

POLOKWANE LOCAL MUNICIPALITY



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

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

APPROVAL AND CERTIFICATION

I am responsible for the preparation of these consolidated 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

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 Lekgodl | Member of Council |
| Z Lekgodl | Member of Council |
| LF Lephala | Member of Council |
| RF Lourens | Member of Council |

POLOKWANE MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS 30 JUNE 2018

| | |
|-----------------|-------------------|
| 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 |
| 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 Mehlape | 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 |

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

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 | Chief Financial Officer |
| DH Makobe | 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 | GROUP 2017 R Restated | 2018 R | MUNICIPALITY 2017 R Restated |
|---|------|-----------------------|--------------------------------|-----------------------|---------------------------------------|
| ASSETS | | | | | |
| Current assets | | | | | |
| Cash and cash equivalents | 15 | 4 526 279 | 99 770 751 | 2 042 879 | 98 037 995 |
| Trade and other receivables from exchange transactions unless specified otherwise | 12 | 659 900 175 | 428 445 912 | 658 444 827 | 426 257 018 |
| Other receivables from non-exchange transactions | 13 | 66 948 582 | 75 008 915 | 66 935 969 | 74 960 840 |
| Inventories | 11 | 162 966 102 | 165 385 222 | 162 966 102 | 165 385 222 |
| Investments | 9 | 112 501 102 | 143 177 996 | 112 501 102 | 143 177 996 |
| Current portion of receivables | 10 | 3 891 | 3 553 | 3 891 | 3 553 |
| VAT receivable | 14 | 58 253 018 | 29 147 590 | 58 253 018 | 29 147 590 |
| Total Current Assets | | 1 065 099 148 | 940 939 940 | 1 061 147 787 | 936 970 215 |
| Non-current assets | | | | | |
| Non-current receivables | 10 | 144 352 | 148 185 | 144 352 | 148 185 |
| Investments | 9 | 0 | 105 399 873 | 1 000 | 105 400 873 |
| Property, plant and equipment | 8.1 | 12 682 819 181 | 12 672 459 099 | 12 583 796 088 | 12 568 720 597 |
| Intangible assets | 8.2 | 11 483 887 | 3 027 599 | 11 383 052 | 2 912 266 |
| Investment property | 8.3 | 732 808 388 | 702 055 306 | 732 808 388 | 702 055 306 |
| Heritage assets | 8.4 | 15 595 566 | 15 595 566 | 15 595 566 | 15 595 566 |
| Biological assets | 8.5 | 11 833 140 | 15 570 834 | 11 833 140 | 15 570 834 |
| Total Non-current assets | | 13 454 684 515 | 13 514 256 464 | 13 355 561 587 | 13 410 403 629 |
| Total Assets | | 14 519 783 664 | 14 455 196 404 | 14 416 709 375 | 14 347 373 844 |
| LIABILITIES | | | | | |
| Current liabilities | | | | | |
| Trade and other payables from exchange transactions | 6 | 610 435 012 | 489 779 996 | 607 945 059 | 487 060 627 |
| Consumer deposits | 5 | 72 407 103 | 70 952 968 | 72 407 103 | 70 952 968 |
| Unspent conditional grants and receipts | 7 | 97 043 380 | 35 799 989 | 97 043 380 | 35 799 989 |
| Transfers payable | 7 | 56 428 522 | 44 816 021 | 56 428 522 | 44 816 021 |
| Current portion of borrowings | 4 | 48 436 796 | 59 829 253 | 48 436 796 | 59 829 253 |
| Current portion of finance lease liability | 38 | 2 872 234 | 33 983 965 | 2 872 234 | 33 971 316 |
| Total Current Liabilities | | 887 623 048 | 735 162 193 | 885 133 095 | 732 430 175 |
| Non-current liabilities | | | | | |
| Non-current borrowings | 4 | 512 977 719 | 346 547 557 | 512 977 719 | 346 547 557 |
| Non-current finance lease liability | 38 | 3 961 712 | 4 130 921 | 3 961 712 | 4 130 921 |
| Non-current Provisions | 36 | 299 993 352 | 271 719 318 | 299 243 705 | 270 946 890 |
| Total Non-current Liabilities | | 816 932 783 | 622 397 795 | 816 183 136 | 621 625 367 |
| Total liabilities | | 1 704 555 832 | 1 357 559 989 | 1 701 316 231 | 1 354 055 542 |
| Net assets | | 12 815 227 832 | 13 097 636 415 | 12 715 393 144 | 12 993 318 302 |
| NET ASSETS | | | | | |
| Revaluation Reserves | 3 | 7 501 673 838 | 7 445 091 872 | 7 426 020 555 | 7 369 438 589 |
| Accumulated surplus | | 5 313 553 994 | 5 652 544 543 | 5 289 372 590 | 5 623 879 714 |
| Total net assets | | 12 815 227 832 | 13 097 636 415 | 12 715 393 144 | 12 993 318 303 |

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

| | | GROUP | | | MUNICIPALITY |
|---|------|----------------------|-----------------------|----------------------|-----------------------|
| | Note | 2018 R | 2017 R Restated | 2018 R | 2017 R Restated |
| REVENUE | | | | | |
| Revenue from Exchange Transactions | | | | | |
| Service charges | 17 | 1 351 943 184 | 1 211 124 464 | 1 351 943 184 | 1 211 124 464 |
| Rental of facilities | 18 | 17 585 272 | 22 255 609 | 15 730 400 | 20 509 937 |
| Investment Revenue – external investments | 21 | 29 592 700 | 34 088 471 | 29 592 700 | 34 088 471 |
| Interest earned – outstanding debtors | | 77 045 047 | 67 805 948 | 77 045 047 | 67 805 948 |
| Licenses and permits | | 11 251 033 | 9 705 007 | 11 251 033 | 9 705 007 |
| Income for agency services | | 27 321 665 | 26 191 999 | 17 345 085 | 15 898 769 |
| Other revenue | 22 | 112 641 797 | 105 459 037 | 112 640 975 | 105 458 595 |
| Total Revenue from exchange transactions | | 1 627 380 697 | 1 476 630 535 | 1 615 548 423 | 1 464 591 191 |
| Revenue from Non Exchange Transactions | | | | | |
| Taxation revenue | | | | | |
| Property rates | 16 | 360 161 268 | 310 476 433 | 360 161 268 | 310 476 433 |
| Transfer revenue | | | | | |
| Government grants recognised - operating | 19 | 939 879 358 | 793 516 263 | 939 879 358 | 793 516 263 |
| Government grants recognised - capital | 19 | 546 274 637 | 548 523 447 | 546 274 637 | 548 523 447 |
| Fines | | 20 985 069 | 13 555 829 | 20 985 069 | 13 555 829 |
| Other revenue | 22 | 1 036 482 | 1 256 395 | 1 036 482 | 91 252 |
| Total revenue from non exchange transactions | | 1 868 336 815 | 1 667 328 366 | 1 868 336 815 | 1 666 163 223 |
| Total revenue | | 3 495 717 512 | 3 143 958 901 | 3 483 885 238 | 3 130 754 414 |
| EXPENDITURE | | | | | |
| Employee related costs | 23 | 768 268 566 | 658 611 972 | 760 451 343 | 651 251 445 |
| Remuneration of councillors | 24 | 36 190 111 | 31 845 968 | 36 190 111 | 31 845 968 |
| Bad debts | 12.1 | 159 957 863 | 107 901 024 | 151 266 404 | 98 819 536 |
| Depreciation/Amortisation | 8 | 890 568 572 | 753 902 928 | 885 858 302 | 749 154 820 |
| Repairs and maintenance | 25 | 289 039 668 | 258 256 946 | 289 039 668 | 258 256 946 |
| Inventory consumed | 2 | 93 472 143 | 40 561 424 | 93 472 143 | 40 561 424 |
| Finance cost | 26 | 63 644 818 | 37 512 292 | 63 644 729 | 37 501 259 |
| Bulk purchases | 27 | 802 365 370 | 790 111 805 | 802 365 370 | 790 111 805 |
| Grants and subsidies paid | 28 | 479 750 | 480 000 | 9 479 750 | 15 500 000 |
| Contracted services | 29 | 461 127 773 | 153 352 696 | 460 845 880 | 153 199 485 |
| General expenses | 29 | 268 854 238 | 355 629 056 | 265 059 109 | 352 149 348 |
| Total Expenditure | | 3 833 968 871 | 3 188 166 112 | 3 817 672 808 | 3 178 352 037 |
| Gain/loss on water inventory | | -522 083 | 186 844 | -522 083 | 186 844 |
| Finance lease liability written off | | 11 617 851 | 0 | 11 617 851 | 0 |
| Additions Investment property | | 30 753 082 | 0 | 30 753 082 | 0 |
| Gain /loss on fair value of investment | | 1 901 029 | 200 073 | 1 901 029 | 200 073 |
| Loss on disposal of assets | | -19 636 | -222 688 | 0 | -222 688 |
| Derecognition of assets | | -40 731 739 | -6 498 021 | -40 731 739 | -6 498 021 |
| Gain on the transfer of functions | 47 | 0 | 961 396 946 | 0 | 961 396 946 |
| Gain/loss on fair value adjustment | | 52 844 295 | 30 616 242 | 52 844 295 | 30 616 242 |
| NET SURPLUS / (DEFICIT) FOR THE YEAR | | -282 408 560 | 941 472 186 | -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 2016 | | 0 | 3 484 172 484 | 3 484 173 484 | 5 521 987 284 | 9 006 160 767 |
| INEP | | | 3 791 394 462 | 3 791 394 462 | 0 | 3 791 394 462 |
| Prior year error | | | | | 0 | 0 |
| Restated Surplus (deficit) for the period | | | | | 932 163 633 | 932 163 633 |
| Balance at 30 June 2017 | | 0 | 7 275 566 946 | 7 275 567 946 | 6 454 150 916 | 13 729 718 862 |
| 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 | | | 7 445 091 872 | 7 446 355 176 | 5 652 544 543 | 13 097 637 415 |
| 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 | -282 408 560 | -282 408 560 |
| Balance at 30 June 2018 | | | 7 501 673 838 | 7 502 937 142 | 5 313 553 994 | 12 815 228 831 |

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

| | Note | GROUP | | MUNICIPALITY | |
|---|-----------|---------------------|------------------------|---------------------|-----------------------|
| | | .2018 R | .2017 R Restated | 2018 R | 2017 R Restated |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | |
| Cash received from ratepayers, government and others | | 3 180 079 393 | 3 953 198 754 | 3 167 169 572 | 3 933 252 890 |
| Cash paid to suppliers and employees | | -2 598 319 472 | -3 178 819 877 | -2 586 172 944 | -3 168 017 640 |
| Cash generated from operations | 31 | 581 759 921 | 774 378 877 | 580 996 628 | 765 235 250 |
| Interest received | | 29 592 700 | 34 088 471 | 29 592 700 | 34 088 471 |
| Finance cost paid | | -53 777 770 | -22 139 291 | -53 777 770 | -22 139 291 |
| Tax -VAT (receivable) payable | | -29 105 428 | 56 831 916 | -29 105 428 | 56 831 916 |
| Net cash from operating activities | | 528 469 423 | 843 159 973 | 527 706 131 | 834 016 346 |
| CASH FLOW FROM INVESTING ACTIVITIES | | | | | |
| Acquisitions Property Plant & Equipment | | -869 875 287 | -777 535 796 | -869 875 287 | -777 524 797 |
| Acquisitions Intangible assets | | -9 049 615 | 0 | -9 049 615 | 0 |
| Acquisitions Investment property | | 0 | -343 750 | 0 | -343 750 |
| (Increase)/decrease in current investments | | 137 977 796 | -189 578 069 | 137 977 796 | -189 578 069 |
| Biological assets | | 0 | 0 | 0 | 0 |
| Net cash from investment activities | | -740 947 106 | -967 457 615 | -740 947 106 | -967 446 616 |
| CASH FLOW FROM FINANCING ACTIVITIES | | | | | |
| Received (payment) of borrowings | | 205 000 000 | 175 689 251 | 205 000 000 | 175 689 251 |
| Received (payment) of consumer deposits | | -59 829 253 | 2 089 465 | -59 829 253 | 2 089 465 |
| Received (payment) of finance lease liability | | -27 937 535 | -41 967 711 | -27 924 886 | -32 535 499 |
| Net cash from financing activities | | 117 233 212 | 135 811 005 | 117 245 861 | 145 243 217 |
| Increase/(decrease) in cash and cash equivalents | | -95 244 473 | 11 513 362 | -95 995 114 | 11 812 946 |
| Cash and cash equivalents at beginning of the year | 15 | 99 770 751 | 88 257 390 | 98 037 995 | 86 225 049 |
| Cash and cash equivalents at end of the year | 15 | 4 526 279 | 99 770 751 | 2 042 879 | 98 037 995 |

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

GROUP

| 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 | 45 972 480 | (11 180 308) | - | 34 792 172 | 25 706 980 | (9 747 020) | 72.51 | 55.92 |
| 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 | 23 145 600 | (2 033 200) | - | 21 112 400 | 19 199 957 | (1 924 043) | 90.89 | 82.95 |
| 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) | 3 304 802 081 | 56 925 176 | - | 3 361 727 257 | 2 949 442 053 | (412 958 632) | 87.72 | 89.25 |
| Employee Costs | 749 934 729 | 13 365 322 | (4 325 657) | 758 974 394 | 768 268 566 | 11 796 223 | 101.56 | 102.44 |
| Remuneration of Councillors | 38 152 000 | - | (1 961 888) | 36 190 112 | 36 190 111 | (1) | 100.00 | 94.86 |
| Debt Impairment | 57 000 000 | - | - | 57 000 000 | 159 957 863 | 104 957 863 | 290.83 | 280.63 |
| Depreciation and asset impairment | 190 000 000 | - | (53 040 716) | 136 959 284 | 890 568 572 | 758 609 288 | 674.88 | 468.72 |
| 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 | 330 936 000 | 395 962 000 | 23 405 989 | 750 303 989 | 750 127 724 | (176 265) | 99.98 | 226.67 |
| General Expenditure | 412 488 611 | (146 883 724) | (10 652 720) | 254 952 167 | 268 854 238 | 13 902 072 | 105.45 | 65.18 |
| Gain / (loss) on fair value adjustment/disposal of assets | - | - | - | - | (55 862 435) | (55 862 435) | 0.00 | 0.00 |
| Total Expenditure | 2 923 520 340 | 39 821 598 | - | 2 963 341 938 | 3 787 066 632 | 833 226 746 | 128.21 | 129.54 |
| Surplus/(Deficit) | 381 281 741 | 27 279 057 | - | 408 560 798 | (837 624 578) | (1 246 185 377) | -205.02 | -219.69 |
| 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 | 1 032 236 741 | 66 032 332 | - | 1 098 269 073 | (291 349 941) | (1 389 619 015) | -26.53 | -28.23 |
| Share of Surplus/Deficit of associate | - | - | - | - | - | - | - | - |
| Surplus for the year | 1 032 236 741 | 66 032 332 | - | 1 098 269 073 | (291 349 941) | (1 389 619 015) | -26.53 | -28.23 |
| 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 |

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

| | | | | | | | |
|--|-------------|---------------|------------|-------------|--------------|--------|-------|
| 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 Consolidation

Basis of consolidation

The consolidated annual financial statements incorporate the annual financial statements of the municipality and the municipal entity.

The annual financial statements of the municipality and its municipal entity are used in the preparation of the consolidated annual financial statements and are prepared as of the same reporting period.

On acquisition the economic entity recognises the municipal entity's identifiable assets, liabilities and contingent liabilities at fair value, except for assets classified as held-for-sale which are recognised at fair value less costs to sell.

The results of the municipal entity are included from the effective date of acquisition. Where necessary, adjustments are made to the consolidated annual financial statements of the municipal entity to bring their accounting policies used in line with those of the municipality.

All intra-entity transactions, balances, revenues and expenses are eliminated in full on consolidation.

1.2 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.

1.3 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.

1.4 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.

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS 30 JUNE 2018

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 r 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 unitised 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.

1.4 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.

1.4 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

1.4 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 f or those items, depending on their nature.

1.5 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].

1.5 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.

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS 30 JUNE 2018

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

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS 30 JUNE 2018

- 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.

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS 30 JUNE 2018

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.

POLOKWANE MUNICIPALITY
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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

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS 30 JUNE 2018

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.

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS 30 JUNE 2018

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

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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.

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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

Receivables are measured at amortised cost whilst cash and cash and bank are measured at cost.

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.

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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:

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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.

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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.

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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 assess 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 test 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.

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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 overdesigned or overcapacity asset. Overdesigned assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

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

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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

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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

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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

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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

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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;

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- 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-measures the obligation (and the related plan assets, if any) using current actuarial assumptions (including current market interest rates and other current market prices).

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

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- 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.

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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.

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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

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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

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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

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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

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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

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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 legislation

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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.

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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

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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.

