



Saldanha Bay Municipality
Annual Financial Statements
for the year ended 30 June 2025



AUDITOR-GENERAL
SOUTH AFRICA

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28 November 2025

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

General Information

Legal form of entity	Local Municipality
Municipal demarcation code	WC014
Nature of business and principal activities	Local Government The municipality's operations are governed by the Local Government Finance Management Act (MFMA) (Act 56 of 2003), Municipal Structures Act (Act 117 of 1998), Municipal Systems (Act 32 of 2000) and various other acts and regulations.
Mayoral committee	America Wilhelm Kotze Jacobus Laubscher Charmaine Mamabolo Sinah Schaffers Michael Vaughan Eventhia
Executive Mayor	Truter André
Deputy Executive Mayor	Laubscher Charmaine
Speaker	Daniels Olwene
Councillors	Biko Mzwandile Cengimbo Lwando Cleophas Gerald Du Plessis Suritha Jackson Yumnah Koen Marius Komani-Nkohla Zandile Mbane Lelethu Mitchell Leonard Morrison William Pretorius Veronique Rossouw Theresa Scholtz Sharon Schrader Miranda Twala Mthobeli Van der Merwe Ricardo Van Nooi Charleen Williams Thyronne Witbooi Bjorn

Saldanha Bay Municipality

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General Information

Grading of municipal Council for the upper limits for Councillors	Grade 4
Grading of remuneration of municipal manager and senior managers	Grade 4
Wage curve categorisation	Grade 5
Accounting Officer	Mettler Heinrich
Chief Finance Officer (CFO)	Vorster Stefan
Business address	15 Main Road Vredenburg Western Cape South Africa 7380
Postal address	Private Bag X11 Vredenburg Western Cape South Africa 7380
Primary Bankers	Standard Bank of South Africa Limited
Auditors	Auditor-General of South Africa

Saldanha Bay Municipality

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Abbreviations used:

AARTOA	Administrative Adjudication of Road Traffic Offences Act
ABSA	Amalgamated Banks of South Africa
AGSA	Auditor General South Africa
ASB	Accounting Standards Board
CIDMS	City Infrastructure Delivery and Management System
CPI	Consumer Price Index
CRR	Capital Replacement Reserve
DBSA	Development Bank of South Africa
DWS	Department of Water and Sanitation
EPWP	Expanded Public Works Programme
FMG	Financial Management Grant
FMSG	Financial Management Support Grant
GRAP	Generally Recognised Accounting Practice
LSA	Long Service Award
MEC	Member of the Executive Council
MFMA	Municipal Finance Management Act
MPRA	Municipal Property Rates Act
MSA	Municipal Systems Act
MSR	Municipal Staff Regulations
NT	National Treasury
POBA	Public Officer Bearers Act
PPE	Property, Plant and Equipment
PT	Provincial Treasury
SARS	South African Revenue Services
SBM	Saldanha Bay Municipality
SETA	Sector Education and Training Authority
SCM	Supply Chain Management
SDL	Skills Development Levy
UIF	Unemployment Insurance Fund
VAT	Value Added Tax

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VURP	Vredenburg Urban Revitalisation Project
WCA	Workers Compensation Assistance
WCDM	West Coast District Municipality

Accounting Officer's Responsibilities and Approval

The accounting officer is required by the MFMA (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the accounting officer to ensure that the annual financial statements fairly present the state of affairs of the municipality as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

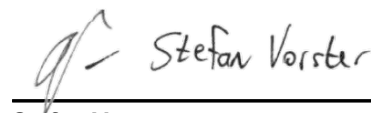
The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The accounting officer acknowledges that he is ultimately responsible for the system of internal financial control established by the municipality and place considerable importance on maintaining a strong control environment. To enable the accounting officer to meet these responsibilities, the accounting officer sets standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the municipality and all employees are required to maintain the highest ethical standards in ensuring the municipality's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the municipality is on identifying, assessing, managing and monitoring all known forms of risk across the municipality. While operating risk cannot be fully eliminated, the municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The accounting officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The accounting officer has reviewed the municipality's cash flow forecast for the year to 30 June 2026 and, in the light of this review and the current financial position, he is satisfied that the municipality has or has access to adequate resources to continue in operational existence for the foreseeable future.

The accounting officer further certifies that the salaries, allowances and benefits of councillors and payments made to councillors for loss of office, if any, as disclosed in note 35 and note 59 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 POBA and the Minister of Provincial and Local Government's determination in accordance with this Act.



Stefan Vorster
Acting Accounting Officer

31 August 2025
Vredenburg

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Statement of Financial Position as at 30 June 2025

Figures in Rand	Note(s)	2025	2024 Restated*
Assets			
Current Assets			
Cash and cash equivalents	2	136 629 835	138 259 296
Inventories	3	30 674 787	30 339 015
Investments	4	810 292 084	709 805 215
Receivables from exchange transactions	5&7	140 266 064	130 560 076
Receivables from non-exchange transactions	6&7	71 926 350	62 463 338
Prepayments	8	5 375 578	5 757 402
Operating lease asset	9	263 503	194 774
VAT receivable		193 563	3 211 809
		1 195 621 764	1 080 590 925
Non-Current Assets			
Property, plant and equipment	10	3 073 715 105	2 966 871 901
Intangible assets	11	5 679 515	6 171 364
Investment property	12	31 618 600	28 432 000
Heritage assets	13	3 298 260	3 298 260
		3 114 311 480	3 004 773 525
Total Assets		4 309 933 244	4 085 364 450
Liabilities			
Current Liabilities			
Operating lease liability	9	260	11 560
Payables from exchange transactions	14	184 427 490	153 151 892
Consumer deposits	15	41 485 003	38 066 411
Unspent conditional grants and receipts	16	28 794 613	27 998 812
Borrowings	17	13 871 451	12 477 070
Employee benefit obligation	18	53 261 237	50 724 655
Provisions	19	8 015 892	8 037 317
		329 855 946	290 467 717
Non-Current Liabilities			
Borrowings	17	81 849 864	95 721 312
Employee benefit obligation	18	157 317 000	139 925 000
Provisions	19	67 239 999	57 013 603
		306 406 863	292 659 915
Total Liabilities		636 262 809	583 127 632
Net Assets		3 673 670 435	3 502 236 818
Accumulated surplus		3 673 670 435	3 502 236 818

* See Note 48

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Statement of Financial Performance

Figures in Rand	Note(s)	2025	2024 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	20	949 568 562	854 621 796
Construction contracts	21	1 627 783	754 075
Rental of facilities and equipment	22	15 156 126	13 662 022
Interest earned - external investments	23	79 754 837	76 857 505
Interest earned - outstanding receivables	24	12 792 606	12 780 514
Agency fees	25	9 636 819	9 432 552
Licences and permits	26	1 272 488	1 297 865
Other revenue	27	38 429 391	40 420 685
Total revenue from exchange transactions		1 108 238 612	1 009 827 014
Revenue from non-exchange transactions			
Property rates	28	356 497 835	327 316 117
Availability charges	29	33 455 397	33 749 332
Interest earned - outstanding receivables	30	9 005 541	7 886 185
Government grants & subsidies	31	196 456 587	187 334 281
Fines	32	22 465 821	23 177 737
Other revenue	33	65 910 042	21 029 289
Total revenue from non-exchange transactions		683 791 223	600 492 941
Total revenue		1 792 029 835	1 610 319 955
Expenditure			
Employee related costs	34	(512 211 204)	(489 602 383)
Remuneration of councillors	35	(14 395 192)	(13 991 167)
Depreciation and amortisation	36	(169 486 467)	(165 401 500)
Impairment of assets	37	(24 020 303)	(25 022 499)
Finance costs	38	(34 707 037)	(35 676 946)
Bad debts written-off	39	(22 028 300)	(21 202 180)
Bulk purchases	40	(550 435 353)	(483 692 895)
Contracted services	41	(157 548 621)	(128 593 003)
Transfers and subsidies	42	(600 148)	(1 484 829)
Inventories written-off		(153 023)	(370 657)
General expenses	43	(137 182 558)	(131 172 872)
Total expenditure		(1 622 768 206)	(1 496 210 931)
Operating surplus		169 261 629	114 109 024
Gains and losses			
Actuarial gain/(loss)	18	(3 313 976)	6 731 150
Fair value adjustments	44	3 186 600	2 922 000
Gain on reversal of provision		10 457	7 082 845
Gain/(loss) on disposal of assets		2 244 569	(281 163)
Gain/(loss) on foreign exchange		44 338	(43 108)
Surplus for the year		171 433 617	130 520 748

* See Note 48

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus
Opening balance as previously reported	3 376 708 962
Prior year adjustments	(4 992 892)
Balance at 01 July 2023 as restated*	3 371 716 070
Surplus for the year	130 520 748
Balance at 01 July 2024 as restated*	3 502 236 818
Surplus for the year	171 433 617
Balance at 30 June 2025	3 673 670 435

* See Note 48

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Cash Flow Statement

Figures in Rand	Note(s)	2025	2024 Restated*
Cash flows from operating activities			
Receipts			
Taxes and fines		361 717 210	331 430 903
Service charges		960 601 961	854 936 346
Grants		197 350 132	205 930 550
Interest received		91 026 246	86 801 432
Other receipts		71 840 564	66 999 616
		<u>1 682 536 113</u>	<u>1 546 098 847</u>
Payments			
Employee costs and remuneration of councillors		(527 490 790)	(503 668 541)
Suppliers and other		(805 935 992)	(750 669 514)
Finance charges		(11 044 343)	(12 200 000)
		<u>(1 344 471 125)</u>	<u>(1 266 538 055)</u>
Net cash flows from operating activities	45	338 064 988	279 560 792
Cash flows from investing activities			
Purchase of property, plant and equipment	10	(225 437 124)	(201 859 077)
Proceeds from sale of property, plant and equipment	10	3 643 737	153 093
Purchase of other intangible assets	11	(423 995)	(2 082 527)
Net movement in investments		(105 000 000)	(55 000 000)
Net cash flows from investing activities		(327 217 382)	(258 788 511)
Cash flows from financing activities			
Repayment of borrowings		(12 477 067)	(11 321 411)
Net cash flows from financing activities		(12 477 067)	(11 321 411)
Net increase/(decrease) in cash and cash equivalents		(1 629 461)	9 450 870
Cash and cash equivalents at the beginning of the year		138 259 296	128 808 426
Cash and cash equivalents at the end of the year	2	136 629 835	138 259 296

* See Note 48

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	%
Figures in Rand						
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Service charges	943 092 121	-	943 092 121	949 568 562	6 476 441	1
Sale of goods and rendering of services	27 688 385	-	27 688 385	11 333 658	(16 354 727)	(59)
Agency services	10 527 432	-	10 527 432	9 636 819	(890 613)	(8)
Interest earned from receivables	13 222 696	-	13 222 696	12 792 606	(430 090)	(3)
Interest earned from current and non-current assets	77 243 257	-	77 243 257	79 754 837	2 511 580	3
Rental from fixed assets	15 308 159	-	15 308 159	15 156 126	(152 033)	(1)
Licences and permits	1 543 705	-	1 543 705	1 270 531	(273 174)	(18)
Operational revenue	9 710 768	-	9 710 768	21 021 967	11 311 199	116
Total revenue from exchange transactions	1 098 336 523	-	1 098 336 523	1 100 535 106	2 198 583	
Revenue from non-exchange transactions						
Property rates	357 386 901	-	357 386 901	356 497 835	(889 066)	-
Fines, penalties and forfeits	26 665 636	-	26 665 636	23 443 877	(3 221 759)	(12)
Licences or permits	4 777	-	4 777	1 957	(2 820)	(59)
Transfers and subsidies: operational	160 880 522	-	160 880 522	155 455 791	(5 424 731)	(3)
Transfers and subsidies: capital (monetary allocations)	64 057 809	-	64 057 809	48 702 341	(15 355 468)	(24)
Transfers and subsidies: capital (in-kind allocations)	-	-	-	64 931 987	64 931 987	100
Interest	8 892 758	-	8 892 758	9 005 541	112 783	1
Operational revenue	35 704 536	-	35 704 536	33 455 400	(2 249 136)	(6)
Gains on disposal of assets	-	-	-	3 499 218	3 499 218	100
Other gains	-	-	-	16 634 207	16 634 207	100
Total revenue from non-exchange transactions	653 592 939	-	653 592 939	711 628 154	58 035 215	
Total revenue	1 751 929 462	-	1 751 929 462	1 812 163 260	60 233 798	
Expenditure						
Employee related costs	(562 858 569)	800 000	(562 058 569)	(524 081 602)	37 976 967	7
Remuneration of councillors	(16 097 339)	-	(16 097 339)	(14 395 192)	1 702 147	11
Bulk purchases - electricity	(473 708 236)	-	(473 708 236)	(469 291 050)	4 417 186	1
Inventory consumed	(142 371 655)	65 974	(142 305 681)	(117 981 097)	24 324 584	17
Debt impairment	(2 154 758)	-	(2 154 758)	(16 929 604)	(14 774 846)	(686)
Depreciation and amortisation	(195 597 312)	-	(195 597 312)	(169 486 467)	26 110 845	13
Interest	(19 528 931)	-	(19 528 931)	(19 794 036)	(265 105)	(1)
Contracted services	(214 518 218)	564 526	(213 953 692)	(157 548 621)	56 405 071	26
Transfers and subsidies	(1 649 507)	22 000	(1 627 507)	(600 148)	1 027 359	63
Irrecoverable debts written off	(29 344 221)	-	(29 344 221)	(22 028 300)	7 315 921	25
Operational costs	(107 989 774)	(1 452 500)	(109 442 274)	(86 498 006)	22 944 268	21
Losses on disposal of assets	(77 763)	-	(77 763)	(1 254 649)	(1 176 886)	(1513)
Other losses	(17 261 231)	-	(17 261 231)	(40 840 871)	(23 579 640)	(137)
Total expenditure	(1 783 157 514)	-(1 783 157 514)	(1 640 729 643)	142 427 871		
Surplus/(Deficit) for the year	(31 228 052)	-	(31 228 052)	171 433 617	202 661 669	

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Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	%
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Figures in Rand

Reconciliation

Total revenue

Comparable basis				1 812 163 260		
Gains disclosed below the line				(20 133 425)		

Actual Amount in the Statement of Financial Performance				<u>1 792 029 835</u>		
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Total expenditure

Comparable basis				(1 640 729 643)		
Losses disclosed below the line				17 961 437		

Actual Amount in the Statement of Financial Performance				<u>(1 622 768 206)</u>		
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Saldanha Bay Municipality

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Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	%
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Figures in Rand

Statement of Financial Position

Assets

Current Assets

Cash and cash equivalents	665 415 655	-	665 415 655	946 921 919	281 506 264	42
Trade and other receivables from exchange transactions	125 280 845	-	125 280 845	137 724 517	12 443 672	10
Receivables from non-exchange transactions	74 877 589	-	74 877 589	73 782 957	(1 094 632)	(1)
Inventory	28 287 477	-	28 287 477	30 674 787	2 387 310	8
VAT	15 685 419	-	15 685 419	27 128 077	11 442 658	73
Other current assets	5 821 579	-	5 821 579	6 324 022	502 443	9
	915 368 564	-	915 368 564	1 222 556 279	307 187 715	

Non-Current Assets

Investment property	28 432 000	-	28 432 000	31 618 600	3 186 600	11
Property, plant and equipment	3 101 972 613	176 000	3 102 148 613	3 073 715 105	(28 433 508)	(1)
Heritage assets	3 298 260	-	3 298 260	3 298 260	-	-
Intangible assets	9 164 365	(176 000)	8 988 365	5 679 515	(3 308 850)	(37)
	3 142 867 238	-	3 142 867 238	3 114 311 480	(28 555 758)	

Total Assets

	4 058 235 802	-	4 058 235 802	4 336 867 759	278 631 957	
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Liabilities

Current Liabilities

Financial liabilities	13 883 012	-	13 883 012	13 871 711	(11 301)	-
Consumer deposits	41 606 412	-	41 606 412	41 485 003	(121 409)	-
Trade and other payables from exchange transactions	144 811 736	-	144 811 736	163 045 707	18 233 971	13
Trade and other payables from non-exchange transactions	3 476 280	-	3 476 280	47 494 968	44 018 688	1266
Provisions	61 717 202	-	61 717 202	61 277 134	(440 068)	(1)
VAT	18 211 378	-	18 211 378	29 615 938	11 404 560	63
	283 706 020	-	283 706 020	356 790 461	73 084 441	

Non-Current Liabilities

Financial liabilities	81 849 862	-	81 849 862	81 849 864	2	-
Provisions	84 131 187	-	84 131 187	89 763 999	5 632 812	7
Other non-current liabilities	131 611 000	-	131 611 000	134 793 000	3 182 000	6
	297 592 049	-	297 592 049	306 406 863	8 814 814	

Total Liabilities

	581 298 069	-	581 298 069	663 197 324	81 899 255	
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Net Assets

	3 476 937 733	-	3 476 937 733	3 673 670 435	196 732 702	
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Net Assets

Accumulated Surplus	3 168 307 691	-	3 168 307 691	3 207 503 703	39 196 012	(1)
Funds and Reserves	308 630 042	-	308 630 042	466 166 732	157 536 690	51
	3 476 937 733	-	3 476 937 733	3 673 670 435	196 732 702	

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	%
Figures in Rand						
Cash Flow Statement						
Cash flows from operating activities						
Receipts						
Property rates	352 452 276	-	352 452 276	356 403 414	3 951 138	1
Service charges	982 787 067	-	982 787 067	967 786 062	(15 001 005)	(2)
Transfers and subsidies: Operational	153 742 428	-	153 742 428	163 732 564	9 990 136	6
Transfers and subsidies: Capital	57 502 171	-	57 502 171	52 896 355	(4 605 816)	(8)
Interest	77 243 257	-	77 243 257	79 754 837	2 511 580	3
Other revenue	58 112 290	-	58 112 290	54 031 159	(4 081 131)	(7)
	1 681 839 489	-	1 681 839 489	1 674 604 391	(7 235 098)	
Payments						
Suppliers and employees	(1 513 813 375)	-	(1 513 813 375)	(1 333 426 782)	180 386 593	12
Interest	(11 044 343)	-	(11 044 343)	(11 044 343)	-	-
	(1 524 857 718)	-	(1 524 857 718)	(1 344 471 125)	180 386 593	
Net cash flows from operating activities	156 981 771	-	156 981 771	330 133 266	173 151 495	
Cash flows from investing activities						
Capital assets	(330 693 555)	-	(330 693 555)	(225 861 120)	104 832 435	32
Proceeds from sale of property, plant and equipment	-	-	-	3 643 737	3 643 737	100
Net cash flows from investing activities	(330 693 555)	-	(330 693 555)	(222 217 383)	108 476 172	
Cash flows from financing activities						
Increase in consumer deposits	3 540 000	-	3 540 000	3 418 592	(121 408)	(3)
Repayment of borrowings	(12 477 070)	-	(12 477 070)	(12 477 067)	3	-
Net cash flows from financing activities	(8 937 070)	-	(8 937 070)	(9 058 475)	(121 405)	
Net increase/(decrease) in cash and cash equivalents	(182 648 854)	-	(182 648 854)	98 857 408	281 506 262	
Cash and cash equivalents at the beginning of the year	848 064 514	-	848 064 514	848 064 511	(3)	
Cash and cash equivalents at the end of the year	665 415 660	-	665 415 660	946 921 919	281 506 259	

Saldanha Bay Municipality

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Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	%
Figures in Rand						
Reconciliation						
Net cash from operating activities						
Basis difference						
Comparable basis				330 133 266		
Consumer deposits classified as operating activity				3 418 592		
Movement on interest receivable included in Investments				4 513 130		
Actual amount in the Cash flow statement				338 064 988		
Net cash from financing activities						
Comparable basis				(9 058 475)		
Consumer deposits classified as operating activity				(3 418 592)		
Actual amount in the Cash flow statement				(12 477 067)		

Please refer to note 61 for explanations of material budget variances.

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 MFMA (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.

In the absence of an issued and effective Standard of GRAP, accounting policies for material transactions, events or conditions were developed in accordance with paragraphs 8, 10 and 11 of GRAP 3 as read with Directive 5.

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.

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

These accounting policies are consistent with the previous period.

1.1 Presentation currency

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

1.2 Going concern assumption

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

1.3 Materiality

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Framework for the Preparation and Presentation of Financial Statements states that users are assumed to have a reasonable knowledge of government, its activities, accounting and a willingness to study the information with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

When the final accounts have been closed, any transaction that occurs in respect of a prior period, is considered by management individually and collectively for materiality and the annual financial statements are amended with transactions that are material in amount or by nature.

1.4 Comparative figures

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

Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

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:

Accounting Policies

1.5 Significant judgements and sources of estimation uncertainty (continued)

Trade receivables

The municipality assesses its trade receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, 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 calculation of the impairment of trade receivables is based on a payment percentage assessment of the individual debtors of the municipality. If an individual debtor has a payment percentage of more than 90%, impairment is not considered. In instances where the payment percentage is less than 90%, the individual debtor is impaired based on the actual non-payment percentage of the outstanding debt.

Revenue recognition

The Accounting Policies on Revenue from Exchange Transactions and Revenue from Non-exchange Transactions describes the conditions under which revenue will be recorded by the management of the municipality. In making their judgement, the management considered the detailed criteria for the recognition of revenue as set out in GRAP 9: Revenue from Exchange Transactions and GRAP 23: Revenue from Non-exchange Transactions.

Revenue is initially recognised at the fair value, when measuring revenue from fines at initial recognition, estimations are made regarding the probability of the traffic fines being withdrawn, reduced, written off (struck off) or the offender being given a rebate when settling the traffic fine.

Allowance for slow moving, damaged and obsolete stock

Management's judgement is required when determining the write down of stock 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 inventory note.

Fair value estimation

The carrying value less impairment provision of trade receivables are assumed to approximate their fair values.

Impairment testing

The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell.

Provisions, contingent liabilities and contingent assets

Management judgement is required when recognising and measuring provisions, and when measuring contingent liabilities. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

Assumptions were used in determining the provision for rehabilitation of landfill sites. Provision is made for the estimated cost to be incurred on the long-term environmental obligations, comprising expenditure on pollution control and closure over the estimated life of the landfill. The provision is based on the advice and judgment of qualified engineers. The estimates are discounted at a pre-tax discount rate that reflect current market assessments of the time value of money. The increase in the rehabilitation provision due to passage of time is recognised as finance cost in the Statement of financial performance and financial position.

Contingent liabilities represent a possible obligation that arises from past events and whose existence will be confirmed only by an occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality.

A contingent liability can also arise as a result of a present obligation that arises from past events but which is not recognised as a liability either because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

Contingent assets represent possible assets that arise from past events and whose existence will be confirmed only by an occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in the notes to the municipality.

Accounting Policies

1.5 Significant judgements and sources of estimation uncertainty (continued)

Useful lives of infrastructure and other assets

The municipality's management determines the estimated useful lives and related depreciation charges for the useful lives of infrastructure and other assets. This estimate is based on industry norms or technical advice. 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.

Other key assumptions for post retirement obligation are based on current market conditions. Additional information is disclosed in Note 18 - Employee benefit obligations.

Effective interest rate

The municipality used the most relevant contractual risk rate applicable where relevant to each category of assets and liabilities to discount future cash flows. Where none exists the prime interest rate is used to discount future cash flows.

Allowance for impairment

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.

Segment reporting

In applying GRAP 18 Segment Reporting, management makes judgements with regard to the identification of reportable segments of the municipality in a manner consistent with the internal reporting provided to Management.

1.6 Standards, amendments to standards and interpretations issued but not yet effective

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 following GRAP standards have been issued, but are not yet effective during the current reporting period and the municipality did not early adopt this GRAP standard.

Reference	Topic	Effective date
IGRAP 22	Foreign Currency Transactions and Advance Consideration	01 April 2025

Management has considered all of the above-mentioned GRAP standard issued but not yet effective and anticipates that the adoption of this standard will not have a significant impact on the financial position, financial performance or cash flows of the municipality.

1.7 Budget information

The approved budget covers the fiscal period from 01 July 2024 to 30 June 2025.

The approved budget is prepared on an accrual basis and presented in accordance with the GRAP reporting framework.

The annual financial statements and the budget are on the same accounting basis and for the same municipality and same period but not on the same classification basis therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

The Statement of comparative and actual information has been included in the annual financial statements based on the prescribed budget schedules using tables B1, B4, B6 and B7.

A difference of 10% or more, and if the amount exceeds R5 million, between budgeted and actual amounts is regarded as material.

Accounting Policies

1.8 Cash and cash equivalents

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

1.9 Inventories

Inventories comprise current assets held for sale, consumption or distribution during the ordinary course of business. 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.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost generally refers to the purchase price, plus taxes, transport costs and any other costs in bringing the inventories to their current location and condition. Where inventories are manufactured, constructed or produced, the cost includes the cost of labour, materials and overheads used during the manufacturing, construction or production process.

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

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the municipality incurs to acquire the asset on the reporting date.

Housing inventory relates to the land on which low cost houses are still in the process of construction or completed and not yet distributed to beneficiaries.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

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.

Accounting Policies

1.10 Investments

Investments are short-term deposits invested with various financial institutions for a period longer than three months, but not more than twelve months in accordance with the cash management and investment policies of the municipality.

Short-term deposits are not classified as part of cash and cash equivalents as these investments are not readily convertible to known amounts of cash. The short-term investments do not have a short maturity of three months or less from the date of acquisition and do not meet the definition of cash and cash equivalents in accordance with GRAP 2.

Recognition

The municipality recognises investments as a current asset when the funds have been transferred to the financial institution.

Measurement

The investments are initially measured at fair value plus the transaction costs that are directly attributable to their acquisition. The fair value is the total amount initially invested at the banking institution.

The investments are subsequently measured at amortised cost using the effective interest rate method. The gains on the investments are recognised in surplus or deficit through the amortisation process.

Derecognition

The municipality derecognises investments on maturity of the investments when the contractual rights to the cash flows from the investments are settled by the financial institutions.

Accounting Policies

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.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

A concessionary loan is a loan granted to or received by an entity on terms that are not market related.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, an entity shall estimate cash flows considering all contractual terms of the financial instrument (for example, prepayment, call and similar options) but shall not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate (see the Standard of GRAP on Revenue from Exchange Transactions), transaction costs, and all other premiums or discounts. There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the cash flows or the expected life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

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 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 financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

A financial liability is any liability that is a contractual obligation to:

- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk encountered by an entity in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

Accounting Policies

1.11 Financial instruments (continued)

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.

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.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument.

Financial instruments at amortised cost are non-derivative financial assets or non-derivative financial liabilities that have fixed or determinable payments, excluding those instruments that:

- the entity designates at fair value at initial recognition; or
- are held for trading.

Financial instruments at cost are investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured.

