12-Apr-18	64003	Actom Electrical Products	Electrical Materials	R	129 390,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
657	1-Mar-18	41733			Actom Electrical Products	Electrical Materials	R	200 551,65	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
658	1-Mar-18	41932			Actom Electrical Products	Electrical Materials	R	1 853 001,60	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
659	1-Mar-18	41736			Actom Electrical Products	Electrical Materials	R	249 896,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
660	1-Mar-18	41735	30-Apr-18	64360	Actom Electrical Products	Electrical Materials	R	311 051,37	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
661	1-Mar-18	41728			Actom Electrical Products	Electrical Materials	R	22 526,40	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
662	1-Mar-18	41731	30-Apr-18	64360	Actom Electrical Products	Electrical Materials	R	100 165,64	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
663	1-Mar-18	41933			Actom Electrical Products	Electrical Materials	R	4 452,64	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
664	1-Mar-18	41717			Actom Electrical Products	Electrical Materials	R	20 151,78	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
665	1-Mar-18	41715			Actom Electrical Products	Electrical Materials	R	176 130,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
666	1-Mar-18	41727	12-Apr-18	64003	Actom Electrical Products	Electrical Materials	R	58 185,60	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised

667	1-Mar-18	41852	30-Apr-18	64360	Actom Electrical Products	Electrical Materials	R	19 482,60	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
668	1-Mar-18	41853			Actom Electrical Products	Electrical Materials	R	30 780,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
669	1-Mar-18	41730	12-Apr-18	64003	Actom Electrical Products	Electrical Materials	R	4 150,51	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
670	1-Mar-18	41729	30-Apr-18	64360	Actom Electrical Products	Electrical Materials	R	2 573,21	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
671	1-Mar-18	41924			ARB Electrical Wholesalers(Pty)Ltd	Electrical Materials	R	26 790,00	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
672	1-Mar-18	41592	26-Apr-18	64305	Actom Electrical Products	Electrical Materials	R	171 775,20	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
673	1-Mar-18	41734			Medupi Distributors	Electrical Materials	R	138 529,15	Stores	Deviation - SCM process impractical-Due to the appointed service provider who failed to deliver,service was compromised
674	2-Mar-18	41626			Phumzile Engineering Services and Sup	Strip and Repairs on P.M 96	R	5 624,49	19928,63	Strip & Quote
675	2-Mar-18	40371			Q & A services	Strip and Repairs on P.M 816	R	2 661,01	8745,98	Strip & Quote
676	2-Mar-18	40719	13-Apr-18	64053	0	Strip and Repairs on P.M 805	R	7 889,72	8745,98	Strip & Quote
677	2-Mar-18	42194	13-Apr-18	64054	Q & A services	Strip and Repairs on P.M 554	R	16 813,93	8745,98	Strip & Quote
678	2-Mar-18	40999			Q & A services	Strip and Repairs on P.M 55	R	8 745,98	8745,98	Strip & Quote
679	2-Mar-18	42183	13-Apr-18	64053	0	Strip and Repairs on P.M 544	R	6 794,99	8745,98	Strip & Quote
680	2-Mar-18	41187	13-Apr-18	64054	Q & A services	Strip and Repairs on P.M 510	R	991,97	8745,98	Strip & Quote
681	2-Mar-18	40740	13-Apr-18	64054	Q & A services	Strip and Repairs on P.M 494	R	2 128,73	8745,98	Strip & Quote
682	2-Mar-18	40843			Q & A services	Strip and Repairs on P.M 476	R	2 467,76	8745,98	Strip & Quote
683	2-Mar-18	40861	13-Apr-18	64053	0	Strip and Repairs on P.M 458	R	7 238,79	8745,98	Strip & Quote
684	2-Mar-18	40839	13-Apr-18	64053	0	Strip and Repairs on P.M 431	R	14 333,22	8745,98	Strip & Quote
685	2-Mar-18	42193	13-Apr-18	64054	Q & A services	Strip and Repairs on P.M 431	R	8 991,05	8745,98	Strip & Quote
686	2-Mar-18	40989	13-Apr-18	64054	Q & A services	Strip and Repairs on P.M 397	R	9 623,88	8745,98	Strip & Quote
687	2-Mar-18	40790			Q & A services	Strip and Repairs on P.M 367	R	48 259,62	8745,98	Strip & Quote
688	2-Mar-18	41147	13-Apr-18	64054	Q & A services	Strip and Repairs on P.M 35	R	969,00	8745,98	Strip & Quote
689	2-Mar-18	40973	13-Apr-18	64053	0	Strip and Repairs on P.M 29	R	18 118,89	8745,98	Strip & Quote
690	2-Mar-18	41129			Q & A services	Strip and Repairs on P.M 268	R	3 676,50	8745,98	Strip & Quote
691	2-Mar-18	40996	13-Apr-18	64053	0	Strip and Repairs on P.M 246	R	2 006,40	8745,98	Strip & Quote
692	2-Mar-18	40657	13-Apr-18	64054	Q & A services	Strip and Repairs on P.M 17	R	1 083,00	8745,98	Strip & Quote
693	2-Mar-18	41002	13-Apr-18	64053	0	Strip and Repairs on P.M 125	R	4 110,84	8745,98	Strip & Quote