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

| | 2018 | GROUP | 2018 | MUNICIPALITY |
|--|----------------------|----------------------|----------------------|----------------------|
| | R | 2017 | R | 2017 |
| | | R | | R |
| | | Restated | | Restated |
| 2. Inventory consumed | | | | |
| Standard rated | 5 531 186 | | 5 531 186 | |
| Zero rated | 558 544 | 0 | 558 544 | 0 |
| Materials and supplies | 86 975 779 | 40 561 424 | 86 975 779 | 40 561 424 |
| Water consumed | 406 633 | 0 | 406 633 | 0 |
| | 93 472 143 | 40 561 424 | 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 | 7 445 091 872 | 3 484 172 484 | 7 369 438 589 | 3 408 519 201 |
| - Prior period correction | 0 | 169 524 926 | 0 | 169 524 926 |
| - Revaluation of assets | 56 581 966 | 3 791 394 462 | 56 581 966 | 3 791 394 462 |
| Revaluation Reserve | 7 501 673 838 | 7 445 091 872 | 7 501 673 838 | 7 369 438 589 |
| 4. BORROWINGS | | | | |
| Non-Current Borrowings | | | | |
| Annuity loans | 346 547 557 | 346 547 557 | 512 977 719 | 346 547 557 |
| | 346 547 557 | 346 547 557 | 512 977 719 | 346 547 557 |
| Current Portion of Borrowings | | | | |
| Annuity loans | 59 829 253 | 0 | 48 436 796 | 59 829 253 |
| | 59 829 253 | 0 | 48 436 796 | 59 829 253 |
| | 406 376 810 | 346 547 557 | 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 | 72 407 103 | 70 952 968 | 72 407 103 | 70 952 968 |
| Water and electricity & other | 70 952 968 | 0 | 72 407 103 | 70 952 968 |
| | 13 315 559 | 11 903 650 | 13 315 559 | 11 903 650 |
| Guarantees held in lieu of electricity and water deposits | | | | |

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

| | 2018 | GROUP | 2018 | MUNICIPALITY |
|---|--------------------|--------------------|--------------------|---------------------|
| | R | 2017 | R | 2017 |
| | | R | | R |
| 6. TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS | | | | |
| Current | | | | |
| Trade Creditors | 316 012 986 | 252 546 775 | 314 141 781 | 250 446 202 |
| Amounts received in advance | 49 318 610 | 43 869 348 | 49 318 610 | 43 869 348 |
| Deferred income elec pre-paid | 8 609 971 | 4 130 136 | 8 609 971 | 4 130 136 |
| Leave bonus (13th cheque) | 15 458 647 | 13 629 714 | 15 458 647 | 13 629 714 |
| Staff leave Current | 112 303 624 | 94 406 077 | 112 303 624 | 94 406 077 |
| Retention withheld on projects | 86 492 257 | 68 115 330 | 86 492 257 | 68 115 330 |
| Indigent fees | 2 870 900 | 0 | 2 870 900 | 0 COM |
| Unidentified receipts | 16 448 556 | 12 384 850 | 15 829 808 | 11 766 054 |
| Other minor payables | 2 919 461 | 697 766 | 2 919 461 | 697 766 |
| | 610 435 012 | 489 779 996 | 607 945 059 | 487 060 627 |
| 7. CURRENT UNSPENT CONDITIONAL GRANTS FROM GOVERNMENT AND PUBLIC DONATIONS | | | | |
| Public Transport Infrastructure and Systems Grant | 131 535 827 | 4 808 921 | 131 535 827 | 4 808 921 |
| Municipal Infrastructure Grant | 10 363 501 | 59 047 078 | 10 363 501 | 59 047 078 |
| Limpopo Provincial Government | 2 949 710 | 2 949 710 | 2 949 710 | 2 949 710 |
| Housing Accreditation Grant | 480 840 | 454 878 | 480 840 | 454 878 |
| Neighbourhood Development Partnership Grant | 7 242 025 | 12 455 425 | 7 242 025 | 12 455 425 |
| Capricorn District Municipality | 900 000 | 900 000 | 900 000 | 900 000 |
| | 153 471 902 | 80 616 010 | 153 471 902 | 80 616 010 |
| See note 19 and 20 for reconciliation of unspent grants. These amounts are invested until utilised. | | | | |

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

GROUP

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 2017 | 80 598 948 | 2 333 011 743 | 10 865 079 100 | 50 756 461 | 30 894 400 | 13 360 340 652 |
| Cost | 80 598 948 | 4 006 709 615 | 22 069 391 064 | 158 808 122 | 140 503 370 | 26 456 011 117 |
| Accumulated depreciation – cost | 0 | -1 673 697 871 | -11 204 311 964 | -108 051 661 | -109 608 970 | -13 095 670 466 |
| 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 | 213 873 279 | 2 201 432 495 | 10 159 648 163 | 66 551 333 | 30 953 830 | 12 672 459 099 |
| Acquisitions | 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 | | -138 109 593 | -710 035 501 | -16 829 935 | -21 423 653 | -886 398 682 |
| Impairment loss | 0 | 0 | -4 853 363 | -22 192 | | -4 875 555 |
| Landfill provision | 0 | 0 | 6 355 003 | | | 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 |
| Accumulated depreciation | 0 | 1 217 202 | 38 343 702 | 0 | 128 635 224 | 168 196 128 |
| Carrying values at 30 June 2018 | 213 873 379 | 2 097 431 906 | 10 181 397 473 | 183 442 846 | 6 693 213 | 12 682 819 181 |
| Cost | 213 873 379 | 4 039 609 227 | 22 796 216 577 | 295 652 154 | 9 031 183 | 27 354 362 884 |
| Accumulated Impairment | 0 | -117 874 | -6 994 567 | 0 | 0 | -7 112 441 |
| Accumulated depreciation – cost | 0 | -1 942 059 447 | -12 607 824 538 | -112 209 307 | -2 337 970 | -14 664 431 262 |

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

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 moveable assets were identified which were not previously included in the asset register. These assets were fair valued. The

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

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 | 3 217 781 | 2 189 301 |
| Cost | 12 739 213 | 10 755 328 |
| Accumulated amortisation | -9 521 432 | -8 566 027 |
| Acquisitions | 0 | |
| Prior year accumulated depreciation | 488 935 | |
| Prior year adjustment -cost | -679 117 | 1 304 768 |
| Restated Carrying value at 1 July 2017 | 3 027 599 | 2 189 301 |
| Acquisitions | 9 049 615 | 679 117 |
| Derecognition-cost | -2 032 357 | |
| Derecognition-accumulated amortisation/impairment | 2 032 357 | -955 405 |
| Current year amortisation/impairment | -593 327 | |
| Accumulated amortisation Aganang | | |
| Carrying Value Closing Balance | 11 483 887 | 3 217 781 |
| Cost | 19 077 354 | 12 739 213 |
| Accumulated amortisation | -7 593 467 | -9 521 432 |

Reconciliation of Intangible Assets - 2018

| | Carrying value Opening Balance R | Additions R | Capital Work in Progress R | Prior period correction | Amortisation/Transfer R | Carrying value Closing Balance R |
|------------------------------------|--|----------------|-------------------------------|----------------------------|----------------------------|---|
| Computer infrastructure/systems | 1 931 625 | | 9 049 615 | -663 109 | -342 406 | 9 975 724 |
| Service, Operating and Land rights | 1 304 768 | 0 | 0 | | 0 | 1 304 768 |
| | 3 236 392 | 0 | 9 049 615 | -663 109 | -342 406 | 11 280 492 |

Reconciliation of Intangible Assets - 2017

| | Carrying value Opening Balance R | Additions R | Capital Work in Progress R | Impairment | Amortisation/Transfer R | Carrying value Closing Balance R |
|------------------------------------|--|----------------|-------------------------------|------------|----------------------------|---|
| Computer infrastructure/systems | 2 207 912 | | 679 117 | | -955 405 | 1 931 625 |
| Service, Operating and Land rights | 1 304 768 | 0 | 0 | | 0 | 1 304 768 |
| | 3 512 680 | 0 | 679 117 | 0 | -955 405 | 3 236 392 |

No intangible assets were pledged as security.

MUNICIPALITY

8 ASSETS

8.1 PROPERTY, PLANT & EQUIPMENT

| | Land R | Community Assets | Infrastructure R | Movable & Other R | Finance lease R | Total R |
|--|-----------|------------------|---------------------|----------------------|--------------------|------------|
| | | | | | | |

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

| | | | | | | |
|---|--------------------|----------------------|-----------------------|--------------------|--------------------|-----------------------|
| 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 depreciation | 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 depreciation | 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 | | 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 | | | -4 853 363 |
| Landfill provision | 0 | 0 | 6 355 003 | | | 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 |
| Accumulated depreciation | 0 | 1 217 202 | 38 343 702 | 0 | 128 635 224 | 168 196 128 |
| | | | | | | 0 |
| | | | | | | 0 |
| 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 |

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

| | | | | | | |
|---------------------------------|---|----------------|-----------------|--------------|------------|-----------------|
| 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

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

| | Community assets | Infrastructure Assets | TOTAL |
|---|-------------------------|------------------------------|----------------------|
| Opening Balance at 1 July 2015 | 24 155 219 | 281 977 518 | 306 132 737 |
| Additional cost | 30 073 470 | 466 406 544 | 496 480 014 |
| Transfers to asset register | (2 526 086) | (233 149 605) | (235 675 691) |
| Closing balance as at 30 June 2015 | 51 702 603 | 515 234 457 | 566 937 060 |
| Additional cost | 48 842 115 | 411 726 135 | 460 568 251 |
| Transfers to asset register | (493 483) | (579 967 109) | (580 460 592) |
| Closing balance as at 30 June 2016 | 100 051 235 | 346 993 483 | 447 044 719 |
| Prior year adjustments - work in progress | (258 502) | (30 429 696) | (30 688 198) |
| 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

8.2 INTANGIBLE ASSETS

| | | |
|--|--------------|--------------|
| | 2 018 | 2 017 |
| | R | R |

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

| | | |
|---|-------------------|------------------|
| 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 |
| Amortisation and impairment– based on cost | | |
| Prior year | | |
| Cost | | 0 |
| 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/Transfer R | Carrying value Closing Balance R |
|--|--|----------------|-------------------------------|----------------------------|----------------------------|---|
| Computer infrastructure/systems Aganang | 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/Transfer R | Carrying value Closing Balance R |
|--|--|----------------|-------------------------------|------------|----------------------------|---|
| Computer infrastructure/systems Aganang | 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 |

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

GROUP

| 8.3. INVESTMENT PROPERTY | Vacant land | Commercial Property | Total | |
|---|--------------------|---------------------|--------------------|----------|
| | | | | COMAF 12 |
| 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 | 0 | 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 |

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

| | | |
|---------------------------------------|------------|------------|
| 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

| 9. | INVESTMENTS | | 2018 R | 2017 R Restated | 2018 R | 2017 R Restated |
|----|---|----------------------|---------------------|-----------------------|---------------------|-----------------------|
| | Current Investments | | | | | |
| | | Interest rate | | | | |
| | | Tenure | | | | |
| | Sanlam | 9.80% | 43 203 858 | | 43 203 858 | |
| | Liberty Life | 9.80% | 69 297 244 | | 69 297 244 | |
| | VBS Bank | | 0 | 143 177 996 | 0 | 143 177 996 |
| | Total Current Investments | | 112 501 102 | 143 177 996 | 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 | 58 999 800 | 0 | 58 999 800 |
| | Sanlam | 9.80% | 0 | 21 257 584 | 0 | 21 257 584 |
| | Liberty Life | 9.80% | 0 | 25 142 489 | 0 | 25 142 489 |
| | Investment in municipal entity (PHA) | 0 | 0 | 0 | 1 000 | 1 000 |
| | Total non current investments | | 0 | 105 399 873 | 1 000 | 105 400 873 |
| | Total investments | | 112 501 102 | 248 577 869 | 112 502 102 | 248 578 869 |
| | Council's valuation of investments | | 112 502 102 | 248 578 869 | 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 | 148 243 | 151 739 |
| | Total Receivables | | 148 243 | 151 739 | 148 243 | 151 739 |
| | Current Portion Transferred to Current Receivables | | 3 891 | 3 553 | 3 891 | 3 553 |
| | Housing selling scheme loans | | 3 891 | 3 553 | 3 891 | 3 553 |
| | Non-Current Portion of Receivables | | 144 352 | 148 185 | 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 | 165 385 222 | 62 995 698 |
| | Consumables stores - at cost | | 145 313 308 | 39 444 941 | 145 313 308 | 39 444 941 |
| | Other goods held for resale - Land | | 19 181 770 | 22 972 760 | 19 181 770 | 22 972 760 |
| | Water | | 890 144 | 577 997 | 890 144 | 577 997 |
| | Additions | | 349 310 921 | 284 503 721 | 349 310 921 | 284 503 721 |
| | Consumables stores | | 163 749 897 | 146 429 790 | 163 749 897 | 146 429 790 |
| | Other goods held for resale- Land | | 0 | 4 580 770 | 0 | 4 580 770 |
| | Own water | | 0 | 22 173 750 | 0 | 22 173 750 |
| | Water purchased external | | 185 561 023 | 111 319 411 | 185 561 023 | 111 319 411 |
| | Issued (Expensed) | | -351 730 040 | -182 114 197 | -351 730 040 | -182 114 197 |
| | Consumables stores | | -153 222 964 | -40 561 424 | -153 222 964 | -40 561 424 |
| | Other goods held for resale -Land | | -12 423 970 | -8 371 760 | -12 423 970 | -8 371 760 |
| | Distribution loss | | -25 826 344 | -48 268 848 | -25 826 344 | -48 268 848 |
| | Water distributed | | -160 256 762 | -84 912 165 | -160 256 762 | -84 912 165 |
| | Closing balances of inventories | | 162 966 102 | 165 385 222 | 162 966 102 | 165 385 222 |
| | Consumable stores - at cost | | 155 840 241 | 145 313 308 | 155 840 241 | 145 313 308 |
| | Other goods held for resale -Land | | 6 757 800 | 19 181 770 | 6 757 800 | 19 181 770 |
| | Water - at cost | | 368 062 | 890 144 | 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

| 12. | 2018 R | 2017 R | 2018 R | 2017 R |
|--|----------------------|--------------------|----------------------|--------------------|
| TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS UNLESS SPECIFIED OTHERWISE | | | | |
| Consumer Debtors | 1 330 067 495 | 977 169 691 | 1 293 983 447 | 949 043 556 |
| Prior period error - Indigent fees/incentives | | -51 321 476 | | -51 321 476 |
| Prior period error- Electricity debtors | 0 | 9 548 537 | 0 | 9 548 537 |
| Prior period error- Water debtors | 0 | 14 229 970 | 0 | 14 229 970 |
| Prior period error- Sewer debtors | | 4 331 825 | | 4 331 825 |
| Sale of water and electricity 15 to 30June | 36 656 663 | 35 107 287 | 36 656 663 | 35 107 287 |
| | 1 366 724 158 | 989 065 833 | 1 330 640 110 | 960 939 698 |
| Less Provision for bad debts | -708 265 770 | -562 061 708 | -673 637 070 | -536 124 467 |
| Plus outstanding RD cheques | 1 441 787 | 1 441 787 | 1 441 787 | 1 441 787 |
| | 659 900 175 | 428 445 912 | 658 444 827 | 426 257 018 |
| Ageing of consumer debtors | | | | |
| Current (0-30 days) | 138 519 357 | 140 418 905 | 138 519 357 | 140 418 905 |
| 31-60 days | 69 674 330 | 52 955 591 | 69 674 330 | 52 955 591 |
| 61-90 days | 56 801 523 | 28 822 945 | 56 801 523 | 28 822 945 |
| 91-120 days | 41 831 050 | 23 880 709 | 41 831 050 | 23 880 709 |
| 120+ days | 895 207 010 | 738 072 694 | 895 207 010 | 738 072 694 |
| | 1 202 033 270 | 984 150 843 | 1 202 033 270 | 984 150 843 |
| Consumer debtors per category | | | | |
| Government | 118 665 226 | 40 690 879 | 118 665 226 | 40 690 879 |
| Business | 205 551 425 | 157 898 962 | 205 551 425 | 157 898 962 |
| Individuals | 874 660 164 | 783 147 800 | 874 660 164 | 783 147 800 |
| Other | 3 156 455 | 2 413 202 | 3 156 455 | 2 413 202 |
| | 1 202 033 270 | 984 150 843 | 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 | 74 371 723 | 28 878 051 |
| 31-60 days | 19 469 883 | 21 187 875 | 19 469 883 | 21 187 875 |
| 61-90 days | 19 394 536 | 6 847 413 | 19 394 536 | 6 847 413 |
| 91-120 days | 14 691 655 | 5 621 222 | 14 691 655 | 5 621 222 |
| 120+ days | 232 180 960 | 270 667 370 | 232 180 960 | 270 667 370 |
| | 360 108 757 | 333 201 930 | 360 108 757 | 333 201 930 |
| Electricity | | | | |
| Current (0-30 days) | 90 768 529 | 69 114 542 | 90 768 529 | 69 114 542 |
| 31-60 days | 19 861 661 | 16 089 573 | 19 861 661 | 16 089 573 |
| 61-90 days | 18 430 782 | 7 532 569 | 18 430 782 | 7 532 569 |
| 91-120 days | 7 129 918 | 6 861 804 | 7 129 918 | 6 861 804 |
| 120+ days | 110 488 563 | 90 329 921 | 110 488 563 | 90 329 921 |
| | 246 679 452 | 189 928 410 | 246 679 452 | 189 928 410 |
| Property Rates - Non Exchange Transactions | | | | |
| Current (0-30 days) | 32 398 612 | 24 223 496 | 32 398 612 | 24 223 496 |
| 31-60 days | 16 365 663 | 10 189 943 | 16 365 663 | 10 189 943 |
| 61-90 days | 10 380 731 | 8 041 811 | 10 380 731 | 8 041 811 |
| 91-120 days | 8 135 052 | 7 563 777 | 8 135 052 | 7 563 777 |
| 120+ days | 183 485 625 | 145 196 205 | 183 485 625 | 145 196 205 |
| | 250 765 683 | 195 215 233 | 250 765 683 | 195 215 233 |
| Sewerage | | | | |
| Current (0-30 days) | 8 249 909 | 4 087 024 | 8 249 909 | 4 087 024 |
| 31-60 days | 4 681 142 | 1 654 742 | 4 681 142 | 1 654 742 |
| 61-90 days | 3 458 457 | 1 377 739 | 3 458 457 | 1 377 739 |
| 91-120 days | 2 918 603 | 1 135 110 | 2 918 603 | 1 135 110 |
| 120+ days | 31 739 576 | 17 338 160 | 31 739 576 | 17 338 160 |
| | 51 047 686 | 25 592 774 | 51 047 686 | 25 592 774 |
| Refuse | | | | |
| Current (0-30 days) | 8 605 893 | 5 813 657 | 8 605 893 | 5 813 657 |
| 31-60 days | 5 404 851 | 2 911 641 | 5 404 851 | 2 911 641 |
| 61-90 days | 4 261 621 | 2 711 427 | 4 261 621 | 2 711 427 |
| 91-120 days | 3 844 058 | 1 999 656 | 3 844 058 | 1 999 656 |
| 120+ days | 53 949 904 | 31 359 824 | 53 949 904 | 31 359 824 |
| | 76 066 327 | 44 796 205 | 76 066 327 | 44 796 205 |
| Other Consumer Receivables | | | | |
| Current (0-30 days) | 12 767 533 | 8 302 274 | 12 767 533 | 8 302 274 |
| 31-60 days | 3 891 131 | 921 817 | 3 891 131 | 921 817 |
| 61-90 days | 875 395 | 2 311 986 | 875 395 | 2 311 986 |
| 91-120 days | 1 292 893 | 699 139 | 1 292 893 | 699 139 |
| 120+ days | 198 538 413 | 183 181 074 | 198 538 413 | 183 181 074 |
| | 217 365 365 | 195 416 291 | 217 365 365 | 195 416 291 |
| Total outstanding | 1 202 033 270 | 984 150 843 | 1 202 033 270 | 984 150 843 |
| Reconciliation of bad debt provision | | | | |
| Balance at beginning of year | 536 124 466 | 577 807 252 | 536 124 466 | 577 807 252 |
| Contributions to provision | 225 740 041 | 18 532 870 | 217 048 582 | 9 451 382 |
| Bad debts recovered/(written off) against provision | -79 535 978 | -51 134 168 | -79 535 978 | -51 134 168 |
| Balance at year end | 682 328 529 | 545 205 954 | 673 637 070 | 536 124 466 |