Financial instruments at fair value comprise financial assets or financial liabilities that are:

- derivatives;
- combined instruments that are designated at fair value;
- instruments held for trading. A financial instrument is held for trading if:
 - it is acquired or incurred principally for the purpose of selling or repurchasing it in the near-term; or
 - on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short term profit-taking;
 - non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; and
 - financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

Classification

The entity has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class

Trade and other receivables from exchange transactions
Cash and cash equivalents
Investments

Category

Financial asset measured at amortised cost
Financial asset measured at amortised cost
Financial asset measured at amortised cost

Accounting Policies

1.11 Financial instruments (continued)

The entity has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Borrowings	Financial liability measured at amortised cost
Trade and other payables from exchange transactions	Financial liability measured at amortised cost
Consumer deposits	Financial liability measured at amortised cost
Unspent conditional grants arising from contractual agreements (not statutory grants)	Financial liability measured at amortised cost

Initial recognition

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

The entity recognises financial assets using trade date accounting.

Initial measurement of financial assets and financial liabilities

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

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

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

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 entity 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, a 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.

Accounting Policies

1.11 Financial instruments (continued)

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

Financial assets measured at amortised cost:

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

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

Financial assets measured at cost:

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

Derecognition

Financial assets

The entity derecognises financial assets using trade date accounting.

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.

The carrying amounts of the transferred asset are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the consideration received and the amounts recognised and derecognised is recognised in surplus or deficit in the period of the transfer.

If the entity transfers a financial asset in a transfer that qualifies for derecognition in its entirety and retains the right to service the financial asset for a fee, it recognise either a servicing asset or a servicing liability for that servicing contract. If the fee to be received is not expected to compensate the entity adequately for performing the servicing, a servicing liability for the servicing obligation is recognised at its fair value. If the fee to be received is expected to be more than adequate compensation for the servicing, a servicing asset is recognised for the servicing right at an amount determined on the basis of an allocation of the carrying amount of the larger financial asset.

Accounting Policies

1.11 Financial instruments (continued)

If, as a result of a transfer, a financial asset is derecognised in its entirety but the transfer results in the entity obtaining a new financial asset or assuming a new financial liability, or a servicing liability, the entity recognise the new financial asset, financial liability or servicing liability at fair value.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

If the transferred asset is part of a larger financial asset and the part transferred qualifies for derecognition in its entirety, the previous carrying amount of the larger financial asset is allocated between the part that continues to be recognised and the part that is derecognised, based on the relative fair values of those parts, on the date of the transfer. For this purpose, a retained servicing asset is treated as a part that continues to be recognised. The difference between the carrying amount allocated to the part derecognised and the sum of the consideration received for the part derecognised is recognised in surplus or deficit.

If a transfer does not result in derecognition because the entity has retained substantially all the risks and rewards of ownership of the transferred asset, the entity continues to recognise the transferred asset in its entirety and recognise a financial liability for the consideration received. In subsequent periods, the entity recognises any revenue on the transferred asset and any expense incurred on the financial liability. Neither the asset, and the associated liability nor the revenue, and the associated expenses are offset.

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.

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability and a new financial liability is recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

Presentation

Interest relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

Dividends or similar distributions relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

Losses and gains relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

Distributions to holders of residual interests are recognised by the entity directly in net assets. Transaction costs incurred on residual interests are accounted for as a deduction from net assets. Income tax [where applicable] relating to distributions to holders of residual interests and to transaction costs incurred on residual interests are accounted for in accordance with the International Accounting Standard on Income Taxes.

A financial asset and a financial liability are only offset and the net amount presented in the statement of financial position when the entity currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

In accounting for a transfer of a financial asset that does not qualify for derecognition, the entity does not offset the transferred asset and the associated liability.

Accounting Policies

1.12 Property, plant and equipment

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

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

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

Property, plant and equipment is initially measured at cost.

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

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.

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

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.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of 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.

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

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

Asset class	Depreciation method	Average useful life
Land		Indefinite
Buildings	Straight line	3-70
Machinery and equipment	Straight line	2 - 65
Furniture and office equipment	Straight line	2 - 40
Transport assets	Straight line	5 - 40
Computer equipment	Straight line	2 - 40
Infrastructure	Straight line	1 - 99
Community assets	Straight line	3 - 70
Other assets	Straight line	3 - 70

Accounting Policies

1.12 Property, plant and equipment (continued)

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 and that has a different useful life is depreciated separately.

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the municipality. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

The municipality assesses at each reporting date whether there is any indication that the municipality 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 municipality revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

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 under construction are carried at cost. Depreciation of an asset commences when the asset is available for use. All assets under construction which have exceeded the initial planned completion date by two years are considered to be taking a significantly longer period of time to complete than expected.

The municipality separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 10). The expenditure to repair and maintain property, plant and equipment comprises of goods and services and contracted services. These cost excludes labour cost.

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note 10).

1.13 Site restoration and dismantling cost

The municipality has an obligation to dismantle, remove and restore items of property, plant and equipment. Such obligations are referred to as 'decommissioning, restoration and similar liabilities'. The cost of an item of property, plant and equipment includes the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which a municipality incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

The related asset is measured using the cost model, thus:

- (a) subject to (b), changes in the liability are added to, or deducted from, the cost of the related asset in the current period;
- (b) if a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit; and
- (c) if the adjustment results in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If it is such an indication, the asset is tested for impairment by estimating its recoverable amount or recoverable service amount, and any impairment loss is recognised in accordance with the accounting policy on impairment of cash-generating assets and/or impairment of non-cash-generating assets.

1.14 Heritage assets

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

Accounting Policies

1.14 Heritage assets (continued)

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Standards of GRAP.

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

The municipality separately discloses expenditure to repair and maintain heritage assets in the notes to the financial statements (see note 13). Cost incurred to repair and maintain heritage assets comprises of goods and services and contracted services. These costs excludes labour cost.

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note 13). Heritage Assets under construction are carried at cost. All assets under construction which have exceeded the initial planned completion date by two years are considered to be taking a significantly longer period of time to complete than expected.

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.

Initial measurement

Heritage assets are measured at cost.

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

Subsequent measurement

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

Heritage assets are not depreciated, since their long economic life and high residual value means that any depreciation would be immaterial. Heritage assets are considered to have indefinite useful lives.

Impairment

The municipality assesses at each reporting date whether there is an indication that it may be impaired. If any such indication exists, the municipality estimates the recoverable amount or the recoverable service amount of the heritage asset.

Transfers

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset.

Transfers to heritage assets are only made when the asset meets the definition of a 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 (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback). The gain or loss arising from the disposal or retirement of a heritage asset is determined as the difference between the net disposal proceeds, if any, and the carrying value and is recognised in the statement of financial performance.

Accounting Policies

1.15 Intangible assets

An asset is identifiable 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.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

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.

The municipality assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

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

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 asset.
- the expenditure attributable to the asset during its development can be measured reliably.

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

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

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

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

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

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

Item	Depreciation method	Average useful life
Computer software, other	Straight line	1 - 18
Other intangible assets	Straight line	Indefinite

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note 11). All intangible assets under construction which have exceeded the initial planned completion date by two years are considered to be taking a significantly longer period of time to complete than expected.

Accounting Policies

1.15 Intangible assets (continued)

Intangible assets are derecognised:

- 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 intangible assets is included in surplus or deficit when the asset is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

1.16 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:

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

Owner-occupied property is property held for use in the production or supply of goods or services or for administrative purposes.

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.

Fair value

Subsequent to initial measurement investment property is measured at fair value.

The fair value of investment property reflects market conditions at the reporting date.

A gain or loss arising from a change in fair value is included in net surplus or deficit for the period in which it arises.

If the municipality determines that the fair value of an investment property under construction is not reliably determinable but expects the fair value of the property to be reliably measurable when construction is complete, it measures that investment property under construction at cost until either its fair value becomes reliably determinable or construction is completed (whichever is earlier). If the municipality determines that the fair value of an investment property (other than an investment property under construction) is not reliably determinable on a continuing basis, the municipality measures that investment property using the cost model (as per the accounting policy on Property, plant and equipment). The residual value of the investment property is then assumed to be zero. The municipality applies the cost model (as per the accounting policy on Property, plant and equipment) until disposal of the investment property.

Once the municipality becomes able to measure reliably the fair value of an investment property under construction that has previously been measured at cost, it measures that property at its fair value. Once construction of that property is complete, it is presumed that fair value can be measured reliably. If this is not the case, the property is accounted for using the cost model in accordance with the accounting policy on Property, plant and equipment.

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

Revenue earned from rental of investment property is disclosed as part of rental of facilities and equipment and are thus not disclosed separately, as they are not material. Expenses in respect of investment property are disclosed as other expenditure and not disclosed separately as they are not material.

Accounting Policies

1.16 Investment property (continued)

The municipality separately discloses expenditure to repair and maintain investment property in the notes to the annual financial statements (see note 12). Cost incurred to repair and maintain investment property comprises of goods and services and contracted services. These cost excludes labour cost.

The municipality discloses relevant information relating to assets under construction or development, in the notes to the annual financial statements (see note 12). All investment property under construction which have exceeded the initial planned completion date by two years are considered to be taking a significantly longer period of time to complete than expected.

1.17 Unauthorised expenditure

Unauthorised expenditure is defined as any expenditure incurred by a municipality not in accordance with section 15 or 11(3) of the MFMA, and includes an overspending of the total amount appropriated in the municipality's approved budget, an overspending of the total amount appropriated for a vote in the approved budget, an expenditure from a vote unrelated to the department or functional area covered by the vote, an expenditure of money appropriated not in accordance for that specific purpose, a spending of an allocation not in accordance with any conditions of the allocation, or a grant made by the municipality not in accordance with the MFMA.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year 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.

Refer to note 61 (Capital expenditure by vote) and Annexure B (Operating expenditure by vote) where an analysis of the budgeted and actual expenditure is presented.

1.18 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the MFMA (Act No.56 of 2003), the MSA (Act No.32 of 2000), and the POBA (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.

Irregular expenditure is disclosed inclusive of VAT.

1.19 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 year 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.

Fruitless and wasteful expenditure is disclosed inclusive of VAT.

1.20 Provisions and contingencies

Provisions are recognised when:

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

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

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

Accounting Policies

1.20 Provisions and contingencies (continued)

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 surplus (deficit).

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 an 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.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 57.

Decommissioning, restoration and similar liability

Changes in the measurement of an existing decommissioning, restoration and similar liability that result from changes in the estimated timing or amount of the outflow of resources embodying economic benefits or service potential required to settle the obligation, or a change in the discount rate, is accounted for as follows:

If the related asset is measured using the cost model:

- changes in the liability is added to, or deducted from, the cost of the related asset in the current period.
- the amount deducted from the cost of the asset does not exceed its carrying amount. If a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit.
- if the adjustment results in an addition to the cost of an asset, the entity consider whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If there is such an indication, the entity test the asset for impairment by estimating its recoverable amount or recoverable service amount, and account for any impairment loss, in accordance with the accounting policy on impairment of assets as described in accounting policy and 1.27.
- changes in the liability alter the revaluation surplus or deficit previously recognised on that asset, so that:
 - a decrease in the liability is credited directly to revaluation surplus in net assets, except that it is recognised in surplus or deficit to the extent that it reverses a revaluation deficit on the asset that was previously recognised in surplus or deficit; and
 - an increase in the liability is recognised in surplus or deficit, except that it is debited directly to revaluation surplus in net assets to the extent of any credit balance existing in the revaluation surplus in respect of that asset;

The adjusted depreciable amount of the asset is depreciated over its useful life. Therefore, once the related asset has reached the end of its useful life, all subsequent changes in the liability is recognised in surplus or deficit as they occur. The periodic unwinding of the discount is recognised in surplus or deficit as a finance cost as it occurs.

Accounting Policies

1.21 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.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Operating leases - lessor

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

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease revenue.

The aggregate cost of incentives is recognised as a reduction of rental revenue over the lease term on a straight-line basis.

The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight-line basis.

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.

1.22 Revenue from exchange transactions

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

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

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

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates. Revenue arising out of situations where the municipality acts as an agent on behalf of another entity (the principal) is limited to the amount of any fee or commission payable to the municipality as compensation for executing the agreed services.

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.

Accounting Policies

1.22 Revenue from exchange transactions (continued)

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. Stage of completion is determined by .

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant gazetted tariff. This includes the issuing of licences and permits.

Interest, royalties and dividends

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.

Dividends or similar distributions are recognised, in surplus or deficit, when the municipality's right to receive payment has been established. Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

1.23 Revenue from non-exchange transactions

Revenue comprises gross inflows of economic benefits or service potential received and receivable by a municipality, which represents an increase in net assets.

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.

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

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

Accounting Policies

1.23 Revenue from non-exchange transactions (continued)

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.

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.

Taxes

The municipality recognises an asset in respect of taxes when the taxable event occurs and the asset recognition criteria are met.

Resources arising from taxes satisfy the definition of an asset when the municipality controls the resources as a result of a past event (the taxable event) and expects to receive future economic benefits or service potential from those resources. Resources arising from taxes satisfy the criteria for recognition as an asset when it is probable that the inflow of resources will occur and their fair value can be reliably measured. The degree of probability attached to the inflow of resources is determined on the basis of evidence available at the time of initial recognition, which includes, but is not limited to, disclosure of the taxable event by the taxpayer.

The municipality analyses the taxation laws to determine what the taxable events are for the various taxes levied.

The taxable event for property tax is the passing of the date on which the tax is levied, or the period for which the tax is levied, if the tax is levied on a periodic basis.

Taxation revenue is determined at a gross amount. It is not reduced for expenses paid through the tax system.

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.

Accounting Policies

1.23 Revenue from non-exchange transactions (continued)

Availability charges

The municipality recognise revenue for charges billed to consumers for all vacant or undeveloped land that has been serviced. These properties are not connected to the municipal infrastructure, but can reasonably be connected to the service.

Availability charges arise from the application of the approved tariff of charges and is recognised when the asset recognition criteria is met.

Fines

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.

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.

Assets arising from fines are initially measured at its fair value at the date of acquisition, which is the best estimate of the inflow of economic benefits. The probability of non-payment is not considered at initial recognition.

The non-payment of traffic fines is estimated at subsequent measurement with reference to historical data and payment trend analysis. An impairment loss is recognised in surplus and deficit.

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.

Services in-kind

Except for financial guarantee contracts, the municipality recognise services in-kind that are significant to its operations and/or service delivery objectives as assets and recognise the related 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.

Where services in-kind are not significant to the municipality's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the municipality disclose the nature and type of services in-kind received during the reporting period.

1.24 Investment income

Investment income is recognised on a time-proportion basis using the effective interest method.

1.25 Borrowing costs

Borrowing costs are interest and other expenses incurred by an entity in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the period in which they are incurred.

Accounting Policies

1.26 Employee benefits

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

The municipality provides retirement benefits for its employees and councillors. Retirement benefits consist of defined contribution plans and defined-benefit plans.

Defined-contribution plans are post-employment benefit plans under which a municipality pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against the statement of financial performance in the year in which they become payable.

Defined-benefit plans are post-employment benefit plans other than defined-contribution plans. The defined-benefit funds are actuarially valued based on the projected unit credit method. Deficits identified are recovered through lump sum payments or increased future contributions on a proportional basis from all participating municipalities. The contributions and lump sum payments are charged against the statement of financial performance in the year in which they become payable.

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; 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 municipality during a reporting period, the municipality 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 municipality 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 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 municipality measures the expected cost of accumulating compensated absences as the additional amount that the municipality expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The municipality provides long-service awards to eligible employees, after completion of every five years' service and the liability thereof is based on an actuarial valuation. The projected unit credit method has been used to value the obligation.

Actuarial gains and losses on the long-term incentives are fully accounted for in the statement of financial performance.

Post-employment benefits

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

The municipality provides post-retirement benefits by subsidising the medical healthcare contributions of certain retired staff. According to the rules of the medical aid funds with which the municipality is associated, a member on retirement is entitled to remain a continued member of such medical aid fund, and the municipality will continue to subsidise medical contributions in accordance with the provisions of the employee's employment contract.

The liability in respect of current pensioners is regarded as fully accrued, and is therefore not split between a past, or accrued and future in-service element. The liability is recognised at the fair value of the obligation, together with any adjustments required. The projected unit credit method has been used to value the obligation. Refer to note 20.

Accounting Policies

1.26 Employee benefits (continued)

Multi-employer plans and/or State plans and/or Composite social security programmes

Multi-employer plans are defined contribution plans (other than state plans and composite social security programmes) or defined benefit plans (other than state plans) that pool the assets contributed by various entities that are not under common control and use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the employees concerned.

The municipality classifies a multi-employer plan and/or state plans and/or composite social security programmes as a defined contribution plan or a defined benefit plan under the terms of the plan (including any constructive obligation that goes beyond the formal terms).

Where a plan is a defined contribution plan, the municipality accounts for in the same way as for any other defined contribution plan. Where a plan is a defined benefit plan, the municipality account for its proportionate share of the defined benefit obligation, plan assets and cost associated with the plan in the same way as for any other defined benefit plan.

When sufficient information is not available to use defined benefit accounting for a plan, that is a defined benefit plan, the municipality account for the plan as if it was a defined contribution plan.

Post-employment benefits: Defined contribution plans

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

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

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the reporting date, an entity recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

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

Post-employment benefits: Defined benefit plans

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

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

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.

Accounting Policies

1.26 Employee benefits (continued)

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 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

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

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

- current service cost;
- interest cost;
- actuarial gains and losses;
- past service cost; and
- the effect of any curtailments or settlements.

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.

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.

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;
- 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.

Accounting Policies

1.26 Employee benefits (continued)

Other post retirement obligations

The municipality provides post-retirement health care benefits, housing subsidies and gratuities upon retirement to some retirees.

The entitlement to post-retirement health care benefits is based on the employee remaining in service up to retirement age and the completion of a minimum service period. The expected costs of these benefits are accrued over the period of employment. Independent qualified actuaries carry out valuations of these obligations. The municipality also provides a gratuity and housing subsidy on retirement to certain employees. An annual charge to income is made to cover both these liabilities.

1.27 Impairment of cash and non-cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

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

A cash-generating unit is the smallest identifiable group of assets managed with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

Judgements made by management in applying the criteria to designate assets as non-cash-generating assets or cash-generating assets, are as follows:

- None of the assets are managed with the objective of generating positive cash flows are expected to be significantly higher than the cost of the asset; and
- Although certain services assets generate positive cash flows, these are used for cross subsidisation of services assets that generate negative cash flows.

Designation

At initial recognition, the municipality designates an asset as non-cash-generating, or an asset or cash-generating unit as cash-generating. The designation is made on the basis of a municipality's objective of using the asset.

The municipality designates an asset or a cash-generating unit as cash-generating when:

- its objective is to use the asset or a cash-generating unit in a manner that generates a commercial return; such that
- the asset or cash-generating unit will generate positive cash flows, from continuing use and its ultimate disposal, that are expected to be significantly higher than the cost of the asset.

The municipality designates an asset as non-cash-generating when its objective is not to use the asset to generate a commercial return but to deliver services.

An asset used with the objective of generating a commercial return and service delivery, is designated either as a cash-generating asset or non-cash-generating asset based on whether the municipality expects to use that asset to generate a commercial return. When it is not clear whether the objective is to use the asset to generate a commercial return, the municipality designates the asset as a non-cash-generating asset and applies this accounting policy, rather than the accounting policy on Impairment of non-cash-generating assets.

Accounting Policies

1.27 Impairment of cash and non-cash-generating assets (continued)

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

Value in use

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

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

Depreciated replacement cost approach

The present value of the remaining service potential of a non-cash-generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the current 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.

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.

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.

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.

Accounting Policies

1.27 Impairment of cash and non-cash-generating assets (continued)

Reversal of an impairment loss

The municipality assesses 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.

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

Redesignation

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

1.28 Cash-backed reserves

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 sale of houses must be paid into the Housing Development Fund. Monies standing to credit of the Housing Development Fund can be used only to finance housing developments within the municipal areas subject to the approval of the Provincial MEC responsible for housing.

Capital replacement reserve (CRR)

This reserve is to be used for future capital expenditure from own funds only and may not be used for maintenance or other operating expenditure. The capital replacement reserve must be cash-backed. The annual contribution to be based on the budget, funds and reserves policy. The balance of the capital replacement reserve is invested in short-term investments.

The following sources of revenue are included in the capital replacement reserve:

- A percentage of the annual depreciation amount;
- Un-appropriated cash-backed surpluses to the extent that such surpluses are not required for operational purposes;
- Further cash surpluses appropriated as contributions in each annual or adjustments budget, as and when this can be afforded by the municipality;
- Revenue amounts equal to public contributions for bulk services contributions for funding of bulk services, i.e. development charges; and
- Net cash proceeds received from land sales. These net proceeds may only be utilised to fund municipal land development.

Accounting Policies

1.29 Cash-backed liabilities

In terms of the municipality's budget, funds and reserves policy the following liabilities below are also fully cash-backed and invested in short-term investments:

Working capital

An estimated amount of 1/12th of the total fixed operating expenditure.

Employee benefit obligation

The aim of the obligation is to ensure sufficient cash resources are available for the future payment of employee benefits. The contributions to the reserve must be made in accordance with the directives set in the budget, funds and reserves policy. The balance of the employee benefit reserve is fully cash backed and is invested in short-term investments.

Environmental rehabilitation provision

The aim to the provision is to ensure sufficient cash resources are available for the future payment of non-current provisions. The contributions to the provision must be made in accordance with the directives set in the budget, funds and reserves policy. The balance of the non-current provisions reserve is fully cash backed and is invested in short-term investments.

Unspent conditional grants and receipts and Contract revenue received in advance

The balance of all conditional grants received where the conditions have not been met.

Unspent loans

The balance of external loan funding received and not yet spent for the purpose why the loans were obtained.

Loan repayments due

The provision is defined as a cash-backed amount that consists of the current portion of loans that is set aside for the redemption of external loans annually.

Consumer deposits

The balance of consumer deposits held in cash by the municipality.

1.30 Related parties

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.

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.

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

Close members of the family of a person are considered to be those family members who may be expected to influence, or be influenced by, that management in their dealings with the municipality. A person is considered to be a close member of the family of another person if they are married or live together in a relationship similar to a marriage, or are separated by no more than two degrees of natural or legal consanguinity or affinity.

The municipality is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the municipality to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the municipality is exempt from the disclosures in accordance with the above, the municipality discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its annual financial statements.

Accounting Policies

1.31 Accounting by principals and agents

Identification

An agent is an entity that has been directed by another entity (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.

A principal is an entity that directs another entity (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.

A principal-agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

Identifying whether an entity is a principal or an agent

When the municipality is party to a principal-agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement.

The assessment of whether a municipality is a principal or an agent requires the municipality to assess whether the transactions it undertakes with third parties are for the benefit of another entity or for its own benefit.

Binding arrangement

The municipality assesses whether it is an agent or a principal by assessing the rights and obligations of the various parties established in the binding arrangement.

Where the terms of a binding arrangement are modified, the parties to the arrangement re-assess whether they act as a principal or an agent.

Assessing which entity benefits from the transactions with third parties

When the municipality in a principal-agent arrangement concludes that it undertakes transactions with third parties for the benefit of another entity, then it is the agent. If the municipality concludes that it is not the agent, then it is the principal in the transactions.

The municipality is an agent when, in relation to transactions with third parties, all three of the following criteria are present:

- It does not have the power to determine the significant terms and conditions of the transaction.
- It does not have the ability to use all, or substantially all, of the resources that result from the transaction for its own benefit.
- It is not exposed to variability in the results of the transaction.

Where the municipality has been granted specific powers in terms of legislation to direct the terms and conditions of particular transactions, it is not required to consider the criteria of whether it does not have the power to determine the significant terms and conditions of the transaction, to conclude that it is an agent. The municipality applies judgement in determining whether such powers exist and whether they are relevant in assessing whether the municipality is an agent.

Recognition

The municipality, as a principal, recognises revenue and expenses that arise from transactions with third parties in a principal-agent arrangement in accordance with the requirements of the relevant Standards of GRAP.

The municipality, as an agent, recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal in accordance with the requirements of the relevant Standards of GRAP.

The municipality recognises assets and liabilities arising from principal-agent arrangements in accordance with the requirements of the relevant Standards of GRAP.

Accounting Policies

1.32 Service concession arrangements: Entity as grantor

Identification

Service concession arrangement is a contractual arrangement between a grantor and an operator in which an operator uses the services concession asset to provide a mandated function on behalf of a grantor for a specified period, where the operator is compensated for its services over the period of the service concession arrangement.

A grantor is the entity that grants the right to use the service concession asset to the operator.

A mandated function involves the delivery of a public service by an operator on behalf of a grantor that falls within the grantor's mandate.

An operator is the entity that uses the service concession asset to provide a mandated function subject to the grantor's control of the asset.

A service concession asset is an asset used to provide a mandated function in a service concession arrangement that:

- is provided by the operator which:
 - the operator constructs, develops, or acquires from a third party; or
 - is an existing asset of the operator; or
- is provided by the grantor which:
 - is an existing asset of the grantor; or
 - is an upgrade to an existing asset of the grantor.

Recognition of asset and liability

The entity recognises an asset provided by the operator and an upgrade to an existing asset of the entity, as a service concession asset if the entity controls or regulates what services the operator must provide with the asset, to whom it must provide them, and at what price, and if the entity controls (through ownership, beneficial entitlement or otherwise) any significant residual interest in the asset at the end of the term of the arrangement. This applies to an asset used in a service concession arrangement for its entire economic life (a "whole-of-life" asset).

After initial recognition or reclassification, service concession assets are clearly identified from other assets within the same asset category, and are clearly identified from owned and/or leased assets.

Where the entity recognises a service concession asset, and the asset is not an existing asset of the entity (grantor), the entity (grantor) also recognises a liability.

The entity does not recognise a liability when an existing asset of the entity is reclassified as a service concession asset, except in circumstances where additional consideration is provided by the operator.

Measurement of asset and liability

The entity initially measures the service concession asset as follows:

- Where the asset is not an existing asset of the entity, the asset is measured at its fair value.
- Where the asset is an existing asset of the entity and it meets the recognition criteria of a service concession asset, the asset is reclassified as a service concession asset, and the asset is accounted for in accordance with the policy on Investment property, Property, plant and equipment, Intangible assets, or Heritage assets, as appropriate.

The entity initially measures the liability at the same amount as the service concession asset, adjusted by the amount of any other consideration from the entity to the operator, or from the operator to the entity.

Accounting Policies

1.32 Service concession arrangements: Entity as grantor (continued)

Financial liability model

Where the entity has an unconditional obligation to pay cash or another financial asset to the operator for the construction, development, acquisition, or upgrade of a service concession asset, the entity accounts for the liability as a financial liability.

The entity allocates the payments to the operator and accounts for them according to their substance as a reduction in the liability recognised, a finance charge, and charges for services provided by the operator.

The finance charge and charges for services provided by the operator in a service concession arrangement are accounted for as expenses.

Where the asset and service components of a service concession arrangement are separately identifiable, the service components of payments from the entity to the operator are allocated by reference to the relative fair values of the service concession asset and the services.

