



PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR PERIOD ENDING 30 JUNE 2016

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ASSET SECTION

COMPONENT	ACTIVITY	DEPARTMENTS	DEPARTMENTAL OFFICIAL	REPORTING OFFICIAL	PROGRESS DATE
Investment Property	Register of investment properties	Assets	Betty	Nokuthula	05.08.2016
	Perform deed searches for land and buildings		Betty	Nokuthula	05.08.2016
	Reconcile investment register to the general ledger and trial balance	Assets	Betty	Nokuthula	05.08.2016
	Review the investment property assets reconciliation	Assets	Betty	Nokuthula	05.08.2016
	Recognize fair-value adjustments in equity	Assets	Betty	Nokuthula	05.08.2016
	Sale of investment property <ul style="list-style-type: none"> - Signed deed of sale - Full payments - Recognize profit and loss - Recognize liability for sold properties not fully paid 	Assets	Betty	Nokuthula	05.08.2016
	Appendix to the notes of the financial statements	Assets	Betty	Nokuthula	05.08.2016
Intangible Assets	Prepare a list of additions and disposals	Assets	Betty	Nokuthula	05.08.2016
	Prepare register for intangible assets	Assets	Betty	Nokuthula	05.08.2016
	Reconcile intangible assets register to the general ledger	Assets	Betty	Nokuthula	05.08.2016
					05.08.2016
	Calculate amortization and recognize in the general ledger	Assets	Betty	Nokuthula	05.08.2016
Property, Plant and Equipment			Betty		05.08.2016
	Prepare a list of additions and disposal for the year and ensure transactions are recorded in the asset register.	Assets	Betty	Nokuthula	05.08.2016
	<ul style="list-style-type: none"> - List of donated assets - Hand over letters for donated assets - Supporting documentation (invoices, bill of quantiles etc.) for the donated assets - Journal for 	Assets	Betty	Nokuthula	05.08.2016
	Prepare capitalization journal from project expenditure votes to relevant assets accounts, and file relevant supporting documentation relating to capitalization accordingly.	Assets	Betty	Nokuthula	05.08.2016
	Reconcile the assets register with general ledger votes.	Assets	Betty	Nokuthula	05.08.2016
	Calculate and recognize in the general ledger depreciation for the month.	Assets	Betty	Nokuthula	05.08.2016
	Perform asset verification Asset verification reports	Assets	Betty	Nokuthula	05.08.2016

	Report on useful life of assessments and impairment thereof.	Assets	Betty	Nokuthula	05.08.2016
	Register of newly identified assets and relevant supporting documentation	Assets	Betty	Nokuthula	05.08.2016
	Assets Under Construction - Register for assets under construction - Completion certificates for assets transferred to infrastructure	Assets	Betty	Nokuthula	05.08.2016
	Appendix to the notes of the financial statements	Assets	Betty	Nokuthula	05.08.2016
	Prepare a list of additions and disposal for the year and ensure transactions are recorded in the asset register.	Assets	Betty	Nokuthula	05.08.2016
			Betty		05.08.2016
Heritage assets	Prepare a list of additions and disposals	Assets	Betty	Nokuthula	05.08.2016
	Prepare register for heritage assets	Assets	Betty	Nokuthula	05.08.2016
	Reconcile heritage assets register to the general ledger	Assets	Betty	Nokuthula	05.08.2016
	Calculate impairment and recognize in the general ledger if applicable	Assets	Betty	Nokuthula	05.08.2016
	Prepare a list of additions and disposals	Assets	Betty	Nokuthula	05.08.2016
	Appendix to the notes of the financial statements	Assets	Betty	Nokuthula	05.08.2016

