

## FREE STATE: PROVINCIAL TREASURY VOTE 4

NOTES TO THE ANNUAL FINANCIAL STATEMENT FOR YEAR ENDED 31 MARCH 2017

16. NET CASH FLOW AVAILABLE FROM OPERATING ACTIVITIES	Note	2016/17 R'000	2015/16 R'000
Net surplus/(deficit) as per Statement of Financial Performance		19 853	8 280
Add back non cash/cash movements not deemed operating activities		17 945	24 223
(Increase)/decrease in receivables – current		(214)	222
(Increase)/decrease in prepayments and advances		(109)	23
Increase/(decrease) in payables – current		(84)	73
Expenditure on capital assets		27 242	29 194
Surrenders to Revenue Fund		(32 998)	(23 222)
Surrenders to RDP Fund/Donor		-	(124)
Own revenue included in appropriation		24 108	18 057
<b>Net cash flow generated by operating activities</b>		<b>37 798</b>	<b>32 503</b>

### 17. RECONCILIATION OF CASH AND CASH EQUIVALENTS FOR CASH FLOW PURPOSES

Consolidated Paymaster General account	19 564	8 960
<b>Total</b>	<b>19 564</b>	<b>8 960</b>

### 18. CONTINGENT LIABILITIES

#### 18.1 Contingent liabilities

Liable to	Nature			
Housing loan guarantees	Employees	Annex 2A	38	-
Claims against the department		Annex 2B	97	-
Intergovernmental payables (unconfirmed balances)		Annex 4	-	66
<b>Total</b>			<b>135</b>	<b>66</b>

The amount reported for claims against the state is projected as it is still in arbitration process and final figures cannot be determined.

The outcome of the arbitration will determine the payment of above.

The amounts have been disclosed on annexure 2 B in summary per case type as the names of the officials are confidential till the arbitration process is finalized and approval is granted for the disclosure of the any details.

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## 19. COMMITMENTS

	Note	2016/17 R'000	2015/16 R'000
<b>Current expenditure</b>			
Approved and contracted		7 378	1 083
		<u>7 378</u>	<u>1 083</u>
<b>Capital expenditure</b>			
Approved and contracted		8 080	-
		<u>8 080</u>	<u>-</u>
<b>Total Commitments</b>		<u>15 458</u>	<u>1 083</u>

All outstanding commitments on BAS is within one financial year. Two contracts overlap financial years, however both is including the clause of immediate cancellation and therefore not included as commitments.

## 20. ACCRUALS AND PAYABLES NOT RECOGNISED

## 20.1 Accruals

	2016/17 R'000			2015/16 R'000
<b>Listed by economic classification</b>				
	<b>30 Days</b>	<b>30+ Days</b>	<b>Total</b>	<b>Total</b>
Goods and services	4 092	-	4 092	5 756
<b>Total</b>	<u>4 092</u>	<u>-</u>	<u>4 092</u>	<u>5 756</u>
<b>Listed by programme level</b>				
Administration			972	1 063
Sustainable Resource Management			14	25
Asset and Liability Management			3 085	3 475
Financial Governance			1	1
Municipal Finance Management			20	1 192
<b>Total</b>			<u>4 092</u>	<u>5 756</u>

Restatement on 2015/16 figures relating to payables incorrectly reported. Highest accruals are relating to the SITA payments for transversal systems.

## 20.2 Payables not recognised

	2016/17 R'000			2015/16 R'000
<b>Listed by economic classification</b>				
	<b>30 Days</b>	<b>30+ Days</b>	<b>Total</b>	<b>Total</b>
Goods and services	751	-	751	337
<b>Total</b>	<u>751</u>	<u>-</u>	<u>751</u>	<u>337</u>

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NOTES TO THE ANNUAL FINANCIAL STATEMENT FOR YEAR ENDED 31 MARCH 2017

	Note	2016/17 R'000	2015/16 R'000
<b>Listed by programme level</b>			
Administration		334	330
Sustainable Resource Management		242	-
Asset and Liability Management		30	-
Financial Governance		1	2
Municipal Finance Management		144	5
<b>Total</b>		<b>751</b>	<b>337</b>
<b>Included in the above totals are the following:</b>			
Confirmed balances with other departments	Annex 4	512	351
<b>Total</b>		<b>512</b>	<b>351</b>

Restatement on payables 2015/16 relating incorrect classification of accruals.