Where the asset and service components are not separately identifiable, the service component of payments from the entity to the operator is determined using estimation techniques.

Grant of a right to the operator model

Where the entity does not have an unconditional obligation to pay cash or another financial asset to the operator for the construction, development, acquisition, or upgrade of a service concession asset, and grants the operator the right to earn revenue from third-party users or another revenue-generating asset, the entity accounts for the liability as the unearned portion of the revenue arising from the exchange of assets between the entity and the operator.

The entity recognises revenue and reduces the liability according to the substance of the service concession arrangement.

Dividing the arrangement

If the entity pays for the construction, development, acquisition, or upgrade of a service concession asset partly by incurring a financial liability and partly by the grant of a right to the operator, it accounts separately for each part of the total liability.

Other liabilities, contingent liabilities and contingent assets

The entity accounts for other liabilities, contingent liabilities, and contingent assets arising from a service concession arrangement in accordance with the policy on Provisions, Contingent liabilities and contingent assets and Financial instruments.

Other revenues

The entity accounts for revenues from a service concession arrangement, other than those relating to the grant of a right to the operator model, in accordance with the Standard of GRAP on Revenue from exchange transactions.

1.33 Living and non-living resources

Living resources are those resources that undergo biological transformation.

Non-living resources are those resources, other than living resources, that occur naturally and have not been extracted.

The municipality does not hold any living resources, non-living resources are disclosed in note 3 .

1.34 Commitments

Capital commitments disclosed in the annual financial statements represent the contractual balance committed to capital projects on reporting date that will be incurred in the period subsequent to the specific reporting date. The municipality discloses capital commitments exclusive of VAT.

Accounting Policies

1.35 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.

1.36 Statutory receivables

Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

Carrying amount is the amount at which an asset is recognised in the statement of financial position.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means.

The transaction amount (for purposes of this Standard) for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

Recognition

The municipality recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the policy on Revenue from exchange transactions;
- if the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers); or
- if the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

Initial measurement

The municipality initially measures statutory receivables at their transaction amount.

Subsequent measurement

The municipality measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable (where applicable);
- impairment losses; and
- amounts derecognised.

Accounting Policies

1.36 Statutory receivables (continued)

Accrued interest

Where the municipality levies interest on the outstanding balance of statutory receivables, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using the nominal interest rate.

Interest on statutory receivables is recognised as revenue in accordance with the policy on Revenue from exchange transactions or the policy on Revenue from non-exchange transactions (Taxes and transfers), whichever is applicable.

Other charges

Where the municipality is required or entitled in terms of legislation, supporting regulations, by-laws or similar means to levy additional charges on overdue or unpaid amounts, and such charges are levied, the entity applies the principles as stated in "Accrued interest" above, as well as the relevant policy on Revenue from exchange transactions or the policy on Revenue from non-exchange transactions (Taxes and transfers).

Impairment losses

The municipality assesses at each reporting date whether there is any indication that a statutory receivable, or a group of statutory receivables, may be impaired.

In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the municipality considers, as a minimum, the following indicators:

- Significant financial difficulty of the debtor, which may be evidenced by an application for debt counselling, business rescue or an equivalent.
- It is probable that the debtor will enter sequestration, liquidation or other financial re-organisation.
- A breach of the terms of the transaction, such as default or delinquency in principal or interest payments (where levied).
- Adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in migration rates and patterns.

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the municipality measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced, either directly or through the use of an allowance account. The amount of the losses are recognised in surplus or deficit.

In estimating the future cash flows, a municipality considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the entity discounts the estimated future cash flows using a rate that reflects the current risk free rate and, if applicable, any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Any previously recognised impairment loss is adjusted either directly or by adjusting the allowance account. The adjustment does not result in the carrying amount of the statutory receivable or group of statutory receivables exceeding what the carrying amount of the receivable(s) would have been had the impairment loss not been recognised at the date the impairment is revised. The amount of any adjustment is recognised in surplus or deficit.

Derecognition

The municipality derecognises a statutory receivable, or a part thereof, when:

- the rights to the cash flows from the receivable are settled, expire or are waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the receivable; or
- the municipality, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable 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 receivable; and
 - recognise separately any rights and obligations created or retained in the transfer.

Accounting Policies

1.36 Statutory receivables (continued)

The carrying amounts of any statutory receivables transferred are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. The entity considers whether any newly created rights and obligations are within the scope of the Standard of GRAP on Financial Instruments or another Standard of GRAP. Any difference between the consideration received and the amounts derecognised and, those amounts recognised, are recognised in surplus or deficit in the period of the transfer.

1.37 Construction contracts and receivables

Construction contract is a contract, or a similar binding arrangement, specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use.

Contractor is an entity that performs construction work pursuant to a construction contract.

A contractor is an entity that enters into a contract to build structures, construct facilities, produce goods, or render services to the specifications of another entity either itself or through the use of sub-contractors. The term "contractor" thus includes a general or prime contractor, a subcontractor to a general contractor, or a construction manager.

The municipality participates as a non-accredited municipality in the national housing programme. The municipality's roles and responsibilities in the housing development process are set out in the binding arrangements entered into with the Western Cape Department of Infrastructure. The municipality assesses the terms and conditions of each contract concluded with the Western Cape Department of Infrastructure to establish whether the contract is a construction contract or not. In assessing whether the contract is a construction contract, the municipality considers whether it is a contractor.

The binding arrangements entered into with the Western Cape Department of Infrastructure are non-commercial fixed price contracts. The objective of the arrangements is to construct low cost houses for the beneficiaries of the National Housing Programme in return for full reimbursement of costs from the department through a housing grant or subsidy.

Where the outcome of a construction contract can be estimated reliably, contract revenue and costs are recognised by reference to the stage of completion of the contract activity at the reporting date, as measured by the proportion that contract costs incurred for work performed to date bear to the estimated total contract costs.

When the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent that contract costs incurred are recoverable. Contract costs are recognised as an expense in the period in which it was incurred.

Advances received in excess of work completed are included in trade and other payables.

Accounting Policies

1.38 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.

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.

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
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2. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	29 140	31 246
Bank balances	136 600 695	138 228 050
	136 629 835	138 259 296

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2025	30 June 2024	30 June 2023	30 June 2025	30 June 2024	30 June 2023
Primary Bank Account - 083290044	132 025 791	133 855 876	125 372 814	136 389 270	137 991 333	128 483 528
MFMA Section 12 Account - 282503331	207 761	228 314	287 486	207 761	228 313	287 486
MFMA Section 12 Account - 332608611	3 664	8 405	3 867	3 664	8 404	3 867
Traffic Fines Payment Account - 083290702	-	-	-	-	-	-
Company Deposit Identifier - 082437238	-	-	-	-	-	-
Total	132 237 216	134 092 595	125 664 167	136 600 695	138 228 050	128 774 881

3. Inventories

Land : Topstructures not transferred	789 727	789 727
Consumable stores	27 733 314	27 633 916
Water	2 151 746	1 915 372
	30 674 787	30 339 015

Carrying value of inventories carried at fair value less costs to sell	30 674 787	30 339 015
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During the year stock issued from consumable stores amounted to R67 147 902 (2024: R63 247 793). An amount of R153 023 (2024: R370 657) for consumable stores were written off. No low cost housing land were transferred to beneficiaries during the current and preceding year. Water consumed during the year, amounting to R156 720 300 (2024: R144 578 823), was expensed in the statement of financial performance.

Inventory pledged as security

No inventories are held as security for liabilities of the municipality.

Non-living resources

Management only identified water resources as non-living resources, and no other natural resources are prevalent within the municipality's jurisdiction. The municipality owns boreholes from which water is extracted by the WCDM and is sold to the municipality.

No liabilities or contingent liabilities arise from the water resources. No resources were given up that resulted in compensation from third parties.

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
4. Investments		
At amortised cost		
ABSA	198 849 536	184 119 058
FNB	121 801 889	102 336 792
Standard Bank	199 486 384	176 321 805
Nedbank	168 103 222	139 025 567
Investec	122 051 053	108 001 993
	810 292 084	709 805 215
Current assets		
At amortised cost	810 292 084	709 805 215

The value of the investments has been measured at amortised cost using the effective interest rate method.

Short-term deposits are invested with various banking institutions for a period longer than three months, but not exceeding twelve months in accordance with the cash management and investment policy. This information is disclosed in terms of Section 125(2)(b) of the MFMA.

All unspent conditional grants and certain provisions and reserves, which are included in the short-term investments above, have been ring-fenced and may not be utilised for any other purposes. Refer to note 50.

The different institutions have external credit ratings from rating agencies.

5. Receivables from exchange transactions

5.1 Net balance

Consumer debtors - Electricity	61 925 388	55 389 216
Consumer debtors - Water	34 330 244	34 236 721
Consumer debtors - Sewerage	10 412 829	9 405 353
Consumer debtors - Refuse	10 494 464	9 684 932
Sundry receivables	962 318	882 909
Recoverable losses	1 827 409	1 827 412
Other receivables	20 313 412	19 133 533
	140 266 064	130 560 076

5.2 Receivables from exchange transactions past due but not impaired

Trade and other receivables with a payment ratio of more than 3 months are not considered to be impaired. In instances where the payment ratio is less than 90%, the individual debtor is impaired based on the actual non-payment percentage of outstanding debt. At 30 June 2025, R 50 160 095 (2024: R 47 447 580) were past due but not impaired.

The ageing of amounts past due but not impaired is as follows:

1 month past due	1 501 178	3 427 263
2 months past due	1 432 074	1 462 275
3 months past due	1 470 616	1 317 876
4 to 12 months past due	8 243 550	7 929 229
More than a year past due	37 512 677	33 310 937
	50 160 095	47 447 580

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
5. Receivables from exchange transactions (continued)		
5.3 Reconciliation of provision for impairment		
Opening balance	(145 735 606)	(125 842 270)
Impairments:		
Services	(17 795 201)	(17 660 201)
Other	309 432	442 208
VAT movement	(2 625 413)	(2 675 343)
	(165 846 788)	(145 735 606)

6. Receivables from non-exchange transactions

6.1 Net balance

Consumer debtors - Property rates	39 562 531	35 880 098
Consumer debtors - Availability charges: Electricity	315 611	294 477
Consumer debtors - Availability charges: Water	1 820 554	1 735 348
Consumer debtors - Availability charges: Sewerage	2 537 258	2 187 133
Consumer debtors - Availability charges: Refuse	1 014 740	967 751
Fines	26 675 656	21 398 531
	71 926 350	62 463 338

Statutory receivables included in receivables from non-exchange transactions above:

Consumer debtors - Property rates	39 562 531	35 880 098
Consumer debtors - Availability charges	5 688 163	5 184 709
Fines	26 675 656	21 398 531
	71 926 350	62 463 338

6.2 Statutory receivables general information

Consumer debtors - Property rates

Property rates arise from the application of the MPRA (6 of 2004). The transaction amount is based on the market value of a property and any impairments are based on the individual collection ratio.

The municipality levies interest on property rates outstanding after the due date for payment at prime +1% per annum (2024: prime +1% per annum).

Consumer debtors - Availability charges

Availability charges arise from the application of the Municipal By-laws. The transaction amount is based cost of providing the service and any impairments are based on the individual collection ratio.

The municipality levies interest on availability charges outstanding after the due date for payment at prime +1% per annum (2024: prime +1% per annum).

Fines

Fines arise from the application of the AARTOA, 1998. The transaction amount is based on the traffic offence committed and any impairments are based on the collection ratio.

No interest is levied on fines outstanding.

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
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6. Receivables from non-exchange transactions (continued)

6.3 Statutory receivables past due but not impaired

Property rates consumer debtors with a payment ratio more than 90% are not considered to be impaired. In instances where the payment ratio is less than 90%, the individual debtor is impaired based on the actual non-payment percentage of outstanding debt. At 30 June 2025, R28 566 198 (2024: R27 286 117) were past due but not impaired.

Availability charges consumer debtors with a payment ratio more than 90% are not considered to be impaired. In instances where the payment ratio is less than 90%, the individual debtor is impaired based on the actual non-payment percentage of outstanding debt. At 30 June 2025, R5 075 117 (2024: R4 772 050) were past due but not impaired.

Fine debtors is impaired based on the non-collection ratio of outstanding fines. At 30 June 2025, R25 990 158 (2024: R21 007 808) were past due but not impaired.

The ageing of amounts past due but not impaired is as follows:

1 month past due	2 027 491	2 023 541
2 months past due	1 841 798	1 611 421
2 months past due	1 605 645	1 802 100
4 to 12 months past due	10 708 563	10 948 587
More than a year past due	43 447 976	36 680 326
	59 631 473	53 065 975

6.4 Receivables from non-exchange transactions impaired

As at 30 June 2025, the gross traffic fines of R 61 972 538 (2024: R 57 952 872) were impaired and provided for. The amount of the provision was R 35 296 882 (2024: R 36 554 341).

The ageing of the traffic fines is as follows:

6.5 Summary of traffic fines by ageing

Current (0 - 30 days)	685 498	390 723
31 - 60 days	733 917	603 379
61 - 90 days	661 390	474 996
91 - 120 days	624 991	604 785
121 - 365 days	3 975 156	4 079 515
>365 days	19 994 704	15 245 133
	26 675 656	21 398 531

6.6 Reconciliation of provision for impairment of receivables from non-exchange transactions

Opening balance	(109 274 959)	(109 597 267)
Impairments:		
Property rates	19 455	(1 117 148)
Availability charges	(720 750)	(1 649 266)
Fines	1 257 460	3 336 108
VAT movements	(108 114)	(247 386)
	(108 826 908)	(109 274 959)

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
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7. Consumer debtors disclosure

7.1 Calculation of net balance

Gross balances

Consumer debtors - Property rates	88 227 303	84 564 325
Consumer debtors - Electricity	69 545 097	62 117 269
Consumer debtors - Water	118 509 007	108 537 420
Consumer debtors - Sewerage	53 647 390	49 226 260
Consumer debtors - Refuse	66 183 962	57 761 004
Housing receivables	1 355 122	1 372 114
Sundry receivables	5 284 872	5 541 770
	402 752 753	369 120 162

Less: Allowance for impairment

Consumer debtors - Property rates	(48 664 772)	(48 684 227)
Consumer debtors - Electricity	(7 304 098)	(6 433 576)
Consumer debtors - Water	(82 358 209)	(72 565 351)
Consumer debtors - Sewerage	(40 697 303)	(37 633 774)
Consumer debtors - Refuse	(54 674 758)	(47 108 321)
Housing receivables	(1 355 122)	(1 372 114)
Sundry receivables	(4 322 554)	(4 658 861)
	(239 376 816)	(218 456 224)

Net balance

Consumer debtors - Property rates	39 562 531	35 880 098
Consumer debtors - Electricity	62 240 999	55 683 693
Consumer debtors - Water	36 150 798	35 972 069
Consumer debtors - Sewerage	12 950 087	11 592 486
Consumer debtors - Refuse	11 509 204	10 652 683
Sundry receivables	962 318	882 909
	163 375 937	150 663 938

7.2 Summary by ageing

Rates

Current (0 -30 days)	10 996 333	8 593 981
31 - 60 days	1 144 606	1 249 058
61 - 90 days	1 042 130	994 731
91 - 120 days	850 022	1 049 349
121 - 365 days	5 840 423	6 049 440
> 365 days	19 689 017	17 943 539
	39 562 531	35 880 098

Electricity

Current (0 -30 days)	55 714 139	48 640 855
31 - 60 days	389 958	1 776 319
61 - 90 days	337 273	366 423
91 - 120 days	348 225	313 096
121 - 365 days	1 593 976	1 487 981
> 365 days	3 857 428	3 099 019
	62 240 999	55 683 693

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
7. Consumer debtors disclosure (continued)		
Water		
Current (0 -30 days)	10 409 168	10 508 559
31 - 60 days	664 590	986 347
61 - 90 days	652 205	669 714
91 - 120 days	662 032	611 254
121 - 365 days	3 976 539	3 861 537
> 365 days	19 786 264	19 334 658
	36 150 798	35 972 069
Sewerage		
Current (0 -30 days)	2 458 400	1 978 125
31 - 60 days	322 216	489 922
61 - 90 days	294 825	286 418
91 - 120 days	301 910	274 622
121 - 365 days	1 855 793	1 705 577
> 365 days	7 716 943	6 857 822
	12 950 087	11 592 486
Refuse		
Current (0 -30 days)	1 678 560	1 416 713
31 - 60 days	254 324	321 749
61 - 90 days	251 562	259 744
91 - 120 days	266 532	247 090
121 - 365 days	1 586 746	1 591 374
> 365 days	7 471 480	6 816 013
	11 509 204	10 652 683
Sundries		
Current (0 -30 days)	145 338	69 942
31 - 60 days	19 057	28 248
61 - 90 days	34 487	21 260
91 - 120 days	22 549	18 183
121 - 365 days	123 479	101 038
> 365 days	617 408	644 238
	962 318	882 909

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
7. Consumer debtors disclosure (continued)		
7.3 Summary by customer classification		
Consumers		
Current (0 -30 days)	62 867 038	51 672 091
31 - 60 days	6 121 928	7 985 349
61 - 90 days	5 866 776	5 677 035
91 - 120 days	5 970 656	5 295 440
121 - 365 days	36 093 580	33 883 355
> 365 days	159 979 859	143 635 961
	276 899 837	248 149 231
Less: Allowance for impairment	(204 406 222)	(183 177 111)
	72 493 615	64 972 120
Industrial/ commercial		
Current (0 -30 days)	65 206 020	59 327 076
31 - 60 days	1 099 621	1 605 286
61 - 90 days	1 037 260	1 336 727
91 - 120 days	910 315	1 043 803
121 - 365 days	6 046 195	6 560 645
> 365 days	27 076 931	28 728 810
	101 376 342	98 602 347
Less: Allowance for impairment	(34 970 594)	(35 279 113)
	66 405 748	63 323 234
National and provincial government		
Current (0 -30 days)	11 470 442	9 433 727
31 - 60 days	911 179	2 300 872
61 - 90 days	851 665	598 396
91 - 120 days	525 735	1 059 027
121 - 365 days	3 647 846	4 104 639
> 365 days	7 069 707	4 871 923
	24 476 574	22 368 584
Total		
Current (0 -30 days)	139 543 500	120 432 894
31 - 60 days	8 132 728	11 891 507
61 - 90 days	7 755 701	7 612 158
91 - 120 days	7 406 706	7 398 270
121 - 365 days	45 787 621	44 548 639
> 365 days	194 126 497	177 236 694
	402 752 753	369 120 162
Less: Allowance for impairment	(239 376 816)	(218 456 224)
	163 375 937	150 663 938
Reconciliation of allowance for impairment		
Balance at beginning of the year	(218 456 224)	(195 549 088)
Contributions to allowance	(20 920 592)	(22 907 136)
	(239 376 816)	(218 456 224)
8. Prepayments		
Prepaid expenses	5 375 578	5 757 402

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
9. Operating leases		
Current assets	263 503	194 774
Current liabilities	(260)	(11 560)
	263 243	183 214

Operating leases - as lessee (expense)

At the reporting date the municipality had outstanding commitments under operating leases which fall due as follows:

Minimum lease payments due

- within one year	3 559 703	3 513 378
- in second to fifth year	-	46 532
	3 559 703	3 559 910

Operating lease payments represent rentals payable by the municipality for certain of its office properties. No contingent rent is payable. The term pertaining to the leases ranges from 1 to 3 years (2024: 1 to 3 years) and escalation rates vary from 8% to 10% (2024: 8% to 10%) per year.

Operating leases - as lessor (revenue)

Minimum lease payments due

- within one year	614 862	313 698
- in second to fifth year	796 644	134 151
- later than five years	674 400	700 477
	2 085 906	1 148 326

Operating leases consist of rentals on the letting of premises. Lease agreements are non-cancellable and have terms from 1 to 40 years (2024: 1 to 40 years). The escalation rates of the lease agreements vary from CPI plus 1% to 12% (2024: 5% to 12%). There are no contingent rents receivable.

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand

10. Property, plant and equipment

	2025			2024		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	517 775 372	-	517 775 372	518 663 686	-	518 663 686
Buildings	143 366 364	(66 738 691)	76 627 673	129 419 935	(63 288 304)	66 131 631
Machinery and equipment	106 371 495	(75 225 226)	31 146 269	101 990 440	(71 015 178)	30 975 262
Furniture and office equipment	28 902 460	(21 254 496)	7 647 964	27 847 339	(19 936 651)	7 910 688
Transport assets	235 075 287	(156 880 005)	78 195 282	214 358 183	(143 897 840)	70 460 343
Computer equipment	42 153 278	(29 662 928)	12 490 350	39 212 270	(27 168 832)	12 043 438
Infrastructure	4 466 057 187	(2 380 945 395)	2 085 111 792	4 272 271 064	(2 270 150 595)	2 002 120 469
Community assets	421 995 055	(158 469 971)	263 525 084	401 197 338	(144 033 289)	257 164 049
Other assets	2 739 745	(1 544 426)	1 195 319	2 761 349	(1 359 014)	1 402 335
Total	5 964 436 243	(2 890 721 138)	3 073 715 105	5 707 721 604	(2 740 849 703)	2 966 871 901

Reconciliation of property, plant and equipment - 2025

	Opening balance	Additions	Disposals	Transfers	Depreciation	Impairment loss	Total
Land	518 663 686	-	(888 314)	-	-	-	517 775 372
Buildings	66 131 631	14 138 373	(21 812)	-	(3 616 783)	(3 736)	76 627 673
Machinery and equipment	30 975 262	6 293 336	(254 578)	-	(5 867 751)	-	31 146 269
Furniture and office equipment	7 910 688	1 238 622	(39 555)	-	(1 461 791)	-	7 647 964
Transport assets	70 460 343	21 325 243	(106 909)	-	(13 483 395)	-	78 195 282
Computer equipment	12 043 438	3 088 303	(64 903)	-	(2 576 488)	-	12 490 350
Infrastructure	2 002 120 469	218 568 012	(1 093)	(2 703 776)	(126 286 879)	(6 584 941)	2 085 111 792
Community assets	257 164 049	21 955 580	(13 263)	-	(15 079 260)	(502 022)	263 525 084
Other assets	1 402 335	-	(8 741)	-	(198 275)	-	1 195 319
Total	2 966 871 901	286 607 469	(1 399 168)	(2 703 776)	(168 570 622)	(7 090 699)	3 073 715 105

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand

10. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Disposals	Transfers received	Transfers	Depreciation	Impairment loss	Total
Land	513 380 770	2 165 652	(82 736)	3 200 000	-	-	-	518 663 686
Buildings	59 599 500	10 483 953	-	-	-	(3 467 073)	(484 749)	66 131 631
Machinery and equipment	27 247 096	9 626 297	(79 885)	-	-	(5 668 126)	(150 120)	30 975 262
Furniture and office equipment	7 035 887	2 487 699	(31 645)	-	-	(1 462 606)	(118 647)	7 910 688
Transport assets	69 577 762	15 485 043	(222 901)	-	-	(13 899 483)	(480 078)	70 460 343
Computer equipment	11 553 068	3 706 509	(15 174)	-	-	(2 925 416)	(275 549)	12 043 438
Infrastructure	1 961 439 154	169 370 411	(1 895)	-	(417 012)	(123 031 601)	(5 238 588)	2 002 120 469
Community assets	249 873 523	23 517 770	-	-	-	(14 600 775)	(1 626 469)	257 164 049
Other Assets	1 603 956	-	-	-	-	(201 621)	-	1 402 335
	2 901 310 716	236 843 334	(434 236)	3 200 000	(417 012)	(165 256 701)	(8 374 200)	2 966 871 901

A register containing the information required by section 63 of the MFMA is available for inspection at the registered office of the municipality.

Capital expenditure increased/(decreased) by R3 016 793 (2024: -R419 844) as a result of the movement in the provision for rehabilitation cost of the landfill sites, refer to note 47 for more detail.

10.1 Pledged as security

No assets are pledged as security for external borrowings. Refer to note 17.

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
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10. Property, plant and equipment (continued)

10.2 Assets subject to a service concession arrangement

Reconciliation of Service Concession Assets 2025

	Included in Infrastructure	Total
Opening balance	117 174 039	117 174 039
Additions	1 142 360	1 142 360
Disposals	(103)	(103)
Depreciation	(4 229 985)	(4 229 985)
Impairment	(55 817)	(55 817)
	114 030 494	114 030 494

Reconciliation of Service Concession Assets 2024

	Included in Infrastructure	Total
Opening balance	117 795 062	117 795 062
Additions	3 467 627	3 467 627
Disposals	(1 863)	(1 863)
Depreciation	(4 075 094)	(4 075 094)
Impairment	(11 693)	(11 693)
	117 174 039	117 174 039

In 2006 the municipality entered into a service concession arrangement with the WCDM for an initial period of 10 years wherein the WCDM operates the municipality's assets to provide bulk water to the municipality to distribute to its consumers. The agreement was subsequently extended until 30 June 2027. The other parties to this arrangement are Bergrivier municipality and Swartland municipality which also appointed the WCDM as an operator.

The WCDM uses the bulk water services assets to provide water to the local municipalities and private users. In terms of the service level agreement the local municipalities determine a tariff, in consultation with the WCDM, that allows the WCDM to recover the costs the WCDM incurs in the provision of the bulk water services. The local municipalities pay the WCDM an administrative fee of 5% (2024: 5%) of the operational costs of the water function which is included in the tariff above.

The local municipalities recognise the costs recovered by the WCDM through the tariff as expenditure in their respective financial statements by its nature, as bulk purchases for water. The local municipalities also recognise all revenue earned from providing water to consumers, through monthly billing of the consumers, within their respective areas of jurisdiction.

The WCDM provides water services to third parties and bills the third parties directly (farmers in remote areas and some commercial consumers). The provision of the water to these third parties is approved by the local municipalities when the tariff for the year is approved. The water provided to third parties by the WCDM is thus recognised in their records.