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

| | 2018 R | 2017 R | 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 | 119 576 177 | 9 451 382 |
| Additions during the year relating to fines | 6 915 573 | 0 | 6 915 573 | 0 |
| Debt incentive | 24 749 563 | 38 046 677 | 24 749 563 | 38 046 677 |
| Other write offs | 25 091 | 0 | 25 091 | 0 |
| | 151 266 404 | 47 498 060 | 151 266 404 | 47 498 060 |
| 13 OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS UNLESS SPECIFIED OTHERWISE | | | | |
| Other minor debtors | 1 594 253 | 1 662 624 | 1 594 253 | 1 662 624 |
| Baroka Football Club | 759 166 | 0 | 759 166 | 0 |
| Leelyn Management (Parking fees) | 164 113 | | 164 113 | |
| Prior period correction - duplicate payments | 0 | 107 655 | 0 | 107 655 |
| Prior period correction - Rental accrued | | 8 454 | | 8 454 |
| Prior period correction - Rental smoothing receivable | 2 290 093 | 3 750 734 | 2 290 093 | 3 750 734 |
| Fines - Non exchange | 46 421 215 | 37 667 286 | 46 421 215 | 37 667 286 |
| Creditor overpayment | 50 | 50 | 50 | 50 |
| CDM | 3 401 857 | 3 401 857 | 3 401 857 | 3 401 857 |
| INEP | 0 | 19 502 075 | 0 | 19 502 075 |
| Banks- Accrued Interest | 947 975 | 1 463 492 | 947 975 | 1 463 492 |
| Amounts paid in advance | 7 500 885 | 6 759 816 | 7 488 272 | 6 711 741 |
| Stock gains | 3 160 310 | 0 | 3 160 310 | 0 |
| Deposits | 708 664 | 684 874 | 708 664 | 684 874 |
| | 66 948 582 | 75 008 915 | 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 | 30 928 605 | 36 287 601 |
| Additions during the year | 6 915 573 | 0 | 6 915 573 | 0 |
| Reductions during the year | | -5 358 995 | | -5 358 995 |
| Carrying amount at end of year | 37 844 178 | 30 928 605 | 37 844 178 | 30 928 605 |
| 14 VAT - EXCHANGE TRANSACTIONS | | | | |
| VAT Claimable (Not due) | 36 070 425 | 28 384 063 | 36 070 425 | 28 384 063 |
| VAT Payable (Output) | -77 102 459 | -57 453 215 | -77 102 459 | -57 453 215 |
| Nett VAT refundable by SARS | 99 285 052 | 58 216 742 | 99 285 052 | 58 216 742 |
| | 58 253 018 | 29 147 590 | 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 | 615 658 | 11 694 552 |
| Account number: 030172349 | | | | |
| Cash book balance at end of year | 615 658 | 11 694 552 | 615 658 | 11 694 552 |
| Current account (DBSA) | | | | |
| Standard Bank: Polokwane | 75 | 416 187 | 75 | 416 187 |
| Account number: 80472818 | | | | |
| Cash book balance at end of year | 75 | 416 187 | 75 | 416 187 |
| Current account (Conditional Grants) | | | | |
| Standard Bank: Polokwane | 921 231 | 871 325 | 921 231 | 871 325 |
| Account number: 251753846 | | | | |
| Cash book balance at end of year | 921 231 | 871 325 | 921 231 | 871 325 |
| Current Account (People Housing Project) | | | | |
| Standard Bank: Polokwane | 480 840 | 454 878 | 480 840 | 454 878 |
| Account number: 330535269 | | | | |
| Cash book balance at end of year | 480 840 | 454 878 | 480 840 | 454 878 |
| Aganang Bank Account | | | | |
| Ned Bank | 0 | 4 575 979 | 0 | 4 575 979 |
| Account number : 1013906551 | | | | |
| Cash book balance at end of year | 0 | 4 575 979 | 0 | 4 575 979 |
| Short Term Deposits | | | | |
| VBS Bank | 0 | 80 000 000 | 0 | 80 000 000 |
| | 0 | 80 000 000 | 0 | 80 000 000 |
| Petty cash | 25 075 | 25 075 | 25 075 | 25 075 |
| PHA Bank Balances | 2 483 400 | 1 732 756 | | |
| Total cash and cash equivalents | 4 526 279 | 99 770 751 | 2 042 879 | 98 037 995 |

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

| | 2018 R | 2017 R | 2018 R | 2017 R |
|---|---|----------------------|----------------------|----------------------|
| 16 | PROPERTY RATES | | | |
| | 125 999 274 | 82 846 593 | 125 999 274 | 82 846 593 |
| Residential | 23 776 370 | 26 009 706 | 23 776 370 | 26 009 706 |
| Government | 182 716 850 | 176 940 950 | 182 716 850 | 176 940 950 |
| Commercial | 24 872 973 | 24 679 184 | 24 872 973 | 24 679 184 |
| Other | 360 161 268 | 310 476 433 | 360 161 268 | 310 476 433 |
| | VALUATIONS | | | |
| | R000's | R000's | R000's | R000's |
| Residential | 33 159 299 | 26 354 223 | 33 159 299 | 26 354 223 |
| Government | 2 618 640 | 2 603 150 | 2 618 640 | 2 603 150 |
| Commercial | 18 252 474 | 17 796 162 | 18 252 474 | 17 796 162 |
| Municipal | 1 191 772 | 1 219 993 | 1 191 772 | 1 219 993 |
| Other | 7 570 881 | 8 283 652 | 7 570 881 | 8 283 652 |
| | 62 793 066 | 56 257 180 | 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: 0.100) 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 | 900 175 540 | 829 722 837 |
| Sale of electricity - Prior period correction | 0 | 9 548 537 | 0 | 9 548 537 |
| Sale of water | 250 521 969 | 219 406 650 | 250 521 969 | 219 406 650 |
| Sale of water - Prior period correction | 0 | 14 229 970 | 0 | 14 229 970 |
| Refuse removal | 103 468 295 | 74 508 944 | 103 468 295 | 74 508 944 |
| Sewerage and sanitation charges | 97 777 381 | 59 375 701 | 97 777 381 | 59 375 701 |
| Sewerage and sanitation charges - Prior period correction | 0 | 4 331 825 | 0 | 4 331 825 |
| | 1 351 943 184 | 1 211 124 464 | 1 351 943 184 | 1 211 124 464 |
| 18 | RENTAL OF FACILITIES AND EQUIPMENT | | | |
| Rental of facilities | 17 585 272 | 22 255 609 | 15 730 400 | 20 509 937 |
| Total rentals | 17 585 272 | 22 255 609 | 15 730 400 | 20 509 937 |
| 19 | GOVERNMENT GRANTS & SUBSIDIES & PUBLIC CONTRIBUTIONS | | | |
| <i>Operating Grants from Government</i> | 939 879 358 | 793 516 263 | 939 879 358 | 793 516 263 |
| Equitable share | 752 057 000 | 655 066 000 | 752 057 000 | 655 066 000 |
| Finance management grant | 2 979 000 | 2 619 033 | 2 979 000 | 2 619 033 |
| Municipal infrastructure grant | 84 374 183 | 36 472 492 | 84 374 183 | 36 472 492 |
| Integrated national electrification programme grant | 20 497 925 | 24 960 423 | 20 497 925 | 24 960 423 |
| Energy Efficiency and demand side management grant | 6 000 000 | 0 | 6 000 000 | 0 |
| Expanded public works programme incentive grant | 4 978 000 | 5 975 000 | 4 978 000 | 5 975 000 |
| Public transport network grant | 58 736 250 | 53 408 460 | 58 736 250 | 53 408 460 |
| Infrastructure skills development grant | 7 213 000 | 6 000 000 | 7 213 000 | 6 000 000 |
| PHA grant received | 0 | 0 | 0 | 0 |
| Municipal demarcation transition grant | 3 044 000 | 9 014 854 | 3 044 000 | 9 014 854 |
| <i>Capital Grants from Government</i> | 546 274 637 | 548 523 447 | 546 274 637 | 548 523 447 |
| Municipal infrastructure grant | 274 542 818 | 204 473 252 | 274 542 818 | 204 473 252 |
| Public transport network grant | 28 270 844 | 141 808 619 | 28 270 844 | 141 808 619 |
| Neighbourhood development grant | 33 784 975 | 22 082 575 | 33 784 975 | 22 082 575 |
| Regional bulk infrastructure grant | 209 676 000 | 180 159 000 | 209 676 000 | 180 159 000 |
| Total Government Grants & Subsidies & Public Contributions | 1 486 153 995 | 1 342 039 710 | 1 486 153 995 | 1 342 039 710 |
| 19.1 | Equitable Share | | | |
| Balance unspent at beginning of year | 0 | 0 | 0 | 0 |
| Current year receipts | 752 057 000 | 655 066 000 | 752 057 000 | 655 066 000 |
| Conditions met – transferred to revenue | -752 057 000 | -655 066 000 | -752 057 000 | -655 066 000 |
| | 0 | 0 | 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 R | 2017 R | 2018 R | 2017 R |
|---|--------------------|-------------------|--------------------|-------------------|
| 19.2 Finance Management Grant | | | | |
| Balance unspent at beginning of year | 0 | 0 | 0 | 0 |
| Current year receipts | 2 979 000 | 2 619 033 | 2 979 000 | 2 619 033 |
| Conditions met – transferred to revenue | -2 979 000 | -2 619 033 | -2 979 000 | -2 619 033 |
| Unspent amount transferred to liabilities | 0 | 0 | 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 Public Transport Network Grant | | | | |
| Balance unspent at beginning of year | 4 808 921 | 0 | 4 808 921 | 0 |
| Current year receipts | 216 734 000 | 200 026 000 | 216 734 000 | 200 026 000 |
| Conditions met – transferred to revenue | -87 007 094 | -195 217 079 | -87 007 094 | -195 217 079 |
| Paid back to National Treasury | -3 000 000 | 0 | -3 000 000 | 0 |
| Unspent amount transferred to liabilities | 131 535 827 | 4 808 921 | 131 535 827 | 4 808 921 |
| (see note 7) | | | | |
| The grant was used for public transport and non motorised transport infrastructure. | | | | |
| 19.4 Municipal Demarcation Transition Grant | | | | |
| Balance unspent at beginning of year | 0 | 0 | 0 | 0 |
| Current year receipts | 3 044 000 | 9 014 854 | 3 044 000 | 9 014 854 |
| Conditions met – transferred to revenue | -3 044 000 | -9 014 854 | -3 044 000 | -9 014 854 |
| Unspent amount transferred to liabilities | 0 | 0 | 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 Municipal Infrastructure Grant | | | | |
| Balance unspent at beginning of year | 59 047 078 | 0 | 59 047 078 | 0 |
| Current year receipts | 339 578 000 | 304 862 371 | 339 578 000 | 304 862 371 |
| Conditions met – transferred to revenue | -358 917 001 | -240 945 745 | -358 917 001 | -240 945 745 |
| Paid back to National Treasury | -29 344 575 | -4 869 549 | -29 344 575 | -4 869 549 |
| Unspent amount transferred to liabilities | 10 363 501 | 59 047 078 | 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 Limpopo Provincial Government | | | | |
| Balance unspent at beginning of year | 2 949 710 | 2 949 710 | 2 949 710 | 2 949 710 |
| Unspent amount transferred to liabilities | 2 949 710 | 2 949 710 | 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 | 2018 R | 2017 R |
|---|--------------------|--------------------|--------------------|--------------------|
| 19.7 Limpopo Local Government & Housing | | | | |
| Balance unspent at beginning of year | 454 878 | 427 591 | 454 878 | 427 591 |
| Current year receipts | 25 962 | 27 287 | 25 962 | 27 287 |
| Unspent amount transferred to liabilities | 480 840 | 454 878 | 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 | -19 502 074 | -39 541 651 |
| Current year receipts | 40 000 000 | 45 000 000 | 40 000 000 | 45 000 000 |
| Conditions met – transferred to revenue | -20 497 925 | -24 960 423 | -20 497 925 | -24 960 423 |
| Unspent amount transferred to liabilities | 0 | -19 502 074 | 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 | 900 000 | 0 |
| Current year receipts | 0 | 900 000 | 0 | 900 000 |
| Unspent amount transferred to liabilities | 900 000 | 900 000 | 900 000 | 900 000 |
| (see note 7) | | | | |
| 19.10 Expanded Public Works Programme Incentive Grant | | | | |
| Balance unspent at beginning of year | 0 | 0 | 0 | 0 |
| Current year receipts | 4 978 000 | 5 975 000 | 4 978 000 | 5 975 000 |
| Conditions met – transferred to revenue | -4 978 000 | -5 975 000 | -4 978 000 | -5 975 000 |
| Unspent amount transferred to liabilities | 0 | 0 | 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 | 12 455 425 | 8 450 451 |
| Current year receipts | 41 027 000 | 34 538 000 | 41 027 000 | 34 538 000 |
| Conditions met – transferred to revenue | -33 784 975 | -22 082 575 | -33 784 975 | -22 082 575 |
| Paid back to National Treasury | -12 455 425 | -8 450 451 | -12 455 425 | -8 450 451 |
| Unspent amount transferred to liabilities | 7 242 025 | 12 455 425 | 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 | 0 | 0 |
| Current year receipts | 7 213 000 | 6 000 000 | 7 213 000 | 6 000 000 |
| Conditions met – transferred to revenue | -7 213 000 | -6 000 000 | -7 213 000 | -6 000 000 |
| Unspent amount transferred to liabilities | 0 | 0 | 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 | 209 676 000 | 180 159 000 | 209 676 000 | 180 159 000 |
| Current year receipts | -209 676 000 | -180 159 000 | -209 676 000 | -180 159 000 |
| Unspent amount transferred to liabilities | 0 | 0 | 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 | 0 | 0 |
| Current year receipts | 6 000 000 | 0 | 6 000 000 | 0 |
| Conditions met – transferred to revenue | -6 000 000 | 0 | -6 000 000 | 0 |
| Unspent amount transferred to liabilities | 0 | 0 | 0 | 0 |
| (see note 7) | | | | |
| The grant was used to reduce electricity consumption and improve energy efficiency. | | | | |
| Total Unspent government grants & Subsidies & Public Contributions | 153 471 903 | 61 113 937 | 153 471 903 | 61 113 937 |
| See note 7 for reconciliation | | | | |

