COMPLIANCE NOTES

GRAP 17, SANS 241 and GN 665

How the asset register maps to component accounting, how a drinking-water result is judged, and how effluent is measured against the limits set for a works.

This note describes what Municipal Assistant records and how it evaluates what it records. It is not a reading of the standards themselves, and it does not replace the judgement of an accounting officer, a process controller or an auditor.

GRAP 17: property, plant and equipment

Component accounting needs the components to exist as records. An asset is held with its acquisition detail, useful life, residual data, class, facility and condition, and parent and component relationships are held on the asset, so a pump that is replaced on a different cycle to the structure housing it can be carried and depreciated as its own item.

Condition is not a label typed once. An assessment is dated, attributed to an assessor, and scored on an approved scale, which is what lets a remaining useful life be defended when somebody questions it. Impairment and disposal follow the municipality's financial policy: acquisition, useful life and residual data are verified first, then authorisation, method and proceeds are recorded and the evidence retained against the asset.

> **What the software does not do.** It does not set a useful life, choose a depreciation method or decide that an asset is impaired. Those are policy decisions. It holds the data those decisions are made from, and it keeps the record of who made them and when.

SANS 241: drinking water

Parameters, their units and their limits are reference data, maintained by authorised users and carrying effective dates. A result is evaluated against the limit configured for that parameter as the reading is saved, and the outcome is stored with the reading rather than recalculated later against whatever the configuration happens to say at the time of reading.

Capture	Facility, monitoring point, sample date and time, sample type, and the laboratory or source the result came from.
The result	Parameter and unit, with qualifiers, method and detection limit where the laboratory supplies them.
Exceedance	Investigated under the sampling and incident procedure, with evidence and corrective action linked to the result that raised it.
Sampling schedule	Planned locations, parameters and frequencies, with missed samples recorded against a reason.

> **An exceedance is preserved.** A valid result that fails is not edited to pass, and a missed sample is recorded as missed. Rescheduling a sample does not remove the gap it leaves. A compliance record that can be tidied is a compliance record nobody can rely on, including the municipality relying on it.

GN 665: effluent to a water resource

Wastewater results are held on the same footing as drinking water, and measured against the discharge limits set for that particular works, which differ from one works to the next. Bypass and overflow events are recorded as events in their own right, with their timing, so a discharge that happened outside normal operation is legible as an event with its own timing and duration.

Evidence, and the audit trail

Regulatory work is judged on what can be produced afterwards. The document library and the portfolio of evidence hold what has been assembled, regulatory submissions record what has been sent, and an audit log records who changed which record and when. Reference data changes are dated for the same reason: a limit that was tightened last year should not make last year's compliant result read as a failure.