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
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10. Property, plant and equipment (continued)

10.3 Property, plant and equipment in the process of being constructed or developed

Reconciliation of Work-in-Progress 2025

	Included within Infrastructure	Included within Community	Included within Other PPE	Total
Opening balance	144 130 270	9 251 333	7 266 845	160 648 448
Additions/capital expenditure	57 078 028	14 233 020	13 810 371	85 121 419
Transferred to completed items	(81 180 049)	(4 345 612)	(3 948 963)	(89 474 624)
	120 028 249	19 138 741	17 128 253	156 295 243

Reconciliation of Work-in-Progress 2024

	Included within Infrastructure	Included within Community	Included within Other PPE	Total
Opening balance	128 410 023	25 698 733	4 593 846	158 702 602
Additions/capital expenditure	87 374 309	7 344 078	4 896 648	99 615 035
Impairment	(316 828)	-	-	(316 828)
Transferred to completed items	(71 337 234)	(23 791 478)	(2 223 649)	(97 352 361)
	144 130 270	9 251 333	7 266 845	160 648 448

Carrying value of property, plant and equipment that is taking a significantly longer period of time to complete than expected

Upgrade Vredenburg sewerage works This is multi year project which will be completed in phases, as the required budget becomes available. It is anticipated that this phase of the project will be completed during the 2025/26 financial year.	15 689 468	1 973 277
New Municipal Offices on Urban Revitalisation Site The project is a multi-year project, the detailed design report from the consultants for the bulk services has been received. A tender will now be compiled for the installation of these bulk services. The next phase of the project will commence in 2025/26.	970 772	504 838
Alignment of channel thruway to Muggievlak The tender is in the process of being cancelled due to the preferred bidder requesting a price increase beyond the permissible increase.	496 461	496 461
Witteklip Multifunctional Sportfield The original scope of the project was increased which extended the completion date, further delays were experienced when securing additional funding for the increase in scope. It is anticipated that the project will be completed during the 2025/26 financial year.	748 439	289 451

Saldanha Bay Municipality

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Notes to the Annual Financial Statements

Figures in Rand	2025	2024
10. Property, plant and equipment (continued)		
Construction of Oliphantskop Sewer pumpstation and pipeline This project is currently in construction phase, the project was delayed due to the fact that the tender was previously cancelled and had to be re-advertised. There was also a substantial time delay in finalising the acquisition of land on which the pump station is located. It is anticipated that the project will be completed during the 2025/26 financial year.	5 370 178	702 090
Upgrading Hopefield Municipal Offices During the design phase, the scope of the project increased to allow for additional services to be rendered from the Hopefield Municipal Offices. The increase in scope, time spent to secure additional funding and the relocation of the previous tenant extended the completion date. A contractor has been appointed, and the implementation phase of the project will commence once the roll-over budget has been approved.	1 199 993	463 540
Informal settlement toilet facilities Due to a shortfall of funding the second phase of this project, the installation and construction, has been delayed. The municipality commenced with the planning to conduct the services inhouse with the support of the department Support Services in the IPS Directorate. Due to staff constraints the project could not be completed. The project will be completed during the 2025/26 financial year.	5 728 281	7 887 345
Saldanha Site A (Middelpoos) Services Delays were experienced as a result of outstanding project approvals. Approval was finalised in November 2024 and procurement procedures are currently in progress.	2 255 165	1 788 365
Upgrading of Witteklip feeder/Jacobsbay The project forms part of Main Road 238, Saldanha Way. A considerable time delay was experienced while waiting for the design approval from the Provincial Road Authority. Due to a lack of resources, the Electrical Department was not able to complete the project during this financial year.	330 132	330 132
Re-routing effluent water in Langebaan Numerous studies and investigations completed and were held with various organs of state. A final proposal has now been agreed upon as the most feasible option for the re-use of the treated effluent. The municipality is now in a position to commence with the implementation of the proposal. The project is ready to commence to the implementation phase.	377 602	342 748
	33 166 491	14 778 247

Carrying value of property, plant and equipment where construction or development has been halted either during the current or previous reporting period(s)

Refurbish Shelley Point desalination plant Expenditure relates to the planning phase of the project and environmental studies done. The bulk water masterplan has been finalised, the estimated completion date for this project is 30 June 2027 in line with the masterplan.	765 650	765 650
Danger Bay Desalination Project Expenditure was incurred by WCDM on the Danger Bay Desalination projects planning phase. The planning included the environmental impact assessments and obtaining a successful environmental authorization for the project and preliminary planning and design of the infrastructure. The estimated completion date for this project is 30 June 2031 in line with the masterplan.	19 136 797	19 136 797

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Notes to the Annual Financial Statements

Figures in Rand	2025	2024
10. Property, plant and equipment (continued)		
Investigate and design sewerage works: Britannia Bay The project is still in the design phase. Construction will commence once the design phase has been completed. Therefore, the completion date cannot be accurately determined.	3 200 678	3 200 678
Investigate and design sewerage works: Jacobs Bay The project is still in planning and design phase, which means the completion date cannot be accurately determined until the detailed design phase is completed in order for the tendering process to commence.	1 095 726	1 095 726
	24 198 851	24 198 851
10.4 Expenditure incurred to repair and maintain property, plant and equipment		
Contracted services	89 766 050	60 918 264
General expenses	18 243 106	11 240 857
Workshop costs	9 121 609	8 717 161
	117 130 765	80 876 282

10.5 Other information

Provision has been made for the estimated cost of rehabilitating landfill sites, included in infrastructure, as disclosed in note 19. Infrastructure assets were assessed during the year to determine whether there are any indicators of impairment. Refer to note 37.

All moveable assets were reviewed for changes in useful life and conditions. This resulted in changes of accounting estimates which was applied prospectively. Refer to note 47.

All completed projects were unbundled in line with the CIDMS asset hierarchy.

Saldanha Bay Municipality

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11. Intangible assets

	2025			2024		
	Cost	Accumulated amortisation and accumulated impairment	Carrying value	Cost	Accumulated amortisation and accumulated impairment	Carrying value
Computer software, other	7 648 704	(1 969 189)	5 679 515	7 224 709	(1 053 345)	6 171 364

Reconciliation of intangible assets - 2025

	Opening balance	Additions	Amortisation	Total
Computer software, other	6 171 364	423 996	(915 845)	5 679 515

Reconciliation of intangible assets - 2024

	Opening balance	Additions	Amortisation	Total
Computer software, other	4 233 636	2 082 527	(144 799)	6 171 364

Intangible assets in the process of being constructed or developed

Reconciliation of Work-in-Progress 2024

	Included within Intangible Assets	Total
Opening balance	3 596 310	3 596 310
Transferred to completed items	(3 596 310)	(3 596 310)
	-	-

The estimated remaining useful life is reviewed at each reporting period. The intangible assets have not been pledged as security. No expenditure was incurred to repair and maintain intangible assets.

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12. Investment property

	2025			2024		
	Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	31 618 600	-	31 618 600	28 432 000	-	28 432 000

Reconciliation of investment property - 2025

	Opening balance	Fair value adjustments	Total
Investment property	28 432 000	3 186 600	31 618 600

Reconciliation of investment property - 2024

	Opening balance	Transfers	Fair value adjustments	Total
Investment property	28 710 000	(3 200 000)	2 922 000	28 432 000

A register containing the information required by section 63 of the MFMA is available for inspection at the registered office of the municipality.

Details of valuation

The effective date of the revaluations was Monday, 30 June 2025. Revaluations were performed by HCB Property Valuations (Pty) Ltd. Mr HC Botha was the valuer at HCB Property Valuations (Pty) Ltd to perform the valuations. Mr Botha is a registered Professional Valuer with the SA Council for Valuers Profession, registration number 5601, a member of the SA Institute of Valuers and has the appropriate experience in performing valuation of investment properties.

The valuation for the land portion was based on adapted comparable sales and for the improvements there-on on replacement costs.

These assumptions are based on current market conditions.

No investment property has been pledged as security.

Refer to note 22 for rental revenue earned from investment property. No expenditure was incurred to repair and maintain investment property.

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13. Heritage assets

	2025			2024		
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Art Collections, antiquities and exhibits	12 000	-	12 000	12 000	-	12 000
Historical monuments	1 062 302	-	1 062 302	1 062 302	-	1 062 302
Historical buildings	2 223 958	-	2 223 958	2 223 958	-	2 223 958
Total	3 298 260	-	3 298 260	3 298 260	-	3 298 260

Reconciliation of heritage assets 2025

	Opening balance	Total
Art collections, antiquities and exhibits	12 000	12 000
Historical monuments	1 062 302	1 062 302
Historical buildings	2 223 958	2 223 958
	3 298 260	3 298 260

Reconciliation of heritage assets 2024

	Opening balance	Total
Art Collections, antiquities and exhibits	12 000	12 000
Historical monuments	1 062 302	1 062 302
Historical buildings	2 223 958	2 223 958
	3 298 260	3 298 260

No heritage assets has been pledged as security. No expenditure was incurred to repair and maintain heritage assets.

14. Payables from exchange transactions

Trade payables	135 960 914	113 512 536
Payments received in advanced	18 029 649	15 305 067
Contract revenue received in advance	18 700 355	8 638 917
Library service revenue received in advance	-	111 980
Retentions	8 319 578	8 444 559
Other payables	443 180	1 069 500
Unallocated deposits	292 396	331 573
VAT accrual	2 681 418	5 737 760
	184 427 490	153 151 892

Included in the VAT accrual is VAT input accrual debits of R18 199 684 (2024: R15 029 280) and VAT output accrual credits of R20 881 102 (2024: R20 767 040).

15. Consumer deposits

Electricity	21 733 011	20 155 122
Water	13 971 786	12 891 226
Refuse	5 559 237	4 766 555
Other	220 969	253 508
	41 485 003	38 066 411

Saldanha Bay Municipality

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Figures in Rand	2025	2024
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15. Consumer deposits (continued)

Guarantees held in lieu of electricity and water deposits	4 580 050	4 299 903
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16. Unspent government grants & subsidies

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts

Municipal Infrastructure Grant (MIG)	68 690	1 735 557
Integrated National Electrification Programme Grant (INEP)	4 536 290	-
Energy Efficiency and Demand Side Management Grant (EFDSG)	-	292 287
Municipal Disaster Relief Grant (MDRG)	820	-
Human Settlement Development Grant (HSDG)	15 534 412	18 899 273
Informal Settlement Upgrading Partnership Grant (ISUP)	8 309 896	5 780 348
Contribution towards the Acceleration of Housing Delivery	-	175 201
Community Development Workers Grant (CDW)	1 397	19 148
Financial Management Capability Grant (FMCg)	90 000	-
Municipal Service Delivery and Capacity Building Grant (SDCBG)	253 108	1 017 998
Unspent public contributions and donations	-	79 000
	28 794 613	27 998 812

Unspent conditional grants and receipts

National government	4 605 801	2 027 844
Provincial government	24 188 812	25 891 968
Private entities	-	79 000
	28 794 613	27 998 812

Balance at the beginning of the year	27 998 812	9 420 362
Received during the year	203 653 623	209 415 958
Interest for the year	3 105	20 806
Income recognition during the year	(196 456 587)	(187 334 281)
Other conditions met during the year	(100 849)	(38 625)
Payments made from liability	(140 187)	(83 865)
Grants repaid	(6 163 304)	(3 401 543)
	28 794 613	27 998 812

Expenditure per vote

Community and Operational Services	1 368 000	2 187 398
Corporate and Public Safety Services	10 261 396	8 864 035
Economic Development and Strategic Services	1 030 556	901 398
Energy and Electro Technical Services	19 664 034	15 916 737
Financial Services	1 862 128	1 835 868
Infrastructure and Planning Services	33 268 774	32 466 952
Municipal Manager	107 063	59 587
	67 561 951	62 231 975

These amounts are invested in a ring-fenced investment until utilised. See note 50.

For the purposes of section 123 of the MFMA (56 of 2003), the unspent grants relating to Human Settlements Development Grant should be increased by R18 700 355 (2024: R8 638 917) and the 2024 unspent balance relating Library Service Grant should be increased by R111 980. In terms of GRAP 11 and GRAP 9 any unspent portions received for these grants should be recognised as revenue received in advance and not as an unspent conditional grant. Refer to note 14 and appendix D for more details.

Saldanha Bay Municipality

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17. Borrowings		
At amortised cost		
DBSA	73 756 612	84 210 917
ABSA	21 964 703	23 987 465
	95 721 315	108 198 382
Non-current liabilities	81 849 864	95 721 312
Current liabilities	13 871 451	12 477 070
	95 721 315	108 198 382
Balance at the beginning of year	108 198 382	119 519 793
Loans redeemed	(12 477 067)	(11 321 411)
	95 721 315	108 198 382

Long-term liabilities have been utilised in accordance with the MFMA.

Pledged as security

No assets were pledged as security for external borrowings.

Long term borrowings are repaid over periods varying from 10 to 15 years (2024: 10 to 15 years) and at interest rates varying from 8.60% to 10.95% (2024: 8.60% to 10.95%) per annum.

The amortised cost of the long-term liabilities was determined after considering the standard terms and conditions of agreements entered into between the municipality and the relevant financing institutions. Refer to appendix A for more information.

18. Employee benefit obligations

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

Carrying value		
Post-retirement healthcare benefit	141 593 000	125 256 000
Long service awards	25 530 000	24 952 000
Staff bonuses	14 025 425	12 861 331
Staff leave	29 429 812	27 580 324
	210 578 237	190 649 655
Non-current liabilities	157 317 000	139 925 000
Current liabilities	53 261 237	50 724 655
	210 578 237	190 649 655

The actuarial valuation was performed, as at 30 June 2025, by Chanan Weiss from ARCH Actuarial Consulting (Pty) Ltd (Registration 2020/466110/07), using the projected unit credit method. ARCH Actuarial Consulting (Pty) Ltd is not connected to the municipality.

Saldanha Bay Municipality

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18. Employee benefit obligations (continued)

Reconciliation of employee benefit obligations

18.1 Post-retirement healthcare benefit

Defined benefit plan

Present value of unfunded defined benefit obligation	141 593 000	125 256 000
Non-current liabilities	134 793 000	118 839 000
Current liabilities	6 800 000	6 417 000
	141 593 000	125 256 000

Changes in the present value of the defined benefit obligation are as follows:

Opening balance	125 256 000	118 915 000
Benefits paid	(6 130 208)	(5 539 792)
Net expense recognised in the statement of financial performance	22 467 208	11 880 792
	141 593 000	125 256 000

Net expense recognised in the statement of financial performance

Current service cost	4 276 000	3 994 000
Interest cost	14 913 000	14 601 000
Actuarial (gain)/loss	3 278 208	(6 714 208)
	22 467 208	11 880 792

Calculation of actuarial (gain)/loss

Basis changes: (increase)/decrease in net discount rate	4 760 000	(3 293 000)
Subsidy inflationary increases higher/(lower) than assumed	3 777 000	1 063 000
Changes to membership profile different from assumed	(4 972 000)	(4 335 000)
Actual benefits vested, greater/(lower) than expected	(286 792)	(149 208)
	3 278 208	(6 714 208)

The post-retirement healthcare benefit is a defined benefit plan and consists of the fixed contribution percentage that is paid to various medical aid plans by the municipality consisting of LA Health, Key Health, Bonitas, Fed Health, Samwumed and Hosmed.

The employees of the municipality and their dependants are currently entitled to a subsidy of 70% of the medical scheme contributions after they retire or in the case of death. This percentage is reduced if an employee did not complete a required service period before retirement. Widow(er)s and orphans of in-service members are entitled to a subsidy of 60% of the contribution payable. Upon a member's death-in retirement, the surviving dependants will continue to receive the same benefits.

The post-employment subsidies are not limited to a maximum Rand value/subsidy and as a result the following risks should be noted:

- Inflation: The risk that future CPI inflation and medical aid contribution inflation are higher than assumed and present in an uncontrolled manner.
- Longevity: The risk that eligible individuals live longer than assumed i.e. their benefits are payable for longer than expected.
- Volatility of open-ended, long-term DBO: The risk that the DBO may be volatile which is exacerbated by its long-term nature.
- Enforcement of eligibility criteria and rules: The risk that eligibility criteria and rules are not strictly or consistently enforced, to the detriment of the Municipality.
- Future changes in legislation: The risk that changes to legislation with respect to the post-employment medical aid benefit may increase the DBO for the Municipality.

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18. Employee benefit obligations (continued)

Key assumptions used for the post-retirement healthcare benefit

Key financial assumptions

Discount rates	11.10 %	12.21 %
CPI	5.10 %	6.20 %
Health care cost inflation rate	6.90 %	7.70 %
Net effective discount	3.90 %	4.19 %

Key demographic assumptions

Average retirement age	62	62
Continuation of membership at retirement	75%	75%
Proportion assumed married at retirement	60%	60%
Proportion of eligible current non-member employees joining the scheme by retirement	15%	15%
Mortality during employment	SA 85-90	SA 85-90
Mortality post-retirement	PA(90) -1 with a 1% mortality improvement p.a. from 2010	PA(90) -1 with a 1% mortality improvement p.a. from 2010

Withdrawals

Age	Females	Males
20	9%	9%
25	8%	8%
30	6%	6%
35	5%	5%
40	5%	5%
45	4%	4%
50	3%	3%
55	-%	-%
55+	-%	-%

Discount rate

GRAP 25 stipulates that the choice of this rate should be derived from government bond yields consistent with the estimated term of the post-employment liabilities. However, where there is no deep market in government bonds with a sufficiently long maturity to match the estimated term of all the benefit payments, current market rates of the appropriate term should be used to discount shorter term payments, and the discount rate for longer maturities should be estimated by extrapolating current market rates along the yield curve.

Consequently, a discount rate of 11.1% (2024: 12.21%) per annum has been used. The corresponding index-linked yield at this term is 5.2% (2024: 5.19%). These rates were reduced from the yield curve obtained from the Johannesburg Stock Exchange of South Africa after the market close on the reporting date.

Family profile

It has been assumed that female spouses will be five years younger than their male counterparts. Further, it was assumed that 60% of eligible employees on a healthcare arrangement at retirement will have a spouse dependant on their medical aid. For current retiree members, actual marital status was used and the potential for remarriage was ignored.

Medical scheme option

It has been assumed that in-service members and continuation members will remain on the same medical scheme and option. In-service non-members were assumed to join Samwumed Option B, should they join a scheme by retirement and continue to receive the post-employment subsidy.

Saldanha Bay Municipality

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Figures in Rand	2025	2024
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18. Employee benefit obligations (continued)

Sensitivity analysis on the defined benefit obligation (R millions) for the financial year ended 30 June 2025

Assumption	Change	In-service	Continuation	Total	% change
Central assumptions		66.296	75.297	141.593	
Healthcare inflation	+1%	79.662	82.304	161.966	14%
	-1%	55.659	69.200	124.859	-12%
Discount rate	+1%	56.101	69.464	125.565	-11%
	-1%	79.226	82.087	161.313	14%
Post-retirement mortality	-1 yr	67.889	77.697	145.586	3%
Average retirement age	-1 yr	72.853	75.297	148.150	5%
Continuation of membership at retirement	-10%	57.896	75.297	133.193	-6%

Sensitivity analysis on current-service and interest costs (R millions) for financial year ended 30 June 2025

Assumption	Change	Service cost	Interest cost	Total	% change
Central assumptions		4.276	14.913	19.189	
Healthcare inflation	+1%	5.203	17.048	22.251	16%
	-1%	3.548	13.152	16.700	-13%
Discount rate	+1%	3.611	14.313	17.924	-7%
	-1%	5.125	15.585	20.710	8%
Post-retirement mortality	-1 yr	4.377	15.336	19.713	3%
Average retirement age	-1 yr	4.567	15.611	20.178	5%
Continuation of membership at retirement	-10%	3.742	13.972	17.714	-8%

The sensitivity analyses were prepared using the projected unit credit method, the analyses assumes a parallel shift in the respective actuarial assumptions while keeping all other assumptions constant.

Present value of the net defined liability for the current and for the previous four periods

	2025	2024	2023	2022	2021
Healthcare benefit obligation	141 593 000	125 256 000	118 915 000	119 627 000	111 616 999

History of experience adjustments arising on the defined benefit obligation - Gains and Losses

	2025	2024	2023	2022	2021
Actuarial (gain)/loss	3 278 208	(6 714 208)	(13 358 900)	(2 024 558)	5 413 667

Employer's best estimate of contributions expected to be paid in respect of the healthcare benefit obligation

	1 year	2-5 years	6-20 years	21-49 years	50+ years
Estimated contribution	(6 800 000)	(33 268 000)	(361 803 000)	(1 979 818 000)	(821 681 000)

There were no amendments, curtailments or settlements that had a significant effect on the obligation.

Saldanha Bay Municipality

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Figures in Rand	2025	2024
18. Employee benefit obligations (continued)		
18.2 Long-service awards		
Other long-term employee benefit obligation		
Present value of unfunded defined benefit obligation	25 530 000	24 952 000
Present value of the unfunded accrued liability		
Non-current liabilities	22 524 000	21 086 000
Current liabilities	3 006 000	3 866 000
	25 530 000	24 952 000
Changes in the present value of the defined benefit obligation are as follows:		
Opening balance	24 952 000	22 522 000
Benefits paid	(3 901 768)	(1 842 057)
Net expense recognised in the statement of financial performance	4 479 768	4 272 057
	25 530 000	24 952 000
Net expense recognised in the statement of financial performance		
Current service cost	1 858 000	1 783 000
Interest cost	2 586 000	2 506 000
Actuarial (gain)/loss	35 768	(16 943)
	4 479 768	4 272 057
Calculation of actuarial (gain)/loss		
Basis changes: increase in net discount rate	(161 000)	(256 000)
Earnings increases higher than assumed	379 000	34 000
Changes to employee profile different from assumed	(218 000)	234 000
Actual benefits vesting, greater/(lower) than expected	35 768	(28 943)
	35 768	(16 943)

The long-service award is payable after 10 years and thereafter every five years of continuous service. The long service award provision is an estimate of the liability based on the current staff turnover. All permanent employees are entitled to a specified number of days additional leave plus additional remuneration based on their completed years of service. The employee may convert the additional leave into a cash amount. At the end of 30 June 2025 the total number of eligible employees was 980 (2024: 948).

The long-service awards are not limited to a maximum rand value and as a result the following risks should be noted:

- Inflation: The risk that future CPI inflation and earnings inflation are higher than assumed and present in an uncontrolled manner.
- Termination of service: The risk that fewer eligible employees terminate their service at the Municipality i.e. more long service awards vest than expected.
- Volatility of open-ended, long-term DBO: The risk that the DBO may be volatile which is exacerbated by its long-term nature.
- Enforcement of eligibility criteria and rules: The risk that eligibility criteria and rules are not strictly or consistently enforced, to the detriment of the Municipality.
- Future changes in legislation: The risk that changes to legislation with respect to long service awards may increase the DBO for the Municipality.

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18. Employee benefit obligations (continued)

Key assumptions used for the long-service awards

Key financial assumptions

Discount rates	10.00%	11.21%
CPI	4.00%	5.35%
Normal salary inflation rate	CPI plus 1%	CPI plus 1%
Normal salary increase rate	5.00%	5.00%
Net effective discount rate	4.80%	4.57%

Key demographic assumptions

Average retirement age	62	62
Mortality during employment	SA 85-90	SA 85-90
Mortality post-retirement	PA(90)	PA(90)

Withdrawals

The assumed rates of withdrawal from service are set out below:

Age	Females	Males
20	9%	9%
25	8%	8%
30	6%	6%
35	5%	5%
40	5%	5%
45	4%	4%
50	3%	3%
55+	-%	-%

Normal salary inflation rate

The assumed rate of salary inflation was set as the expected future CPI plus 1%. In addition to the normal salary inflation rate, the following promotional salary increases were assumed:

Age	Promotional increase
20-24	5%
25-29	4%
30-34	3%
35-39	2%
40-44	1%
45+	-%

LSA arrangement

It was assumed that the employer's LSA arrangements would remain and that the level of benefits in respect of such, would remain unchanged, with the exception of allowing for inflationary adjustments.

Discount rate

GRAP 25 stipulates that the choice of this rate should be derived from government bond yields consistent with the estimated term of the post-employment liabilities. However, where there is no deep market in government bonds with a sufficiently long maturity to match the estimated term of all the benefit payments, current market rates of the appropriate term should be used to discount shorter term payments, and the discount rate for longer maturities should be estimated by extrapolating current market rates along the yield curve.

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18. Employee benefit obligations (continued)

Consequently, a discount rate of 10.00% (2024: 11.21%) per annum has been used. The first step in the derivation of this yield is to calculate the liability-weighted average of the yields corresponding to the actual terms until payment of long-service awards, for each employee. The 10.00% (2024: 11.21%) is then derived as the liability-weighted average of the yields derived in the first step. The corresponding liability-weighted index-linked yield is 5.3% (2024: 5.09%). These rates do not reflect any adjustment for taxation. These rates were deduced from the yield curve obtained from the Bond Exchange of South Africa after the market close on the reporting date.

The liability-weighted average term of the total liability is 8.75 years (2024: 8.75 years).

Sensitivity analysis on the accrued liability (R millions) for the financial year ended 30 June 2025

Assumption	Change	Liability	% change
Central assumptions		25.530	
General salary inflation	+1%	27.090	6%
	-1%	24.112	-6%
Discount rate	+1%	24.085	-6%
	-1%	27.144	6%
Average retirement age	-2 yrs	22.279	-13%
	2 yrs	29.114	14%
Withdrawal rates	-50%	28.571	12%

Sensitivity analysis on current-service and interest costs (R millions) for the financial year ended 30 June 2025

Assumption	Change	Service cost	Interest Cost	Total	% change
Central assumptions		1.858	2.586	4.444	
General salary inflation	+1%	2.000	2.752	4.752	7%
	-1%	1.731	2.436	4.167	-6%
Discount rate	+1%	1.746	2.650	4.396	-1%
	-1%	1.986	2.551	4.497	1%
Average retirement age	2 yrs	2.075	2.945	5.020	13%
	-2 yrs	1.652	2.242	3.894	-12%
Continuation of membership at retirement	-50%	2.185	2.917	5.102	15%

The sensitivity analyses were prepared using the projected unit credit method, the analyses assumes a parallel shift in the respective actuarial assumptions while keeping all other assumptions constant.

Present value of the obligation for the current and for the previous four periods

	2025	2024	2023	2022	2021
LSA obligation	25 530 000	24 952 000	22 522 000	22 228 000	20 075 007

History of experience adjustments arising on the planned - Gains and Losses

	2025	2024	2023	2022	2021
Actuarial (gain)/loss	35 768	(16 943)	(880 081)	825 766	42 595

Employer's best estimate of contributions expected to be paid in respect of the long-service awards

	1 year	2-5 years	6-10 years	11-20 years	30-40 years
Estimated contribution	(3 006 000)	(13 295 000)	(27 786 000)	(46 409 000)	(31 153 000)

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18. Employee benefit obligations (continued)		
18.3 Staff bonuses		
	14 025 425	12 861 331
Bonuses reconciliation		
Opening balance	12 861 331	12 295 990
Benefits paid	(22 287 566)	(21 358 587)
Net expense recognised in the statement of financial performance	23 451 660	21 923 928
	14 025 425	12 861 331

Staff bonuses comprises of a thirteenth salary payment, annually payable in November or December.

18.4 Staff leave

	29 429 812	27 580 324
Staff leave reconciliation		
Opening balance	27 580 324	26 615 806
Benefits paid	(3 093 464)	(1 594 555)
Net expense recognised in the statement of financial performance	4 942 952	2 559 073
	29 429 812	27 580 324

18.5 Multi-employer plans

Retirement benefit information

The municipality makes provision for post-retirement benefits to eligible councillors and employees who belong to different pension schemes. These funds are governed by the Pension Funds Act and include both defined benefit and defined contribution schemes.

The only obligation for the municipality with respect to the retirement benefit plans is to make the specified contributions. Where councillors / employees leave the plans prior to full vesting of the contributions, the contributions payable by the municipality are reduced by the amount of forfeited contributions. The total expense recognised in the Statement of Financial Performance of R50 762 243 (2024: R47 127 585) represents contributions payable to these plans by the municipality at rates specified in the rules of the plans.