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

| | 2018 R | 2017 R | 2018 R | 2017 R |
|---|--------------------|--------------------|--------------------|--------------------|
| 21 INVESTMENT REVENUE | | | | |
| EXTERNAL INVESTMENTS | | | | |
| Primary account | 19 183 688 | 11 770 593 | 19 183 688 | 11 770 593 |
| Grant account | 49 946 | 439 112 | 49 946 | 439 112 |
| SARS | 0 | 541 391 | 0 | 541 391 |
| DBSA | 845 160 | 514 327 | 845 160 | 514 327 |
| External investments | 9 513 905 | 20 823 048 | 9 513 905 | 20 823 048 |
| | 29 592 700 | 34 088 471 | 29 592 700 | 34 088 471 |
| 22 OTHER REVENUE | | | | |
| 22.1 From non exchange transactions | | | | |
| Waiver of liability | | 1 165 143 | | |
| Donations received | 1 036 482 | 91 252 | 1 036 482 | 91 252 |
| Total revenue from non exchange transactions | 1 036 482 | 1 256 395 | 1 036 482 | 91 252 |
| 22.2 From exchange transactions | | | | |
| Building plan fees | 5 786 645 | 5 252 330 | 5 786 645 | 5 252 330 |
| Burial fees | 993 424 | 617 207 | 993 424 | 617 207 |
| Sale of erven | 3 766 957 | 20 401 954 | 3 766 957 | 20 401 954 |
| Surcharge excess water consumption | 80 949 534 | 57 999 773 | 80 949 534 | 57 999 773 |
| Royalties | 528 242 | 1 578 272 | 528 242 | 1 578 272 |
| Refund Seta levy | 944 412 | 731 743 | 944 412 | 731 743 |
| Insurance claims | 1 462 329 | 1 290 361 | 1 462 329 | 1 290 361 |
| Admission fees | 184 897 | 697 865 | 184 897 | 697 865 |
| Tender deposits | 25 697 | 56 371 | 25 697 | 56 371 |
| SARS refund of savings | | 3 417 513 | | 3 417 513 |
| Unidentified receipts transferred to revenue | | 8 057 188 | | 8 057 188 |
| Administrative handling fees | 503 099 | | 503 099 | |
| Indigent fees | 11 216 649 | 0 | 11 216 649 | 0 |
| Municipal information & statistics | 1 434 645 | | 1 434 645 | |
| Gains on investments | 0 | | 0 | |
| Other minor income | 4 845 267 | 5 358 459 | 4 844 445 | 5 358 017 |
| Total revenue from exchange transactions | 112 641 797 | 105 459 037 | 112 640 975 | 105 458 595 |
| Total Other revenue | 113 678 280 | 106 715 432 | 113 677 458 | 105 549 847 |
| 23 EMPLOYEE RELATED COSTS | | | | |
| Employee related cost - Salaries and wages | 483 720 405 | 424 435 812 | 475 903 182 | 417 075 285 |
| Employee related cost - Social contributions | 112 443 972 | 101 559 421 | 112 443 972 | 101 559 421 |
| Motor car allowances | 47 699 674 | 43 562 513 | 47 699 674 | 43 562 513 |
| Housing benefits and other allowances | 18 173 584 | 15 696 358 | 18 173 584 | 15 696 358 |
| Overtime benefits | 61 056 457 | 47 653 931 | 61 056 457 | 47 653 931 |
| Leave bonus provision | 0 | 263 211 | 0 | 263 211 |
| Post retirement medical aid contributions | 9 562 009 | | 9 562 009 | |
| Leave reserve provision | 29 621 914 | 21 052 059 | 29 621 914 | 21 052 059 |
| Long term service awards | 5 990 550 | 4 388 668 | 5 990 550 | 4 388 668 |
| | 768 268 566 | 658 611 972 | 760 451 343 | 651 251 445 |
| There were no advances paid to employees. | | | | |
| Municipal Manager | | | | |
| Annual remuneration | 1 445 990 | 209 976 | 1 445 990 | 209 976 |
| Housing allowance | 264 954 | 37 481 | 264 954 | 37 481 |
| Motor car allowance | 254 160 | 40 000 | 254 160 | 40 000 |
| Council Contributions | 259 962 | 45 228 | 259 962 | 45 228 |
| Acting allowance | | 362 276 | | 362 276 |
| | 2 225 066 | 694 962 | 2 225 066 | 694 962 |
| Chief Financial Officer | | | | |
| Annual remuneration | 888 533 | 0 | 888 533 | 0 |
| Motor car allowance | 132 375 | 0 | 132 375 | 0 |
| Council Contributions | 34 911 | 1 785 | 34 911 | 1 785 |
| Acting allowance | 129 237 | 759 056 | 129 237 | 759 056 |
| Housing allowance | 427 880 | 0 | 427 880 | 0 |
| | 1 612 936 | 760 840 | 1 612 936 | 760 840 |
| Director Planning & Economic Development | | | | |
| Annual remuneration | 977 929 | 122 987 | 977 929 | 122 987 |
| Motor car allowance | 195 806 | 13 000 | 195 806 | 13 000 |
| Council Contributions | 213 911 | 16 201 | 213 911 | 16 201 |
| Acting allowance | 0 | 209 148 | 0 | 209 148 |
| Housing allowance | 162 665 | | 162 665 | |
| Termination settlement | | 311 272 | | 311 272 |
| | 1 550 311 | 672 608 | 1 550 311 | 672 608 |

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

| | 2018 R | 2017 R | 2018 R | 2017 R |
|---|--------------------|--------------------|--------------------|--------------------|
| Director Engineering Services | | | | |
| Annual remuneration | 963 268 | 911 956 | 963 268 | 911 956 |
| Motor car allowance | 257 057 | 240 000 | 257 057 | 240 000 |
| Council Contributions | 244 718 | 231 465 | 244 718 | 231 465 |
| | 1 465 043 | 1 383 421 | 1 465 043 | 1 383 421 |
| Director Community Services | | | | |
| Annual remuneration | 979 029 | 458 796 | 979 029 | 458 796 |
| Motor car allowance | 244 757 | 126 000 | 244 757 | 126 000 |
| Council Contributions | 177 861 | 116 330 | 177 861 | 116 330 |
| Acting allowance | 0 | 81 912 | 0 | 81 912 |
| Housing allowance | 148 482 | | 148 482 | |
| Termination settlement | 0 | 6 800 000 | 0 | 6 800 000 |
| | 1 550 129 | 7 583 037 | 1 550 129 | 7 583 037 |
| Director Corporate & Shared Services | | | | |
| Annual remuneration | 67 401 | 702 011 | 67 401 | 702 011 |
| Motor car allowance | 17 000 | 187 000 | 17 000 | 187 000 |
| Council Contributions | 12 289 | 135 905 | 12 289 | 135 905 |
| Acting allowance | 0 | 318 065 | 0 | 318 065 |
| Housing allowance | 6 000 | | 6 000 | |
| Cellphone allowance | 1 000 | | 1 000 | |
| Termination leave bcea payment settlement | 285 454 | 0 | 285 454 | 0 |
| | 389 144 | 1 342 981 | 389 144 | 1 342 981 |
| Director Community Development | | | | |
| Annual remuneration | 1 026 146 | 1 228 684 | 1 026 146 | 1 228 684 |
| Motor car allowance | 66 752 | 0 | 66 752 | 0 |
| Council Contributions | 14 986 | 1 876 | 14 986 | 1 876 |
| Housing allowance | 75 206 | | 75 206 | |
| Termination leave bcea payment settlement | 72 876 | | 72 876 | |
| | 1 255 966 | 1 230 560 | 1 255 966 | 1 230 560 |
| Director Strategic Planning, Monitoring & Evaluation | | | | |
| Annual remuneration | 356 011 | 689 137 | 356 011 | 689 137 |
| Motor car allowance | 89 003 | 36 000 | 89 003 | 36 000 |
| Council Contributions | 64 677 | 162 827 | 64 677 | 162 827 |
| Acting allowance | 0 | 69 662 | 0 | 69 662 |
| Housing allowance | 53 993 | | 53 993 | |
| | 563 684 | 957 626 | 563 684 | 957 626 |
| Director Transportation Services | | | | |
| Annual remuneration | 267 008 | 0 | 267 008 | 0 |
| Motor car allowance | 66 752 | 0 | 66 752 | 0 |
| Council Contributions | 54 143 | 0 | 54 143 | 0 |
| Acting allowance | 0 | 222 039 | 0 | 222 039 |
| Housing allowance | 34 859 | 0 | 34 859 | 0 |
| | 422 762 | 222 039 | 422 762 | 222 039 |
| 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 | 1 012 408 | 943 496 |
| Speaker | 818 805 | 809 704 | 818 805 | 809 704 |
| Chief Whip | 770 405 | 707 564 | 770 405 | 707 564 |
| Mayoral Committee members | 7 258 027 | 6 198 002 | 7 258 027 | 6 198 002 |
| Councillors | 26 330 466 | 23 187 203 | 26 330 466 | 23 187 203 |
| | 36 190 112 | 19 936 190 | 36 190 111 | 31 845 968 |
| 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 | 49 287 214 | 31 413 878 |
| Roads | 67 615 315 | 67 933 164 | 67 615 315 | 67 933 164 |
| Buildings | 33 865 757 | 23 878 541 | 33 865 757 | 23 878 541 |
| Other correction prior period error | 0 | -60 594 | 0 | -60 594 |
| Other | 138 271 381 | 135 091 957 | 138 271 381 | 135 091 957 |
| | 289 039 668 | 258 256 946 | 289 039 668 | 258 256 946 |
| 26 FINANCE COST | | | | |
| Finance leases | 3 132 201 | 7 339 890 | 3 132 112 | 7 328 857 |
| Annuity loans | 60 503 332 | 30 172 402 | 60 503 332 | 30 172 402 |
| | 63 635 533 | 37 512 292 | 63 644 729 | 37 501 259 |

CHECK!

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

| | 2018 R | 2017 R | 2018 R | 2017 R |
|---|--------------------|--------------------|--------------------|--------------------|
| 27 BULK PURCHASES | | | | |
| Electricity | 625 834 630 | 634 546 433 | 625 834 630 | 634 546 433 |
| Water correction of prior period error | 0 | -7 698 | 0 | -7 698 |
| Water | 176 530 740 | 155 573 070 | 176 530 740 | 155 573 070 |
| | 802 365 370 | 790 111 805 | 802 365 370 | 790 111 805 |
| 28 GRANT AND SUBSIDIES PAID | | | | |
| Animal care : SPCA | 479 750 | 480 000 | 479 750 | 480 000 |
| Grant - PHA | 0 | 0 | 9 000 000 | 15 020 000 |
| | 479 750 | 480 000 | 9 479 750 | 15 500 000 |
| 29 CONTRACTED SERVICES AND GENERAL EXPENSES | | | | |
| Contracted services | | | | |
| Contracted services | 461 127 773 | 153 352 696 | 460 845 880 | 153 199 485 |
| General expenses | | | | |
| General expenses correction of prior period error | 0 | -39 362 | 0 | -39 362 |
| Reclassification of stores and material from other expenses to inventory consumed | | 40 561 424 | | 40 561 424 |
| General expenses | 268 854 238 | 355 668 419 | 265 059 109 | 352 188 711 |
| | 729 982 011 | 549 543 176 | 725 904 989 | 545 910 257 |

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 | 1 183 014 133 |
| Correction of error - Service charges - Water | -281 160 | -281 160 |
| Correction of error - Service charges - Electricity | 9 548 537 | 9 548 537 |
| Restated | 1 192 281 510 | 1 192 281 510 |

General expenses

| | | |
|---------------------------|--------------------|--------------------|
| General expenses -Audited | 435 943 425 | 430 796 812 |
| Correction of error | -121 742 | -39 362 |
| Restated | 435 821 683 | 430 757 450 |

Repairs and maintenance

| | | |
|-----------------------------------|--------------------|--------------------|
| Repairs and maintenance - Audited | 258 317 540 | 258 317 540 |
| Correction of error | -60 594 | -60 594 |
| Restated | 258 256 946 | 258 256 946 |

Bulk purchases

| | | |
|------------------------|--------------------|--------------------|
| Bulk purchases Audited | 790 119 503 | 790 119 503 |
| Correction of error | -7 698 | -7 698 |
| Restated | 790 111 805 | 790 111 805 |

The effect of the changes above on net assets are:

| | | |
|---------------------|------------------|------------------|
| Accumulated surplus | | |
| Total | 9 457 412 | 9 375 032 |

Nett surplus (deficit) for the year

| | | |
|--------------------------------|--------------------|--------------------|
| Deficit for the year - Audited | 958 962 372 | 958 962 372 |
| Correction of error as above | 9 457 412 | 9 375 032 |
| Restated | 968 419 784 | 968 337 404 |

30.2 Statement of financial position

Revaluation Reserve

| | | |
|-------------------------------|-----------------------|-----------------------|
| Revaluation Reserve - Audited | -7 199 913 663 | -7 199 913 663 |
| Correction of error | -170 787 230 | -170 787 230 |
| Restated | -7 370 700 893 | -7 370 700 893 |

Other receivables from exchange transactions

| | | |
|---|-------------------|-------------------|
| Other receivables from exchange transactions- Audited | 71 093 998 | 71 093 998 |
| Correction of error | 107 655 | 107 655 |
| Restated | 71 201 653 | 71 201 653 |

Trade and other receivables from exchange transactions

| | | |
|---|--------------------|--------------------|
| Trade and other receivables from exchange transactions- Audited | 449 468 163 | 449 468 163 |
| Correction of error | -42 045 645 | -42 045 645 |
| Restated | 407 422 518 | 407 422 518 |

Property Plant and Equipment

| | | |
|--|----------------|----------------|
| PPE - Audited | 13 360 353 931 | 13 256 602 150 |
| Correction of error - Land | 133 274 331 | 133 274 331 |
| Correction of error - Community Assets | -131 579 248 | -131 579 248 |

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

| | 2018 R | 2017 R | 2018 R | 2017 R |
|---|-----------|-----------------------|-----------|-----------------------|
| Correction of error - Infrastructure assets | | -705 430 937 | | -705 430 937 |
| Correction of error - Movable assets | | 15 781 594 | | 15 794 872 |
| Correction of error - Finance leases | | 59 430 | | 59 430 |
| Restated | | 12 672 459 101 | | 12 568 720 598 |
| Intangible Assets | | | | |
| Intangible Assets - Audited | | 3 102 448 | | 3 102 448 |
| Correction of error | | -190 182 | | -190 182 |
| Restated | | 2 912 266 | | 2 912 266 |
| Investment property | | | | |
| Investment property - Audited | | 656 976 469 | | 656 976 469 |
| Correction of error | | 45 078 838 | | 45 078 838 |
| Restated | | 702 055 306 | | 702 055 306 |
| Heritage Assets | | | | |
| Heritage Assets - Audited | | 15 595 443 | | 15 595 443 |
| Correction of error | | 123 | | 123 |
| Restated | | 15 595 566 | | 15 595 566 |
| Accumulated surplus/deficit | | | | |
| Accumulated surplus - Audited | | -6 484 338 755 | | -6 455 741 715 |
| Correction of error - Service charges | | 42 045 645 | | 42 045 645 |
| Correction of error - Expenditure | | -175 446 | | -107 655 |
| Correction of error - Assets | | 813 793 281 | | 813 780 003 |
| Restated | | -5 628 675 274 | | -5 600 023 721 |

31

CASH GENERATED FROM/(UTILISED IN) OPERATIONS

| | 2 018 | 2 017 | 2 018 | 2 017 |
|---|--------------------|--------------------|--------------------|--------------------|
| Net surplus (deficit) for the year | -282 408 560 | -101 565 728 | -277 925 135 | -104 956 140 |
| Adjustment for: | | | | |
| Additions Investment property | -30 753 082 | 0 | -30 753 082 | 0 |
| Gain /loss on fair value of investment | -1 901 029 | 0 | -1 901 029 | 0 |
| Derecognition of assets | 40 731 739 | 0 | 40 731 739 | 0 |
| Gain/loss on fair value adjustment | -52 844 295 | 0 | -52 844 295 | 0 |
| Housing development fund | 0 | -6 975 636 | 0 | -6 975 636 |
| Conditional grants accrued | 0 | -27 373 197 | 0 | -27 373 197 |
| Finance lease liability written off | -11 617 851 | -1 165 143 | -11 617 851 | 0 |
| Other revenue | 0 | -1 763 235 | 0 | -1 763 235 |
| Provision for bad debt | 8 691 459 | 107 901 024 | 0 | 98 819 536 |
| Movement in provisions | -22 781 | 192 024 | | |
| Cost of sales | 19 636 | 12 843 020 | 0 | 12 843 020 |
| Other non cash items (fair value adjustments - assets) | 0 | 33 183 | 0 | 33 183 |
| Depreciation/Amortisation | 890 568 572 | 481 911 998 | 885 858 302 | 477 163 890 |
| Interest received | -29 592 700 | -34 088 471 | -29 592 700 | -34 088 471 |
| Interest paid | 63 644 729 | 37 501 259 | 63 644 729 | 37 501 259 |
| Operating surplus before working capital changes | 594 515 838 | 467 451 099 | 585 600 679 | 451 204 210 |
| (Increase)/decrease in inventories | 2 419 119.42 | -26 781 284 | 2 419 119.42 | -26 781 284 |
| (Increase)/decrease in debtors | -232 120 850 | -130 598 388 | -224 162 937 | -123 458 916 |
| (Increase)/decrease in other debtors | 38 957 | -17 863 594 | 3 495 | -17 889 587 |
| Increase/(decrease) in conditional grants | 72 855 892.60 | -183 307 198 | 72 855 892.60 | -183 307 198 |
| Increase/(decrease) in creditors | 122 109 152.06 | -10 900 836 | 122 338 567.06 | -10 911 053 |
| Increase/(decrease) in provisions | 21 941 811.95 | 0 | 21 941 811.95 | 0 |
| Cash generated by operations | 581 759 921 | 97 999 800 | 580 996 628 | 88 856 173 |

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

| | 2018 R | 2017 R | 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 | 7 268 623 | 6 227 635 |
| amount paid current year | -7 268 623 | -6 227 635 | -7 268 623 | -6 227 635 |
| Balance unpaid (included in creditors) | 0 | 0 | 0 | 0 |
| 32.2 Audit Fees | | | | |
| Current year audit fee | 10 048 541 | 10 497 796 | 9 192 616 | 9 764 889 |
| amount paid current year | -10 048 541 | -10 497 796 | -9 192 616 | -9 764 889 |
| Balance unpaid (included in creditors) | 0 | 0 | 0 | 0 |
| 32.3 Pay as You Earn (PAYE) | | | | |
| Current payroll deductions | 109 564 247 | 93 280 628 | 108 277 997 | 92 486 147 |
| amount paid current year | -109 564 247 | -93 280 628 | -108 277 997 | -92 486 147 |
| Balance unpaid | 0 | 0 | 0 | 0 |
| 32.4 Unemployment Insurance Fund (UIF) | | | | |
| Current payroll deductions | 7 240 315 | 6 869 518 | 7 240 315 | 6 869 518 |
| amount paid current year | -7 240 315 | -6 869 518 | -7 240 315 | -6 869 518 |
| Balance unpaid | 0 | 0 | 0 | 0 |
| 32.5 Medical Aid | | | | |
| Current payroll deductions | 52 791 937 | 46 885 303 | 51 887 400 | 45 987 873 |
| amount paid current year | -52 791 937 | -46 885 303 | -51 887 400 | -45 987 873 |
| Balance unpaid | 0 | 0 | 0 | 0 |
| 32.6 Pension Fund | | | | |
| Current payroll deductions | 113 193 523 | 103 357 592 | 113 193 523 | 103 357 592 |
| amount paid current year | -113 193 523 | -103 357 592 | -113 193 523 | -103 357 592 |
| Balance unpaid | 0 | 0 | 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 R | Outstanding less than 90 days R | Outstanding more than 90 days 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

| | 2 481 198 737 | 930 483 062 | 2 481 198 737 | 930 483 062 |
|--------------------------|----------------------|--------------------|----------------------|--------------------|
| Infrastructure | 2 194 924 329 | 843 301 770 | 2 194 924 329 | 843 301 770 |
| Community | 219 957 061 | 50 191 412 | 219 957 061 | 50 191 412 |
| Other | 66 317 347 | 36 989 879 | 66 317 347 | 36 989 879 |
| Total commitments | 2 481 198 737 | 930 483 062 | 2 481 198 737 | 930 483 062 |

The expenditure will be financed from:

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

34 CONTINGENT LIABILITIES

See Annexure G for full detail on Contingent Liabilities

| | | | | |
|--|-------------|------------|-------------|------------|
| | 139 398 133 | 22 195 537 | 139 398 133 | 22 195 537 |
|--|-------------|------------|-------------|------------|

The above legal matters are ongoing and have not yet been finalized.