REPORTING

COMPONENT	ACTIVITY	DEPARTMENTS	DEPARTMENTAL OFFICIAL	REPORTING OFFICIAL	TARGET DATE
Finance lease	Prepare lease register showing cancellations, additions, renewal of lease contracts. Lease register that indicates the type of lease (operating/finance).	Reporting	Lucky	Nokuthula	01.07.2016
	Copies of lease contracts	Reporting	Lucky	Nokuthula	01.07.2016
	Prepare amortization schedule and disclosure	Reporting	Lucky	Nokuthula	01.07.2016
	Recognize liability, expenditure relating to the said finance lease	Reporting	Lucky	Nokuthula	01.07.2016
	Calculate depreciation on lease assets and recognize in the general ledger	Reporting	Lucky	Nokuthula	01.07.2016
	Reconcile finance lease as per amortization schedule to general ledger and trial balance votes	Reporting	Lucky	Nokuthula	01.07.2016
	Prepare the disclosure note of the finance lease obligations	Reporting	Lucky	Nokuthula	01.07.2016
Reserves /Prior year errors	Reconcile accumulated surplus account from opening balance to the closing balance and ensure that the movement is only surplus or deficit for the year.	Reporting	Nokuthula		29/04/2016
	Follow up on movements if there are any transactions other than surplus or deficit.	Reporting	Nokuthula		29/04/2016
	Prepare a disclosure note for the prior period errors identified.	Reporting	Nokuthula		29/04/2016
Unauthorized expenditure	Compare actual expenditure items with budgeted expenditure and disclose any unauthorized expenditure identified thereof.	Budget	Mbali		05.08.2016
GRAP 24 - Budget Analytics	Compare statement of financial position and statement of financial performance amounts with budgeted amounts and provide explanations thereof.	Reporting	Nokuthula		05.08.2016
Accounting policies	Review accounting policies and ensure consistency with previous years	Reporting	Sbonakaliso		

	Identified any changes / new accounting policies and assess the impact on the financial statements. Disclose the changes accordingly.	Reporting	Sbonakaliso		Completed during March AFS
Cash flow calculations	Obtain the cash book Allocate payments and receipts accordingly Prepare the cash flow statement for the AFS	Reporting	Nokuthula		29/07/2016
Land Fill Site & Employee Benefits Provisions	Obtain the valuation of provisions from appointed service providers	Reporting	Mpho	Betty	30/06/2016
	Obtain an understanding of the basis used to prepare the valuation reports	Reporting	Mpho	Betty	30/06/2016
	Prepare and post the required journals	Reporting	Mpho	Betty	30/06/2016
	Calculate the short term portion using information provided in the reports	Reporting	Mpho	Betty	30/06/2016
	Ensure that interest is recorded in the correct general ledger accounts	Reporting	Mpho	Betty	30/06/2016
Finance Cost	Reconcile the following finance costs incurred to relevant asset, liabilities and expenditure registers. - Interest on bank overdraft - Interest on creditors - Interest on external loans - Interest on finance leases	Reporting	Sbonakaliso	Re	04/07/2016
Contingencies	Prepare register of contingencies and prepare relevant disclosure note required	Legal	Kgaraga (PK)	Sbonakaliso	04/07/2016
	Request legal confirmations from the lawyers				08/07/2016

BUDGET

COMPONENT	ACTIVITY	DEPARTMENTS	DEPARTMENTAL OFFICIAL	REPORTING OFFICIAL	TARGET DATE
Investments	Prepare a list of additions investment and withdrawals	Budget	Mbali	Nokuthula	04/07/2016
	Schedule of all interest received or receivable and bank statements for fixed deposits. Inspect that interest has been recorded appropriately in the general ledger Accrue for interest receivable	Budget	Mbali	Nokuthula	04/07/2016
	Obtain share certificates Obtain fair values of investments at year end Calculate fair value adjustments shares	Budget	Mbali	Nokuthula	04/07/2016
	Prepare register of investments	Budget	Mbali	Nokuthula	04/07/2016
	Reconcile the investments register to the ledger and bank statements	Budget	Mbali	Nokuthula	04/07/2016
Cash and cash equivalents	- Reconcile bank statement, cash book, TB and general ledger for ABSA primary bank account and short term deposits. - Ensure that monthly reconciliations are signed by Manager. - Cash book	Budget	Nontobeko	Nokuthula	08/07/2016
	Clear the register of reconciling items and ensure that it does not include items older than 6 months	Budget	Nontobeko	Nokuthula	08/07/2016
	Bank suspense Ensure that all suspense accounts linked to cash and cash equivalents are investigated and cleared before finalization of the year end cashbook balances and bank reconciliations. Provide motivation to explain together with planned actions to clear the suspense vote.	Budget	Nontobeko	Nokuthula	22/07/2016
	For investments (Short term deposits) - Obtain a schedule of all interest received or receivable and bank statements for fixed deposits. - Accrue for interest receivable and record the interest appropriately in the general ledger	Budget	Mbali	Nokuthula	04/07/2016