These schemes are subject to a tri-annual, bi-annual or annual actuarial valuation as set out hereunder. The amounts included are the latest available actuarial valuations for the fund.

LA Retirement Fund:

The LA Retirement Fund operates both as a defined benefit and defined contribution scheme.

Defined benefit scheme

The contribution rate of the defined benefit scheme is 27%; 9% by the members and 18% by their councils. The actuarial valuation report at 30 June 2024 disclosed an actuarial valuation amounting to R1 302 163 000 (30 June 2023: R1 338 791 000), with a surplus of R202 952 000 (2023: R226 285 000), with a funding level of 118.5% (30 June 2023: 120.3%).

Saldanha Bay Municipality

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18. Employee benefit obligations (continued)

Defined contribution scheme

The actuarial valuation report at 30 June 2024 indicated that the defined contribution scheme of the fund is in a sound financial position, with net assets amounting to R2 213 314 000 (30 June 2023: R2 163 627 000), net investment reserve of Rnil (30 June 2023: Rnil) and with a funding level of 100% (2023: 100%).

The municipality has 2 employees (2024: 2 employees) that are members on this fund.

Consolidated Retirement Fund (Previously Cape Joint Retirement Fund):

The most recent statutory valuation performed as at 30 June 2024 revealed that the assets of the fund amounted to R47 307 646 000 (30 June 2023: R42 710 035 000), with funding levels of 117.3% and 100.2% (30 June 2023: 120.1% and 100.2%) for the Pensions Account and the Share Account respectively. The contribution rate paid by the members (7,50%/9%) and the municipalities (19,50%/18%) is sufficient to fund the benefits accruing from the fund in the future. The actuary certified that the structure of the assets is appropriate relative to the nature of the liabilities, given normal circumstances and that the Fund is in a sound financial condition as at the valuation date.

The municipality has 859 employees (2024: 828 employees) and 8 Councillors (2024: 5 Councillors) that are members of this fund.

Municipal Workers Retirement Fund:

The Municipal Workers Retirement Fund is a defined contribution scheme. Members contribute at a rate of not less than 7.5% of salaries, as required by the Rules. The employers contribute at a total rate of not less than 18%. From 1 July 2017, members and employers that fall under other bargaining councils or forums are not bound by the above minimum contribution rates. The statutory valuation performed as at 30 June 2021 stated that the assets of the fund amounted to R10 866 257 000 (30 June 2017: R7 720 948 000), with funding levels of 100.0% (30 June 2017: 102.0%). The Fund's assets exceeded the member liabilities as at 30 June 2021, by a margin of R 130.4 million or 1.2%. In the valuation report the actuaries have chosen to allocate R 100.3 million to the Risk Reserve, to allow for projected excess salary-multiple death and disability claims in the year following the valuation date (in excess of the contributions allocated toward these risk benefits over this period), while also leaving a reasonable margin against future claims variability. Accordingly there is a small positive balance in the Investment Reserve. The value of the assets is more than sufficient to cover the accrued liabilities (Members' Shares), and the required level of risk reserve in respect of the self-insured risk benefits, and the Fund is therefore financially sound.

The municipality has 123 employees (2024: 133 employees) that are members of this fund.

National Fund for Municipal Workers:

The fund operates as a defined contribution fund and in terms of the rules of the fund category A and category C members contribute at a rate as agreed upon by the Local Authority and the member, subject to an absolute minimum contribution of 2% and 5% of their remuneration respectively. Category C-Members, appointed after 1 July 2012, who are not part of the Schedule shall make monthly contributions to the Fund equal to 7.5% of their pensionable salary.

The most recent statutory valuation performed as at 30 June 2024 stated that the net assets of the fund amounted to R31 228 359 000 (30 June 2023 : R27 542 846 000), with funding levels of 100% (30 June 2023: 100%). We certify that as at 30 June 2024 the assets of the fund were sufficient to cover 100.0% members' liabilities and reserve account balances and that the fund was in a sound financial condition as at the valuation date in terms of section 16 of the Pension Funds Act, as amended.

The municipality has 2 employees (2024: 0 employees) that are members of this fund.

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19. Provisions		
Environmental rehabilitation	67 807 928	58 741 392
VAT - Library Grant	7 447 963	6 309 528
	75 255 891	65 050 920
Non-current liabilities	67 239 999	57 013 603
Current liabilities	8 015 892	8 037 317
	75 255 891	65 050 920

Reconciliation of provisions - 2025

	Opening Balance	Additions	Utilised during the year	Reduction due to re-measurement or settlement without cost to entity	Total
Environmental rehabilitation	58 741 392	6 160 586	(100 387)	3 006 337	67 807 928
VAT - Library Grant	6 309 528	1 138 435	-	-	7 447 963
	65 050 920	7 299 021	(100 387)	3 006 337	75 255 891

Reconciliation of provisions - 2024

	Opening Balance	Additions	Reduction due to re-measurement or settlement without cost to entity	Total
Environmental rehabilitation	59 894 940	6 349 140	(7 502 688)	58 741 392
VAT - Library Grant	5 119 571	1 189 957	-	6 309 528
	65 014 511	7 539 097	(7 502 688)	65 050 920

VAT - Library Grant

The municipality received communication from the National Treasury Tax and Financial Sector Policy Unit regarding the VAT treatment, where municipalities provide provincially mandated functions to the general public on behalf of the provincial government and where these functions may not have been assigned to the municipality. The municipality has escalated the matter to PT whom have engaged with both NT and SARS as to whether output tax should be declared at the standard rate or zero rate for grant funding received from DCAS.

The municipality submitted a VAT Ruling to SARS on 20 February 2024, SARS has issued a binding general ruling 74 outlining the VAT treatment of certain supplies made by a municipality to a National or Provincial Government. The municipality awaits further guidance from Provincial Treasury with regards to the payment of VAT to SARS given that municipalities have not budgeted for the payment, the timing of the amount payable and also how far back payment must be made to SARS.

In the absence of the outcome, the amount of the liability has been reliably measured while the timing of the settlement is currently unknown.

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19. Provisions (continued)

Environmental rehabilitation

There are five sites under consideration, being the Vredenburg landfill, Langebaan landfill, Saldanha (Kalkrug) landfill and two landfill sites in Hopefield. A reconciliation of the environmental rehabilitation provision for these sites is provided below.

	Actual/ estimated rehabilitation start date		
Langebaan	1 March 2017	447 456	420 053
Vredenburg	1 July 2036	55 217 667	46 387 570
Hopefield (1)	1 July 2027	6 774 593	6 110 067
Hopefield (2)	1 July 2027	5 302 123	5 745 652
Kalkrug	1 July 2021	66 089	78 050
		67 807 928	58 741 392

The estimation of the liability to rehabilitate the landfill sites was performed by JPCE (Pty) Ltd. The firm is registered with the South African Council of Engineers. JPCE (Pty) Ltd is not connected to the municipality.

An appropriate discount rate was used to determine the present value of the future environmental rehabilitation liability.

The funds to rehabilitate these landfill sites are included in the short-term investments. The funds are ring-fenced to ensure that this liability is cash-backed. Refer to note 50.

20. Service charges

Sale of electricity	575 339 679	510 405 724
Sale of water	213 763 565	198 144 750
Refuse removal	122 678 815	113 031 172
Sewerage	117 393 501	109 554 465
Revenue forgone	(79 606 998)	(76 514 315)
	949 568 562	854 621 796

21. Construction contracts

Construction contracts	1 627 783	754 075
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The municipality participates as a non-accredited municipality in the National Housing Programme. In the arrangement the municipality is appointed to construct low cost houses for the beneficiaries of the National Housing Programme. Refer to note 41 for construction expenses recognised.

22. Rental of facilities and equipment

Facilities and equipment

Rental of property, plant and equipment	16 516 720	14 992 997
Rental of investment property	481 097	427 957
Revenue forgone	(1 841 691)	(1 758 932)
	15 156 126	13 662 022

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23. Interest earned - external investments

Interest revenue

Investments	66 447 126	63 664 046
Bank	13 307 711	13 193 459
	79 754 837	76 857 505

24. Interest earned - outstanding receivables

Electricity	849 475	825 744
Water	5 815 044	5 442 776
Refuse removal	3 987 564	3 552 192
Sewerage	1 614 579	2 463 066
Other	525 944	496 736
	12 792 606	12 780 514

The municipality levies interest on rates outstanding after the due date for payment at prime +1% per annum (2024: prime +1% per annum).

25. Agency services

Commission: Vehicle licences	9 636 819	9 432 552
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The municipality acts as an agent for the Western Cape Mobility Department as the municipality manages the issuing of vehicle licences for a commission.

26. Licences and permits

Licences and permits	1 272 488	1 297 865
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The municipality earns revenue from applications for driving and learner's licences and from issuing of public driving permits, offshore angling permits, driver's and learner's licences.

27. Other revenue

Administrative fees	55 512	59 516
Building plan fees	5 383 272	4 984 039
Bursary repayment	40 852	57 243
Cemetery and burial	1 171 940	1 064 716
Cleaning and removal	90 115	116 637
Clearance certificates	547 320	498 427
Development charges	17 192 683	20 604 555
Encroachment fees	629 658	614 386
Inspection fees	559 063	570 722
Insurance claims	1 784 841	2 008 144
Legal fees	726 711	284 209
Photocopies and faxes	123 426	101 088
Request for information	983	1 021
Library service provided	7 701 545	7 823 871
Staff recoveries	133 278	87 011
Sundry revenue	1 077 385	1 048 210
Tender document	63 111	24 402
Transaction handling fees	550 031	472 488
Sale of materials	597 665	-
	38 429 391	40 420 685

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28. Property rates

Property rates	387 797 075	355 637 883
Revenue forgone	(31 299 240)	(28 321 766)
	356 497 835	327 316 117

Valuations

Residential	39 493 988 500	37 928 180 000
Business/Commercial	6 727 060 000	6 686 367 000
State	1 662 742 000	1 646 992 000
Municipal	794 495 000	789 732 000
Agriculture	2 012 286 000	2 012 897 000
Other	639 856 000	625 759 000
	51 330 427 500	49 689 927 000

Valuations on land and buildings are performed every four years. The last general valuation came into effect on 1 July 2022. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and subdivisions.

A residential rate of 0.6638 cents in the Rand (2024: 0.6262 cents in the Rand) was used to determine assessment rates on categories based on the following ratios:

Residential properties - developed	1:1
Residential properties - vacant land	1:1.28
Business and commercial properties - developed	1:2
Business and commercial properties - vacant land	1:2
Industrial properties - developed	1:2
Industrial properties - vacant land	1:2
Agriculture	1:0.1
Mining properties	1:2
Properties owned by an organ of state	1:2
Public service infrastructure properties	1:2
Public benefit organisation properties (before 75% rebate)	1:1

Property rates are levied on an annual or monthly basis.

29. Availability charges

Electricity	1 496 876	1 415 605
Water	10 021 538	10 118 815
Refuse	6 038 294	6 419 662
Sewerage	15 898 689	15 795 250
	33 455 397	33 749 332

30. Interest earned - outstanding receivables

Property rates	5 956 378	5 905 752
Electricity	115 243	107 023
Water	717 689	738 036
Refuse removal	405 419	409 792
Sewerage	1 810 812	725 582
	9 005 541	7 886 185

The municipality levies interest on rates outstanding after the due date for payment at prime +1% per annum (2024: prime +1% per annum).

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31. Government grants & subsidies

Operating grants

Equitable share	138 465 000	129 270 000
Expanded Public Works Programme Integrated Grant (EPWP)	1 368 000	2 125 000
Financial Management Grant (FMG)	1 600 000	1 550 000
Municipal Infrastructure Grant (MIG)	1 106 300	1 121 450
Energy Efficiency and Demand Side Management Grant (EEDSMG)	-	267 713
Financial Management Capability Grant (FMCg)	1 060 000	1 192 803
SETA - Skills Development Subsidy	1 141 635	917 670
Human Settlement Development Grant (HSDG)	1 819 541	2 915 560
Community Development Workers Grant (CDW)	74 603	56 853
Contribution towards the Acceleration of Housing Delivery	-	4 524 799
Informal Settlement Upgrading Partnership Grant (ISUPG)	643 148	526 638
Municipal Service Delivery and Capacity Building Grant (MSDCBG)	508 999	-
Public contributions	79 000	-
	147 866 226	144 468 486

Capital grants

Municipal Infrastructure Grant (MIG)	15 138 010	24 470 993
Integrated National Electrification Programme Grant (INEPG)	18 691 710	11 524 000
Energy Efficiency and Demand Side Management Grant (EEDSMG)	-	3 440 000
Human Settlement Development Grant (HSDG)	12 594 398	3 092 953
Thusong Service Centre Grant (TSCG)	-	62 398
Municipal Disaster Relief Grant (MDRG)	589 180	-
Municipal Service Delivery and Capacity Building Grant (MSDCBG)	-	5 143
Informal Settlement Upgrading Partnership Grant (ISUPG)	1 577 063	270 308
	48 590 361	42 865 795
	196 456 587	187 334 281

Conditional and Unconditional

Included in above are the following grants and subsidies received:

Conditional grants received	57 991 587	58 064 281
Unconditional grants received	138 465 000	129 270 000
	196 456 587	187 334 281

Equitable Share

In order to qualify for a 100% indigent subsidy, the qualifying income for a household must be R6 000 (2024: R5 800) or less per month. The income limits for seasonal workers will be calculated over a period of one year.

The second category is based on an income of between R6 001 and R6 800 (2024: between R5 801 and R6 500) per month, such households will receive an indigent subsidy of 70% of the above-mentioned category.

All indigent subsidies are funded from the equitable share.

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32. Fines		
Traffic Fines	22 145 229	22 621 736
Court Traffic Fines	39 887	380 863
Other Fines	280 705	175 138
	22 465 821	23 177 737

Key assumptions made with the recognition of revenue on traffic fines:

Revenue from traffic fines is recognised on a net basis after adjusting the fines issued for the probability of the traffic fines being withdrawn, reduced, written off (struck off) or the offender being given a rebate when settling the traffic fine. Based on historical information 34.59% of all fines issued will be withdrawn, reduced or the offender will be given a rebate when settling the traffic fine.

33. Other revenue

Donated assets	64 931 987	20 503 550
Forfeits	978 055	525 739
	65 910 042	21 029 289

Services in-kind

The municipality received services in-kind under voluntary or non-voluntary schemes which included free training, workshops and technical assistance from government departments and entities. These services in-kind have not been recognised as they were assessed not to be significant to the municipality's operations and/or basic service delivery objectives.

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Figures in Rand	2025	2024
34. Employee related costs		
Municipal Manager and Directors	13 635 955	13 438 067
Other employees	498 575 249	476 164 316
	512 211 204	489 602 383

Refer to note 59 for the disclosure of remuneration of Municipal Manager and Directors.

Other employees

Acting allowances	2 017 515	2 035 260
Bargaining council levy	140 267	128 769
Basic salaries	291 131 318	282 283 721
Bonuses	23 451 660	21 923 928
Defined contribution plans	49 284 734	45 974 164
Employers contributions: Group life insurance	6 597 076	6 153 831
Employers contributions: Health care	18 500 794	16 627 653
Employers contributions: UIF	2 154 749	2 186 953
Employers contributions: WCA	3 042 602	2 913 239
Expense: Post retirements healthcare benefits	4 276 000	3 994 000
Housing allowance	3 169 875	2 529 293
Long-service awards	1 858 000	1 783 000
Municipal staff: Leave gratuity	4 729 882	2 335 117
Other allowances	509 400	485 400
Overtime payments	45 537 351	43 412 999
Scarcity allowance municipal staff	1 013 956	897 467
Standby allowance municipal staff	14 964 208	13 713 108
Telephone allowance	1 836 071	1 784 183
Travelling allowance	24 359 791	25 002 231
	498 575 249	476 164 316

35. Remuneration of Councillors

Remuneration of councillors	14 395 192	13 991 167
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Refer to note 59 for the disclosure of remuneration of Councillors.

36. Depreciation and amortisation

Property, plant and equipment	168 570 622	165 256 701
Intangible assets	915 845	144 799
	169 486 467	165 401 500

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Figures in Rand	2025	2024
37. Impairment of assets		
Impairments		
Property, plant and equipment	7 090 699	8 374 200
Services	17 795 201	17 660 201
Other	(309 432)	(442 208)
Property rates	(19 455)	1 117 148
Availability charges	720 750	1 649 266
Traffic fines	(1 257 460)	(3 336 108)
	24 020 303	25 022 499

Refer to notes 5.3, 6.6 and 10 for more detail.

The municipality had some of its infrastructure projects halted or terminated while in the process of being constructed or developed due to performance of service providers. The municipality also impaired some of its assets due to condition assessments.

Consumer debtors with a payment ratio more than 90% are not considered to be impaired. The municipality impairs the non-payment portion of all debtors whose payment ratios is below 90%.

Traffic fine receivables are impaired based on a three-year average payment ratio of all fines.

38. Finance charges

Employee benefit obligation	17 499 000	17 107 000
Borrowings	11 044 343	12 200 000
Provision for the rehabilitation of landfill site	6 160 586	6 349 140
Unspent conditional grants	3 108	20 806
	34 707 037	35 676 946

39. Bad debts written-off

Services	8 939 029	7 673 027
Property rates	2 387 821	757 161
Traffic fines	10 139 590	11 866 285
Other	561 860	905 707
	22 028 300	21 202 180

40. Bulk purchases

Electricity - Eskom	469 986 385	411 137 839
Water - WCDM	80 448 968	72 555 056
	550 435 353	483 692 895

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41. Contracted services

Outsourced Services

Security services	27 772 102	21 564 289
Traffic fines management	1 310 693	1 406 435
Building Security	75 500	-
Project management	274 339	6 306 133
Hygiene services	1 109 091	1 094 967
Meter Management	467 566	2 004 626
Professional staff	576 983	93 346
Sewerage Services	3 935 508	2 041 641
Transport services	4 518 944	436 916
Other outsourced services	4 087 121	4 533 685

Consultants and Professional Services

Business and advisory	14 657 765	13 316 180
Legal cost	2 079 630	2 861 594
Infrastructure and planning	3 249 718	4 129 796
Other consultants and professional services	934 281	761 947

Contractors

Building	2 216 889	2 074 692
Catering services	416 075	602 428
Electrical	6 053 445	2 688 018
Haulage	3 841 237	7 294 625
Maintenance of buildings and facilities	7 665 847	4 472 331
Maintenance of equipment	2 352 343	2 272 839
Maintenance of unspecified assets	68 480 170	47 168 967
Other contractors	1 473 374	1 467 548

157 548 621	128 593 003
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Included in Outsourced building security and contractors building is construction expenses of R1 627 783 (2024: R754 075) for the construction of low cost houses where the municipality has been appointed as a Project Developer by the Provincial Department of Infrastructure. Refer to note 21 for Construction contracts revenue recognised.

42. Transfers and subsidies to third parties

Other subsidies

Bursaries to non-employees	552 648	916 690
Other	47 500	568 139
	600 148	1 484 829

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43. General expenses		
Advertising	1 670 032	1 603 620
Auditors remuneration	5 678 936	5 758 124
Bank charges	3 571 232	3 718 130
Bursaries	456 392	716 920
Commission paid	3 915 405	3 477 295
Conferences and seminars	220 920	60 497
Electricity	8 058 968	7 010 321
Fuel and oil	26 078 654	32 602 374
Insurance	4 145 026	8 391 472
License fees - computers	21 112 560	16 970 550
License fees - vehicles	2 158 493	2 232 413
Membership fees	5 301 022	5 131 296
Postage and courier	1 367 270	1 206 344
Remuneration of ward committees	585 000	600 000
SDL	4 328 654	4 158 312
Stocks and material	28 581 369	19 651 438
Telephone	5 005 172	4 818 937
Travel - overseas	60 391	116 026
Travel and subsistence	1 194 563	791 746
Uniforms	4 094 740	3 199 790
Operating leases	8 414 183	8 067 052
Other expenses	1 183 576	890 215
	137 182 558	131 172 872
44. Fair value adjustments		
Investment property carried at fair value	3 186 600	2 922 000

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45. Cash generated from operations		
Surplus	171 433 617	130 520 748
Adjustments for:		
Depreciation and amortisation	169 486 467	165 401 500
Loss on disposal of assets and liabilities	(2 244 569)	281 163
Fair value adjustments	(3 186 600)	(2 922 000)
Finance costs	23 662 694	23 476 946
Impairment of assets	24 020 303	25 022 499
Bad debts written-off	22 028 300	21 202 180
Movements in employee benefit obligation	(884 394)	(74 992)
Donated assets	(64 931 987)	(20 503 550)
Development charges	(5 039 976)	(7 571 979)
Interest earned	-	(1 968 522)
Actuarial (gains)/losses	3 313 976	(6 731 150)
Gain on reversal of provision	(10 457)	(7 082 845)
Inventories written-off	153 023	370 657
Changes in working capital:		
Inventories	2 214 981	(6 356 777)
Receivables from exchange transactions	(36 692 646)	(41 268 433)
Other receivables from non-exchange transactions	(21 434 258)	(23 047 911)
VAT receivable	3 018 246	(3 107 522)
Prepayments	381 824	342 029
Payables from exchange transactions	37 060 423	10 777 909
Interest receivable included in Investments	4 513 130	-
Unspent conditional grants and receipts	792 693	18 557 644
Consumer deposits	3 418 592	3 064 361
Provisions	7 071 635	1 189 958
Operating lease assets and liabilities	(80 029)	(11 121)
	338 064 988	279 560 792

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46. Financial instruments disclosure

Categories of financial instruments

2025

Financial assets

	At amortised cost	Total
Cash and cash equivalents	136 629 835	136 629 835
Investments	810 292 084	810 292 084
Receivables from exchange transactions	140 266 064	140 266 064
	1 087 187 983	1 087 187 983

Financial liabilities

	At amortised cost	Total
Payables from exchange transactions	(145 016 068)	(145 016 068)
Consumer deposits	(41 485 003)	(41 485 003)
Borrowings	(95 721 315)	(95 721 315)
	(282 222 386)	(282 222 386)

2024

Financial assets

	At amortised cost	Total
Cash and cash equivalents	138 259 296	138 259 296
Investments	709 805 215	709 805 215
Receivables from exchange transactions	130 560 076	130 560 076
	978 624 587	978 624 587

Financial liabilities

	At amortised cost	Total
Payables from exchange transactions	(123 358 168)	(123 358 168)
Consumer deposits	(38 066 411)	(38 066 411)
Borrowings	(108 198 382)	(108 198 382)
Unspent government grants arising from contractual agreements	(79 000)	(79 000)
	(269 701 961)	(269 701 961)

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46. Financial instruments disclosure (continued)

Financial instruments in Statement of Financial Performance

2025

	At amortised cost	Total
Interest income (calculated using effective interest method) for financial instruments at amortised cost	92 547 443	92 547 443
Interest expense (calculated using effective interest method) for financial instruments at amortised cost	(11 044 343)	(11 044 343)
	81 503 100	81 503 100

2024

	At amortised cost	Total
Interest income (calculated using effective interest method) for financial instruments at amortised cost	89 638 019	89 638 019
Interest expense (calculated using effective interest method) for financial instruments at amortised cost	(12 200 000)	(12 200 000)
	77 438 019	77 438 019

47. Change in accounting estimate

Category and reason for change in accounting estimate

Property, plant and equipment - Remaining useful lives reviewed	8 728 760	4 887 310
Landfill sites - increase/(decrease) in estimated rehabilitation cost	3 016 793	(419 844)
Net impact on property, plant and equipment	11 745 553	4 467 466

Category and reason for change in accounting estimate

Intangible assets - Remaining useful lives reviewed	47 436	-
Net impact on Intangible assets	47 436	-

The municipality assessed the conditions of property, plant and equipment and Intangible assets. The estimation of rehabilitation cost for the landfill sites, the remaining useful lives of other assets as well as reviewed residual lives resulted in additional depreciation.

The change in accounting estimate lead to a net increase on property, plant and equipment to the amount of R11 745 553 (2024: R4 467 466). The estimation of rehabilitation cost for the landfill sites resulted in the provision being increased/(decreased) by R3 006 336 (2024: -R7 502 689) which resulted in a increase/(decrease) of R3 016 793 (2024:-R419 844) in assets and the remaining R10 457 (2024: R7 082 845) was allocated directly to surplus and deficit. Refer to Note 10.

The change in accounting estimate lead to a net increase on Intangible assets to the amount of R47 436 (2024: R0). Refer to note 11.

It is impracticable to estimate the effect of these changes on future periods.

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48. Prior-year adjustments

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments:

48.1 Statement of financial position

2024

	Note	As previously reported	Correction of error	Re-classification	Restated
Current Assets					
Receivables from exchange transactions	E1	130 879 102	(319 026)	-	130 560 076
Receivables from non-exchange transactions	E1	62 144 311	319 026	-	62 463 338
		193 023 413	-	-	193 023 414
Non-Current Assets					
Property, plant and equipment	E2	2 969 946 007	(3 074 106)	-	2 966 871 901
Current Liabilities					
Payables from exchange transactions	E3, E4 & E5	151 012 491	2 139 402	-	153 151 892
Unspent conditional grants and receipts	E3	28 110 792	(111 980)	-	27 998 812
Employee benefit obligation	E6	49 897 205	827 450	-	50 724 655
		229 020 488	2 854 872	-	231 875 359
Accumulated surplus		3 508 165 794	(5 928 976)	-	3 502 236 818

48.2 Statement of financial performance

2024

	Note	As previously reported	Correction of error	Re-classification	Restated
Revenue from exchange transactions					
Construction contracts	E4	530 150	223 925	-	754 075
Other income	E3	32 596 814	7 823 871	-	40 420 685
Revenue from non-exchange transactions					
Government grants & subsidies	E3	195 158 152	(7 823 871)	-	187 334 281
Total revenue		228 285 116	223 925	-	228 509 041
Expenditure					
Employee related costs	E6	(488 774 933)	(827 450)	-	(489 602 383)
Contracted services	E5	(128 260 444)	(332 559)	-	(128 593 003)
Total expenditure		(617 035 377)	(1 160 009)	-	(618 195 386)
Surplus for the year		131 456 832	(936 084)	-	130 520 748

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

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48. Prior-year adjustments (continued)

48.3 Cash flow statement

2024

	Note	As previously reported	Correction of error	Re-classification	Restated
Cash flow from operating activities					
Grants	E3 & E7	213 827 776	(7 897 226)	-	205 930 550
Other receipts	E3 & E7	59 102 390	7 897 226	-	66 999 616
		272 930 166	-	-	272 930 166

48.4 Property, plant and equipment

2023

	Note	As previously reported	Correction of error	Re-classification	Restated
Land		513 380 770	-	-	513 380 770
Buildings	E2	60 743 766	(1 144 266)	-	59 599 500
Machinery and equipment	E2	27 306 700	(59 604)	-	27 247 096
Furniture and office equipment	E2	7 056 246	(20 359)	-	7 035 887
Transport assets	E2	70 530 317	(952 555)	-	69 577 762
Computer equipment	E2	11 557 858	(4 790)	-	11 553 068
Infrastructure		1 961 439 154	-	-	1 961 439 154
Community assets	E2	250 765 653	(892 130)	-	249 873 523
Other Assets	E2	1 604 358	(402)	-	1 603 956
		2 904 384 822	(3 074 106)	-	2 901 310 716

2024

	Note	As previously reported	Correction of error	Re-classification	Restated
Land		518 663 686	-	-	518 663 686
Buildings	R1	69 288 806	-	(3 157 175)	66 131 631
Machinery and equipment	R1	32 144 948	-	(1 169 686)	30 975 262
Furniture and office equipment		7 910 688	-	-	7 910 688
Transport assets		70 460 343	-	-	70 460 343
Computer equipment		12 043 438	-	-	12 043 438
Infrastructure	R1	2 001 805 142	-	315 327	2 002 120 469
Community assets	R1	253 152 515	-	4 011 534	257 164 049
Other Assets		1 402 335	-	-	1 402 335
		2 966 871 901	-	-	2 966 871 901

Saldanha Bay Municipality

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48. Prior-year adjustments (continued)

Errors

The following prior period errors adjustments occurred:

Error 1

The outstanding balance for availability charges on some consumers accounts were incorrectly classified as receivables from exchange transactions instead of receivables from non-exchange transactions.