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS ENDED 30 JUNE 2018

| 35 | UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED | GROUP | | MUNICIPALITY | |
|----|--|--------------------|------------------------|--------------------|------------------------|
| | | 2 018 R | 2 017 R Restated | 2 018 R | 2 017 R Restated |
| | 35.1 Unauthorized expenditure | | | | |
| | Reconciliation of unauthorized expenditure | | | | |
| | Opening balance | 576 210 348 | 287 154 715 | 576 210 348 | 287 154 715 |
| | Unauthorized expenditure current year | 411 050 617 | 289 055 633 | 411 050 617 | 289 055 633 |
| | Authorized by Council - CR/66/11/17 | -557 450 214 | | -557 450 214 | |
| | Excess amount erroneously authorised by council | 3 431 013 | | 3 431 013 | |
| | Unauthorized expenditure awaiting authorization | | | | |
| | | 433 241 764 | 576 210 348 | 433 241 764 | 576 210 348 |
| | Current year's unauthorised expenditure is attributed to the fact that the actual expenditure exceeded the budget on the following items : | | | | |
| | Employee related cost | 3 979 000 | 5 359 445 | 3 979 000 | 5 359 445 |
| | Depreciation - non cash item | 300 698 270 | 186 019 501 | 300 698 270 | 186 019 501 |
| | Profit/loss on sale of assets/ fair value adjustments - non cash item | 0 | 7 279 834 | | 7 279 834 |
| | Debt incentive - non cash item | | 38 046 677 | | 38 046 677 |
| | Contribution to Provision for bad debt - non cash item | 96 266 404 | | 96 266 404 | |
| | Contribution to Provision for rehabilitation of landfill site - non cash item | 0 | | | |
| | General expenditure | 10 106 943 | | 10 106 943 | |
| | Donation of roads to RAL -non cash item | | 15 542 289 | | 15 542 289 |
| | Maintenance of Water and electricity distribution systems - non cash item | | 4 756 776 | | 4 756 776 |
| | MIG projects not approved - cash item | | 22 191 146 | | 22 191 146 |
| | Maintenance of roads streets and culverts - non cash item | | 9 859 965 | | 9 859 965 |
| | | 411 050 617 | 289 055 633 | 411 050 617 | 289 055 633 |
| | 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 | | 266 864 487 | | 266 864 487 |
| | Reconciliation of fruitless and wasteful expenditure | | | | |
| | Opening balance - | 458 324 | 359 530 | 8 629 | |
| | Fruitless and wasteful expenditure current year: | 109 164 | 98 794 | 98 208 | 8 629 |
| | Recovered from relevant person | -98 208 | | -98 208 | |
| | Written off by Council | 0 | | 0 | |
| | Adjusted Fruitless and Wasteful Expenditure | 469 280 | 458 324 | 8 629 | 8 629 |
| | The amount of R8 629 Is from the former Aganang municipality | | | | |
| | 35.3 Irregular expenditure | | | | |
| | Reconciliation of irregular expenditure | | | | |
| | Opening balance | 489 831 278 | 290 818 806 | 473 085 661 | 274 331 053 |
| | Irregular expenditure current year | 89 750 731 | 199 012 472 | 89 451 308 | 198 754 608 |
| | Regularized by Council | 0 | | 0 | |
| | Irregular expenditure awaiting to be regularized | | | | |
| | | 579 582 008 | 489 831 278 | 562 536 968 | 473 085 661 |
| | 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 | 64 273 890 | 60 513 655 | 64 273 890 | 60 513 655 |
| | Increase due to passage of time | | 0 | | 0 |
| | Increase due to change in provision | 11 955 875 | 3 760 235 | 11 955 875 | 3 760 235 |
| | Carrying amount at end of year | 76 229 764 | 64 273 890 | 76 229 764 | 64 273 890 |
| | 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 | 0 | 0 | 0 | 0 |
| | Accrued liability | 163 547 000 | 160 479 000 | 163 547 000 | 160 479 000 |
| | Unfunded Accrued Liability | 163 547 000 | 160 479 000 | 163 547 000 | 160 479 000 |
| | Net Liability in Balance Sheet | 163 547 000 | 160 479 000 | 163 547 000 | 160 479 000 |
| | Reconciling and projecting the unfunded accrued liability | | | | |
| | Unfunded Accrued Liability | | | | |
| | Opening balance | 160 479 000 | 162 094 000 | 160 479 000 | 162 094 000 |
| | Current-service cost | 6 231 000 | 6 333 000 | 6 231 000 | 6 333 000 |
| | Interest cost | 16 356 000 | 16 123 000 | 16 356 000 | 16 123 000 |
| | Actuarial (Gain)/Loss | -13 024 991 | -18 018 324 | -13 024 991 | -18 018 324 |
| | Actual employer benefit payments | -6 494 009 | -6 052 676 | -6 494 009 | -6 052 676 |
| | Closing Balance | 163 547 000 | 160 479 000 | 163 547 000 | 160 479 000 |
| | Net liability to reflect in the balance sheet | | | | |

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS ENDED 30 JUNE 2018

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

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 | Yield Curve |
| | | Difference between nominal and real yield curve | Difference between nominal and real yield curve |
| CPI (Consumer Price Inflation) | | CPI +1% | CPI +1% |
| Health care cost inflation rate | | Yield Curve | Yield Curve |
| Net effective discount rate | | Difference between nominal and real yield curve | Difference between nominal and real yield curve |
| CPI (Consumer Price Inflation) | | | |

36.3 Long Service Awards

| | | | | |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Accrued liability | 37 482 000 | 36 070 000 | 40 654 000 | 36 070 000 |
| Unfunded Accrued Liability | 37 482 000 | 36 070 000 | 40 654 000 | 36 070 000 |
| Net Liability in Balance Sheet | 37 482 000 | 36 070 000 | 40 654 000 | 36 070 000 |

Reconciling and projecting the unfunded accrued liability

Unfunded Accrued Liability

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

Net liability to reflect in the balance sheet

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

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 | Yield Curve | Yield Curve | Yield Curve |
| | | Difference between nominal and real yield curve | Difference between nominal and real yield curve | Difference between nominal and real yield curve | Difference between nominal and real yield curve |
| CPI (Consumer Price Inflation) | | Equal to CPI + 1% | Equal to CPI + 1% | Equal to CPI + 1% | Equal to CPI + 1% |
| Normal salary increase | | Yield Curve Based | Yield Curve Based | Yield Curve Based | Yield Curve Based |
| Net effective discount rate | | | | | |

36.4 Ex-gratia benefits (lump sum)

| | | | | |
|-----------------------------------|------------------|-------------------|-------------------|-------------------|
| Fair value of plan assets | 0 | 0 | 0 | 0 |
| Accrued liability | 9 841 000 | 10 124 000 | 10 648 000 | 10 124 000 |
| Unfunded Accrued Liability | 9 841 000 | 10 124 000 | 10 648 000 | 10 124 000 |
| Net Liability in Balance Sheet | 9 841 000 | 10 124 000 | 10 648 000 | 10 124 000 |

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

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS ENDED 30 JUNE 2018

Unfunded Accrued Liability

| | | | | |
|---|-------------------|-------------------|-------------------|-------------------|
| Opening balance | 10 124 000 | 9 585 000 | 10 124 000 | 9 585 000 |
| Current-service cost | 985 000 | 1 044 000 | 985 000 | 1 044 000 |
| Interest cost | 1 017 000 | 948 000 | 1 017 000 | 948 000 |
| Actuarial (Gain)/Loss | -1 656 291 | -1 136 967 | -1 656 291 | -1 136 967 |
| Employer benefit payments (Estimate) | -628 709 | -316 033 | -628 709 | -316 033 |
| Closing Balance | 9 841 000 | 10 124 000 | 9 841 000 | 10 124 000 |
| Net liability to reflect in the balance sheet | | | | |
| Opening balance | 10 124 000 | 9 585 000 | 10 124 000 | 9 585 000 |
| Current-service cost | 985 000 | 1 044 000 | 985 000 | 1 044 000 |
| Interest | 1 017 000 | 948 000 | 1 017 000 | 948 000 |
| Actuarial (Gain)/loss recognised | -1 656 291 | -1 136 967 | -1 656 291 | -1 136 967 |
| Net Periodic Cost Recognised | 10 469 709 | 10 440 033 | 10 469 709 | 10 440 033 |
| Estimated employer benefits payments | -628 709 | -316 033 | -628 709 | -316 033 |
| Closing Balance | 9 841 000 | 10 124 000 | 9 841 000 | 10 124 000 |

36.5 Fleet Africa

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.

| | | | | |
|-------------------------|--------------------|--------------------|--------------------|--------------------|
| | 8 164 940 | - | 8 164 940 | - |
| Total Provisions | 295 264 705 | 270 946 890 | 299 243 705 | 270 946 890 |

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

| | Level 1 | Level 1 |
|---------------------------|----------------|----------------|
| Investments | 0 | 0 |
| Cash and cash equivalents | 2 042 879 | 98 037 995 |
| | Level 2 | Level 2 |
| Investments | 112 502 102 | 248 578 869 |
| Cash and cash equivalents | 0 | 0 |
| | Level 3 | Level 3 |
| Investments | 1 000 | 1 000 |
| Cash and cash equivalents | 0 | 0 |
| | Total | Total |
| Investments | 112 503 102 | 248 579 869 |
| Cash and cash equivalents | 2 042 879 | 98 037 995 |

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 | 248 579 869 | 112 503 102 | 248 579 869 |
| Cash and cash equivalents | 4 526 279 | 99 770 751 | 2 042 879 | 98 037 995 |
| Trade and other receivables | 726 836 142 | 503 406 753 | 725 380 795 | 501 217 859 |
| | 843 865 523 | 851 757 373 | 839 926 776 | 847 835 723 |

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 | | |
| Capital repayments | Up to 1 year | Up to 1 year |
| Interest | 48 436 794 | 59 829 253 |
| | 70 996 557 | 37 923 391 |
| | 119 433 351 | 97 752 644 |
| | 1-5 Years | 1-5 Years |
| Capital repayments | 127 835 126 | 160 059 782 |
| Interest | 190 191 974 | 138 022 323 |
| | 317 827 100 | 298 082 085 |
| | >5 years | >5 years |
| Capital repayments | 385 342 596 | 186 487 795 |
| Interest | 172 417 145 | 108 929 344 |
| | 557 759 740 | 295 417 140 |
| | Total | Total |
| Capital repayments | 561 414 516 | 406 376 810 |
| Interest | 433 605 675 | 284 875 058 |
| | 995 020 191 | 691 251 868 |
| | Up to 1 year | Up to 1 year |
| Trade and other payables | 607 945 059 | 487 060 627 |
| | 607 945 059 | 487 060 627 |

Finance lease

| | | |
|--------------------|---------------------|---------------------|
| | Up to 1 year | Up to 1 year |
| Capital repayments | | |
| Vehicles | 0 | 31 431 414 |
| Cell phones | 284 812 | 2 130 928 |
| Photo copiers | 2 587 423 | 241 597 |
| | 2 872 235 | 33 803 939 |
| Interest | | |
| Vehicles | | 2 762 775 |
| Cell phones | 14 687 | 128 996 |
| Photo copiers | 521 502 | 159 329 |
| | 536 188 | 3 051 100 |
| | 1-5 Years | 1-5 Years |
| Capital repayments | | |
| Vehicles | 0 | 4 130 921 |
| Cell phones | 3 876 174 | 167 378 |
| Photo copiers | 0 | 0 |
| | 3 876 174 | 4 298 299 |
| Interest | | |
| Vehicles | | |
| Cell phones | 0 | 78 441 |
| Photo copiers | 280 257 | 8 229 |
| | 280 257 | 86 670 |
| | | |
| Capital repayments | 6 748 409 | 38 102 238 |
| Interest | 816 446 | 3 137 770 |
| | 7 564 855 | 41 240 008 |

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 | 0 | 38 403 550 | 0 | 38 403 550 |
| Cell phones | 299 499 | 2 435 532 | 299 499 | 2 435 532 |
| Photo copiers | 7 265 355 | 400 926 | 7 265 355 | 400 926 |
| Total commitments: | 7 564 855 | 41 240 008 | 7 564 855 | 41 240 008 |

Finance lease obligation

| | | | | |
|---|------------------|-------------------|------------------|-------------------|
| Minimum lease payments due | | | | |
| - within one year | 3 408 423 | 36 855 039 | 3 408 423 | 36 855 039 |
| - in second to fifth year inclusive | 4 156 431 | 4 384 968 | 4 156 431 | 4 384 968 |
| - late than five years | | 0 | | 0 |
| | 7 564 855 | 41 240 008 | 7 564 855 | 41 240 008 |
| Less: future finance charges | -816 446 | -3 137 770 | -816 446 | -3 137 770 |
| Present value of minimum lease payments | 6 748 409 | 38 102 238 | 6 748 409 | 38 102 238 |

| | | | | |
|---|------------------|-------------------|------------------|-------------------|
| Present value of minimum lease payments | | | | |
| - within one year | 3 408 423 | 36 855 039 | 3 408 423 | 36 855 039 |
| - in second to fifth year inclusive | 4 156 431 | 4 384 968 | 4 156 431 | 4 384 968 |
| - late than five years | | 0 | | 0 |
| | 7 564 855 | 41 240 008 | 7 564 855 | 41 240 008 |

| | | | | |
|-------------|---|------------|-----------|------------|
| Non-current | 0 | 4 130 921 | 3 961 712 | 4 130 921 |
| Current | 0 | 33 971 316 | 2 872 234 | 33 971 316 |

POLOKWANE MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS ENDED 30 JUNE 2018

| | | | | |
|--|---|------------|-----------|------------|
| | 0 | 38 102 237 | 6 833 946 | 38 102 237 |
|--|---|------------|-----------|------------|

39 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.

| | | | |
|------------|------------|------------|------------|
| 68 807 428 | 30 869 081 | 68 688 001 | 30 869 081 |
|------------|------------|------------|------------|

Refer to Annexure K for detail information

40 RELATED PARTIES

Relationships

Members of key management

No other payments are paid outside contractual employment payments from employment. Refer to note 23 for remuneration.

Municipal entity

Polokwane Housing Association. Please refer to related party transactions below.

Related party transactions

Compensation to councillors

Payments to councillors are for allowances as gazetted. No other payments are made to councillors. Refer to note 24 for remuneration of councillors.

The Municipality has exempted PHA from paying rates though utilities are still payable

Operational grant - Paid to PHA

| | |
|-----------|------------|
| 9 000 000 | 15 020 000 |
|-----------|------------|

The Municipality paid an amount of R15 million to PHA to cover the budget shortfall.

Accounting fees paid on behalf of PHA

| | |
|---------|---------|
| 440 000 | 300 000 |
|---------|---------|

Polokwane Municipality also pays audit committee fees and internal audit fees on behalf of PHA the value of which cannot be quantified.