694	2-Mar-18				Jumbo Gas	Gas cylinder are utilized for emergency work	R	4 430,04	Varios SBUs	Deviation - SCM process impractical
695	2-Mar-18		9-Mar-18	63363	Jumbo Gas	Gas cylinder are utilized for emergency work	R	2 992,50	Varios SBUs	Deviation - SCM process impractical
696	2-Mar-18		9-Mar-18	63352	Afrox Oxgen Limited	Gas cylinder are utilized for emergency work	R	4 430,04	Varios SBUs	Deviation - SCM process impractical
697	5-Mar-18	41937	19-Apr-18	64097	ARB Electrical	Electrical Materials	R	50 698,08	SCM	Deviation - SCM process impractical- Due to the appointed service provider who failed to deliver,service was compromised
698	5-Mar-18	41974	30-Apr-18	64360	Actom Electrical Products	Electrical Materials	R	690 201,60	SCM	Deviation - SCM process impractical- Due to the appointed service provider who failed to deliver,service was compromised
699	5-Mar-18	41972			Actom Electrical Products	Electrical Materials	R	203 786,40	SCM	Deviation - SCM process impractical- Due to the appointed service provider who failed to deliver,service was compromised
700	5-Mar-18	41998	30-Apr-18	64360	Actom Electrical Products	Electrical Materials	R	71 820,00	SCM	Deviation - SCM process impractical- Due to the appointed service provider who failed to deliver,service was compromised
701	6-Mar-18		28-Jun-18	65808	Meetse Mataala (Pty)Ltd	Electrical Material	R	4 917 675,00	SCM	Deviation - SCM process impractical- Due to the appointed service provider who failed to deliver,service was compromised
702	8-Mar-18	41906			Mbatini	Strip and Repair protection Relay	R	18 595,68	Electrical	Strip & Quote
703	8-Mar-18	41905			Mbatini	Strip and Repair faulty Panel	R	27 887,82	Electrical	Strip & Quote
704	8-Mar-18	41806	22-Jun-18	65659	Metrohm SA	Calibrate & Repair of Totrator and exchange unit	R	33 526,26	Energy Services	Strip & Quote
705	9-Mar-18	39597			Mbatini	Panel replacement	R	464 447,40	Energy Services	Deviation - SCM process impractical
706	12-Mar-18		20-Mar-18	63586	Vitris Jewellers	Long Service watch (R.P Kola)	R	7 563,12	HR	Deviation - SCM process impractical
707	12-Mar-18				Vitris Jewellers	Long Service watch (N.N Masekwameng)	R	7 563,12	HR	Deviation - SCM process impractical
708	16-Mar-18		20-Mar-18	63582	SAGE VIP SOUTH AFRICA (PTY)LTD	Software licenses	R	378 185,88	HR	Strip & Quote
709	19-Mar-18		26-Mar-18	63661	HONNETSWENG TRADING	Strip and Repair protection Relay	R	1 500,00	Electrical	Strip & Quote
710	20-Mar-18	41162	11-May-18	64625	Mamamiya Project & Engineering	Strip and quote for the supply,trenching and inst	R	17 785,99	Environment	Strip & Quote
711	22-Mar-18		28-Mar-18	63783	Wolters Kluwer	Renewal of Annual License for Teammate Softwa	R	35 338,73	Internal Audit	Deviation - SCM process impractical
712	27-Mar-18	41403			Phumzile Engineering Services and Sup	Strip and Repairs on P.M 812	R	7 461,30	8745,98	Strip & Quote
713	27-Mar-18	42015			Saofiwa Machanical	Strip and Repairs on P.M 559	R	7 860,30	8745,98	Strip & Quote
714	27-Mar-18	41870			Saofiwa Machanical	Strip and Repairs on P.M 554	R	5 757,00	8745,98	Strip & Quote
715	27-Mar-18	42241			Saofiwa Machanical	Strip and Repairs on P.M 554	R	1 618,80	8745,98	Strip & Quote
716	27-Mar-18	42250			Saofiwa Machanical	Strip and Repairs on P.M 530	R	15 400,26	8745,98	Strip & Quote
717	27-Mar-18	42065			Saofiwa Machanical	Strip and Repairs on P.M 472	R	10 939,62	8745,98	Strip & Quote
718	27-Mar-18	42260			Phumzile Engineering Services and Sup	Strip and Repairs on P.M 458	R	84 720,23	8745,98	Strip & Quote
719	27-Mar-18	42263			Saofiwa Machanical	Strip and Repairs on P.M 339	R	48 894,60	8745,98	Strip & Quote
720	27-Mar-18	41997			Saofiwa Machanical	Strip and Repairs on P.M 29	R	1 026,00	8745,98	Strip & Quote
721	27-Mar-18	41627			Saofiwa Machanical	Strip and Repairs on P.M 262	R	24 098,48	8745,98	Strip & Quote
722	27-Mar-18	41968			Saofiwa Machanical	Strip and Repairs on P.M 26	R	2 565,00	8745,98	Strip & Quote
723	29-Mar-18		24-May-18	64231	Otis Pty(Ltd)	Service of Lifts at Peter Mokaba Stadium	R	16 978,32	Facility Managen	Sole Supplier
724	4-Apr-18		9-May-18	64479	Dr Sepalo Rose Leputu	Psychiatrist Assessment	R	7 300,00	HR	Deviation - SCM process impractical
725	4-Apr-18		17-Apr-18	64068	DR MA Poto	Psychiatrist Assessment	R	7 500,00	HR	Deviation - SCM process impractical
726	4-Apr-18		17-Apr-18	64077	DR MA Poto	Psychiatrist Assessment	R	3 800,00	HR	Deviation - SCM process impractical