Revenue from Investments	Review the investment register and bank confirmation and ensure that the interest income recognized agrees to the TB and general ledger.	Budget	Mbali	Nokuthula	04/07/2016
Borrowings	Prepare a register of borrowings and ensure that the register agrees to the trial balance and general ledger.	Budget	Mbali	Nokuthula	24/06/2016
	Obtain loan confirmation from DBSA and ensure that the balance agrees to the TB.	Budget	Mbali	Nokuthula	24/06/2016
	Ensure that the register of borrowing has been signed for approval.	Budget	Mbali	Nokuthula	24/06/2016
	Calculate the short term portion of financial liabilities and post the necessary adjustments in the general ledger	Budget	Mbali	Nokuthula	24/06/2016
	Prepare a disclosure note for external loans for inclusion in the AFS and ensure that the balances per that schedule agree to the face of the statement of financial position	Budget	Mbali	Nokuthula	24/06/2016
Unspent Conditional Grants	Prepare a grant register for the year showing opening balances, grant receipts, expenditure, and the balance of unutilized amounts ensure that the balances agrees to the TB, AFS.	Budget	Mbali	Nokuthula	06/07/2016
	Inspect that individual amounts in the grant register agree to their respective supporting documents. - Agree the grant receipts to grant documentation and the bank statements - Agree grants expenditure should to the vote/ listing for related expenditure and expenditure report.	Budget	Mbali	Nokuthula	06/07/2016
	- Agree the grants receipt to the DORA allocations and other relevant supporting documentation from the donors. - Ensure that revenue recognized agree to the revenue as per grants register	Budget	Mbali	Nokuthula	06/07/2016
	Obtain the roll over approval letter from Treasury and other donors.	Budget	Mbali	Nokuthula	06/07/2016
	Prepare grant reconciliations per grant for disclosure in the notes to the financial statements.	Budget	Mbali	Nokuthula	06/07/2016
Unknown deposits	Agree the unclaimed deposit balance to deposit register and Reconcile the listing to the balance in the general ledger & TB	Budget	Nontobeko	Nokuthula	15/07/2016
	Ensure that the unclaimed deposits above 5 years are written off to statement of financial performance accounts (Ensure that the write off is in accordance with the policy).	Budget	Nontobeko	Nokuthula	15/07/2016

EXPENDITURE

COMPONENT	ACTIVITY	DEPARTMENTS	DEPARTMENTAL OFFICIAL	REPORTING OFFICIAL	TARGET DATE
Trade creditors	Generate creditors age analysis/listing and agree the listing to the amount in the trial balance and general ledger	Expenditure	Sindi	Sbonakaliso	18/07/2016
	Agree individual creditors balance to the actual creditor's statements or outstanding invoices.	Expenditure	Sindi	Sbonakaliso	18/07/2016
	Review the age analysis and identify creditors with the debit balance Investigate the balances and classify them accordingly.	Expenditure	Sindi	Sbonakaliso	18/07/2016
	Identify creditors with debit balances at year end and prepare a reclassification journal to recognize them as "receivables" in the financial statements	Expenditure	Sindi	Sbonakaliso	18/07/2016
VAT	Request VAT statement from SARS	Expenditure	Jabu	Sbonakaliso	18/07/2016
	Reconcile SARS VAT statement to Vat reconciliation, Trial balance and general ledger.	Expenditure	Jabu	Sbonakaliso	18/07/2016
	Ensure that we have 12 months VAT 201 forms and that the figures as per VAT 201 agree to the VAT statement.	Expenditure	Jabu	Sbonakaliso	18/07/2016
Retentions	Prepare register for all retentions	Expenditure	Jabu	Sbonakaliso	07/07/2016
	Reconcile the retentions register to the trial balance and the general ledger	Expenditure	Jabu	Sbonakaliso	07/07/2016
	File individual supplier supporting documentation for retention recognized	Expenditure	Jabu	Sbonakaliso	07/07/2016
Salary suspense	Prepare a register for all salary suspense accounts and	Payroll	Joy-Anne	Sbonakaliso	07/07/2016
	Reconcile the balance as per the register to general ledger and TB	Payroll	Joy-Anne	Sbonakaliso	07/07/2016
	Ensure that adequate supporting documents is available to support the balances in the register	Payroll	Joy-Anne	Sbonakaliso	07/07/2016
Accruals	Calculate leave and bonus accruals and process relevant journals in the system Ensure that all outstanding leave is approved before calculations	Expenditure	Jabu	Sbonakaliso	08/07/2016
	Reconcile the balance as per the calculation to general ledger and TB	Expenditure	Jabu	Sbonakaliso	20/07/2016
	Identify all transactions/invoices unpaid at year end and prepare an accrual register with relevant supporting documentation attached - Eskom - Telkom - Rand water	Expenditure	Jabu	Sbonakaliso	20/07/2016