## 21. EMPLOYEE BENEFITS

Leave entitlement	6 690	4 769
Service bonus (Thirteenth cheque)	5 565	5 180
Performance awards	3 117	3 539
Capped leave commitments	5 795	5 411
Other	89	304
<b>Total</b>	<b>21 256</b>	<b>19 203</b>

The other item is including provision for long service rewards. Included in the performance award provision is an amount of a SMS member relating to prior years as received from the Department of the Premier.

## 22. LEASE COMMITMENTS

## 22.1 Operating leases expenditure

2016/17	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	933	933
Later than 1 year and not later than 5 years	-	-	-	940	940
<b>Total lease commitments</b>	-	-	-	<b>1 873</b>	<b>1 873</b>

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NOTES TO THE ANNUAL FINANCIAL STATEMENT FOR YEAR ENDED 31 MARCH 2017

2015/16	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	1 099	1 099
Later than 1 year and not later than 5 years	-	-	-	466	466
<b>Total lease commitments</b>	-	-	-	<b>1 565</b>	<b>1 565</b>

The department lease 11 fleet vehicles from Fleet Management. None of the lease agreements include the escalation clause.

The department does not have any sub-lease agreements.

## 22.2 Finance leases expenditure

2016/17	Specialised military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	2 083	2 083
Later than 1 year and not later than 5 years	-	-	-	601	601
<b>Total lease commitments</b>	-	-	-	<b>2 684</b>	<b>2 684</b>

2015/16	Specialised military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	2 699	2 699
Later than 1 year and not later than 5 years	-	-	-	2 342	2 342
<b>Total lease commitments</b>	-	-	-	<b>5 041</b>	<b>5 041</b>

The department rented 39 photocopy machines from Gerox Trading for a period of 36 months, 85 cellular phones and 81 USB devices

None of the assets as stated above are sub-leased by the department

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NOTES TO THE ANNUAL FINANCIAL STATEMENT FOR YEAR ENDED 31 MARCH 2017

## 23. IRREGULAR EXPENDITURE

### 23.1 Reconciliation of irregular expenditure

	Note	2016/17 R'000	2015/16 R'000
Opening balance		29 422	-
Prior period error		-	4 199
As restated		29 422	4 199
Add: Irregular expenditure – relating to prior year		4	-
Add: Irregular expenditure – relating to current year		22 663	25 228
Less: Current year amounts condoned		-	(5)
<b>Irregular expenditure awaiting condonation</b>		<b>52 089</b>	<b>29 422</b>

#### Analysis of awaiting condonation per age classification

Current year	22 663	25 223
Prior years	29 426	4 199
<b>Total</b>	<b>52 089</b>	<b>29 422</b>

### 23.2 Details of irregular expenditure – added current year (relating to current and prior years)

Incident	Disciplinary steps taken/criminal proceedings	2016/17 R'000
Sita Act no adhered	None – no officials held liable due to interpretation of Act	22 663
Stationery contract not adhered	None – investigation is still in process	4
<b>Total</b>		<b>22 667</b>

The SITA case was investigated and a request was submitted to National Treasury in the form of a submission for condonement. Feedback is still awaited. The stationery case was handed over to Legal Services for investigation and recommendation.

### 23.3 Details of irregular expenditures under investigation (not included in the main note)

Incident	2016/17 R'000
Stationery contract not adhered	4
<b>Total</b>	<b>4</b>

Case referred to Legal Services for investigation and recommendation.