Error 2

Depreciation was incorrectly calculated during the previous financial years.

Error 3

Funds received from the Department of Cultural Affairs and Sports for the performance of the library function was incorrectly accounted for as a government grant instead of other income, the corresponding revenue has also been corrected.

The unspent revenue was also subsequently corrected as revenue received in advance instead of as an unspent government grant.

Error 4

Revenue recognised on constructions contracts was understated due to an accrual for expenditure which was recognised after the revenue for construction contracts was recognised, the corresponding revenue received in advance has also been corrected.

Error 5

During 2024/25 financial year it was identified that invoices relating to the 2023/24 financial year was not accrued for.

Error 6

During the preparation of the 2023/24 financial statements, the movement for leave on Senior Managers was incorrectly accounted for.

Error 7

Other conditions met during the year, recognised as other income was incorrectly accounted for as a cash movement.

Reclassifications

The following reclassifications adjustment occurred:

Reclassification 1

Work in progress projects incorrectly classified within Property, Plant and Equipment between Buildings, Machinery and Equipment, Infrastructure and Community assets.

49. Utilisation of Long-term liabilities reconciliation

Unspent borrowings at the beginning of the year	5 931 741	9 776 709
Utilised during the year to finance property, plant and equipment	(1 102 453)	(3 844 968)
	4 829 288	5 931 741

Long-term liabilities have been utilised in accordance with the MFMA. Sufficient cash has been set aside to ensure that long-term liabilities can be repaid on redemption date. Refer to note 50.

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
50. Cash-backed reserves and liabilities		
Cash and cash equivalents	136 629 835	138 259 296
Investments	810 292 084	709 805 215
Less: Cash-backed reserves and liabilities		
Unspent conditional grants and receipts	(28 794 613)	(27 998 812)
Housing development fund	(3 569 176)	(3 475 514)
Contract revenue received in advance	(18 700 355)	(8 638 917)
Library service revenue received in advance	-	(111 980)
Unutilised loans	(4 829 288)	(5 931 741)
Loan repayments due	(13 871 451)	(12 477 070)
Environmental rehabilitation provision	(67 807 928)	(58 741 392)
Employee benefit obligation	(210 578 237)	(183 559 405)
Insurance reserve	(8 000 000)	(8 000 000)
Consumer deposits	(41 485 003)	(38 066 411)
Capital replacement reserve	(454 597 556)	(405 298 244)
	94 688 312	95 765 025

51. Irregular expenditure

Opening balance as previously reported	33 965 552	1 149 559
Correction of prior period error	(1 120 352)	169 746
Opening balance as restated	32 845 200	1 319 305
Add: Irregular Expenditure - current	-	5 702 700
Add: Irregular Expenditure - prior period	-	28 244 935
Less: Amount written off - current	(32 845 200)	(1 301 388)
Closing balance	-	33 965 552

Incidents/cases identified in the current year include those listed below:

Payments made not following the due SCM process	-	187 066
Section 116(3) of the MFMA was not complied with	-	530 871
Payments made following section 67 of MFMA instead of due SCM processes	-	24 512 731
Payments made in contravention with section 66(3) of the MSA	-	1 119 543
Payments made in contravention with section 30 of MSR and section 120 of MSA	-	7 597 424
	-	33 947 635

Cases under investigations

No investigations are in progress (2024: 8). The cases in the prior year relates to non-compliance with the MFMA, MSA, SCM policy and MSR amongst others.

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

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52. Fruitless and wasteful expenditure		
Opening balance as restated	70 520	-
Add: Expenditure identified - current	1 401	92 379
Less: Amounts recoverable - current	(68 713)	(21 859)
Less: Amount written off - current	(3 208)	-
Closing balance	-	70 520
Incidents/cases identified in the current year include those listed below:		
Incorrect salary payment	1 401	2 067
Cost incurred without receiving any services	-	90 313
	1 401	92 380
Cases under investigations		
No investigations are in progress (2024: 3).		
53. Unauthorised expenditure		
Opening balance as restated	2 568 198	-
Add: Expenditure identified - current	-	2 568 198
Less: Amount authorised	(2 568 198)	-
Closing balance	-	2 568 198
The over expenditure incurred by the municipality by the departments during the year is attributable to the following:		
Non-cash items	-	1 736 536
Cash items	-	831 662
	-	2 568 198
Analysed as follows: Non-cash items		
Depreciation and impairment	-	510 703
Loss on disposal of assets	-	65 063
Finance costs	-	11 260
Actuarial gains and losses	-	1 149 510
	-	1 736 536
Analysed as follows: Cash items		
Employee related costs	-	2 633 761
Inventory consumed	-	(903 822)
Contracted services	-	(393 364)
Operational costs	-	(504 913)
	-	831 662
Unauthorised expenditure: Budget overspending - per municipal vote		
Community and Operational Services	-	2 568 198
Cases under investigations		
No investigations are in progress (2024: 1).		

Saldanha Bay Municipality

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54. Additional disclosure in terms of MFMA

Contributions to organised local government

Current year subscription / fee	5 249 908	4 981 462
Amount paid - current year	(5 249 908)	(4 981 462)
	-	-

South African Music Rights and Skills Development Levies

Current year subscription / fee	4 328 451	4 492 778
Amount paid - current year	(4 328 451)	(4 492 778)
	-	-

Audit fees

Opening balance	114 222	1 062 456
Current year subscription / fee	6 462 328	6 630 403
Amount paid - current year	(6 408 948)	(6 516 181)
Amount paid - previous years	(114 222)	(204 844)
Amount written off - previous years	-	(857 612)
	53 380	114 222

The outstanding balance as at year-end was settled in line with MFMA S64(2)(e) on 01 August 2025 and 01 August 2024, respectively.

PAYE and UIF

Current year subscription / fee	86 907 981	82 332 947
Amount paid - current year	(86 907 981)	(82 332 947)
	-	-

Pension and Medical Aid deductions

Current year subscription / fee	110 464 578	101 759 174
Amount paid - current year	(110 464 578)	(101 759 174)
	-	-

Councillors' arrear consumer accounts

No Councillor had arrear accounts outstanding for more than 90 days for the current year (2024: One Councillor). The Councillor is the owner of this property and is disputing property rates payable. The municipality has provided feedback on the dispute on 26 June 2024 of which the outcome was that rates are payable.

30 June 2024	Total outstanding amount	90+ days outstanding
Councillor J Kotze	2 521	1 036

Saldanha Bay Municipality

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55. Deviation from supply chain management regulations

Paragraph 12(1)(d)(i) of Government gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

Paragraph 36 of the same gazette states that the accounting officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the and includes a note to the annual financial statements.

These circumstances are typically for emergency procurement, procurement where goods or services are available from only one supplier and procurement where it is impractical or impossible to follow the official procedures.

Regulation 36(1)(b) further allows the accounting officer to ratify any minor breaches of the procurement processes which are purely of a technical nature.

Deviations for the year

Emergencies	3 670 506	3 074 211
Sole provider	-	5 662
Impractical or impossible	8 232 564	7 625 085
Ad-hoc repairs	472 918	2 141 602
Strip and quote	736 623	1 344 737
	13 112 611	14 191 297

The details of the deviations for the year under review amounting to R13 112 611 (2024: R14 191 297) is included as Annexure E.

During the current year under review two minor breaches were approved. For the first breach, the incorrect MBD 6.1 was included in the bidding document and for the second breach, two addendas were issued not approved by the BSC and mailed to all service providers that attended the compulsory site clarification meeting. During the previous year under review three minor breaches was made where award letters were not sent to all bidders, the venue for a site meeting was incorrectly communicated and where local content was omitted from an invitation to bid. The municipality did follow due process in terms of the MFMA and SCM Regulations. Minor breaches were performed to correct this and enable the municipality to complete processes prescribed in the MFMA and SCM Regulations. No expenditure was incurred before the ratification of the breaches.

56. Commitments

Authorised capital expenditure

Already contracted for but not provided for

Infrastructure	56 454 193	82 320 821
Buildings	51 133	154 460
Community assets	8 173 385	3 973 442
	64 678 711	86 448 723

Saldanha Bay Municipality

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57. Contingencies		
Contingent liabilities		
The municipality is currently engaged in litigation which could result in damages or costs being awarded against Council if the claimants are successful in the actions. The following are the estimates:		
Vredenburg Urban Renewal Project	9 092 191	9 092 191
Jack, Van Der Merwe & 4 Others V SBM. Jacobs and Leentjiesklip Chalet Owners Association - Case no: 15284/23	150 000	-
SBM/ Erf 1819, Brittanica Heights CC - Case no: 2024/145697	200 000	-
Telkom SA SOC Ltd & Openserve (Pty) Ltd V SBM Case no: 24024/24	600 000	-
Cancom Canfleet (Pty) Ltd & 9 Others/ SBM & TMT Services and Supplies & 14 Others, Case no: 21394/19	350 000	350 000
SBM / Amandla & Khubeka Construction, Case no: 9741/21	250 000	250 000
JM Gouws / SBM Case no - 3004/2022	50 000	-
Slabber Luyt (The Village Investment Trust), Case No: 4862/2023	250 000	250 000
Forellendam (Pty) Ltd, Case no: 6490/2023	350 000	350 000
Erf 1050 Paternoster (Pty) Ltd Brand, Jack, Almazan, Case Number 8191/2023	-	100 000
Kingpaul Investments (Pty) Ltd V Prime Growth Properties of Property Group (Pty) Ltd & SBM	100 000	100 000
VAT penalties and interest - Library Grant	3 885 133	2 703 700
	15 277 324	13 195 891

Vredenburg Urban Renewal Project

The municipality obtained a conditional grant from the Department of Transport and Public Works for the acquisition of 7 properties, 32 hectares of land, to be used for the Vredenburg Urban Renewal Project. The conditions of the grant indicated that the municipality shall transfer to the Department the serviced sites, 4,3145 hectares of the purchased properties, for development by the department. The re-zoning of the 7 properties acquired are currently in process, the 4,3145 hectares portion to be transferred to the department was estimated based on historic cost. There is uncertainty about the amount of the obligation the municipality has under this agreement and the timing of the outflow of the economic benefits and/or service potential is also uncertain. The liability for Council relating to the transfer of the 4,3145 hectare portion is estimated at R9 092 191 (2024: R9 092 191).

Jack, Van Der Merwe & 4 Others V SBM. Jacobs and Leentjiesklip Chalet Owners Association - Case no: 15284/23

Application to review and set aside approval of building plans for repairs and renovations. The estimated liability towards Council is estimated at R150 000.

SBM/ Erf 1819, Brittanica Heights CC - Case no: 2024/145697

Combined summons was issued and served on the Defendant after which the Defendant entered a notice of intention to defend. The estimated liability towards Council is estimated at R200 000.

Telkom SA SOC Ltd & Openserve (Pty) Ltd V SBM, Case no: 24024/24

Application to alter and upgrade its existing electronic communications network facilities and to construct, maintain and operate new electronic communications network infrastructure and facilities within the SBM municipal area. The estimated liability towards Council is estimated at R600 000.

Cancom Canfleet (Pty) Ltd & 9 Others/ SBM & TMT Services and Supplies & 14 Others, Case no: 21394/19

Application for declaring section 73 of the National Road Traffic Regulations unconstitutional and interdict the use of the presumption imposed by section 73 of the act. The estimated liability towards Council is estimated at R350 000 (2024: R350 000)

SBM / Amandla & Khubeka Construction, Case no: 9741/21

Application for the payment of the outstanding amount owed on the tender cancelled for the construction of a class B landfill cell at the Vredenburg landfill site. The estimated liability towards Council is estimated at R250 000 (2024: R250 000).

JM Gouws / SBM Case no - 3004/2022

Plaintiff fell into an uncovered manhole causing injury to Plaintiff's left and right foot, her hands, and her left side. Plaintiff instituted legal action against the municipality. Estimated liability towards council is estimated at R50 000.

Saldanha Bay Municipality

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57. Contingencies (continued)

Slabber Luyt (The Village Investment Trust), Case No: 4862/2023

Application to review and set aside decision pertaining to construction work in the upgrade of Oostewal Street, Langebaan. The estimated liability towards the council is estimated at R250 000 (2024:R250 000).

Forellendam (Pty) Ltd, Case no: 6490/2023

Application to review and set aside decisions to discontinue title deed condition practice followed for approval of building plans. The estimated liability towards Council is estimated at R350 000 (2024:R350 000).

Erf 1050 Paternoster (Pty) Ltd Brand, Jack, Almazan, Case no: 8191/2023

Application to set aside a decision to dispose of property and approve the planning application pertaining thereto. The matter was finalised during the current financial year with no estimated liability towards Council (2024:R100 000).

Kingpaul Investments (Pty) Ltd V Prime Growth Properties of Property Group (Pty) Ltd & SBM

Application for a claim of payment in terms of sale agreement and development costs incurred. The estimated liability towards Council is estimated at R100 000 (2024: R100 000).

VAT penalties and interest - Library Grant

The municipality has submitted a request for a non-binding private opinion to SARS concerning the output tax treatment of the library funding received from the Western Cape Department of Cultural Affairs (DCAS). The objective of the opinion request is for the SARS to confirm if the municipality must declare output tax at 15% (14% before 1 April 2018) or zero % on the funding received from the DCAS. SARS has issued a binding general ruling 74 outlining the VAT treatment of certain supplies made by a municipality to a National or Provincial Government. The municipality awaits further guidance from Provincial Treasury with regards to the payment of VAT to SARS given that municipalities have not budgeted for the VAT payment, the timing of the amount payable and also how far back payment must be made to SARS. Refer to note 19, for provision recognised.

The municipality has recognised a provision for the output tax on Library Grants received at the standard rate. According to section 217(3) of the Tax Administration Act (TAA), the municipality may apply to SARS to remit the penalty imposed in terms of section 213 of the TAA. If SARS is satisfied that the penalty which has been imposed in respect of a "first incidence" of non-compliance, reasonable grounds for the non-compliance exist and the non-compliance has been remedied. This will result in the liability being increased by R3 885 133 (2024: R2 703 700).

Contingent assets

Lateral Unison - Pending insurance claims	2 453 201	1 566 500
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Outstanding insurance claims

The municipality had 10 outstanding insurance claims with Lateral Unison as at 30 June 2025 (2024: 16) of which the payout, according to the municipality's assessment, is only probable and not virtually certain. The settlement of the claims is estimated to be R2 453 201 (2024: R1 566 500).

58. Events after the reporting date

Adjusting event

In terms of the service concession agreement, the local municipalities determine a tariff, in consultation with the WCDM, that allows the WCDM to recover the costs the WCDM incurs in the provision of the bulk water services. The local municipalities also pay the WCDM an administrative fee of 5% (2024: 5%) of the operational costs which is also included in the tariff above. The calculation of the 2024/25 surplus/deficit and its split between the local municipalities was finalised and agreed on 21 August 2025 and is regarded as an adjusting event after the reporting date. The Statement of Financial Position and Statement of Financial Performance have been adjusted to include the surplus amounting to R11 192 934 (2024: R9 884 283).

Saldanha Bay Municipality

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59. Related parties

None of the members of the municipality's management have significant influence over the financial or operating policies of the municipality. No business transactions took place between the municipality and key management personnel and their close family members, unless specifically disclosed. All members of the municipality's management and their close family members receive and pay for services on the same terms and conditions as other ratepayers and residents. All transactions are at arm's length and no bad debt expenses have been recognised in respect of amounts owed by related parties.

Composition of management

Municipal Manager and Directors

Municipal Manager

Chief Financial Officer

Director: Infrastructure and Planning Services

Director: Corporate and Public Safety Services

Director: Community and Operational Services

Director: Economic Development and Strategic Services

Executive Mayor

Executive Deputy Mayor

Speaker

Mayoral Committee members

Financial Services

Infrastructure and Planning Services

Corporate and Public Safety Services

Community and Operational Services

Economic Development and Strategic Services

Office of the Municipal Manager

Other Councillors

Mettler Heinrich

Vorster Stefan

Smith Gerrit

Mbaliswana Phumzile

Volschenk Louis

De Kock Cornell

Truter André

Laubscher Charmaine

Daniels Olwene

Kotze Jacobus

Laubscher Charmaine

Schaffers Michael

America Wilhelm

Vaughan Eventhia

Mamabolo Sinah

Biko Mzwandile (25 March 2025 - current)

Cengimbo Lwando

Cleophas Gerald

Du Plessis Suritha (30 April 2025 - current)

Jackson Yumnah

Koen Marius

Komani-Nkohla Zandile

Mbane Lelethu

Mitchell Leonard

Morrison William (10 December 2024 - current)

Pretorius Veronique

Rossouw Theresa

Scholtz Sharon

Schrader Miranda

Twala Mthobeli

Van der Merwe Ricardo

Van Nooi Charleen

Williams Thyrone

Witbooi Bjorn

Liwani Siyabulelo (1 July 2024 - 23 December 2024)

Paulo-Goagoseb Eugenia (1 July 2024 - 31 March 2025)

Van Tura Sucilla (1 July 2024 - 11 July 2024)

Vraagom Vernon (1 July 2024 - 27 November 2024)

Saldanha Bay Municipality

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59. Related parties (continued)

Remuneration of management

Management class: Councillors

2025

	Basic salary	Cellphone Allowances	Medical Aid Contributions	Motor Vehicle Allowance	Pension Contributions	Housing Allowance	Total
Executive Mayor: A Truter	947 587	47 004	-	90 000	-	-	1 084 591
Deputy Mayor: C Laubscher	830 076	47 004	-	-	-	-	877 080
Speaker: O Daniels	628 408	47 004	-	156 878	44 790	-	877 080
Mayoral Committee Member: K Mamabolo	637 890	47 004	-	95 546	45 432	-	825 872
Mayoral Committee Member: J Kotze	778 868	47 004	-	-	-	-	825 872
Mayoral Committee Member: E Vaughan	620 810	47 004	37 674	76 256	44 128	-	825 872
Mayoral Committee Member: M Schaffers	778 868	47 004	-	-	-	-	825 872
Mayoral Committee Member: W America	561 534	47 004	-	140 383	13 639	63 312	825 872
Councillor: MS Biko	89 964	13 244	-	-	-	-	103 208
Councillor: L Cengimbo	326 454	47 004	-	-	-	-	373 458
Councillor: G Cleophas	328 362	47 004	-	-	-	-	375 366
Councillor: R Don	4 308	-	-	-	-	-	4 308
Councillor: S Du Plessis	60 472	8 902	-	-	-	-	69 374
Councillor: S Gqeba	1 908	-	-	-	-	-	1 908
Councillor: Y Jackson	406 322	47 004	-	-	-	-	453 326
Councillor: M Koen	250 984	47 004	30 466	61 990	-	-	390 444
Councillor: T Khulu	1 479	-	-	-	-	-	1 479
Councillor: Z Komani-Nkohla	328 362	47 004	-	-	-	-	375 366
Councillor: S Liwani	150 760	22 434	-	-	10 701	-	183 895
Councillor: L Mbane	328 362	47 004	-	-	-	-	375 366
Councillor: L Mitchell	421 400	47 004	-	-	-	-	468 404
Councillor: WG Morrison	178 995	26 351	-	-	-	-	205 346
Councillor: E Paulo	318 961	35 253	-	-	-	-	354 214
Councillor: V Pretorius	298 864	47 004	-	-	21 838	-	367 706
Councillor: T Rossouw	233 932	47 004	-	35 090	-	59 340	375 366
Councillor: S Scholtz	421 400	47 004	-	-	-	-	468 404
Councillor: M Schrader	250 986	47 004	77 376	-	-	-	375 366
Councillor: M Twala	324 438	47 004	-	-	-	-	371 442
Councillor: RW van der Merwe	291 478	42 910	-	-	-	-	334 388

Saldanha Bay Municipality

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59. Related parties (continued)

Councillor: S Van Tura	19 485	1 533	-	-	-	-	21 018
Councillor: C Van Nooi	393 374	47 004	-	-	28 026	-	468 404
Councillor: V Vraagom	139 580	19 213	-	-	-	-	158 793
Councillor: T Williams	328 362	47 004	-	-	-	-	375 366
Councillor: B Witbooi	328 362	47 004	-	-	-	-	375 366
	12 011 395	1 250 932	145 516	656 143	208 554	122 652	14 395 192

2024

	Basic salary	Cellphone Allowances	Medical Aid Contributions	Motor Vehicle Allowance	Pension Contributions	Housing Allowance	Total
Executive Mayor: A Truter	900 646	53 208	-	90 000	-	-	1 043 854
Deputy Mayor: C Laubscher	792 506	53 208	-	-	-	-	845 714
Speaker: O Daniels	598 118	53 208	-	149 529	44 859	-	845 714
Mayoral Committee Member: K Mamabolo	606 260	53 208	-	90 939	45 469	-	795 876
Mayoral Committee Member: J Kotze	742 668	53 208	-	-	-	-	795 876
Mayoral Committee Member: E Vaughan	534 619	53 208	34 298	133 655	40 096	-	795 876
Mayoral Committee Member: M Schaffers	742 668	53 208	-	-	-	-	795 876
Mayoral Committee Member: W America	537 072	53 208	-	134 054	-	71 542	795 876
Councillor: L Mitchell	402 324	53 208	-	-	-	-	455 532
Councillor: T Rossouw	224 635	53 208	-	33 695	-	55 170	366 708
Councillor: M Schrader	242 816	53 208	70 684	-	-	-	366 708
Councillor: C Van Nooi	374 255	53 208	-	-	28 069	-	455 532
Councillor: T Khulu	56 826	14 038	-	-	3 388	-	74 252
Councillor: S Claassen	5 955	3 337	-	-	-	-	9 292
Councillor: G Cleophas	313 500	53 208	-	-	-	-	366 708
Councillor: R Don	231 892	40 524	-	-	-	-	272 416
Councillor: S Gqeba	74 677	16 089	-	-	-	-	90 766
Councillor: Z Khan	11 784	5 418	-	-	-	-	17 202
Councillor: M Koen	249 817	53 208	27 513	36 560	-	-	367 098
Councillor: Z Komani-Nkohla	313 500	53 208	-	-	-	-	366 708
Councillor: S Liwani	297 675	53 208	-	-	15 825	-	366 708
Councillor: L Mbane	313 500	53 208	-	-	-	-	366 708
Councillor: E Paulo	402 324	53 208	-	-	-	-	455 532
Councillor: S Scholtz	402 324	53 208	-	-	-	-	455 532
Councillor: S Van Tura	313 500	53 208	-	-	-	-	366 708

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59. Related parties (continued)

Councillor: T Williams	313 500	53 208	-	-	-	-	366 708
Councillor: B Witbooi	313 500	53 208	-	-	-	-	366 708
Councillor: V Vraagom	307 293	49 730	-	-	-	-	357 023
Councillor: Y Jackson	389 547	47 745	-	-	-	-	437 292
Councillor: L Cengimbo	238 823	37 119	-	-	-	-	275 942
Councillor: M Twala	171 613	26 673	-	-	-	-	198 286
Councillor: V Pretorius	47 113	7 323	-	-	-	-	54 436
	11 467 250	1 418 572	132 495	668 432	177 706	126 712	13 991 167

Management class: Executive management

2025

	Basic salary	Bonus	Contributions to UIF, Medical and Pension Funds	Motor Vehicle Allowance	Cellphone Allowance	Housing Allowance	Other	Total
Municipal Manager: H Mettler	2 407 434	329 186	61 992	-	40 800	-	(25 021)	2 814 391
Director: S Vorster	1 535 531	-	283 288	383 883	18 000	152 353	71 687	2 444 742
Director: L Volschenk	1 459 702	206 385	328 212	145 838	18 000	20 627	111 386	2 290 150
Director: G Smith	1 413 744	-	254 430	353 375	18 000	-	107 836	2 147 385
Director: C de Kock	1 484 301	-	333 221	74 179	18 000	16 037	60 211	1 985 949
Director: P Mbaliswana	1 425 650	-	256 573	213 811	18 000	13 107	26 197	1 953 338
	9 726 362	535 571	1 517 716	1 171 086	130 800	202 124	352 296	13 635 955

2024

	Basic salary	Bonus	Contributions to UIF, Medical and Pension Funds	Motor Vehicle Allowance	Cellphone Allowance	Housing Allowance	Other	Total
Municipal Manager: H Mettler	2 777 349	248 608	57 550	-	40 800	-	(2 929)	3 121 378
Director: S Vorster	1 462 068	-	267 784	365 517	18 000	147 061	35 787	2 296 217
Director: L Volschenk	1 536 178	164 157	261 865	110 298	18 000	-	66 945	2 157 443
Director: G Smith	1 332 498	-	239 850	333 125	18 000	19 751	67 440	2 010 664
Director: C de Kock	1 412 371	-	317 555	70 619	18 000	15 996	121 899	1 956 440
Director: P Mbaliswana	1 357 237	-	244 303	203 586	18 000	12 743	60 056	1 895 925
	9 877 701	412 765	1 388 907	1 083 145	130 800	195 551	349 198	13 438 067

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60. Risk management

Financial risk management

The municipality's activities expose it to a variety of financial risks such as market risk, credit risk and liquidity risk.

The municipality's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the municipality's financial performance.

Liquidity risk

Liquidity risk is the risk that the municipality might not be able to meet its obligations as they fall due. The municipality has a prudent liquidity risk management strategy which ensure that it maintains sufficient cash and cash equivalents to meet its objective as they fall due. The short-term investments are invested over terms that ensure that the municipality has a short-term maturing every month to reduce the liquidity risk. The municipality also manages liquidity risk through an ongoing review of future commitments and credit facilities.