	Process the accrual journal as per number three above and reconcile to general ledger and TB	Expenditure	Jabu	Sbonakaliso	20/07/2016
	Reconcile the balance as per the calculation to general ledger and TB	Expenditure	Jabu	Sbonakaliso	20/07/2016
Employee cost	Obtain monthly PAYDAY reconciliation	Payroll	Joy-Anne	Nokuthula	04/07/2016
	Prepare yearly summary from the monthly PAYDAY reconciliation and agree the totals to total payroll expenditure on SEBATA.	Payroll	Joy-Anne	Nokuthula	04/07/2016
	List of councilors appointments and terminations	Payroll	Joy-Anne	Nokuthula	30/06/2016
	Contributions register to the following - PAYA, UIF, SDL - SALGA	Payroll	Joy-Anne	Nokuthula	04/07/2016
	Councilors remuneration i.e. 12 months report Reconciliation of councilor's remuneration to the ledger votes.	Payroll	Joy-Anne	Nokuthula	01/07/2016
	Directors and Regional managers remuneration i.e. 12 months report	Payroll	Joy-Anne	Nokuthula	01/07/2016
	Disclosure notes for the councilors and directors remuneration	Reporting	Nokuthula		01/07/2016

Fruitless and Wasteful Expenditure	Review relevant expenditure reports and identify any fruitless and wasteful expenditure incurred during the period.	Expenditure	Jabu	Sbonakaliso	07/07/2016
	Reconcile the expenditure to the general ledger vote				
	Submit an item to council for condoning the fruitless and wasteful expenditure	Expenditure	Jabu	Sbonakaliso	10/08/2016
	Council resolution for the expenditure written off	Expenditure	Jabu	Sbonakaliso	10/08/2016
	Prepare a disclosure note for the fruitless and wasteful expenditure incurred	Expenditure	Jabu	Sbonakaliso	08/07/2016
Bulk purchases	Prepare a register of bulk purchases (water and electricity)	Expenditure	Jabu	Sbonakaliso	07/07/2016
	Reconcile the register to the general ledger	Expenditure	Jabu	Sbonakaliso	07/07/2016
Other payables	Identify any other creditors and provide supporting documentation	Expenditure	Jabu	Sbonakaliso	07/07/2016