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NOTES TO THE ANNUAL FINANCIAL STATEMENT FOR YEAR ENDED 31 MARCH 2017

**23.4 Prior period error**

	Note	2015/16 R'000
<b>Nature of prior period error</b>		
2014/15		4 199
Dots designs transversal contract Premier – non adherence to contract		150
Centralized supplier database – not procured via Sita		4 049
		<b>25 223</b>
Relating to 2015/16		
Interpretation of SITA Act – Irregular Centralized Database procurement		25 223
<b>Total</b>		<b>29 422</b>

**24. FRUITLESS AND WASTEFUL EXPENDITURES****24.1 Reconciliation of fruitless and wasteful expenditure**

	Note	2016/17 R'000	2015/16 R'000
Opening balance		75	-
Prior period error		-	75
As restated		75	75
Fruitless and wasteful expenditure – relating to prior year		12	-
Fruitless and wasteful expenditure – relating to current year		-	4
Less: Amounts transferred to receivables for recovery	12.4	(75)	(4)
<b>Closing balance</b>		<b>12</b>	<b>75</b>

**24.2 Analysis of awaiting resolution per economic classification**

Current	12	75
<b>Total</b>	<b>12</b>	<b>75</b>

**24.3 Prior period error**

	2015/16 R'000
<b>Nature of prior period error</b>	
2014/15	75
Dots designing agency – Transversal contract in Premier's department non-adhered	75
Total prior period errors	75

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NOTES TO THE ANNUAL FINANCIAL STATEMENT FOR YEAR ENDED 31 MARCH 2017

**24.4 Details of fruitless and wasteful expenditures under investigation (not included in the main note) Incident**

	2016/17 R'000
Hambanathi Travel Agency – No third party invoices included as per contract	-
Morerishi General Trading – No third party invoices included as per contract	-
<b>Total</b>	<b>-</b>

Expenditure for travel agents under investigation.

**25. KEY MANAGEMENT PERSONNEL**

	No. of Individuals	2016/17 R'000	2015/16 R'000
Political office bearers (provide detail below)	1	1 902	1 898
Officials:			
Level 15 to 16	2	3 887	3 370
Level 14 (incl. CFO if at a lower level)	5	4 999	5 849
Family members of key management personnel	2	1 139	1 065
<b>Total</b>		<b>11 927</b>	<b>12 182</b>

**26. MOVABLE TANGIBLE CAPITAL ASSETS****MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017**

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing Balance R'000
<b>MACHINERY AND EQUIPMENT</b>	27 224	-	2 310	1 346	28 188
Computer equipment	19 193	-	1 812	1 169	19 836
Furniture and office equipment	6 524	-	184	120	6 588
Other machinery and equipment	1 507	-	314	57	1 764
<b>TOTAL MOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>27 224</b>	<b>-</b>	<b>2 310</b>	<b>1 346</b>	<b>28 188</b>

## FREE STATE: PROVINCIAL TREASURY VOTE 4

NOTES TO THE ANNUAL FINANCIAL STATEMENT FOR YEAR ENDED 31 MARCH 2017

## 26.1 Additions

## ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Cash	Non-cash	(Capital Work in Progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
<b>MACHINERY AND EQUIPMENT</b>	4 918	-	(2 608)	-	2 310
Computer equipment	1 812	-	-	-	1 812
Furniture and office equipment	184	-	-	-	184
Other machinery and equipment	2 922	-	(2 608)	-	314
<b>TOTAL ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>4 918</b>	<b>-</b>	<b>(2 608)</b>	<b>-</b>	<b>2 310</b>

## 26.2 Disposals

## DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Sold for cash	Non-cash disposal	Total disposals	Cash Received Actual
	R'000	R'000	R'000	R'000
<b>MACHINERY AND EQUIPMENT</b>	1 242	104	1 346	-
Computer equipment	1 149	20	1 169	-
Furniture and office equipment	36	84	120	-
Other machinery and equipment	57	-	57	-
<b>TOTAL DISPOSAL OF MOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>1 242</b>	<b>104</b>	<b>1 346</b>	<b>-</b>