41 DISTRIBUTION LOSSES

The Municipality has incurred the following distribution losses as result of supply of electricity and water

Water distribution losses In KL
Electricity distribution losses kWh

| | |
|----------------------|-------------------|
| 5 248 544 (14%) | 10 722 987 (31%) |
| 119 669 669.29 (16%) | 132 048 417 (17%) |

Monetary value

Water distribution losses
Electricity distribution losses

| | |
|--------------------|--------------------|
| 25 826 344 | 48 268 848 |
| 99 905 157 | 109 554 600 |
| <u>125 731 501</u> | <u>157 823 448</u> |

42 COMPARISON WITH THE BUDGET

The comparison of the Municipality's actual financial performance with that budgeted is set out in Appendix E.1

43 EMPLOYEE BENEFIT OBLIGATIONS

Defined contribution and benefit plan

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.

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.

The employees of the Council as well as the Council as employer, contribute to municipal pension, retirement and various provident funds as listed below:

| | | |
|-------------------------------------|--------------------|--------------------|
| | 2 018 | 2 017 |
| The Joint Municipal Pension Fund | 2 188 030 | 2 181 098 |
| Municipal Councillors Pension Fund | 5 188 106 | 4 137 955 |
| Government Employees Pension Fund | 1 960 720 | 1 960 662 |
| Municipal Employees Pension Fund | 51 309 606 | 47 167 477 |
| Municipal Gratuity Fund | 27 827 704 | 23 740 947 |
| Samwu National Provident Fund | 10 461 673 | 9 561 579 |
| National Fund For Municipal Workers | 14 259 686 | 14 607 875 |
| | <u>113 193 523</u> | <u>103 357 592</u> |

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 | 2 017 |
|-----------------------------------|--------------------|--------------------|
| Opening balance | 160 479 000 | 162 094 000 |
| Service cost | 6 231 000 | 6 333 000 |
| Interest cost | 16 356 000 | 16 123 000 |
| Actual employer benefits payments | -6 494 009 | -6 052 676 |
| Expected closing balance | 176 571 991 | 178 497 324 |
| Actuarial (gain)/loss - | -13 024 991 | -18 018 324 |
| | 0 | 0 |
| Actual closing balance | 163 547 000 | 160 479 000 |

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 | 160 479 000 |
|---|-------------|-------------|

Movements for the year

| | | |
|------------------------------|-------------|-------------|
| Opening balance | 160 479 000 | 162 094 000 |
| Contributions - Current year | 1 453 000 | -1 615 000 |

Closing balance

| | |
|--------------------|--------------------|
| 163 547 000 | 160 479 000 |
|--------------------|--------------------|

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 | 160 479 000 |
| -1% | 152 181 000 | 147 776 000 |
| 1% | 175 717 000 | 172 850 000 |

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

| | 2 018 | 2 017 |
|-------------------------------------|-------------------|-------------------|
| Bonitas | 17 408 891 | 14 803 989 |
| Hosmed | 7 473 375 | 6 560 114 |
| Key Health | 7 710 902 | 8 184 778 |
| LA Health | 10 017 597 | 7 406 190 |
| Samwumed | 8 626 142 | 8 351 996 |
| Government Employees Medical Scheme | 650 493 | 680 807 |
| Total | 51 887 400 | 45 987 873 |

44 MINIMUM LEASE RENTAL RECEIPTS SUMMARY

| | 2018 | 2017 |
|-----------------------|----------------------|-----------------------|
| 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 2018. 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 |
| Receivables from exchange transactions | | 0 |
| Receivables from non exchange transactions | | 0 |
| VAT receivable | | 7 977 463 |
| Consumer debtors | | 0 |
| Cash and cash equivalents | | 95 591 767 |
| | | 104 183 831 |
| Non-Current Assets | | |
| Water infrastructure | | 130 881 539 |
| Roads infrastructure | | 648 773 894 |
| Property, plant and equipment | | 101 499 275 |
| Investment property | | 343 749 |
| | | 881 498 457 |
| Total Assets | | 985 682 288 |
| Liabilities | | |
| Current Liabilities | | |
| Payables from exchange transactions | | 13 604 500 |
| Unspent conditional grants and receipts | | 5 669 378 |
| Provisions | | 5 011 464 |
| | | 24 285 342 |
| Net gain | | 961 396 946 |
| Contingent liabilities | | |
| Summary of claims lodged | | |
| Makutu KS vs Aganang Local Municipality | | 80 261 |
| Koko RM and vs Aganang Local Municipality | | 80 261 |
| Thetane MJ vs Aganang Local Municipality | | 100 000 |
| | | 0 |

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 |
| Receivables from non- exchange transactions | | 1 122 146 |
| VAT Receivables | | 7 977 463 |
| Consumer debtors | | 114 599 549 |

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.

POLOKWANE LOCAL MUNICIPALITY

CONSOLIDATION JOURNAL ENTRIES

YEAR ENDED: 30/06/2018

| Journal Number | Description | Dr | Cr |
|-----------------------|--|-----------|-----------|
| CONS01 | Share Capital (PHA) | 1 000.00 | |
| | Investment in PHA (Polokwane Municipality) | | 1 000.00 |
| | Elimination of Polokwane Municipality shares in PHA | | |

| Journal Number | Description | Dr | Cr |
|-----------------------|---|--------------|--------------|
| CONS02 | Unconditional grant revenue (PHA) | 9 000 000.00 | |
| | Unconditional grant expense (Polokwane Municipality) | | 9 000 000.00 |
| | Elimination of current year's intragroup unconditional grant | | |

| Journal Number | Description | Dr | Cr |
|-----------------------|---|---------------|---------------|
| CONS03 | Unconditional grant revenue (PHA) | 15 020 000.00 | |
| | Unconditional grant expense (Polokwane Municipality) | | 15 020 000.00 |
| | Elimination of intragroup unconditional grant (2017) | | |

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 June 2018 | 30 |
|-------------------------------------|-----------|------------|----------------------------|-------------------------------|------------------|--|-------------------------|----|
| | | | 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 | 3 991 599 846.74 | 116 265 598.36 | 9 986 522.14 | 0.00 | 0.00 | -1 565 216.63 | 0.00 | 4 915 916 661.61 | -1 766 640 846.21 | -131 461 664.99 | 1 217 202.01 | -4 933 166 400.60 | -117 873.84 | 0.00 | 0.00 | -117 873.84 | 2 122 692 768.77 |
| Community Facilities | 835 820 831.69 | 0.00 | 9 986 522.14 | 0.00 | 0.00 | -1 365 316.63 | 0.00 | 8 441 033.20 | -29 239 352.43 | - | 1 217 202.01 | -4 933 166 400.60 | -117 873.84 | 0.00 | 0.00 | -117 873.84 | 3 677 068 092.54 |
| Plant and recreation facilities | 2 906 457 922.97 | 0.00 | 0.00 | 0.00 | 0.00 | -229 899.00 | 0.00 | 2 906 457 922.97 | -1 737 493.78 | -131 461 664.99 | 0.00 | -1 406 520 304.16 | 0.00 | 0.00 | 0.00 | -1 406 520 304.16 | 1 499 937 618.81 |
| Capital under construction | 185 720 991 | 116 265 598 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 275 056 589.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 275 056 589.84 |
| INFRASTRUCTURE ASSETS | 21 982 823 877 | 625 679 598 | 123 282 746 | 0.00 | 6 355 003.48 | 66 413 844 | 0.00 | 22 786 216 561 | -11 036 124 728 | -713 612 966 | 41 920 265 | -12 627 204 539 | 2 141 204 | 4 853 363 | 0.00 | 18 984 567 | 9 881 397 445 |
| Infrastructure Assets | 21 517 642 869.44 | 625 679 598 | 123 122 264.30 | 0.00 | 6 355 003.48 | 63 739 232.89 | 0.00 | 22 508 451 862.22 | -11 674 431 664.46 | -681 964 705.67 | 40 990 722.20 | -12 217 325 587.83 | -2 141 204.16 | 4 853 362.99 | 0.00 | 4 694 566.76 | 9 884 131 267.56 |
| Roads infrastructure | 11 009 124 246.72 | 0.00 | 74 863 810.91 | 0.00 | 0.00 | -25 417 662.07 | 0.00 | 11 058 560 195.56 | -5 053 183 744.33 | -443 938 104.86 | 20 463 909 94 | -6 976 655 609.26 | 0.00 | 0.00 | 0.00 | 0.00 | 6 081 634 236.31 |
| Electrical infrastructure | 4 032 662 204.66 | 0.00 | 7 107 693.53 | 0.00 | 0.00 | -1 544 991.16 | 0.00 | 4 035 325 907.03 | -2 566 856 774.77 | -69 893 916.41 | 997 897.84 | -2 658 552 802.94 | 0.00 | 0.00 | 0.00 | 0.00 | 1 376 772 216.68 |
| Storm water infrastructure | 1 142 643 009.73 | 0.00 | 8 337 772.13 | 0.00 | 0.00 | -360 726.37 | 0.00 | 1 150 633 016.49 | -693 987 005.17 | -28 691 615.93 | 175 941 80 | -720 472 279.30 | 0.00 | 0.00 | 0.00 | 0.00 | 430 157 037.19 |
| Water Supply Infrastructure | 3 027 216 009.20 | 0.00 | 30 726 607.63 | 0.00 | 0.00 | -14 111 920.26 | 0.00 | 3 053 808 696.60 | -1 891 677 033.95 | -89 571 066.48 | 7 029 460.66 | -1 970 119 210.38 | -2 141 204.16 | -2 438 209.95 | 0.00 | -4 679 414.09 | 1 303 999 692.16 |
| Sewerage infrastructure | 1 227 006 288.51 | 0.00 | 0.00 | 0.00 | 0.00 | -22 405 584.80 | 0.00 | 1 205 500 703.71 | -706 639 324.83 | -20 683 895.25 | 10 361 418.61 | -778 961 801.43 | 0.00 | -1 638 291.67 | 0.00 | -1 638 291.67 | 429 600 670.61 |
| Information and communication infrastructure | 11 382 449 673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11 382 449 673 | -16 719 614.38 | -2 981 707.53 | 0.00 | -19 701 322 611 | 0.00 | 0.00 | 0.00 | 0.00 | 11 681 127 061 |
| Solid Waste Infrastructure | 152 611 271.07 | 0.00 | 0.00 | 0.00 | 6 355 003.48 | -208 729.23 | 0.00 | 158 757 825.32 | -56 388 067.23 | -3 436 399.21 | 162 674.32 | -54 661 739.12 | 0.00 | -776 291.02 | 0.00 | -776 291.02 | 63 319 124.18 |
| Capital under construction | 63 590 894 | 625 679 598 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 129 260 492.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 129 260 492.88 |
| OTHER ASSETS | 600 279 207.86 | 0.00 | 10 160 461.48 | 0.00 | -2 674 620.82 | 0.00 | 607 765 048.61 | -366 701 164.04 | -31 627 359.73 | 1 829 542.56 | -390 498 971.21 | 0.00 | 0.00 | 0.00 | 0.00 | 197 266 078.40 | |
| Household | 30 038 248.00 | 0.00 | 2 210 266.57 | 0.00 | 0.00 | 0.00 | 32 248 514.57 | -30 000 668.41 | -815 649.99 | 0.00 | -20 876 317.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11 272 117.10 |
| Operational Buildings | 509 240 969.86 | 0.00 | 7 950 094.91 | 0.00 | -2 674 620.82 | 0.00 | 509 516 433.94 | -345 640 493.63 | -30 811 715.17 | 1 829 542.56 | -369 627 663.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 166 963 760.30 |
| INTANGIBLE ASSETS | 12 637 880.06 | 8 370 497.88 | 0.00 | 0.00 | -8 699 628.43 | 0.00 | 12 208 451.48 | -9 238 824.66 | -342 406.34 | 8 697 326.95 | -1 061 903.45 | -192 299.48 | 0.00 | 192 299.48 | 0.00 | 11 146 648.03 | |
| Computer Software | 19 550 699.38 | 0.00 | 0.00 | 0.00 | -8 699 628.43 | 0.00 | 1 854 068.87 | -3 610 485.63 | -30 811 715.17 | 8 697 326.95 | -1 061 903.45 | -192 299.48 | 0.00 | 192 299.48 | 0.00 | 792 165.42 | |
| Service, Operating and Land Rights | 1 087 181.68 | 8 370 497.88 | 0.00 | 0.00 | 0.00 | 1 304 562.61 | 0.00 | 1 304 382.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1 304 562.61 | |
| Capital under construction | 85 117 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8 370 497.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8 370 497.88 |
| BIOLOGICAL ASSETS | 15 570 834.00 | 0.00 | 0.00 | 0.00 | -3 737 684.00 | 11 833 140.00 | 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 |
| Perishable | 15 570 834.00 | 0.00 | 0.00 | 0.00 | -3 737 684.00 | 11 833 140.00 | 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 | 15 595 566.26 | 0.00 | 0.00 | 0.00 | 0.00 | 15 595 566.26 | 0.00 | 15 595 566.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15 595 566.26 |
| Other Heritage Assets | 4 002 770.26 | 0.00 | 0.00 | 0.00 | 0.00 | 4 002 770.26 | 0.00 | 4 002 770.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4 002 770.26 |
| Works of Art | 11 592 796.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11 592 796.00 | 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 | 782 895 206.47 | 0.00 | 3 188 889.50 | 0.00 | -793 583.44 | 28 357 814.42 | 732 898 386.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 732 898 386.95 |
| Investment Property | 782 895 206.47 | 0.00 | 3 188 889.50 | 0.00 | -793 583.44 | 28 357 814.42 | 732 898 386.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 732 898 386.95 |
| OTHER AND MOVABLE | 167 815 730.33 | 0.00 | 80 262 042.65 | 66 681 989.22 | 0.00 | 0.00 | 284 699 720.20 | -107 417 132.89 | -4 098 352.40 | 0.00 | -111 515 485.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 183 144 246.81 |
| Computer equipment | 10 667 473.23 | 0.00 | 3 173 268.49 | 0.00 | 0.00 | 0.00 | 13 861 741.72 | -6 995 758.10 | -1 892 265.78 | 0.00 | -8 846 618.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5 012 254.84 |
| Furniture and Office Equipment | 64 348 693.56 | 0.00 | 3 303 201.56 | 0.00 | 0.00 | 0.00 | 67 651 895.12 | -46 096 195.83 | -3 188 841.45 | 0.00 | -49 885 038.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17 726 656.23 |
| Machinery and equipment | 12 288 729.31 | 0.00 | 3 274 283.95 | 2 121 244.48 | 0.00 | 0.00 | 17 684 257.69 | -4 116 997 799 | -2 238 953.37 | 0.00 | -8 355 950.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9 328 676.73 |
| Transport Assets | 70 480 732.84 | 0.00 | 70 550 788.78 | 14 460 246.73 | 0.00 | 0.00 | 156 492 268.33 | -47 608 478.77 | -1 179 170.20 | 0.00 | -44 448 715.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 101 803 493.15 |
| LAND | 181 873 278.00 | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 181 873 278.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 181 873 278.00 |
| Land | 181 873 278.00 | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 181 873 278.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 181 873 278.00 |
| FINANCE LEASES | 0.00 | 8 274 687.21 | 0.00 | 0.00 | -139 746 633.00 | 0.00 | 8 860 150.21 | -109 387 068.42 | -2 115 410.37 | 128 635 223.61 | -2 166 937.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6 693 213.03 |
| Finance and Office Equipment | 0.00 | 8 274 687.21 | 0.00 | 0.00 | -139 746 633.00 | 0.00 | 8 860 150.21 | -109 387 068.42 | -2 115 410.37 | 128 635 223.61 | -2 166 937.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6 693 213.03 |
| Leasehold Assets | 120 861 412.72 | 0.00 | 0.00 | 0.00 | 0.00 | -120 861 412.72 | 0.00 | -120 861 412.72 | -11 311 874.11 | 118 866 622.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 214 721 624.75 | 749 706 664.21 | 234 964 447.18 | 66 681 989.22 | 6 355 003.48 | -2 674 620.82 | 24 620 220.42 | 28 069 971 480.83 | -13 923 004 700.18 | -872 949 991.30 | 180 280 017.23 | -14 615 674 274.16 | -2 451 377.48 | 4 853 362.99 | 192 299.48 | -7 112 640.59 | 0.00 | 13 447 184 693.33 |

28 068 926 156 89 -14 622 786 714 75
1 466 251 14 14 622 786 711 59
13 447 184 645 30
1 466 248 00