REVENUE

COMPONENT	ACTIVITY	DEPARTMENTS	DEPARTMENTAL OFFICIAL	REPORTING OFFICIAL	TARGET DATE
Long Term Receivables	Reconcile the long term receivables vote balance to the listing Ensure that the long term debtors are supported by the agreements/arrangements	Revenue	Isaac	Nondumiso	4 July 2016
	Prepare impairment calculations for long term debtors and journalize the impairment	Revenue	Isaac	Nondumiso	4 July 2016
	Prepare a disclosure note for long term receivables, the disclosure should indicate the short term and long term portion of the asset.	Revenue	Isaac	Nondumiso	4 July 2016
	Prepare impairment calculations for long term debtors and journalize the impairment	Revenue	Isaac	Nondumiso	4 July 2016
	-				
Property Rates, Consumer debtors	Draw debtor's age analysis on the 27 June 2016 and reconcile to the general ledger votes.	Revenue	Isaac	Nondumiso	30 June 2016
	Reconcile the debtors age analysis to control account votes	Revenue	Isaac	Nondumiso	30 June 2016
	Review the debtors reconciliation and approve thereof.				30 June 2016
	- Calculate provision for impairment and VAT portion there-of - Prior year corrections on VAT	Revenue	Isaac	Nondumiso	30 June 2016
	Reconcile the debtors balance between the billing date to year end (30 June 2016), and prepare necessary journals (after billing transactions)	Revenue	Isaac	Nondumiso	30 June 2016
	Review the age analysis ensure that all debtors with credit balances are recognized as creditors	Revenue	Isaac	Nondumiso	30 June 2016
	July 2016 billing on water and electricity Determine the billed amount for June and Journalize in June 2016 period.	Revenue	Isaac	Nondumiso	20 July 2016
	Prepare the disclosure note to the AFS	Revenue	Isaac	Nondumiso	20 July 2016
Traffic fines	Traffic fines - Obtain reports of fines issued in 1 July 2015 – 30 June 2016 - Details of payments made in 2016 - Report of fines written off from the system by traffic department - Submit the fines written off to council for write off	Revenue	Isaac	Nokuthula	4 July 2016
	Reconcile the register of fines to the fines income vote	Revenue	Isaac	Nokuthula	5 July 2016
	Calculate the provision for fines debtors and recognize the provision in the general ledger	Revenue	Isaac	Nokuthula	5 July 2016
	Disclosed the fine debtors in the AFS	Revenue	Isaac	Nokuthula	5 July 2016

Sundry Deposits	Agree the sundry deposit balance to deposit register	Revenue	Isaac	Nondumiso	6 July 2016
	Reconcile the listing to the balance in the general ledger and TB	Revenue	Isaac	Nondumiso	6 July 2016
	Ensure that the movements in deposit are supported by sufficient evidence.	Revenue	Isaac	Nondumiso	6 July 2016
Consumer Deposits	Agree the unclaimed deposit balance to deposit register	Revenue	Isaac	Nondumiso	5 July 2016
	Reconcile the listing to the balance in the general ledger and TB	Revenue	Isaac	Nondumiso	5 July 2016
Prepaid electricity	Reconcile prepaid electricity vote 0609/0357/0000 to the sales report.	Revenue	Isaac	Nondumiso	8 July 2016
	Ensure that the monies received in the bank for electricity on 1 July 2016 relating to sales made on the 30 June 2016 are raised as accruals	Revenue	Isaac	Nondumiso	8 July 2016
	Determine portion of electricity purchased however not used by consumers at year end	Revenue	Isaac	Nondumiso	8 July 2016
Other receivables	Identify other receivables votes and ensure that the balance included in there are supported .i.e.	Revenue & Licensing	Isaac/Jakes/Thandi	Nondumiso	30/06/2016
	- Licensing debtors of R 2 033 686 not collectable since 2013,(9003/0304/0341)				30/06/2016
	- Obtain surety from Gert Sibande for payment of debtors amounting to R 652 402 in vote 9003/0304/0344	Expenditure	Jabu		
	- Clear the debtors of R 157 749 included in vote 9003/0304/0345			Nondumiso	
- Clear debtors balance of R 11 4000 included in vote 9081/8108/8704	Expenditure	Jabu			
	Prepare register of all income from agency fees/ENATIS license fees and attach the supporting documents to the register.	Revenue	Jakes	Sbonakaliso	4 July 2016
	Reconcile the register to the trial balance and general ledger.	Revenue	Jakes	Sbonakaliso	4 July 2016