## FREE STATE: PROVINCIAL TREASURY VOTE 4

NOTES TO THE ANNUAL FINANCIAL STATEMENT FOR YEAR ENDED 31 MARCH 2017

## 26.3 Movement for 2015/16

## MOVEMENT IN TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2016

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing Balance R'000
<b>MACHINERY AND EQUIPMENT</b>	<b>27 228</b>	-	<b>1 316</b>	<b>1 320</b>	<b>27 224</b>
Computer equipment	19 254	-	1 159	1 220	19 193
Furniture and office equipment	6 470	-	148	94	6 524
Other machinery and equipment	1 504	-	9	6	1 507
<b>TOTAL MOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>27 228</b>	-	<b>1 316</b>	<b>1 320</b>	<b>27 224</b>

## 26.4 Minor assets

## MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2017

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	2	29	13 116	-	13 147
Value adjustments	-	-	(29)	18	-	(11)
Additions	-	-	-	380	-	380
Disposals	-	-	-	793	-	793
<b>TOTAL MINOR ASSETS</b>	-	<b>2</b>	-	<b>12 721</b>	-	<b>12 723</b>

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of minor assets at cost	-	2	-	7 363	-	7 365
<b>TOTAL NUMBER OF MINOR ASSETS</b>	-	<b>2</b>	-	<b>7 363</b>	-	<b>7 365</b>

## FREE STATE: PROVINCIAL TREASURY VOTE 4

NOTES TO THE ANNUAL FINANCIAL STATEMENT FOR YEAR ENDED 31 MARCH 2017

## MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2016

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	2	29	13 484	-	13 515
Additions	-	-	-	240	-	240
Disposals	-	-	-	608	-	608
<b>TOTAL MINOR ASSETS</b>	<b>-</b>	<b>2</b>	<b>29</b>	<b>13 116</b>	<b>-</b>	<b>13 147</b>

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets						
Number of minor assets at cost	-	2	22	7 712	-	7 736
<b>TOTAL NUMBER OF MINOR ASSETS</b>	<b>-</b>	<b>2</b>	<b>22</b>	<b>7 712</b>	<b>-</b>	<b>7 736</b>

## 27. INTANGIBLE CAPITAL ASSETS

## MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Opening balance	Value adjustments	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	560	-	-	-	560
Capital Work-in-progress (Effective 1 April 2016)	29 271	-	22 264	-	51 535
<b>TOTAL INTANGIBLE CAPITAL ASSETS</b>	<b>29 831</b>	<b>-</b>	<b>22 264</b>	<b>-</b>	<b>52 095</b>

## FREE STATE: PROVINCIAL TREASURY VOTE 4

NOTES TO THE ANNUAL FINANCIAL STATEMENT FOR YEAR ENDED 31 MARCH 2017

## 27.1 Additions

## ADDITIONS TO INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Cash	Non-Cash	(Development work in progress – current costs)	Received current year, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	22 264	-	(22 264)	-	-
<b>TOTAL ADDITIONS TO INTANGIBLE CAPITAL ASSETS</b>	<b>22 264</b>		<b>(22 264)</b>	<b>-</b>	<b>-</b>

## 27.2 Movement for 2015/16

## MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2016

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	560	-	-	-	560
Capital Work-in-progress (Effective 1 April 2016)	-	4 049	25 222	-	29 271
<b>TOTAL INTANGIBLE CAPITAL ASSETS</b>	<b>560</b>	<b>4 049</b>	<b>25 222</b>	<b>-</b>	<b>29 831</b>

## 27.2.1 Prior period error

	2015/16 R'000
<b>Nature of prior period error</b>	
<b>Relating to 2014/15</b>	<b>4 049</b>
Centralised Suppliers Database incorrectly classified	4 049
<b>Relating to 2015/16</b>	<b>25 222</b>
Centralised Suppliers Database incorrectly classified	25 222
Total prior period errors	<b>29 271</b>

## FREE STATE: PROVINCIAL TREASURY VOTE 4

NOTES TO THE ANNUAL FINANCIAL STATEMENT FOR YEAR ENDED 31 MARCH 2017

## 28. IMMOVABLE TANGIBLE CAPITAL ASSETS

**MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017**

	Opening balance R'000	Value adjustments	Additions R'000	Disposals R'000	Closing Balance R'000
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	-	-	60	60	-
Other fixed structures	-	-	60	60	-
<b>TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS</b>	-	-	60	60	-

Section 42 transfer to Department of Public Works and Infrastructure – Air conditioners installed in server room in Fidel Castro Building.