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) | - | (13 063 137) | - | - | 901 775 776 | (8 939 085) | |
| Council G | 914 815 724 | - | 23 189 | - | - | - | 914 838 913 | (12 828 948) | (234 189) | - | (13 063 137) | - | - | 901 775 776 | (8 939 085) | |
| Directorate Bl | 19 599 117 | - | 390 287 | - | - | - | 19 989 404 | (12 828 948) | (2 368 901) | - | (15 197 849) | - | - | 4 791 554 | (3 956 527) | |
| Budget ar | 26 180 | - | 40 678 | - | - | - | 66 858 | - | - | - | - | - | - | 66 858 | - | |
| Chief Fin | 189 600 | - | 98 000 | - | - | - | 287 600 | - | - | - | - | - | - | 287 600 | - | |
| Supply C/ | 19 383 337 | - | 251 609 | - | - | - | 19 634 946 | (12 828 948) | (2 368 901) | - | (15 197 849) | - | - | 4 437 096 | (3 956 527) | |
| Directorate Ct | 3 319 771 004 | - | 20 354 939 | - | - | - | 3 340 125 943 | (1 425 308 005) | (515 206 788) | - | (1 940 514 793) | (117 874) | - | 1 399 493 276 | (1 142 389 053) | |
| Cultural S | 161 526 437 | - | 459 303 | - | - | - | 161 985 740 | (109 196 323) | (87 019 989) | - | (196 216 312) | - | - | 34 233 972 | (27 106 521) | |
| Director C | 4 268 851 | - | 4 198 000 | - | - | - | 8 466 851 | - | - | - | - | - | - | 8 466 851 | - | |
| Facility M | 150 240 564 | - | 10 806 036 | - | - | - | 161 046 600 | (41 132 111) | (48 086 799) | - | (89 218 910) | (117 874) | - | 71 709 817 | (12 076 169) | |
| Sports & I | 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 Cc | 529 500 607 | - | 7 361 961 | 3 789 022 | - | - | 540 871 490 | (309 459 427) | (7 840 118) | 1 556 700 | (515 742 845) | - | - | 224 928 645 | (102 042 711) | |
| Communi | 6 501 946 | - | 189 800 | - | - | - | 6 691 746 | (3 617 165) | (3 470 004) | - | (7 087 169) | - | - | (395 423) | (1 301 970) | |
| Director C | 350 766 | - | 3 000 011 | - | - | - | 3 350 777 | (6 504) | (234) | - | (6 738) | - | - | 3 344 039 | - | |
| Disaster A | 103 876 157 | - | 1 800 026 | - | - | - | 105 676 186 | (71 556 161) | (1 267 891) | 1 556 700 | (72 824 052) | - | - | 32 852 134 | (16 035 576) | |
| Environm | 249 141 827 | - | 39 222 | 3 789 022 | - | - | 252 970 071 | (132 696 345) | (2 702 689) | - | (133 842 334) | - | - | 119 127 738 | (59 781 418) | |
| Security S | 772 669 | - | 20 899 | - | - | - | 793 568 | (276 544) | (36 722) | - | (313 266) | - | - | 480 302 | - | |
| Traffic anc | 22 363 433 | - | 2 170 000 | - | - | - | 24 533 433 | (17 103 542) | (126 900) | - | (17 230 442) | - | - | 7 302 991 | (2 950 293) | |
| Waste Me | 146 513 709 | - | 142 000 | - | - | - | 146 655 709 | (84 203 167) | (235 578) | - | (84 438 845) | - | - | 62 216 864 | (21 973 454) | |
| Directorate Cc | 178 835 444 | - | 8 906 489 | - | - | (28 099 913) | 159 642 020 | (108 205 730) | (7 957 464) | - | (116 163 376) | - | - | 43 478 644 | (3 759 626) | |
| Human R | 3 267 399 | - | 789 200 | - | - | - | 4 056 599 | (1 526 597) | (23 416) | - | (1 550 013) | - | - | 2 504 586 | - | |
| Informatio | 44 161 582 | - | 268 190 | - | - | - | 44 449 772 | (24 278 967) | (67 453) | - | (24 347 450) | - | - | 20 102 323 | (3 759 626) | |
| Local Ser | 606 694 | - | 26 900 | - | - | - | 633 594 | (346 321) | (34 527) | - | (380 848) | - | - | 252 747 | - | |
| Mechanic | 130 722 969 | - | 7 802 000 | - | - | (28 099 913) | 110 425 056 | (82 050 846) | (7 832 220) | - | (89 883 066) | - | - | 20 541 990 | - | |
| Secretaria | 56 800 | - | 20 199 | - | - | - | 76 999 | - | - | - | - | - | - | 76 999 | - | |
| Directorate Er | 21 066 363 493 | - | 9 608 901 | 83 768 191 | - | (151 008 985) | 21 023 317 425 | (11 761 999 246) | (295 605 219) | 1 40 149 461 | (11 917 455 004) | (2 333 504) | (4 076 462) | (6 217 666) | 9 099 644 755 | (6 050 024 996) |
| Director E | 196 249 | - | 28 901 | - | - | - | 225 150 | (189 784) | (2 178) | - | (191 962) | - | - | 33 187 | - | |
| Energy se | 2 901 348 627 | - | 345 289 | 2 200 681 | - | (43 020 000) | 2 868 674 897 | (1 999 056 209) | (216 435 923) | 38 501 119 | (2 178 993 013) | - | - | 681 681 883 | (500 318 679) | |
| Roads Tr | 13 720 250 666 | - | 9 010 000 | 53 000 018 | - | (103 098 889) | 13 679 161 795 | (7 223 494 355) | (73 171 198) | 99 033 456 | (7 197 632 097) | (2 141 204) | (2 438 210) | 6 476 950 283 | (1 378 283 057) | |
| Sanitation | 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) | - | - | 433 810 946 | (3 667 787 789) | |
| Water Se | 3 373 340 313 | - | 35 711 | - | - | (2 490 000) | 3 370 886 024 | (1 861 270 842) | (3 671 809) | 1 024 862 | (1 863 917 569) | (192 299) | - | 1 506 968 455 | (503 636 471) | |
| Directorate Fi | 248 004 630 | - | 898 844 | - | - | (899 145) | 248 004 328 | (246 913 958) | (29 091 692) | 13 673 856 | (282 331 701) | - | - | (35 104 273) | (87 665 761) | |
| Building F | 3 283 678 | - | - | - | - | - | 3 283 678 | (2 253 490) | (334 452) | - | (2 587 942) | - | - | 695 736 | - | |
| City & Res | 161 154 547 | - | 260 119 | - | - | - | 161 414 666 | (240 999 430) | (24 150 003) | 13 630 034 | (251 519 399) | - | (776 901) | (90 881 634) | (81 630 704) | |
| Director P | 28 825 434 | - | 271 000 | - | - | (899 145) | 29 096 434 | (435 671) | (34 511) | - | (470 182) | - | - | 28 626 252 | (1 479 322) | |
| Economic | 30 196 910 | - | 328 905 | - | - | - | 29 626 670 | (4 195 759) | (34 521) | - | (4 230 280) | - | - | 25 396 390 | (1 455 726) | |
| Housing | 26 543 961 | - | 38 620 | - | - | - | 26 582 581 | (19 029 515) | (4 536 205) | 43 822 | (23 523 897) | - | - | 3 056 983 | (4 555 726) | |
| Directorate St | 35 062 017 | - | 324 704 | - | - | - | 35 406 721 | (24 685 508) | (13 907 222) | - | (38 592 730) | - | - | (3 186 909) | (5 250 411) | |
| DP | 379 850 | - | 54 800 | - | - | - | 434 650 | (346 141) | - | - | (346 141) | - | - | 88 509 | - | |
| Performar | 5 800 000 | - | 230 998 | - | - | - | 6 030 998 | - | - | - | - | - | - | 6 030 998 | - | |
| Cluster Cl | 28 902 167 | - | 38 906 | - | - | - | 28 941 073 | (24 339 967) | (13 807 222) | - | (38 246 589) | - | - | (9 305 516) | (5 250 411) | |
| Directorate Tr | 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 | 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 h | 529 976 | - | 1 045 976 | - | - | - | 1 575 952 | (387 511) | (348 390) | - | (735 901) | - | - | 840 051 | - | |
| Communi | 489 199 | - | - | - | - | - | 489 199 | (387 511) | (348 390) | - | (735 901) | - | - | (245 702) | - | |
| Internal A | (21 612) | - | 345 178 | - | - | - | 323 566 | - | - | - | - | - | - | 323 566 | - | |
| Municipal | 28 190 | - | 654 890 | - | - | - | 683 080 | - | - | - | - | - | - | 683 080 | - | |
| Risk Manu | 34 199 | - | 45 908 | - | - | - | 80 107 | - | - | - | - | - | - | 80 107 | - | |
| Capital under | 793 545 998 | 749 706 661 | - | - | - | - | 1 543 252 659 | - | - | - | - | - | - | 1 543 252 659 | - | |
| Capital un | 793 545 998 | 749 706 661 | - | - | - | - | 1 543 252 659 | - | - | - | - | - | - | 1 543 252 659 | - | |
| | 27 214 721 925 | 749 706 661 | 220 408 726 | 87 557 213 | - | (217 008 941) | 28 069 971 408 | (13 923 004 700) | (872 949 591) | 160 280 017 | (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 | (Unaudited) Actuals | 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 | 55 862 435 | 0 | 55 862 435 | - | Not budget for |
| Total Expenditure | 3 584 495 576 | 2 953 839 886 | 1 205 448 944 | 40.81 | |
| NET SURPLUS/(DEFICIT) FOR THE YEAR | 11 114 532 | 1098 269 074 | (1087 154 542) | (98.99) | |

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 survey |
| 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 |
|------------|--------------|--|---|--|---|----------------|
| 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 |
| 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 |
| 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 |
| 12.06.12 | Civil | Personal damages as a result of accident | 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 |
| 6.09.13 | Civil | Damages as a result of motor collision | 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 |
| 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 |
| 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 |
| 15.07.2010 | Civil | Motor vehicle collision | E Phooko 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 |
| 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 |
| 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 |
| 7.11.2013 | Civil | Pothole collision | Ramadimetja Melida Chabangu/ Polokwane Municipality | Internal intervention | Claim amount R1,938.00 Estimated legal costs-R0.00 Estimated interest-R0.00 | R 1 938.00 |
| 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 |
| 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 |
| 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 |
| 05.03.2014 | Civil | Defamation of character | Mers Lerake Motshekgga/ 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 |
| 03.06.2014 | Civil | Services rendered | Malikiyoba Trading/ Polokwane Municipality | Polokwane Magistrate | Claim amount R29 714.50 Estimated legal costs R0.00 Estimated interest R0.00 | R 29 714.50 |
| 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 |
| 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 |
| 23.04.2015 | Civil | Motor collision | James Mohale Maake/ Polokwane Municipality | Polokwane Regional Court | Claim amount R173 166.05 Estimated legal costs R0.00 Estimated interest R0.00 | R 173 166.05 |
| 25.05.2015 | Civil | Damages suffered | Andries Tefu/ Polokwane Municipality | Seshogo Magistrate Court | Claim amount-R315 000.00 Estimated legal costs-R40 000.00 Estimated interest-R56 000.00 | R 315 000.00 |
| 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 |
| 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 |

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

| | | | | | | |
|------------|-------|---------------------------|---|-----------------------|--|-------------|
| 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 |
|------------|-------|---------------------------|---|-----------------------|--|-------------|

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 |
| 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 |
| 19.10.2015 | Civil | Damage due to municipal | 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 |
| 19.10.2015 | Civil | Damage for falling into an open | 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 |
| 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 |
| 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 |
| | | | | | 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 31.10.2016 | Civil | Unlawful arrest | John Mbovhu Thetane/ Aganang Municipality | Seshego Magistrate Court | Claim amount R100 00.00 Estimated costsR100 000.00 Estimated interest R10 000.00 | R 100 000.00 |

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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |

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

| | | | | | | |
|------------|-------|-------------------------------------|--|----------------------------|---|----------------|
| 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 |
| 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 |
| 9.2015 | Civil | Defamation | Leonrad Joseph Matlala 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 |
| 21.09.2016 | Civil | Motor Collision | Fleet Africa (Pty) Ltd/ Thamaga Nthabeleng 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 |

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 | R 396 093.96 |
| | | | | | Estimated legal costs R50 000.00 Estimated interest R60 000.00 | |
| 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 |
| 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 |
| 13.03.2018 | Civil | Service rendered | Transunion Credit Bureau (Pty) Ltd/ Polokwane Municipality | Polokwane High Court | Claim amount R2 219 516.16 | R 2 219 516.16 |
| | | | | | Estimated legal costs R0.00 Estimated interest R0.00 | |
| 03.04.2018 | Civil | Damages resulting from death | Malefo Mary Mathotsa/ Polokwane Municipality | Polokwane High Court | Claim amount R5 000 000.00 | R 5 000 000.00 |
| | | | | | Estimated legal costs R100 000 Estimated interest R0.00 | |
| 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 |
| 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 |
| 06.04.2018 | Civil | Service rendered | South African Lifeguards Corporation cc/ Polokwane Municipality | Polokwane Regional Court | Claim amount R307 818.12 | R 307 818.12 |
| | | | | | Estimated legal costs R0.00 Estimated interest R0.00 | |
| 03.05.2018 | Civil | Wrongfully settling the law in motion | Radichaba Balican Komape/ Polokwane Municipality | Polokwane Magistrate Court | Claim amount R200 000.00 | R 200 000.00 |
| | | | | | Estimated legal costs R0.00 Estimated interest R0.00 | |
| 04.05.2018 | Civil | Breach of contract (loss of profit) | Sitchembe Business Enterprise/ Polokwane Municipality | Polokwane High Court | Claim amount R3 000 000.00 | R 3 000 000.00 |
| | | | | | Estimated legal costs R500 000.00 Estimated interest R350 000.00 | |
| 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 | R 25 000 000.00 |
| | | | | | Estimated legal costs R0.00 Estimated interest R320 312.50 | |
| 20.06.2018 | Civil | Unlawful arrest and detention | Esther Mashiane/ Polokwane Municipality | Polokwane Magistrate Court | Claim amount R100 000.00 | R 100 000.00 |
| | | | | | Estimated legal costs R0.00 Estimated interest R0.00 | |
| 29.06.2018 | Civil | Unlawful arrest and detention | Mohamed Ruman Wahab/ Polokwane Municipality | Polokwane Regional Court | Claim amount R300 000.00 | R 300 000.00 |
| | | | | | Estimated legal costs R0.00 Estimated interest R0.00 | |
| 29.06.2018 | Civil | Damage to cable | Telkom SA SOC Ltd/ Polokwane Municipality | Polokwane Magistrate Court | Claim amount R55 042.05 | R 55 042.05 |
| | | | | | 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 | R 400 000.00 |
| | | | | | Estimated legal costs R0.00 Estimated interest R0.00 | |
| 05.07.2018 | Civil | Start Miris Construction | Star Miris/ Polokwane Municipality | Polokwane High Court | Claim amount R7 234 124.46 | R 7 234 124.46 |

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

| | | | | | | |
|------------|-------|-------------------------------------|--|----------------------------|---|----------------|
| | | | | | Estimated legal costs R0.00 Estimated interest R3 831 071.82 | |
| 11.07.218 | Civil | Damages for falling into a sidewalk | Albetus Benjamin Booysen/ Polokwane Municipality | Polokwane Regional Court | Claim amount R400 000.00 Estimated legal costs R0.00 Estimated interest R0.00 | R 400 000.00 |
| 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 |
| 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 |
| 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 |

Total

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

| Estimated Legal Costs | Estimated Interest | Amount | Outcome | Law firm used | Date finalized | Probability of success/Likelihood (as per the legal rep) | Legal fees |
|-----------------------|--------------------|----------------|--|----------------------------|--|--|--------------|
| 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 |
| 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 |
| R 20 000.00 | R 14 000.00 | R 194 027.51 | Exchange of pleadings | Mohale Incorporated | In progress | 60% | R192 579.40 |
| R 10 000.00 | R 4 500.00 | R 50 438.89 | Awaiting trial date | Mohale Incorporated | In progress | 50% | N/A |
| 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 |
| R 0.00 | R 30 000.00 | R 330 000.00 | Matter still pending | Matter handled internally | In progress | 70% | R0.00 |
| R 6 000.00 | R 898.18 | R 15 880.01 | Matter still pending | Matter handled internally | In progress | 70% | R0.00 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| R 0.00 | R 0.00 | | Matter to be heard in court on 30 August 2018 | A.M. Carrim Attorneys | In progress | 70% | R30 000.00 |
| 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 |
| 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 |
| R 0.00 | R 0.00 | R 173 166.05 | Matter still pending in court | Referral to the Insurance. | In progress | 60% | R0.00 |
| 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 |
| R 0.00 | R 0.00 | R 18 582.00 | Matter referred to the Insurance | Handled internally | In progress | 70% | R0.00 |
| 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 |

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

| | | | | | | | |
|--------|--------|-------------|------------------------------------|---------------------------|-------------|-----|-------|
| 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)

| | | | | | | | |
|--------------|-------------|----------------|---|---------------------------|-------------|-----|-------------|
| R 0.00 | R 0.00 | R 70 000.00 | Awaiting report from the insurance | Referral to the insurance | In progress | 50% | R0.00 |
| 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 |
| R 0.00 | R 0.00 | R 25 100.00 | Awaiting report from the insurance | Referral to the insurance | In progress | 70% | R0.00 |
| R 0.00 | R 0.00 | R 2 200 000.00 | Application | Referral to the insurance | In progress | 70% | R0.00 |
| R 0.00 | R 0.00 | R 23 089.46 | Awaiting departmental report | Referral to the insurance | In progress | 50% | R0.00 |
| 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 |
| | | | | | | | |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| R 100 000.00 | R 10 000.00 | R 210 000.00 | Matter on discovery stage, trial date to 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)

| | | | | | | | |
|-------------|-------------|----------------|---|---------------------------|--|-----|-------------|
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |

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

| | | | | | | | |
|----------------|--------------|----------------|---|---------------------------|-------------|-----|--------------------------|
| 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 |
| 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 |
| 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 |
| 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)

| | | | | | | | |
|--------------|----------------|-----------------|---|---|-------------|-----|--------------------------|
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |

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

| | | | | | | | |
|--------|--------|----------------|--|---------------------------|-------------|-----|--------------------------|
| 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 |
| 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 |
| R 0.00 | R 0.00 | R 203 000.00 | To serve plea | Handled internally | In progress | 55% | R0.00 |
| 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 |

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 HANDELING 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 |

ANNEXURE I
REMUNERATION OF COUNCILLORS 30 JUNE 2017

| 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 | 'Mojapelo | 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 |