Income from agency fees	Ensure that a creditor is raised for license fees not yet paid to the department of transport.	Revenue	Jakes	Sbonakaliso	4 July 2016
Rental income	Prepare register of lease income	Revenue	Jakes	Nondumiso	30 July 2016
	Prepare a file with all lease agreements	Revenue	Jakes	Nondumiso	30 July 2016
	Review the lease agreements and identify factors that may lead to lease straight lining and prepare straightligning working paper	Revenue	Jakes	Nondumiso	30 July 2016
	Reconcile the register to the general ledger vote	Revenue	Jakes	Nondumiso	30 July 2016
	Prepare lease income disclosure note for the AFS.	Revenue	Jakes	Nondumiso	30 July 2016
Indigents	Application forms correctly filed	Revenue	Jakes	Nondumiso	13 July 2016
	Register of indigents and reconciliation of the register to the votes.	Revenue	Bongani	Nondumiso	13 July 2016
	Council approval of the indigents	Revenue	Bongani	Nondumiso	13 July 2016
	Journalize the council write –off , ensure that VAT portion of the write off is accounted for		Bongani	Nondumiso	13 July 2016

SUPPLY CHAIN MANAGEMENT

COMPONENT	ACTIVITY	DEPARTMENTS	DEPARTMENTAL OFFICIAL	REPORTING OFFICIAL	TARGET DATE
Inventory	Draw up inventory report as at 30 June 2016	SCM	Thami	Nokuthula	
	Perform inventory count (consumables and fuel).	SCM	Thami	Nokuthula	30 June 2016
	Reconcile the physical inventory count report to the inventory report as per system.	SCM	Thami	Nokuthula	30 June 2016
	Reconcile inventory report to the stock ledger votes	SCM	Thami	Nokuthula	8 July 2016
	Determine and list obsolete stock	SCM	Thami	Nokuthula	4 July 2016
	Resolve any discrepancies and if applicable submit report of stock count with discrepancies to CFO.	SCM	Thami	Nokuthula	8 July 2016
	Submit reports for write-offs to council for approval	SCM	Thami	Nokuthula	15 July 2016
	Process a journal for write offs approved by council	SCM	Thami	Nokuthula	30 July 2016
Water stock	Perform inventory count for water stock	Technical services	Matimba	Sbonakaliso	30 June 2016
	Calculate the financial section for the water stock	Reporting	Nondumiso	Sbonakaliso	4 July 2016
	Disclose the water at year end	Reporting	Nondumiso	Sbonakaliso	4 July 2016
Related parties	Prepare register of related parties Provide description of the relationships	SCM	Thami	Sbonakaliso	15 July 2016
	Document the process of how the related parties were identified	SCM	Thami	Sbonakaliso	15 July 2016
	Review transactions in the general ledger and identify any transactions/account balances with the related parties. Update the register accordingly	SCM	Thami	Sbonakaliso	15 July 2016
	Prepare a disclosure note for the identified related parties transactions/balances	SCM	Thami	Sbonakaliso	15 July 2016
Commitments	Commitments Commitments register and ensure that the commitment shown is correctly and accurately accounted for	SCM	Thami	Nokuthula	8 July 2016
	Tender register Ensure that all the projects on tender register approved with contracts are included in the tender register				
	Payments register Draw a list of payments ensure that all suppliers paid above R 200 000 are based on tenders	SCM	Thami	Nokuthula	8 July 2016

	Signed copies of service level agreements or contracts are filed in order and agree the list to register	SCM	Thami	Nokuthula	8 July 2016
	Obtain list of projects approved not yet contracted for	SCM	Thami	Nokuthula	6 July 2016
	Obtain list of all orders made and not yet delivered.	SCM	Thami	Nokuthula	6 July 2016
SCM Deviations	Register of deviations for the year	SCM	Thami	Sbonakaliso	4 July 2016
	Council resolution writing off the deviations If no submissions are done yet, submit to council for write off	SCM	Thami	Sbonakaliso	4 July 2016
Irregular expenditure	2016 Irregular expenditure - Proof of submission to council (Council resolution) - If expenditure referred by council for investigations, MPAC minutes - Resolutions by council - Steps taken by management to recover the expenditure	SCM	Thami	Nokuthula	30 July 2016
	2013 Irregular expenditure - Prepare register for irregular expenditure - Submission to council for write off and council resolution	SCM	Thami	Nokuthula	30 July 2016