727	5-Apr-18		10-Apr-18	63873	Debbie Mouton Jewellers	20 years service(J. Motimela)	R	7 563,10	HR	Deviation - SCM process impractical
728	9-Apr-18	41641	11-May-18	64643	South African Emergency Services Insti	Training	R	28 470,00	Disaster & Fire	Deviation - SCM process impractical
729	10-Apr-18	42424	11-May-18	64640	Polokwane Show & Exhibition (Pty)Ltd	Show and Exhibitions	R	182 800,00	ED & EXT	Sole Supplier
730	12-Apr-18		11-May-18	64647	XPS (The Courier)	Tickets Collection	R	43,96	Community Deve	Deviation - SCM process impractical
731	12-Apr-18		11-May-18	64647	XPS (The Courier)	Tickets Collection	R	747,29	Community Deve	Deviation - SCM process impractical
732	17-Apr-18	42290			Separation Scientific (Pty)Ltd	Calibrate & Repair the Tungsten Lamp of UV-Visi	R	25 175,00	Water and Sanita	Sole Supplier
733	19-Apr-18	42473	25-May-18	64918	Lo Tantsi Fire Training	Training	R	18 800,00	Disaster & Fire	Sole Supplier
734	19-Apr-18				Fire Protection Association SA	Training	R	22 517,28	Disaster & Fire	Sole Supplier
735	24-Apr-18		25-Jun-18	65730	VAN BRENDA AND HERBEST INCORPOR	Legal Cost	R	17 611,15	HR	Deviation - SCM process impractical
736	24-Apr-18		26-Apr-18	64340	ELMARIE BIERMAN ATTORNEYS	Legal Cost	R	2 294,79	HR	Deviation - SCM process impractical
737	25-Apr-18	42215			Ramadimetja Rasebotsa	Guest Speaker Holiday Program (Cultural Event)	R	1 500,00	Library	Deviation - SCM process impractical
738	3-May-18				B.T Mainganye	Facilitation	R	5 000,00	Library	Deviation - SCM process impractical
739	3-May-18		31-May-18	65196	M.A Phihlela	Facilitation	R	3 000,00	Library	Deviation - SCM process impractical
740	2018/05/04		18-Jun-18	65278	ICD Consultancy	Policy Formulation,implementation and Evaluati	R	72 000,00	City Planning and	Deviation - SCM process impractical
741	8-May-18	42336			Workshop Electronics	Service and Calibratin of a Grade Vehicle Testing	R	17 043,00	Traffic	Deviation - SCM process impractical
742	8-May-18				Multi choice	DSTV Payment	R	3 946,80	Communications	Deviation - SCM process impractical
743	14-May-18	42560			Brand Sprout	Hiring of furniture and stand design	R	53 820,00	ED&T	Sole Supplier
744	14-May-18	42559			Synergy Business Events	Hiring of furniture and stand design	R	49 436,89	ED&T	Sole Supplier
745	16-May-18		18-May-18	64804	Afrox Oxgen Limited	Gas cylinder are utilized for emergency work	R	8 898,94	Variuos SBUs	Deviation - SCM process impractical
746	16-May-18		17-May-18	64729	Shantel Transcriptions	Legal Services	R	1 850,00	Labour relations	Deviation - SCM process impractical
747	16-May-18				Shantel Transcriptions	Legal Services	R	1 750,00	Labour relations	Deviation - SCM process impractical
748	16-May-18				Jumbo Gas	Emergency work by various SBUs of the municipa	R	2 992,50	Electrical,Water,	Deviation - SCM process impractical
749	16-May-18				Petersburg Electrical Installations cc	Emergency work by various SBUs of the municipa	R	3 018,75	Electrical,Water,	Deviation - SCM process impractical
750	16-May-18				Afrox	Emergency work by various SBUs of the municipa	R	3 492,96	Electrical,Water,	Deviation - SCM process impractical
751	16-May-18		18-May-18	64830	Pietersburg Gas & Hardware	Electrical Materials	R	3 018,75	SCM	Deviation - SCM process impractical- Due to the appointed service provider who failed to deliver,service was compromised
752	16-May-18				Picasso Headlines	Advertisement space on voice f local government	R	30 000,00	Communications	Deviation - SCM process impractical
753	17-May-18	42567			Dina le Manthata Projects	Strip,service and replace high mast lights at Pete	R	154 820,00	Facility Managen	Strip & Quote
754	17-May-18				Otis Pty(Ltd)	Service of Lifts at Peter Mokaba Stadium	R	6 517,27	Facility Managen	Sole Supplier
755	17-May-18				Schindler Lifts	Service of Lifts at Civic Centre	R	15 374,12	Facility Managen	Sole Supplier
756	17-May-18	41792			Masebutse Trading and Projects	Participation at the annuala Limpopo Marula Fes	R	44 700,00	ED&T	Deviation - SCM process impractical
757	17-May-18		29-May-18	65023	Dream Finders	Advance Excel Training	R	39 985,50	Finance	Deviation - SCM process impractical
758	21-May-18		21-May-18	64852	HTS Tom Naude	Rental of Hall	R	2 700,00	IDP	Deviation - SCM process impractical
759	21-May-18		21-May-18	64851	Flora Park High School	Rental of Hall	R	4 000,00	IDP	Deviation - SCM process impractical
760	21-May-18		27-Jun-18	65784	IXPLORE	GOLF DAY	R	6 000,00	Facility Managen	Sole Supplier
761	21-May-18		18-Jun-18	65254	Ditsong Museum	Annual Loan Fee	R	2 933,57	Cultural services	Deviation - SCM process impractical
762	24-May-18		18-Jun-18	65279	Ladine Engineering cc	Strip and Repair	R	77 993,56	Environment	Strip & Quote
763	24-May-18		31-May-18	65201	Ladine Engineering cc	Strip and Repair	R	42 641,79	Environment	Strip & Quote
764	24-May-18		18-Jun-18	65286	NSL T/A Polokwane Chainsaw & equipm	Strip and Repair	R	59 282,27	Environment	Strip & Quote
765	28-May-18				Afrox	Gas Cylinder	R	4 468,90	Electrical,Water,	Deviation - SCM process impractical
766	28-May-18				XPS Courier	Courier Services	R	46,00	Electrical	Deviation - SCM process impractical
767	29-May-18		22-Jun-18	65652	Home Brew Pottery and Design	Works of arts	R	28 750,00	Cultural services	Deviation - SCM process impractical
768	30-May-18	42788	22-Jun-18	65678	Tloukgolo Pioneers	Strip and quote for services to be rendered at to	R	25 530,00	Sports	Strip & Quote
769	30-May-18	40795			Kgonoego Engineering	Strip and Quote for services to be rendered at sh	R	36 455,28	Facility Managen	Strip & Quote
770	30-May-18	42567			Mamamiya Projects	Strip and Quote for repairs on the high mast ligh	R	194 449,80	Facility Managen	Strip & Quote
771	30-May-18	42569			Bundle Bliss Trading	Strip and Quote for relocation of lights at Nirvan	R	144 200,00	Facility Managen	Strip & Quote