The average collection rate of receivables is 96.7% (2024: 95.4%). Cash flow forecast are prepared and adequate utilised borrowings facilities are monitored.

2025	Up to 1 year	1 to 5 years	More than 5 years	Total
Borrowings - Capital repayments	13 871 451	77 649 691	4 200 173	95 721 315
Borrowings - Interest	9 649 962	26 221 301	342 222	36 213 485
Payables from exchange transactions	145 016 068	-	-	145 016 068
	168 537 481	103 870 992	4 542 395	276 950 868

2024	Up to 1 year	1 to 5 years	More than 5 years	Total
Borrowings - Capital repayments	12 477 070	72 694 198	23 027 114	108 198 382
Borrowings - Interest	11 044 342	33 924 008	2 289 477	47 257 827
Payables from exchange transactions	123 358 168	-	-	123 358 168
	146 879 580	106 618 206	25 316 591	278 814 377

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60. Risk management (continued)

Credit risk

Credit risk is the risk of financial loss to the municipality if customers or counter parties to the financial instrument fail to meet their contractual obligation, and arises mainly from the municipality's investments, receivables from exchange and non-exchange transactions, non-current receivables and cash and cash equivalents.

Receivables from exchange transactions

Receivables from exchange transactions are amounts owing by customers, and are presented net of impairment losses. Management evaluated credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors. The provision estimates were adjusted to account for this increase in risk of missed payments or default. Individual risk limits are set based on internal or external ratings in accordance with limits set by the Council. The utilisation of credit limits is regularly monitored.

Cash and cash equivalents and Investments

The municipality limits its exposure to credit risk by investing with only the major commercial banks in South Africa that have a sound credit rating and within the specific guidelines set in the council approved cash management and investment policy. Accordingly, the municipality does not consider its exposure to credit risk significant.

Non-current receivables

The non-current receivables have been fully impaired and provided for thus do not expose the municipality to credit risk.

The carrying amount of the financial assets represents the maximum credit exposure and the carrying amount of the financial assets as at 30 June was as follow:

Cash and cash equivalents	136 629 835	138 259 296
Investments	810 292 084	709 805 215
Receivables from exchange transactions	140 266 064	130 560 076

Market risks

Interest rate risk

The municipality has interest-bearing assets however, the municipality's income and operating cash flows are substantially independent of changes in market interest rates.

The municipality's interest rate risk arises from long-term borrowings, receivables from exchange transactions, cash in current banking institutions and investments. Financial instrument at variable rates expose the municipality to cash flow interest rate risk. Financial instrument at fixed rates expose the municipality to fair value interest rate risk.

At 30 June 2025, if the weighted average interest rate on financial instruments had been 1% higher/lower with all other variables held constant, surplus for the year would have been R 9 914 667 (2024: R 8 704 262) lower/higher, mainly as a result of higher/lower interest income on financial instrument at variable rates.

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60. Risk management (continued)

Cash flow interest rate risk

Financial instrument	Weighted average interest rate	Due in less than a year	Due in one to two years	Due after five years
Trade and other receivables - normal credit terms	9.45 %	140 266 064	-	-
Cash in current banking institutions	9.99 %	136 629 835	-	-
Investments	10.49 %	810 292 084	-	-

Fair value interest rate risk

Financial instrument	Weighted average interest rate	Due in less than a year	Due in one to two years	Due after five years
Borrowings	10.83 %	(13 871 451)	(77 649 691)	(4 200 173)

Foreign exchange risk

The municipality currently procures Microsoft Licences of which the purchase price is denominated in foreign currency (US Dollars) which exposes the municipality to foreign-currency risk. The municipality does not hedge foreign exchange fluctuations. The movement in the currency was not material to the municipality procurement and, consequently, is not elaborated on any further.

61. Budget differences

Material differences between budget and actual amounts

The reasons for the material variances between the approved budget and the final budget are explained below. A variance is considered material if it is 10% or more and if the amount exceeds R5 million.

The adjustments made between the approved budget and the final budget include virements that were made after the approval of the final adjustment budget on 30 April 2025. Virements are transfers from one operating cost element or capital project to another, and are made in accordance with the virement policy.

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61. Budget differences (continued)

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been assessed to have material variances:

61.1 Statement of Financial Performance

	Variance	%	Reasons
Revenue from exchange transactions			
Sale of goods and rendering of services	(16 354 727)	(59)	The actual revenue recognised on construction contracts revenue is lower than budgeted, due to slow progress on housing projects.
Operational revenue	11 311 199	116	More development charges were received than budgeted, which could not be anticipated when the budget was prepared.
Revenue from non-exchange transactions			
Transfers and subsidies: capital (monetary allocations)	(15 355 468)	(24)	Less grant funded expenditure was spent which resulted in less revenue recognised than budgeted.
Transfers and subsidies: capital (in-kind allocations)	64 931 987	100	Capital allocations in-kind received was not budgeted for as this could not have been anticipated when the budget was prepared.
Other gains	16 634 207	100	It is not possible to accurately budget for actuarial gains, fair value adjustments and foreign exchange gains as it is based on an expert valuation that is performed at year end and influenced by global financial markets.
Expenditure			
Inventory consumed	24 324 584	17	Less fuel was consumed than budgeted due to a decrease in the use of generators for loadshedding. The cost of water purchased realised at a value less than originally anticipated due a decrease in unit cost after a surplus was realised by the WCDM.
Debt impairment	(14 774 846)	(686)	More debt was impaired than anticipated when budgeted.
Depreciation and amortisation	26 110 845	13	Lower capital spending than budgeted resulted in less assets capitalised and commissioned resulting in less depreciation and amortisation than budgeted.
Contracted services	56 405 071	26	Less funds were spent due to slow progress on housing projects and less repairs and maintenance performed on municipal assets than originally anticipated.
Irrecoverable debts written-off	7 315 921	25	Less debt was written-off than expected during the year under review.
Operational costs	22 944 268	21	Less funds were spent on other expenditure items which includes insurance claims, external computer services and communication, than budgeted for.
Other losses	(23 579 640)	(137)	It is not possible to accurately budget for actuarial losses as it is based on an expert valuation. Impairment on assets is based on condition testing at year end and more water losses realised than anticipated when the budget was prepared.

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61. Budget differences (continued)

61.2 Statement of Financial Position

	Variance	%	Reasons
Current assets			
Cash and cash equivalents	281 506 264	42	Lower capital and operating expenditure resulted in more cash available than budgeted.
Trade and other receivables from exchange transactions	12 443 672	10	The recognition of the WCDM debtor was not anticipated when budgeted as there was no expectation that the WCDM would generate a surplus for the year ended June 2025. Refer to note 58 for detail.
VAT	11 442 658	73	The VAT asset balance was more than anticipated as the balance is based on various factors, such as the spending of allocated budget and the VAT registration status of prospective suppliers. These factors can not be accurately estimated when budgeted.
Current liabilities			
Trade and other payables from exchange transactions	18 233 971	13	Trade and other payables at year-end was more than what was anticipated as the balance of payables is based on various factors, such as the spending of allocated budget and the value of payments to creditors before 30 June. These factors can not be accurately estimated when budgeted.
Trade and other payables from non-exchange transactions	44 018 688	1 266	During the compilation of the budget it is assumed that all conditions of grants received will be complied to. Included in these conditions is the spending of grant funded expenditure to fully utilise the grant by year-end. Lower grant funded expenditure resulted in a higher balance of unspent grants than anticipated when budgeted.
VAT	11 404 560	63	The VAT liability balance was more than anticipated as the balance is based on various factors, such as the consumption billing of consumers and the collection of debt. These factors can not be accurately estimated when budgeted.
Net Assets			
Funds and Reserves	157 536 690	51	Lower capital and operating expenditure resulted in more reserves and funds available than budgeted.

61.3 Cash Flow Statement

	Variance	%	Reasons
Cash flows from operating activities			
Suppliers and employees	180 386 593	12	Less operational expenditure incurred and vacant positions resulted in less payments made to suppliers and employees, than budgeted.
Cash flows from investing activities			
Capital assets	104 832 435	32	Less capital expenditure incurred than budgeted, which resulted in less payments for capital assets. Refer to note 61.4 for the reasons for the underspending of the capital budget.

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61. Budget differences (continued)

61.4 Capital budget

The municipality has spent R287 031 463 (2024: R238 925 859) of the capital budget of R330 694 687 (2024: R333 252 764) which translate to a spending ratio of 87% (2024: 72%). A summary of the budget per vote and the actual expenditure per vote is provided below:

Votes	Budget	Actual	Unspent	%	Unspent above R2 million
Infrastructure and Planning Services	191 436 794	182 902 081	8 534 713	96	37 231 793
Economic Development and Strategic Services	12 974 378	6 480 019	6 494 359	50	3 520 219
Energy and Electro Technical Services	74 860 007	59 560 216	15 299 791	80	26 881 266
Community and Operational Services	19 757 017	16 651 553	3 105 464	84	-
Corporate and Public Safety Services	31 019 193	20 992 942	10 026 251	68	-
Financial Services	562 288	379 817	182 471	68	-
Municipal Manager	85 010	64 835	20 175	76	-
	330 694 687	287 031 463	43 663 224	87	67 633 278

During the year the municipality received donated capital assets to the value of R64 931 987 (2024: R20 503 550) for which no budget provision was made. In some cases a Vote may therefore have a low unspent capital budget and at the same time have multiple unspent capital projects, above R2 million. Where the unspent balance of a project is more than R2 million, the reasons thereof are provided below:

Project	Unspent amount	Reasons
Infrastructure & Planning Services		
Upgrade Shelly Point waste water treatment works (WWTW)	7 531 252	This project could not commence during the current financial year due to a funding shortfall. Due to prioritisation funds could not be re-allocated from other projects during the year, the shortfall was addressed at year-end after savings on completed capital projects could be identified. The department is currently finalising the Gate 2 review, after which the project is expected to proceed to tender.
Construct all-way controlled intersection at Diaz Road/Saldanha	7 159 841	At year-end the tender has not yet been evaluated by the bid evaluation committee. The budgeted amount is for two intersections. It was decided to continue with the second intersection in the new financial year. The civil works and geometric adjustments for the one intersection has been completed.
Development of new Vredenburg landfill site	7 029 498	The appointed contractor abandoned the project and their contract was terminated. A new tender process had to start and the appointment of the new contractor was only completed in May 2025.
Rugby field turf and irrigation Laingville	6 874 290	This project was delayed due to the municipality only receiving the MIG project approval on 16 August 2024. The tender for the construction of Laingville sports grounds & facilities was awarded on 17 February 2025 and construction only commenced in March 2025. This project is funded from both MIG and CRR funds with the MIG funded portion fully spent.

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61. Budget differences (continued)

Project	Unspent amount	Reasons
Upgrade Saldanha sewerage works	3 275 800	Approval was granted to the consultant to advertise the 12 month construction tender for installing mechanical dewatering equipment. Provision was also made in next year's capital budget.
Upgrade Vredenburg sewerage works	3 139 866	Construction is in the final phase. It is estimated that the project will be completed by the end of August 2025.
Witteklip 1155 Services Phase 2 Roads	2 221 246	The tender closed in April 2025 and is currently under evaluation, with submission to the bid evaluation committee (BEC) in progress. The underspending is attributed to delays in the internal approval processes, specifically the late finalisation of the Gate 2 memorandum, which postponed the tender advertisement.
	<u>37 231 793</u>	

Energy and Electro Technical Services

Middelpos Joe Slovo 1500 MV LV and connections	17 987 192	This multi year project comprises of six phases. By year-end, phases 1, 5, and 6 were completed, electrifying 507 properties. Tenders for phases 2 to 4 were awarded in May 2025, with construction expected to take between 12 to 18 months. Implementation has been affected by beneficiary relocation delays, material lead times of 4 to 20 weeks, and a tender appeal dismissed in June 2025.
New 66kV substation Marais Industria	6 869 074	The transformer's failed factory acceptance test delayed delivery to mid June 2025, causing a two month project delay and affecting expenditure timelines.
Louwville 200 MV LV & connections	2 025 000	Although INEP's three-year forecast included funding for the municipality, no allocation was received. Savings from other projects then had to be allocated to this project to commence with supply chain management processes, leading to the appointment of a consulting engineer in June 2025.
	<u>26 881 266</u>	

Economic Development and Strategic Services

Upgrading ICT Network	3 520 219	The underspending is primarily due to the need for a six month testing phase to assess the compatibility of new switch technology with the existing network environment. The tender process was delayed as a result, and stock could not be delivered before year end. This delay was unavoidable, as the existing switches were abruptly declared end of life during the 2024/25 financial year, necessitating a change in technology.
	<u>3 520 219</u>	

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62. Segment information

62.1 General information

Identification of segments

The municipality organises financial information for budgeting purposes on the basis of five major functional areas: energy sources, water management, waste management, waste water management and sport and recreation - resorts. The segments were organised around the type of service delivered.

Information reported about these segments is used by management as a basis for evaluating the segments' performances and for making decisions about the allocation of resources. The disclosure of information about these segments is also considered appropriate for external reporting purposes.

Aggregated segments

Other municipal activities were not aggregated into a General reportable segment.

Types of goods and/or services by segment

These reportable segments as well as the goods and/or services for each segment are set out below:

Reportable segment

Segment 1
Segment 2
Segment 3
Segment 4
Segment 5

Goods and/or services

Energy sources
Water management
Waste management
Waste water management
Resorts

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62. Segment information (continued)

62.2 Segment surplus or deficit, assets and liabilities

2025

	Energy sources	Water management	Waste management	Waste water management	Resorts	Non-reportable segments	Total
Revenue							
Revenue from exchange transactions							
Service charges	552 657 019	202 561 907	95 671 697	98 677 939	-	-	949 568 562
Construction contracts	-	-	-	-	-	1 627 783	1 627 783
Rental of facilities and equipment	-	-	-	1 468	10 565 678	4 588 980	15 156 126
Interest earned - external investments	-	-	-	-	-	79 754 837	79 754 837
Interest earned - outstanding receivables	849 475	5 815 044	3 987 564	1 614 579	-	525 944	12 792 606
Agency fees	-	-	-	-	-	9 636 819	9 636 819
Licences and permits	-	-	-	-	1 957	1 270 531	1 272 488
Other revenue	1 253 211	6 570 833	743 476	3 289 719	(1 995)	26 574 147	38 429 391
Internal billing	28 848 553	10 762 652	1 709 255	138 000	-	87 952 080	129 410 540
Revenue from non-exchange transactions							
Property rates	-	-	-	-	-	356 497 835	356 497 835
Availability charges	1 496 876	10 021 538	6 038 294	15 898 689	-	-	33 455 397
Interest earned - outstanding receivables	115 243	717 689	405 419	1 810 812	-	5 956 378	9 005 541
Government grants & subsidies	42 043 721	16 361 868	36 494 481	23 814 304	-	77 742 213	196 456 587
Fines	-	-	-	-	-	22 465 821	22 465 821
Other revenue	12 064 737	1 601 571	-	1 768 426	-	50 475 308	65 910 042
Segment revenue	639 328 835	254 413 102	145 050 186	147 013 936	10 565 640	725 068 676	1 921 440 375
Internal billing							(129 410 540)
Municipality's revenue							1 792 029 835

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62. Segment information (continued)

Expenditure

	Energy sources	Water management	Waste management	Waste water management	Resorts	Non-reportable segments	Total
Employee related costs	(30 216 342)	(26 816 956)	(35 304 656)	(35 962 370)	(12 632 772)	(371 278 108)	(512 211 204)
Remuneration of councillors	-	-	-	-	-	(14 395 192)	(14 395 192)
Depreciation and amortisation	(18 709 396)	(29 029 149)	(11 485 647)	(28 736 904)	(1 440 416)	(80 084 955)	(169 486 467)
Impairment of assets	(2 505 570)	(9 506 424)	(6 579 510)	(4 308 561)	(1 065)	(1 119 173)	(24 020 303)
Finance costs	(3 145 215)	(1 889 365)	(7 877 831)	(3 841 130)	(305 763)	(17 647 733)	(34 707 037)
Bad debts written-off	(372 627)	(4 363 821)	(2 332 004)	(1 870 577)	-	(13 089 271)	(22 028 300)
Bulk purchases	(469 986 385)	(80 448 968)	-	-	-	-	(550 435 353)
Contracted services	(8 046 597)	(5 860 298)	(22 660 377)	(18 907 350)	(1 154 085)	(100 919 914)	(157 548 621)
Transfers and subsidies	-	-	-	-	-	(600 148)	(600 148)
Inventories written-off	-	-	-	-	-	(153 023)	(153 023)
General expenses	(17 349 252)	(5 445 928)	(10 885 311)	(15 240 212)	(1 622 240)	(86 639 615)	(137 182 558)
Internal charges	(41 851 248)	(23 086 000)	(14 474 817)	(24 573 964)	(9 585 523)	(15 838 988)	(129 410 540)

Segment expenditure

(592 182 632) (186 446 909) (111 600 153) (133 441 068) (26 741 864) (701 766 120) 1 752 178 746)

Operating surplus/(deficit)

47 146 203 67 966 193 33 450 033 13 572 868 (16 176 224) 23 302 556 169 261 629

Actuarial gain/(loss)	296 412	556 432	214 423	151 937	589 552	(5 122 732)	(3 313 976)
Fair value adjustments	-	-	-	-	-	3 186 600	3 186 600
Gain on reversal of provision	-	-	10 457	-	-	-	10 457
Gain (loss) on disposal of assets	(49 353)	(38 955)	(6 293)	(91 574)	(18 157)	2 448 901	2 244 569
Loss on foreign exchange	-	-	-	-	-	44 338	44 338

Total surplus/(deficit)

47 393 262 68 483 670 33 668 620 13 633 231 (15 604 829) 23 859 663 171 433 617

Other information

Capital expenditure for the year	55 497 347	29 785 794	19 866 215	38 128 168	1 554 756	142 199 183	287 031 463
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62. Segment information (continued)

2024

	Energy sources	Water management	Waste management	Waste water management	Resorts	Non-reportable segments	Total
Revenue							
Revenue from non-exchange transactions							
Service charges	489 018 747	186 795 108	86 823 160	91 984 781	-	-	854 621 796
Construction contracts	-	-	-	-	-	754 075	754 075
Rental of facilities and equipment	-	-	-	5 010	9 973 992	3 683 020	13 662 022
Interest earned - external investments	-	-	-	-	-	76 857 505	76 857 505
Interest earned - outstanding receivables	825 744	5 442 776	3 552 192	2 463 066	-	496 736	12 780 514
Agency fees	-	-	-	-	-	9 432 552	9 432 552
Licences and permits	-	-	-	-	1 675	1 296 190	1 297 865
Other revenue	4 054 540	4 497 918	788 967	4 624 589	16 004	26 438 667	40 420 685
Internal billing	26 718 534	8 838 738	1 620 666	130 104	-	87 041 583	124 349 625
Revenue from non-exchange transactions							
Property rates	-	-	-	-	-	327 316 117	327 316 117
Availability charges	1 415 605	10 118 815	6 419 662	15 795 250	-	-	33 749 332
Interest earned - outstanding receivables	107 023	738 036	409 792	725 582	-	5 905 752	7 886 185
Government grants & subsidies	29 809 268	21 284 188	30 260 049	40 209 506	-	65 771 270	187 334 281
Fines	-	-	-	-	-	23 177 737	23 177 737
Other revenue	7 902 203	3 489 317	43 478	4 085 089	-	5 509 202	21 029 289
Segment revenue	559 851 664	241 204 896	129 917 966	160 022 977	9 991 671	633 680 406	1 734 669 580
Interest billing							(124 349 625)
Municipality's revenue							1 610 319 955

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62. Segment information (continued)

Expenditure

	Energy sources	Water management	Waste management	Waste water management	Resorts	Non-reportable segments	Total
Employee related costs	(30 964 520)	(27 257 136)	(41 416 212)	(35 405 663)	(13 011 949)	(341 546 903)	(489 602 383)
Remuneration of councillors	-	-	-	-	-	(13 991 167)	(13 991 167)
Depreciation and amortisation	(18 353 448)	(27 108 242)	(11 980 767)	(28 481 763)	(1 448 500)	(78 028 780)	(165 401 500)
Impairment of assets	(2 992 818)	(7 837 463)	(6 897 242)	(4 829 022)	(147 840)	(2 318 114)	(25 022 499)
Finance costs	(3 526 996)	(2 078 038)	(8 157 350)	(4 111 541)	(344 482)	(17 458 539)	(35 676 946)
Bad debts written-off	(683 214)	(3 601 514)	(2 247 337)	(1 140 962)	-	(13 529 153)	(21 202 180)
Bulk purchases	(411 137 839)	(72 555 056)	-	-	-	-	(483 692 895)
Contracted services	(6 537 610)	(5 596 971)	(19 567 502)	(12 074 264)	(998 727)	(83 817 929)	(128 593 003)
Transfers and subsidies	(35 850)	-	-	-	-	(1 448 979)	(1 484 829)
Inventories written-off	-	-	-	-	-	(370 657)	(370 657)
General expenses	(11 022 459)	(5 381 363)	(11 528 195)	(17 402 168)	(1 706 884)	(84 131 803)	(131 172 872)
Internal charges	(38 945 885)	(22 126 280)	(14 356 421)	(24 898 160)	(10 712 846)	(13 310 033)	(124 349 625)

Segment expenditure

(524 200 639) (173 542 063) (116 151 026) (128 343 543) (28 371 228) (649 952 057) (1 620 560 556)

Operating surplus/(deficit)

35 651 025 67 662 833 13 766 940 31 679 434 (18 379 557) (16 271 651) 114 109 024

Actuarial gain/(loss)	(224 486)	908 690	430 555	(93 915)	327 470	5 382 836	6 731 150
Fair value adjustments						2 922 000	2 922 000
Gain on reversal of provision			7 082 845				7 082 845
Gain (loss) on disposal of assets	(209)	(7 238)	(14 869)	(148)	(14 196)	(244 503)	(281 163)
Loss on foreign exchange						(43 108)	(43 108)

Total surplus (deficit)

35 426 330 68 564 285 21 265 471 31 585 371 (18 066 283) (8 254 426) 130 520 748

Other information

Capital expenditure for the year	54 886 298	32 677 281	3 693 097	40 316 212	1 955 071	105 397 900	238 925 859
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Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

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62. Segment information (continued)

Measurement of segment surplus or deficit, assets and liabilities

Basis of accounting for transactions between reportable segments

The accounting policies of the segments are the same as those described in the summary of significant accounting policies.

62.3 Information about geographical areas

Although the municipality operates in a number of geographical wards, it is irrelevant for users of the annual financial statements as the municipality's geographical areas of operation can be seen as a single geographical area for decision making purposes.

63. Accounting by principals and agents

The municipality is a party to principal-agent arrangements.

Details of the arrangements are as follows: Details of the arrangements are as follows:

Agent/Principle Agent	Other Party Department of Mobility	Purpose of Arrangement Administration of licensing	Description of Arrangement The municipality undertakes to handle the issuing of Motor vehicle and Driver's license.
Agent	Provincial Department of Infrastructure	Administration of title deed registrations	The municipality undertakes to manage the beneficiary process through the registration of title deeds, in terms of housing developments in the municipality.
Principle	Traffic Management Technologies (TMT)	Traffic fine management	TMT manages the collection of traffic fines on behalf of the Municipality.
Principle	ONTEC	Sale of prepaid electricity	ONTEC sells and collects money from the sale of prepaid electricity on behalf of the Municipality.
Principle	Pay@	Collection of municipal service payments	Pay@ is a payment platform used to collect municipal service payments from third parties on behalf of the Municipality.
Principle	Club Mykonos	Collection of municipal service payments	Club Mykonos collects municipal service payments from third parties on behalf of the Municipality.

There were no significant judgements applied in making this assessment.

There are no significant terms and conditions of the arrangements and no changes occurred during the reporting period.

There are no significant risks and benefits associated with the relationships.

Saldanha Bay Municipality

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63. Accounting by principals and agents (continued)

Municipality as agent

Resources held on behalf of the principals, but recognised in the municipality's own financial statements

Resources regarding the Department of Mobility remain their own and do not form part of the Municipality's financial statements. No resources are held on behalf of the Provincial Department of Infrastructure.

Revenue recognised

The aggregate amount of revenue that the entity recognised as compensation for the transactions carried out on behalf of the principal is R9 636 819 (2024: R9 432 552).

Department of Mobility	9 636 819	9 432 552
	9 636 819	9 432 552

Receivables and payables recognised based on the rights and obligations established in the binding arrangements

Reconciliation of the carrying amount of receivables

Provincial Department of Infrastructure

Opening balance	(988 607)	(1 090 475)
Amounts transferred from the principal	(212 949)	-
Legal fees expenses paid on behalf of the principle	140 184	83 868
Administration fees accrued for on behalf of the principle	72 765	18 000
Amounts transferred to the principal	988 607	-
	-	(988 607)

Reconciliation of the carrying amount of payables

Department of Mobility

Opening balance	854 987	653 623
Revenue received on behalf of the principal	55 281 336	53 136 094
Amounts transferred to the principal	(44 901 342)	(42 109 267)
Agency fees accrued for on behalf of principle	(9 636 819)	(9 432 552)
VAT on agency fees accrued for on behalf of principle	(1 431 699)	(1 392 911)
	166 463	854 987

Municipality as principal

Resources (including assets and liabilities) of the municipality under the custodianship of the agent

No assets or liabilities of the municipality are under the custodianship of any agent.

Fee paid

Traffic Management Technologies (TMT)	1 310 693	1 406 435
ONTEC	3 797 243	3 363 522
Pay@	118 183	113 784
Club Mykonos	56 338	49 556
	5 282 457	4 933 297

Resource and/or cost implications for the municipality if the principal-agent arrangement is terminated

There are no resource or cost implications for the municipality if the arrangements are terminated.

Saldanha Bay Municipality

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64. B-BBEE Performance

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

65. Material losses

Water losses

34 889 734	30 825 843
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The kilolitres purchased was 12 830 496 (2024: 12 063 412) while the kilolitres sold was 9 960 626 (2024: 9 447 564). This resulted in losses recorded at 22.23% (2024: 21.22%). These losses are predominantly due to metering inefficiencies, unmetered connections, aging pipeline infrastructure, burst pipes, old reticulation networks and other leakages which are by nature regarded as normal production losses.

Electricity losses

71 040 734	54 915 834
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The kilowatt hours purchased was 223 345 766 (2024: 213 168 057) while the kilowatt hours sold amounted to 194 222 613 (2024: 188 701 774). This resulted in losses recorded at 13.04% (2024: 11.48%). These losses are the result of technical losses caused by the nature of electricity and the manner of its distribution, via the network, status / condition and age of the network, weather conditions and load on the system as well as non technical losses, e.g. theft and vandalism.

66. Awards to close family members of persons in the service of the state

The detail listed below is disclosed in terms of Regulation 45 of the Municipal Supply Chain Regulations 2005 that determines that the municipality must disclose particulars of any awards of more than R2 000 to a person who is a spouse, child or parent of a person in service of the state or has been in service of the state in the previous twelve months.