## 28.1 Additions

**ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017**

	Cash R'000	Non- cash R'000	(Capital Work in Progress current costs and finance lease payments) R'000	Received current, not paid (Paid current year, received prior year) R'000	Total R'000
<b>BUILDING AND OTHER FIXED STRUCTURES</b>	60	-	-	-	60
Other fixed structures	60	-	-	-	60
<b>TOTAL ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS</b>	60	-	-	-	60

## FREE STATE: PROVINCIAL TREASURY VOTE 4

NOTES TO THE ANNUAL FINANCIAL STATEMENT FOR YEAR ENDED 31 MARCH 2017

## 28.2 Disposals

## DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2017

	Sold for cash	Non-cash disposal	Total disposals	Cash Received Actual
	R'000	R'000	R'000	R'000
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	-	60	60	-
Other fixed structures	-	60	60	-
<b>TOTAL DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS</b>	-	60	60	-

## 28.3 Movement for 2015/16

## MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2016

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	-	-	29	29	-
Other fixed structures	-	-	29	29	-
<b>TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS</b>	-	-	29	29	-

Section 42 transfer to Department of Public Works and Infrastructure – airconditioners installed in server room in Fidel Castro Building.

## FREE STATE: PROVINCIAL TREASURY VOTE 4

NOTES TO THE ANNUAL FINANCIAL STATEMENT FOR YEAR ENDED 31 MARCH 2017

## 29. PRIOR PERIOD ERRORS

## 29.1 Correction of prior period errors

	2016/17 R'000
<b>Expenditure:</b>	
Goods and Services	(25 222)
Software and other intangible assets	<u>25 222</u>
<b>Net effect</b>	<u><u>-</u></u>

*Rectification of classification of centralized database*

	2016/17 R'000
<b>Assets:</b>	
Section 42 Movable asset transfers	29
Software and other intangible assets	<u>29 271</u>
<b>Net effect</b>	<u><u>29 300</u></u>

*Previously incorrectly reported as work in progress and not as Section 42 transfer.*

	2016/17 R'000
<b>Liabilities:</b>	
Accruals	21
Payables not recognized	<u>330</u>
<b>Net effect</b>	<u><u>351</u></u>

*Payables did not include claims payables as confirmed and Accruals did not include one amount.*

	2016/17 R'000
<b>Other:</b>	
Accruals	21
Payables not recognized	330
Irregular expenditure	29 422
Fruitless and wasteful expenditure	<u>75</u>
<b>Net effect</b>	<u><u>29 848</u></u>

*Payables did not include claims payables as confirmed and accruals did not include one amount. Irregular and Fruitless and wasteful expenditure emanated from final outcomes of audit during 2015/16.*

## FREE STATE: PROVINCIAL TREASURY VOTE 4

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2017

## 30. STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			
	DoRA and other transfers R'000	Roll Overs R'000	Adjustments R'000	Total Available	Actual Transfer R'000	Funds Withheld R'000	Re-allocations by National Treasury or National Department	%
Nketoana Local Municipality	1 250	-	-	1 250	1 250	-	-	-
Mohokare Local Municipality	-	-	500	500	500	-	-	-
Setsof Local Municipality	-	-	10 000	10 000	10 000	-	-	-
Phumelela Local Municipality	1 100	-	900	2 000	2 000	-	-	-
Nqwathe Local Municipality	5 000	-	6 100	11 100	11 100	-	-	-
Xhariep District Municipality	500	-	(500)	-	-	-	-	-
Mafube Local Municipality	5 500	-	(5 500)	-	-	-	-	-
Mohokare Local Municipality	-	-	600	600	600	-	-	-
<b>TOTAL</b>	<b>13 350</b>	<b>-</b>	<b>12 100</b>	<b>25 450</b>	<b>25 450</b>	<b>-</b>	<b>-</b>	<b>-</b>