772	30-May-18				Kone Elevators	Service of the lifts in new council chamber	R	24 091,51	Facility Managen	Deviation - SCM process impractical
773	5-Jun-18		18-Jun-18	65275	DR Khosa & Mathebula	Medical Services(invoice:20180304)	R	108 208,80	Facility Commeci	Deviation - SCM process impractical
774	5-Jun-18		18-Jun-18	65275	DR Khosa & Mathebula	Medical Services(invoice:20180114)	R	54 104,40	Facility Commeci	Deviation - SCM process impractical
775	5-Jun-18		18-Jun-18	65275	DR Khosa & Mathebula	Medical Services(invoice:20180106)	R	54 104,40	Facility Commeci	Deviation - SCM process impractical
				961083	DR Khosa & Mathebula	Medical Services	R	79 938,07	Facility Commeci	Deviation - SCM process impractical
776	5-Jun-18		18-Jun-18	65255	DR Khosa & Mathebula	Medical Services	R	54 579,00	Facility Commeci	Deviation - SCM process impractical
777	5-Jun-18				Jumbo Gas	Gas Cylinder	R	3 018,75	Electrical,Water,	Deviation - SCM process impractical
778	6-Jun-18	42598	22-Jun-18	65647	Corpclo 44 Skills Training	Training	R	91 950,55	Fire	Deviation - SCM process impractical
779	6-Jun-18		20-Jun-18	65563	Polokwane Athletics	Payments of Athletes	R	231 800,00	Sports and Recre	Deviation - SCM process impractical
780	6-Jun-18				Vitris Jewellers	20 Years service Watch(S.S Mogale)	R	7 563,12	HR	Deviation - SCM process impractical
781	6-Jun-18		18-Jun-18	65312	Vitris Jewellers	20 Years service Watch(R.E Yendall)	R	7 563,12	HR	Deviation - SCM process impractical
782	6-Jun-18		18-Jun-18	656032	Vitris Jewellers	20 Years service Watch(P.F Mathekga)	R	7 563,12	HR	Deviation - SCM process impractical
783	6-Jun-18				Vitris Jewellers	20 Years service Watch(N.T sebanyoni)	R	7 563,12	HR	Deviation - SCM process impractical
784	6-Jun-18				Vitris Jewellers	20 Years service Watch(M.J Letlalo)	R	7 563,12	HR	Deviation - SCM process impractical
785	6-Jun-18		18-Jun-18	65292	Vitris Jewellers	20 Years service Watch(J.Muller)	R	7 563,12	HR	Deviation - SCM process impractical
786	6-Jun-18		18-Jun-18	65252	Debbie Mouton	20 Years service Watch(C.J Reineke)	R	7 563,10	HR	Deviation - SCM process impractical
787	7-Jun-18				HIS Information Insight	Renewal of Software	R	96 922,58	IT	Deviation - SCM process impractical