ANNEXURE I
REMUNERATION OF COUNCILLORS 30 JUNE 2017

| | | | | |
|----|-----------|------------|---------------|-------------------|
| 57 | '00052240 | COUNCILLOR | 'Manaka | 350 738 |
| 58 | '00052250 | COUNCILLOR | 'Ramakgoakgoa | 350 738 |
| 59 | '00052260 | COUNCILLOR | 'Makamela | 350 738 |
| 60 | '00052280 | COUNCILLOR | 'Mphekgwana | 350 738 |
| 61 | '00052290 | COUNCILLOR | 'Mothiba | 350 738 |
| 62 | '00052310 | COUNCILLOR | 'Phaka | 350 738 |
| 63 | '00052330 | COUNCILLOR | 'Makgopja | 350 738 |
| 64 | '00052350 | COUNCILLOR | 'Sivhabu | 350 738 |
| 65 | '00052370 | COUNCILLOR | 'Phoshoko | 350 738 |
| 66 | '00052380 | COUNCILLOR | 'Satheke | 350 738 |
| 67 | '00052390 | COUNCILLOR | 'Makwela | 350 738 |
| 68 | '00052400 | COUNCILLOR | Ramaphoko | 350 738 |
| 69 | '00052410 | COUNCILLOR | Matonzi | 350 738 |
| 70 | '00052420 | COUNCILLOR | Mothapo | 350 738 |
| 71 | '00052430 | COUNCILLOR | 'Mehlape | 350 738 |
| 72 | '00052440 | COUNCILLOR | 'Modiba | 350 738 |
| 73 | '00052450 | COUNCILLOR | 'Molope | 350 738 |
| 74 | '00052460 | COUNCILLOR | 'Mohlasedi | 350 738 |
| 75 | '00052470 | COUNCILLOR | 'Moeti | 350 738 |
| 76 | '00052480 | COUNCILLOR | 'Baloyi | 350 738 |
| 77 | '00052490 | COUNCILLOR | 'Mohlabeng | 350 738 |
| 78 | '00052500 | COUNCILLOR | 'Ledwaba | 350 738 |
| 79 | '00052510 | COUNCILLOR | 'Mhloana | 350 738 |
| 80 | '00052520 | COUNCILLOR | 'Mankga | 350 738 |
| 81 | '00052530 | COUNCILLOR | 'Malebana | 350 738 |
| 82 | '00052550 | COUNCILLOR | 'Rapetswa | 350 738 |
| 83 | '00052560 | COUNCILLOR | 'Masekela | 350 738 |
| 84 | '00052570 | COUNCILLOR | 'Mabote | 350 738 |
| 85 | '00052580 | COUNCILLOR | 'Moshoeu | 350 738 |
| 86 | '00052590 | COUNCILLOR | 'Mothata | 350 738 |
| 87 | '00052600 | COUNCILLOR | 'Legodi | 350 738 |
| 88 | '00052610 | COUNCILLOR | 'Mothapo | 350 738 |
| 89 | '00052620 | COUNCILLOR | 'Mothapo | 350 738 |
| 90 | '00052630 | COUNCILLOR | 'Phoshoko | 323 596 |
| 91 | '00052640 | COUNCILLOR | 'Choshi | 284 128 |
| 92 | '00052650 | COUNCILLOR | 'Mamabolo | 137 680 |
| | | | TOTAL | 26 206 818 |
| | | | CHIEFS | |
| 93 | '00051190 | CHIEF | 'Maja | 41 216 |
| 94 | '00051220 | CHIEF | 'Makgoba | 41 216 |
| 95 | '00051260 | CHIEF | 'Mamabolo | 41 216 |
| | | | | 0 |
| | | | TOTAL | 123 648 |
| | | | | 36 190 111 |

DELAYED PROJECTS (2017/18 FINANCIAL YEAR)

| RBIG Projects | | | | | | | |
|---------------|---------------------------------|---|-----------|--------------------------------|---|----------|---|
| FY | Project Name | Contractual Dates (Start) (End) (Expected) | | % 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) (End) (Expected) | | % 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) (End) (Expected) | | % 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 | Moletji 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 | Moletji 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 (Start) (End) (Expected) | % 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 | PM75/2017 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 Manager | 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 SBU's of the municip | R 2 992.50 | Electrical and W | Deviation - SCM process impractical |
| 13 | 14-Aug-17 | | 22-Aug-17 | 59363 | Afrox | Emergency work by various SBU's of the municip | 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-i | Deviation - SCM process impractical |
| 17 | 17-Aug-17 | | | | Polokwane Heavy Duty | payment of requisition no 35201 for the cricket | 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 spare | 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 Pract | 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 ne | 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,mechanical | Deviation - SCM process impractical |

| | | | | | | | | | | |
|-----|-----------|----------|-----------|-------|---------------------------------------|---|---|-----------|-----------------|-------------------------------------|
| 52 | 30-Aug-17 | | | | Sheriff Polokwane | Progress report on the demolishing of illegal sha | R | 28 588.10 | Housing & Build | 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 SBU's of the municip | R | 2 992.50 | water,mechanic | 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 |

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| 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 | Modimo o Phala Baloi | 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 us | 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 |

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| 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 truc | R | 182 229.00 | Waste | Emergency |
| 168 | 18-Sep-17 | | 22-Sep-17 | 60033 | Selema Plant Hire | Emergency rental of 19m waste compactor truc | 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 | Conflicts Dynamics (PTY) LTD | Payment for managing discipline in the workpla | R | 5 600.00 | HRT | Deviation - SCM process impractical |
| 171 | 20-Sep-17 | Aq | | 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 satellite 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 silica sand | R | 80 465.76 | Sports and Recre | Sole Supplier |
| 208 | 27-Sep-17 | 60317 | 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 good | 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 |

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| 214 | 16-Oct-17 | | 20-Oct-17 | 60582 | Afrox | Gas cylinder are utilized for emergency work | R | 8 128.20 | water,mechanic | Emergency |
| 215 | 24-Oct-17 | | 16-Nov-17 | 61210 | Schindler Lifts | Service of lifts in the civic centre | R | 42 717.18 | Facility Manager | Sole Supplier |
| 216 | 24-Oct-17 | | 14-Nov-17 | 61094 | Otis Lift | Service of lifts at City Library | R | 45 063.54 | Facility Manager | Sole Supplier |
| 217 | 24-Oct-17 | 39429 | 11-Dec-17 | 61660 | Isaac Malesela 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 compet | 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 compet | 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 |

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|-----|-----------|-------|-----------|-------|---------------------------------------|--|---|--------------|--------------------|---|
| 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 Manager | 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 competi | 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 competi | 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 competi | 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 Servit | 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 |

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| 322 | 14-Nov-17 | 38246 | 11-Dec-17 | 61653 | Dimidiks Catering Services | Strip and Repair for the services rendered in Ses | 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 swimm | 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 p | 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 competi | 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 competi | 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,mechanic | Emergency |
| 329 | 16-Nov-17 | | 24-Nov-17 | 61319 | Pietersburg Electrical Installations | Gas cylinder are utilized for emergency work | R | 2 992.50 | water,mechanic | Emergency |
| 330 | 17-Nov-17 | | 24-Nov-17 | 61292 | Jumbo Gas | Gas cylinder are utilized for emergency work | R | 2 992.50 | water,mechanic | Emergency |
| 331 | 21-Nov-17 | 37981 | 23-Nov-17 | 61285 | BSB Printers | Supply and Delivery of traffic & licensing Materi | 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 | | | | Kabamagopa 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 | Kabamagopa 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 | Kabamagopa 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 | Marc 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 e | 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 |

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| 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 De | 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 Sanit | 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 |
| 384 | 4-Dec-17 | | 19-Dec-17 | 62076 | Electrical Motor Rewiring | Electrical Materials | R | 18 870.70 | Stores | Deviation - SCM process impractical- Due to the appointed service provider who failed to deliver,service was compromised |
| 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 cultura | 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 cultura | 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 cultura | R | 1 600.00 | Library | Deviation - SCM process impractical |
| 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 | Deviation - SCM process impractical- Due to the appointed service provider who failed to deliver,service was compromised |

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| 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,mechanic | 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 |

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| 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 |

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| 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 Manager | Sole Supplier |
| 474 | 16-Jan-18 | | 26-Jan-18 | 62470 | Afrox Oxygen Limited | Gas cylinder are utilized for emergency work | | 4064.1 | Variuos SBUs | Deviation - SCM process impractical |
| 475 | 16-Jan-18 | 40655 | 28-Mar-18 | 63752 | Mahlatshe 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 | 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 Ramphela | Position 3 in female traditional dance | R | 1 000.00 | Library | Deviation - SCM process impractical |
| 484 | 16-Jan-18 | 40715 | 12-Apr-18 | 64012 | Mahlatshe 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 Gumboot | 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 &posit | 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 SBUs | 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 |

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| 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 |

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| 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 competi | 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 Un | Registration fees | R | 8 600.00 | Energy Services | Deviation - SCM process impractical |
| 521 | 18-Jan-18 | | 27-Mar-18 | 63731 | Association of Municipal Electricity Un | Registration fees | R | 5 500.00 | Energy Services | Deviation - SCM process impractical |
| 522 | 18-Jan-18 | | 15-Feb-18 | 92924 | Association of Municipal Electricity Un | 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 |

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| 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 |

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|-----|-----------|-------|-----------|-------|---------------------------------------|--|---|------------|------------------|-------------------------------------|
| 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 Sanit | 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 | Communication | 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 6 | 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 s | 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 s | 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 s | 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 h | 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 P | R | 39 100.00 | Sports and Recre | Strip & Quote |

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| 612 | 26-Feb-18 | 40698 | 13-Apr-18 | 64051 | Luxury Auto Repairs and Projects | Strip and quoted for the carrying out Strip and 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 tri 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 8 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 8 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 8 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 8 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 5 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 5 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 4 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 4 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 4 R | 5 093.00 | Mechanical | Strip & Quote |
| 623 | 26-Feb-18 | | | | R.A Motors | Strip and quote for carrying out repairs on PM 4 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 4 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 2 R | 8 591.44 | Mechanical | Strip & Quote |
| 626 | 26-Feb-18 | 40104 | | | R.A Motors | Strip and quote for carrying out repairs on PM 2 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 2 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 1 R | 5 255.00 | Mechanical | Strip & Quote |
| 629 | 26-Feb-18 | 41194 | | | R.A Motors | Strip and quote for carrying out repairs on PM 1 R | 1 720.32 | Mechanical | Strip & Quote |
| 630 | 26-Feb-18 | | | | Debbie Mouton Jewellers | Long Service watch (J.F Reynecke) | 7 563.10 | HRD | Strip & Quote |
| 631 | 26-Feb-18 | 41917 | | | Medupi Distributors | Electrical Materials | 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 tes 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 s 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 | 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 | 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 | 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 | 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 | 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 | 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 | 4 332 000.00 | Stores | Deviation - SCM process impractical- Due to the appointed service provider who failed to deliver,service was compromised |

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| 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 |

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| 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 |

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|-----|----------|-------|-----------|-------|---------------------------------------|--|---|------------|-------------|---|
| 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 |

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|-----|-----------|-------|-----------|-------|--|--|----------------|------------------|---|
| 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 uni | 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 ins | R 17 785.99 | Environment | Strip & Quote |
| 711 | 22-Mar-18 | | 28-Mar-18 | 63783 | Wolters Kluwer | Renewal of Annual License for Teammate Softw | 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 Manager | 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 Dev | Deviation - SCM process impractical |
| 731 | 12-Apr-18 | | 11-May-18 | 64647 | XPS (The Courier) | Tickets Collection | R 747.29 | Community Dev | Deviation - SCM process impractical |
| 732 | 17-Apr-18 | 42290 | | | Separation Scientific (Pty)Ltd | Calibrate & Repair the Tungsten Lamp of UV-Vis | R 25 175.00 | Water and Sanit | 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 |

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|-----|------------|-------|-----------|--------|--|---|--------------|-------------------|---|
| 740 | 2018/05/04 | | 18-Jun-18 | 65278 | ICD Consultancy | Policy Formulation,implementation and Evaluat | R 72 000.00 | City Planning an | 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 | Communication | 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 municip | 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 municip | R 3 018.75 | Electrical,Water | Deviation - SCM process impractical |
| 750 | 16-May-18 | | | | Afrox | Emergency work by various SBUs of the municip | 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 goverment | R 30 000.00 | Communication | Deviation - SCM process impractical |
| 753 | 17-May-18 | 42567 | | | Dina le Manthata Projects | Strip,service and replace high mast lights at Peter | R 154 820.00 | Facility Manager | Strip & Quote |
| 754 | 17-May-18 | | | | Otis Pty(Ltd) | Service of Lifts at Peter Mokaba Stadium | R 6 517.27 | Facility Manager | Sole Supplier |
| 755 | 17-May-18 | | | | Schindler Lifts | Service of Lifts at Civic Centre | R 15 374.12 | Facility Manager | Sole Supplier |
| 756 | 17-May-18 | 41792 | | | Masebutse Trading and Projects | Participation at the annuala Limpopo Marula Fe | 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 Manager | 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 | | | Kgonego Engineering | Strip and Quote for services to be rendered at st | R 36 455.28 | Facility Manager | Strip & Quote |
| 770 | 30-May-18 | 42567 | | | Mamamiya Projects | Strip and Quote for repairs on the high mast ligh | R 194 449.80 | Facility Manager | Strip & Quote |
| 771 | 30-May-18 | 42569 | | | Bundle Bliss Trading | Strip and Quote for relocation of lights at Nirvar | R 144 200.00 | Facility Manager | Strip & Quote |
| 772 | 30-May-18 | | | | Kone Elevators | Service of the lifts in new council chamber | R 24 091.51 | Facility Manager | Deviation - SCM process impractical |
| 773 | 5-Jun-18 | | 18-Jun-18 | 65275 | DR Khosa & Mathebula | Medical Services(invoice:20180304) | R 108 208.80 | Facility Commec | Deviation - SCM process impractical |
| 774 | 5-Jun-18 | | 18-Jun-18 | 65275 | DR Khosa & Mathebula | Medical Services(invoice:20180114) | R 54 104.40 | Facility Commec | Deviation - SCM process impractical |
| 775 | 5-Jun-18 | | 18-Jun-18 | 65275 | DR Khosa & Mathebula | Medical Services(invoice:20180106) | R 54 104.40 | Facility Commec | Deviation - SCM process impractical |
| 776 | 5-Jun-18 | | 18-Jun-18 | 961083 | DR Khosa & Mathebula | Medical Services | R 79 938.07 | Facility Commec | Deviation - SCM process impractical |
| 777 | 5-Jun-18 | | 18-Jun-18 | 65255 | DR Khosa & Mathebula | Medical Services | R 54 579.00 | Facility Commec | Deviation - SCM process impractical |
| 778 | 5-Jun-18 | | | | Jumbo Gas | Gas Cylinder | R 3 018.75 | Electrical,Water | Deviation - SCM process impractical |
| 779 | 6-Jun-18 | 42598 | 22-Jun-18 | 65647 | Corpclo 44 Skills Training | Training | R 91 950.55 | Fire | Deviation - SCM process impractical |
| 780 | 6-Jun-18 | | 20-Jun-18 | 65563 | Polokwane Athletics | Payments of Athletes | R 231 800.00 | Sports and Recre | Deviation - SCM process impractical |
| 781 | 6-Jun-18 | | 18-Jun-18 | 65312 | Vitris Jewellers | 20 Years service Watch(S.S Mogale) | R 7 563.12 | HR | Deviation - SCM process impractical |
| 782 | 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 |
| 783 | 6-Jun-18 | | 18-Jun-18 | 656032 | Vitris Jewellers | 20 Years service Watch(P.F Mathekgga) | R 7 563.12 | HR | Deviation - SCM process impractical |
| 784 | 6-Jun-18 | | | | Vitris Jewellers | 20 Years service Watch(N.T sebanoyoni) | R 7 563.12 | HR | Deviation - SCM process impractical |
| 785 | 6-Jun-18 | | | | Vitris Jewellers | 20 Years service Watch(M.J Letlalo) | R 7 563.12 | HR | Deviation - SCM process impractical |
| 786 | 6-Jun-18 | | 18-Jun-18 | 65292 | Vitris Jewellers | 20 Years service Watch(J.Muller) | R 7 563.12 | HR | Deviation - SCM process impractical |
| 787 | 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 |
| 788 | 7-Jun-18 | | | | HIS Information Insight | Renewal of Software | R 96 922.58 | IT | Deviation - SCM process impractical |
| 789 | 11-Jun-18 | | | | MultiChoice | Payment to Multichoice | R 11 740.00 | Sports | Deviation - SCM process impractical |
| 789 | 11-Jun-18 | | 18-Jun-18 | 65274 | Corrie nel & Kie | Court Order | R 4 142.20 | HR | Deviation - SCM process impractical |

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| 790 | 11-Jun-18 | | | Polokwane Sherif | Court Order | R | 21 108.29 | HR | Deviation - SCM process impractical | |
| 791 | 19-Jun-18 | | 25-Jun-18 | 65729 | Pickfords Removals SA/Laser Transport | Relocation/Moving expenses of appointee | R | 16 910.75 | HR | Deviation - SCM process impractical |
| 792 | 22-Jun-18 | | | | XPS Courier | Courier Services | R | 46.87 | Sports | Deviation - SCM process impractical |
| | | | | | Adjustment of duplicated amounts on report submitted | | R | -606 547.11 | | |
| | | | | | | | R | 68 688 001.03 | | |



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 contonuing 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