## VOTE 4: FREE STATE PROVINCIAL TREASURY

## FREE STATE: PROVINCIAL TREASURY VOTE 4

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2017

## ANNEXURE 1A

## STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION			TRANSFER		SPENT			2015/16		
	DoRA and other transfers R'000	Roll Overs R'000	Adjustments R'000	Total Available	Actual Transfer R'000	Funds Withheld R'000	Re-allocations by National Treasury or National Department %	Amount received by municipality R'000	Amount spent by municipality R'000	% of available funds spent by municipality	Division of Revenue Act R'000
Nketoana Municipality Local	1 250	-	-	1 250	1 250	-	-	1 250	1 250	100%	1 250
Mohokare Municipality Local	-	-	500	500	500	-	-	500	500	100%	500
Setsotho Municipality Local	-	-	10 000	10 000	10 000	-	-	10 000	1 300	13%	5 000
Phumelela Municipality Local	1 100	-	900	2 000	2 000	-	-	2 000	2 000	100%	600
Nqwathe Municipality Local	5 000	-	6 100	11 100	11 100	-	-	11 100	10 189	92%	10 000
Xhariep Municipality District	500	-	(500)	-	-	-	-	-	-	-	-
Mafube Municipality Local	5 500	-	(5 500)	-	-	-	-	-	-	-	-
Tswelopele Municipality Local	-	-	-	-	-	-	-	-	-	-	500
Mohokare Municipality Local	-	-	600	600	600	-	-	600	-	0%	-

## FREE STATE: PROVINCIAL TREASURY VOTE 4

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2017

NAME OF MUNICIPALITY	GRANT ALLOCATION			TRANSFER			SPENT			2015/16 Division of Revenue Act R'000	
	DoRA and other transfers R'000	Roll Overs R'000	Adjustments R'000	Total Available	Actual Transfer R'000	Funds Withheld R'000	Re-allocations by National Treasury or National Department %	Amount received by municipality R'000	Amount spent by municipality R'000		% of available funds spent by municipality
Naledi Municipality	-	-	-	-	-	-	-	-	-	-	500
Letsemeng Municipality	-	-	-	-	-	-	-	-	-	-	500
<b>TOTAL</b>	<b>13 350</b>	<b>-</b>	<b>12 100</b>	<b>25 450</b>	<b>25 450</b>	<b>-</b>	<b>-</b>	<b>25 450</b>	<b>15 239</b>	<b>60%</b>	<b>18 850</b>

## FREE STATE: PROVINCIAL TREASURY VOTE 4

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2017

ANNEXURE 1B  
STATEMENT OF TRANSFERS TO HOUSEHOLDS

	TRANSFER ALLOCATION				EXPENDITURE		2015/16
	Adjusted Appropriation Act R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	Available funds Transferred %	Appropriation Act R'000
<b>HOUSEHOLDS</b>							
<b>Transfers</b>							
Injury on duty	-	-	-	-	-	0%	21
Leave gratuity	176	-	-	176	125	71%	357
Pledge by MEC for Finance towards financial assistance to Ms Katleho Mokoka – Student at NWU	-	-	-	-	-	0%	30
Donations of school uniforms and food parcels as part of outreach by MEC to Letsemeng District	-	-	-	-	-	0%	53
Donation of cleaning materials, bulbs, painting materials for Tswelapele Ka Thuto Primary School in Letsemeng	-	-	-	-	-	0%	25
Donation of two busses for Xhariep area to Ladybranda for ministerial outreach project	-	-	-	-	-	0%	40
Donation to departmental officials – in line with bereavement policy	-	-	-	-	-	0%	3
Donation of accommodation, venue, catering and transport for learners to visit EC, Grootfontein Agricultural College, Rhodes University, NMMU and Walter Sisulu University	-	-	-	-	-	0%	1
Donation of household items to four families in QwaQwa as part of the outreach programme of the MEC	-	-	-	-	-	0%	27