Payments on Irregular Expenditure Contracts during 2017/18

No	Name of Payee	Expenditure for 17/18 FY	Irregular Expenditure	Description of services	Comments	Comments
1	CHUBB SECURITY SA (PTY) LTD	83 838,99	Yes	Alarm system	The contract is still continuing on a month to month	Bid has been evaluated for new service provider to be appointed
2	MULTI ELECTRONICS	199 287,49	Yes	Stanby services at Peter mokaba	Month to month extended beyond threshold	New service provider has been appointed
3	STEINER HYGIENE	32 702,87	Yes	Supply of cleaning materials	Month to month extended beyond threshold	New service provider has been appointed
4	HILLARY CONSTRUCTION	9 719 523,93	Yes	IRPTS	Unfair disqualification	Irregular until BRT project is completed
5	FLEET AAFRICA (PTY)	61 404 268,74	Yes	FLEET	Fleet Africa.	Contract ended
6	Pegasys Development and Strategy	12 063 182,89	Yes	Application for admission to polokwane local municipality consultants panel for professional services for the period of three years.	FORENSIC	Irregular until BRT project is completed
7	ITS Engineers (Pty) Ltd	5 378 064,00	Yes	BRT	FORENSIC	Irregular until BRT project is completed
8	Water Skills Projects	392 633,89	Yes	WATER	S32	Contract ended
9	Mosomedi Refrigeration	177 804,92	Yes	WATER	S32	Contract ended

Irregular Expenditure 89 451 307,72

TOTAL 89 451 307,72

Notes

All the Irregular Expenditure incurred relates to the previous years ending 2015/16 Financial Year

70% of the Irregular Expenditure relates to the Fleet Africa contract which ended on 28 February 2018

The remainder of the Irregular Expenditure relates to contracts which have ended or where a new service provider has been appointed

No new Irregular Expenditure was incurred in the 2016/17 & 2017/18 financial years