## VOTE 4: FREE STATE PROVINCIAL TREASURY

## FREE STATE: PROVINCIAL TREASURY VOTE 4

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2017

	TRANSFER ALLOCATION				EXPENDITURE		2015/16	
	Adjusted Appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	Available funds Transferred	Appropriation Act	
	R'000	R'000	R'000	R'000	R'000	%	R'000	
<b>HOUSEHOLDS</b>								
Donation of groceries to matric learners at Oppermansgrond in Letsemeng District as part of the MEC's outreach	-	-	-	-	-	0%	36	
Financial Assistance donation to Thobile Mushwana to represent SA in Young World Summit in Bangkok	-	-	-	-	-	0%	65	
Donation of Christmas party for early childhood development centres in Xhariep, Maluti a Phofung, Fezile Dabi & Mantsopa Local Municipalities	-	-	-	-	-	0%	141	
Donation to host unity in dialogue with youth and community as part of MEC's outreach project programme	27	-	-	27	27	100%	-	
Donation of school uniforms to 94 learners as Letlotlo Naledi Public School as part of MEC's outreach programme	72	-	-	72	44	61%	-	
Donation of dust masks, gloves and refuse bags to Letsemeng Local Municipality as part of the Nelson Mandela Day celebrations for 2016	5	-	-	5	5	100%	-	
Donation of trophies for school tournaments for different sporting codes to a school in Xhariep district as part of the MEC's outreach programme	9	-	-	9	9	100%	-	
Donation of running shoes, socks and track suits for four towns in Letsemeng Local Municipality as part of the Nelson Mandela Day celebrations 2016	31	-	-	31	31	100%	-	
Donation of transport to community members to attend the 16 Days of no violence against women and children campaign in around Xhariep District and Bethlehem	134	-	-	134	100	75%	-	
Donation in line with the bereavement policy relating the death of two departmental officials	10	-	-	10	2	20%	-	
<b>TOTAL</b>	<b>464</b>	<b>-</b>	<b>-</b>	<b>464</b>	<b>343</b>	<b>74%</b>	<b>799</b>	

## FREE STATE: PROVINCIAL TREASURY VOTE 4

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2017

ANNEXURE 1C  
STATEMENT OF AIDS ASSISTANCE RECEIVED

NAME OF DONOR	PURPOSE	Opening balance R'000	Revenue R'000	Expenditure R'000	Paid back on/by 31 March R'000	Closing balance R'000
<b>Received in cash</b>						
Fasset training funds	Training assistance to officials	24	-	-	-	24
<b>TOTAL</b>		<b>24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24</b>

## FREE STATE: PROVINCIAL TREASURY VOTE 4

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2017

## ANNEXURE 1D

## STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE

NATURE OF GIFT, DONATION OR SPONSORSHIP (Group major categories but list material items including name of organisation)	2016/17	2015/16
	R '000	R '000
<b>Made in kind</b>		
Donation of old redundant furniture to Vrystaat Nasorg	-	63
Donation of old redundant furniture to Nzame School	-	46
Capital asset donation of computer notebook to Abram Lekaba	10	-
Capital asset donation of old and redundant furniture to Kopano Home Based Care Organisation	10	-
Capital asset donation of old and redundant furniture to Lehae La Rona Old Age Care Centre	11	-
Capital asset donation of computer to Letsemeng Youth Centre	10	-
Capital asset donation of old and redundant furniture to Motheo College	41	-
Capital asset donation of old and redundant furniture to Tshewellang Community Based Centre	22	-
Minor assets donation of old and redundant furniture and equipment to Khanya Community Based Organisation	50	-
Minor assets donation of old and redundant furniture and equipment to Kopano Home Based Care Organisation	42	-
Minor assets donation of old and redundant furniture and equipment to Lehae La Rona Old Age Care Centre	33	-
Minor assets donation of old and redundant furniture and equipment to Leseding Day Care Centre	13	-
Minor assets donation of old and redundant furniture and equipment to Letsemeng Youth Centre	8	-
Minor assets donation of old and redundant furniture and equipment to Methodist Church in Africa	19	-
Minor assets donation of old and redundant furniture and equipment to Motheo College	39	-
Minor assets donation of old and redundant furniture and equipment to The United Methodist Church of Southern Africa	12	-
Minor assets donation of old and redundant furniture and equipment to Tshewellang Community Based Centre	50	-
<b>TOTAL</b>	<b>370</b>	<b>109</b>