Name of person or entity

Actom Electrical Products a Division of Actom (Pty) Ltd	2 205 852	-
Amandla GCF Construction (Pty) Ltd	58 228 308	50 889 029
ARB Electrical Wholesalers (Pty) Ltd	2 283 888	5 630 890
Bergstan South Africa Consulting Engineers and Development Engineers (Pty) Ltd	244 018	-
C & M Consulting Engineers (Pty) Ltd	74 750	-
Conlog (Pty) Ltd	754 073	1 796 461
DJ and Sons Trading (Pty) Ltd	9 420	90 433
El Paso Guns CC	3 450	-
Empa Structures (Pty) Ltd	28 085 202	-
Fairbridges Aderne Lawton Inc trading as Fairbridges Wertheim Becker	9 091	453 749
GWJ Trading (Pty) Ltd	33 985	27 889
IX Engineers (Pty) Ltd	2 652 475	1 372 590
J and Sons (Pty) Ltd	715 483	914 222
JC Refrigeration Cape (Pty) Ltd	-	717 957
LJ Projects and Events (Pty) Ltd	-	627 576
Lyners JPCE JV	1 944 667	1 607 866
Madeleyn Incorporated	1 491 621	1 204 545
Massamatic (Pty) Ltd	-	11 420
Mindspring Computing (Pty) Ltd	-	239 006
Mntase Media (Pty) Ltd	-	6 000
Munsoft (Pty) Ltd	15 257 073	14 542 214
Nacro Holdings (Pty) Ltd	267 417	981 485
National Sea Rescue Institute of South Africa	-	839 219
PRF Engineering Construction (Pty) Ltd	842 465	-
Prinro Building and Steel Merchants (Pty) Ltd	154 483	257 033
Rhamis Trading (Pty) Ltd	9 999	8 500
Siphakame Skills Development CC	180 387	199 920
Van der Spuy and Partners	126 526	191 730
	115 574 633	82 609 734

Saldanha Bay Municipality

Annual Financial Statements for the year ended 30 June 2025

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66. Awards to close family members of persons in the service of the state (continued)

Actom Electrical Products a Division of Actom (Pty) Ltd

The spouse of Mr D Lubbe (Director), Mrs T Lubbe, is employed by Department of Education: Gauteng.

Amandla GCF Construction (Pty) Ltd

Mr W Frazenburg (Director) has various family members in service of the state:

- Mr J Emanuel (brother-in-law) is employed by National Government: Employment and Labour.
- Ms U Frazenburg (sister) is employed by National Government: Deeds Office.
- Mr E Frazenburg (brother) is employed by Department of Education: Western Cape Government.
- Ms J Frazenburg (sister) is employed by Department of Education: Western Cape Government.
- Mr B Frazenburg (brother) is employed by City of Cape Town

ARB Electrical Wholesalers (Pty) Ltd

The father of AYM Modise (non-executive Director) is employed by NERSA.

Bergstan South Africa Consulting Engineers and Development Engineers (Pty) Ltd

The spouse of Mr C Beukes (Director), Mrs J R Beukes, is employed by the Department of Social Development.

C & M Consulting Engineers (Pty) Ltd

The spouse of Mrs L Ngele (Director), Mr Ngele, is employed by SA Weather Service.

Conlog (Pty) Ltd

The spouse of Mr L Moodley (Director), Mrs N Moodley, is employed by Department of Health.

DJ and Sons (Pty) Ltd

The cousin of Mr D Julies, Ms R Farmer, is employed by Saldanha Bay Municipality.

El Paso Guns CC

The spouse of Mr PS de Kock (Director), Ms MC de Kock, is employed at Saldanha Bay Municipality.

Empa Structures (Pty) Ltd

The spouse of Mr GJ Peterson (Director), Mrs G Peterson, is employed by the Kuilsriver Technical High School (Teacher).
The brother of Mr CA Bain (Director), Mr S Bain, is employed by Western Cape Government.
The cousin of Mr R Senoge (Director), Mr M Senoge, is employed by the Department of Health, Free State.

Fairbridges Aderne Lawton Inc trading as Fairbridges Wertheim Becker

The father in law of Ms DM Rauch (Director), Mr L Rauch, is employed at PetroSA.
The brother of Ms A Petersen (Director), Mr S Hofmeester, is employed by Department of Education.

Saldanha Bay Municipality

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66. Awards to close family members of persons in the service of the state (continued)

GWJ Trading (Pty) Ltd

The spouse of Mr G Julius, Ms D Julies, as well as his cousin Ms R Farmer, are employed by Saldanha Bay Municipality.

IX Engineers (Pty) Ltd

The spouse of Mr NA Mashegana (Director), Ms RJ Mashegana is employed by Department of Health. This is a rates tender.

J and Sons (Pty) Ltd

The spouse of Mr J Fortuin (Director), Ms N Albertus, is employed by Saldanha Bay Municipality.

JC Refrigeration Cape (Pty) Ltd

The mother of Mr B Esterhuizen (Director), Mrs H Esterhuizen is employed by SAPS.

LJ Projects & Events (Pty) Ltd

The spouse of Mr L Jafta (Director), Mrs C Jafta, is employed at the Department of Water and Sanitation.

Lyners JPCE JV

The spouse of Ms J Minnie (Director), Mr J A Minnie, is employed by the City of Cape Town.

Madeleyn Incorporated

The spouse of Mr TJ Nel (Director), is employed as a State Prosecutor.

Massamatic (Pty) Ltd

The spouse of Mr W Barnard (Director), Mrs M Barnard is employed by the Department of Health. Spouse resigned on 29 February 2024.

Mindspring Computing (Pty) Ltd

The spouse of Mrs R Hendricks (Director), Mr B Hendricks is employed by the City of Cape Town.

Mntase Media (Pty) Ltd

The sister of Mr BN Dada (Director), Ms N Kobokana, is employed by Saldanha Bay Municipality.

Munsoft (Pty) Ltd

The spouse of Mr N Rerani (Director), Mrs M Rerani is employed by the Office of the Chief Justice.

Nacro Holdings (Pty) Ltd

The spouse of Mrs R Moerat (Director), Mr R Nackerdien, is employed by Saldanha Bay Municipality.
The brother-in-law of Mrs R Moerat (Director), Mr A Nackerdien, is employed by Saldanha Bay Municipality.

National Sea Rescue Institute of South Africa

The spouse of Mr CC Robertson (Director), Mrs S Modack-Robertson, is employed by the Western Cape Department of Health, Emergency Medical Services.

Saldanha Bay Municipality

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66. Awards to close family members of persons in the service of the state (continued)

PRF Engineering Construction (Pty) Ltd

The niece of Mr PR Farmer (Director), Ms R Farmer is employed by Saldanha Bay Municipality.

Prinro Building and Steel Merchants (Pty) Ltd

The spouse of Mr E Esau (Director), Mrs Esau is employed by Hopefield Primary.

Rhamis Trading (Pty) Ltd

The son of Mr M Manuel (Director), Mr R Manuel is employed by Saldanha Bay Municipality.

Siphakame Skills Development CC

The spouse of Mr N Vacu (Director), NS Vaco is employed by Drankenstein Municipality.

Van der Spuy and Partners

The spouse of Mr I Van Zyl (Director), M Van Zyl, is employed as the Head Mistress of Paarl Girls High School.

Saldanha Bay Municipality

Appendix A

June 2025

Schedule of external loans as at 30 June 2025

Loan number	Redeemable	Balance at 30 June 2024		Received during the period		Redeemed written off during the period		Balance at 30 June 2025		Carrying value of property, plant and equipment		Other costs in accordance with the MFMA	
		R	R	R	R	R	R	R	R	R	R	R	R
Development Bank of South Africa	Development Bank SA @ 10.95%	61001073	Tuesday, 30 June 2026	-	-	2,279,575	2,536,456	11,009,731	-	-	-	-	-
	Development Bank SA @ 10.39%	61007335	Monday, 30 June 2031	-	-	3,144,311	27,440,113	16,591,359	-	-	-	-	-
	Development Bank SA @ 10.23%	61007383	Wednesday, 30 June 2032	-	-	3,763,093	32,640,738	39,682,803	-	-	-	-	-
	Development Bank SA @ 10.58%	61007384	Wednesday, 30 June 2032	-	-	1,267,325	11,139,306	13,919,175	-	-	-	-	-
	Development Bank SA @ 8.61%	61007028	Friday, 30 December 2022	-	-	-	-	12,983,153	-	-	-	-	-
	Development Bank SA @ 13.38%	61001005	Tuesday, 30 June 2020	-	-	-	-	10,701,483	-	-	-	-	-
Development Bank SA @ 6.75%	Development Bank SA @ 6.75%	61001006	Tuesday, 30 June 2020	-	-	-	-	4,270,053	-	-	-	-	-
				-	-	10,454,305	73,756,612	109,157,756	-	-	-	-	-
Annuity loans													
ABSA @ 8.70%	ABSA @ 8.70%	WCDM	Monday, 01 February 2021	-	-	-	-	14,437,733	-	-	-	-	-
	ABSA @ 10.87	3056311725	Wednesday, 30 June 2032	-	-	2,022,762	21,964,703	20,425,339	-	-	-	-	-
Total external loans													
Development bank of South Africa	Development bank of South Africa			-	-	10,454,305	73,756,612	109,157,756	-	-	-	-	-
	Annuity Loans (ABSA)			-	-	2,022,762	21,964,703	34,863,072	-	-	-	-	-
				-	-	12,477,067	95,721,315	144,020,828	-	-	-	-	-

Saldanha Bay Municipality

Appendix B

30 June 2025

Operating Expenditure by vote

Directorate / Vote	2024/25 Budget R	2024/25 Actual R	2024/25 Variance R	Variance %	Explanation of Significant Variances
Finance	102,525,565	96,243,160	(6,282,405)	-6%	Savings was realised on employee related cost due to vacancies. The actual expenditure on operational cost, contracted services, transfers and subsidies was less than the budget due to lower levels of expenditure incurred. The actual amount written-off for irrecoverable debt was more than budgeted.
Community and Operational Services	235,045,622	220,246,422	(14,799,200)	-6%	Savings was realised on employee related cost due to vacancies. The actual expenditure on operational cost, depreciation and amortisation, inventory consumed, contracted service was less than the budget due to lower levels of expenditure incurred. The actual amount for actuarial losses was more than budgeted.
Infrastructure and Planning Services	471,118,498	432,632,298	(38,486,200)	-8%	Savings was realised on employee related cost due to vacancies. The actual expenditure on bulk water was less than the budget due to lower levels of expenditure incurred. Less funds were spent on consultants, professional fees and repairs and maintenance of municipal assets than budgeted. The actual water losses, debt impairment and irrecoverable debt written-off was more than budgeted for.
Corporate and Protection Services	207,219,244	192,901,877	(14,317,367)	-7%	Savings was realised on employee related cost due to vacancies. The actual expenditure on operational cost was less than the budget due to lower levels of expenditure incurred. Less funds were spent on consultants, debt impairment and debts written-off, depreciation and amortisation and repairs and maintenance of municipal assets than budgeted.
Office of the Municipal Manager	30,973,836	22,663,152	(8,310,684)	-27%	Savings was realised on employee related cost due to vacancies. The actual expenditure on operational cost, contracted services and depreciation and amortisation was less than the budget due to lower levels of expenditure incurred.
Council	35,994,629	35,578,249	(416,380)	-1%	Savings was realised on Council remuneration due to partial vacancy. The actual expenditure on contracted services, debt impairment and debt written off, depreciation and operational cost was less than the budget due to lower levels of expenditure incurred.
Economic Development and Strategic Services	114,220,075	77,906,728	(36,313,347)	-32%	Savings was realised on employee related cost due to vacancies. Less funds were spent on operational cost, consultants, professional fees, depreciation and repairs and maintenance of municipal assets than budgeted.
Energy and Electro Technical Services	586,060,045	562,557,757	(23,502,288)	-4%	Savings was realised on employee related cost due to vacancies. The actual expenditure on bulk electricity was less than the budget due to lower levels of expenditure incurred. The actual expenditure on operational cost, inventory consumed and depreciation was less than the budget due to lower levels of expenditure incurred.
TOTAL EXPENDITURE	1,783,157,514	1,640,729,643	(142,427,871)	92%	



Statistical Information

STATISTICAL INFORMATION FOR THE YEAR ENDED 30 JUNE 2025												
General statistics												
	2024/25	2023/24	2022/23	2021/22	2020/21	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15	
Population	130,530	125,687	125,687	111,173	111,173	111,173	111,173	111,173	111,173	98,170	98,193	
Number of registered voters	69,726	68,895	60,065	61,098	58,243	59,538	59,354	57,067	56,767	56,767	52,928	
Area (km²)	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	
Total valuations												
Taxable (R '000)	51,330,427.50	49,689,927.00	48,235,383.00	37,935,741.18	37,379,767.83	36,711,416.38	36,259,200.85	35,301,386.11	27,236,777	27,014,972	26,239,094	
Non-taxable (R '000)												
- Residential (R '000)	38,975,944	37,392,193	36,054,709	27,721,119	27,215,145	26,721,324	26,740,301	25,535,770	18,481,925	18,490,943	17,904,212	
- Place of Worship/Land and improvements (R '000)	262,812	261,166	284,905	221,636	220,823	221,803	214,717	208,970	188,215	189,244	180,244	
- State (R '000)	1,662,742	1,646,992	1,641,547	1,564,601	1,564,601	1,677,587	1,755,376	1,156,196	1,380,910	1,382,782	1,372,880	
- Municipal buildings- Single residential (R '000)	46,133	0	0	0	0	0	0	254,936	175,965	115,969	115,969	
- Municipal buildings- Business (R '000)	486,619	789,732	791,560	704,073	692,943	188,727	171,477	430,301	425,655	421,649	421,649	
- Nature reserves (R '000)	278,549	0	0	0	0	0	0	0	134,528	0	0	
- Business/commercial/other (R '000)	4,627,179	4,715,081	4,692,421	3,316,069	3,336,354	3,214,693	3,398,090	3,333,822	1,931,065	3,521,038	3,396,892	
- Transport, Sportnet, Portnet (R '000)	98,726	0	0	0	0	0	0	0	102,817	0	73,140	
- Private open spaces (R '000)	18,471	9,480	8,467	30,974	31,995	32,265	32,983	137,125	32,151	5,967	397,806	
- Residential Nature reserve (R '000)	506,898	788,937	755,421	610,000	601,655	465,828	588,646	84,218	524,038	397,806	397,806	
- Recreation (R '000)	598,726	593,576	463,474	362,262	360,165	372,063	365,165	24,433	24,433	24,433	24,433	
- Transport public infra (R '000)	8,828	0	0	0	0	0	0	69,444	72,248	8,023	8,023	
- Farms/Agric (R '000)	2,012,281	2,012,897	1,987,478	1,554,140	1,501,229	1,485,367	947,576	1,346,393	1,846,448	1,426,092	1,465,539	
- Industrial (R '000)	1,553,886	1,459,975	1,462,241	1,351,900	1,355,287	1,218,148	913,724	916,004	1,174,285	132,978	132,990	
- Public open spaces (R '000)	0	78,574	82,140	188,209	188,627	202,422	220,647	161,034	32,291	0	0	
- Telkom (R '000)	12,448	0	25,910	83,739	80,862	712,211	770,126	10,507	75,210	0	0	
- Other (R '000)	268,029	25,910	0	0	0	0	0	179,387	12,532	0	327,456	
Validation date	2021/07/01	2021/07/01	2021/07/01	2019/06/30	2019/06/30	2019/06/30	2019/06/30	2017/07/01	2012/07/01	2012/07/01	2012/07/01	
Last general valuation came into effect on 1 July 2021.												
Number of sites												
Number of sites valued	41,178	40,707	40,175	39,379	40,979	40,756	39,755	39,208	37,462	36,761	37,455	
- Residential	35,393	34,568	34,476	34,197	35,464	35,225	34,727	33,849	33,554	35,282	35,361	
- Residential business	131	135	131	210	215	209	216	416	450	154	154	
- Agricultural	435	481	467	463	462	452	255	252	599	869	801	
- Industrial	300	226	228	282	311	318	239	237	226	300	348	
- Bus com	1,204	1,396	1,396	1,005	1,058	1,029	1,014	732	904	992	721	
- Mining	2,338	2,343	2,330	1,433	1,620	1,653	1,262	1,373	40	1,594	0	
- Municipal	56	137	129	133	136	137	59	22	22	58	0	
- Nature	424	401	373	519	545	538	567	546	331	9	0	
- PRO	0	443	429	650	680	661	46	5	480	1	0	
- POS	61	68	67	143	165	211	213	212	0	168	186	
- State	109	109	109	114	117	118	109	107	93	95	0	
- Religious	299	0	0	0	0	0	0	0	0	0	0	
- M/Purpose	427	0	0	0	0	0	0	0	0	0	0	
- PSI	0	8	18	218	211	205	662	1,041	653	47	38	
- Other	0	0	0	0	0	0	0	0	0	0	0	
Assessment rates												
All other tariffs as a percentage of the Residential property tariff:	0.6638c/R	0.6262c/R	0.5825c/R	0.6545c/R	0.6295c/R	0.6028c/R	0.5976c/R	0.5330c/R	0.6648c/R	0.6331c/R	0.5845c/R	
- Residential property	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
- Residential business	140%	140%	140%	140%	140%	140%	140%	140%	140%	140%	140%	
- Private open spaces	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
- Small holdings (not agricultural)	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	
- Residential nature reserve	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
- Agriculture's small holding zoned property	200%	200%	200%	200%	200%	200%	200%	200%	200%	200%	200%	
- Public benefit organisations	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	
- Other property	200%	200%	200%	200%	200%	200%	200%	200%	200%	200%	200%	
Pensioners Tariff lower than single residential with the following %												
174,000.00 not exceeding income of R174 000 p.a.	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
247,200.00 not exceeding income of R247 200 p.a.	70%	70%	70%	70%	70%	70%	90%	90%	90%	90%	90%	
321,000.00 not exceeding income of R321 000 p.a.	50%	50%	50%	50%	50%	50%	80%	80%	80%	80%	80%	
Number of employees in service	1,028	1,000	981	975	1,007	1,020	1,108	985	968	990	969	

Saldanha Bay Municipality
Appendix C
June 2025

	Statistical Information										
	2024/25	2023/24	2022/23	2021/22	2020/21	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15
Cleaning statistics											
Km's completed	528,000	528,000	550,400	536,976	528,000	528,000	528,000	528,000	528,000	528,000	528,000
Refuse bins removed at least once per week	40,872	28,677	35,007	34,194	26,297	28,677	33,027	37,117	25,332	29,438	26,906
Cost per bin removed per month (R)	179,04	196,17	190,00	180,00	166,28	158,74	201	135	188	168	169
Income per bin removed per month (R)	258	252	245	230	213	204	194	176	163	145	130
Sewerage statistics											
Sewerage water purification (kl) ('000)	4,153	3,911	4,041	4,116	3,799	3,635	4,284	4,595	3,972	4,246	15,897
Cost per kl purified	9,88	9,82	8,46	7,25	7,20	7,16	5,73	4,01	4,86	3,34	2,36
Income per kl purified	9,60	9,00	7,00	6,00	5,00	4,00	3,13	2,61	2,63	2,60	2,45
Electricity statistics											
Units (kWh) purchased ('000)	225,346	213,168	204,579	228,161	228,923	229,467	238,369	237,022	243,737	243,847	241,989
Purchase cost: Rand per kWh	2,44	2,24	1,99	1,70	1,46	1,36	1,18	1,10	1,09	0,98	0,88
Units (kWh) sold ('000)	194,223	183,702	181,086	203,001	200,113	201,151	208,962	211,998	216,774	217,252	220,422
Units (kWh) lost with distribution ('000)	29,123	24,466	23,492,02	25,160,35	28,809,71	28,316	29,407	25,024	26,963	26,595	21,567
Percentage loss on distribution	13,04%	11,48%	11,48%	11,03%	12,59%	12,34%	12,34%	10,96%	11,08%	10,91%	8,91%
Rand value of loss on distribution (R)	71,040,734	54,915,634	46,724,562	42,767,890	42,183,472	38,472,936	34,992,507	27,423,391	29,294,604	26,172,288	18,883,271
Cost per unit sold (R)	2,81	2,54	2,26	1,91	1,66	1,55	1,34	1,23	1,22	1,10	0,96
Income per unit sold (R)	2,44	2,24	1,99	1,70	1,46	1,36	1,18	1,10	1,09	0,98	0,88
Number of consumers	5,625	5,773	5,880	6,020	6,176	6,592	16,728	25,086	22,374	23,642	23,378
Water statistics											
kl purchased ('000)	12,830	12,063	11,455	10,441	10,125	10,460	10,388	10,115	13,247	13,801	14,305
Purchase cost per kl	13,15	12,15	9,87	10,00	9,79	8,40	10,30	7,75	8,02	6,83	5,95
kl sold ('000)	9,961	9,448	8,975	8,657	7,815	8,963	8,930	9,576	11,374	11,816	12,232
kl lost on distribution ('000)	2,870	2,616	2,480	1,784	2,310	1,496	1,457	475	1,873	1,986	2,073
Rand value of loss on distribution (R)	37,498,162	31,790,646	24,466,155	17,808,971	22,988,388	12,573,753	15,013,338	3,676,754	15,322,451	13,767,382	12,328,998
Percentage loss on distribution	22,23%	21,65%	21,65%	17,06%	27,48%	14,31%	14,03%	4,69%	13,90%	14,38%	14,49%
Cost per unit sold (R)	2,81	2,54	2,26	1,91	1,66	1,55	1,34	1,23	1,22	1,10	0,96
Income per unit sold (R)	2,44	2,24	1,99	1,70	1,46	1,36	1,18	1,10	1,09	0,98	0,88
Number of consumers	30,924	30,649	30,235	29,657	29,079	28,610	27,559	25,309	25,098	26,077	26,438

Saidanha Bay Municipality

Appendix D

30 June 2025

Grants and Subsidies

Name of Grants	Name of organ of state	Vote	Opening balance as at 1 July 2025	Total receipts during the year	Received accumulated interest	Re-payments	Reallocation	Expenditure to date	VAT	Total balance per grant register
Opex grants, subsidies and donations			(18,652,289)	(17,314,104)	(3,108)	2,848,006	-	16,769,718	122,073	(16,209,704)
Finance Management Grant	DORA	Vote 1 - Finance	(574,586)	(870,000)	-	-	-	778,408	23,720	(642,468)
Finance Management Grant	DORA	Vote 4 - Corporate and Protection	(342,692)	-	-	-	-	-	-	(342,692)
Finance Management Grant	DORA	Vote 5 - Office of the Municipal Manager	(1,141,757)	(405,000)	-	-	-	96,853	10,210	(1,439,734)
Finance Management Grant	DORA	Vote 7 - Economic Development and Strategic Services	2,050,075	(325,000)	-	-	-	690,809	-	2,424,884
Municipal Infrastructure Grant	DORA	Vote 3 - Infrastructure and Planning Services	-	(1,106,300)	-	-	-	1,106,300	-	-
Expanded Public Works Programme	DORA	Vote 2 - Community and Planning Services	-	(1,368,000)	-	-	-	1,368,000	-	-
Energy Efficiency and Demand Side Management Grant	DORA	Vote 8 - Energy and Electro Technical Services	(292,287)	-	-	292,287	-	-	-	-
Libraries Archives and Museums: Library Services	Prov. Dept. Cultural Affairs and Sport	Vote 4 - Corporate and Protection	0	(7,589,565)	-	-	-	7,589,565	-	0
Housing: Human Settlements: Contribution towards the acceleration of housing delivery	Provincial: Department of Infrastructure	Vote 3 - Infrastructure and Planning Services	(175,201)	-	-	175,201	-	-	-	-
Housing: Human Settlements Dev. Grant (Beneficiaries): Feasibility studies	Provincial: Department of Infrastructure	Vote 3 - Infrastructure and Planning Services	(12,594,132)	(1,843,305)	-	-	-	1,128,684	-	(10,950,900)
Housing: Human Settlements Dev. Grant (Beneficiaries) Emergency Kits	Provincial: Department of Infrastructure	Vote 3 - Infrastructure and Planning Services	(15,337)	(703,576)	-	2,357,773	-	690,857	-	(28,057)
Informal Settlement Upgrading Partnership Grant	Provincial: Department of Infrastructure	Vote 3 - Infrastructure and Planning Services	(5,047,186)	(485,723)	-	3,598	-	643,148	-	(4,886,163)
Maintenance of Road Infrastructure	Prov. Dept. Transport and Public Works	Vote 3 - Infrastructure and Planning Services	-	-	-	-	-	-	-	-
Community Development Workers	Provincial: Local Government	Vote 7 - Economic Development and Strategic Services	(19,148)	(76,000)	-	19,148	-	65,130	9,473	(1,397)
Financial Management Capability Grant	Provincial: Local Government	Vote 1 - Finance	-	(1,150,000)	-	-	-	990,548	69,452	(90,000)
Municipal Service Delivery and Capacity Building Grant	Provincial: Local Government	Vote 4 - Corporate and Protection	(508,999)	-	-	-	-	499,781	9,218	(0)
Municipal Service Delivery and Capacity Building Grant	Provincial: Local Government	Vote 2 - Community and Operations	-	(250,000)	-	-	-	-	-	(253,108)
National Department Agencies: Services Sector SETA	National Department	Vote 4 - Corporate and Protection	-	(1,141,635)	-	-	-	1,141,635	-	-
Capex grants, subsidies and donations			(8,390,895)	(120,155,034)	-	2,326,692	-	109,415,093	4,219,235	(12,584,909)
Municipal Infrastructure Grant	DORA	Vote 3 - Infrastructure and Planning Services	(1,735,557)	(15,206,700)	-	1,735,557	-	13,163,487	1,974,523	(66,690)
Integrated National Electrification Programme	DORA	Vote 8 - Energy and Electro Technical Services	-	(23,228,000)	-	-	-	16,538,454	2,153,256	(4,536,290)
Municipal Disaster Relief Grant	DORA	Vote 4 - Corporate and Protection	-	(590,000)	-	-	-	512,331	76,850	(820)
Housing: Human Settlements Dev. Grant (Beneficiaries)	Provincial: Department of Infrastructure	Vote 3 - Infrastructure and Planning Services	(4,405,946)	(10,529,348)	-	71,722	-	11,426,731	-	(3,436,842)
Housing: Human Settlements Dev. Grant (Beneficiaries)	Provincial: Department of Infrastructure	Vote 7 - Economic Development and Strategic Services	-	-	-	-	-	265,143	-	265,143
Housing: Human Settlements Dev. Grant (Beneficiaries)	Provincial: Department of Infrastructure	Vote 8 - Energy and Electro Technical Services	(895,250)	(1,395,044)	-	4,092	-	902,524	-	(1,383,678)
Informal Settlement Upgrading Partnership Grant	Provincial: Department of Infrastructure	Vote 3 - Infrastructure and Planning Services	(663,572)	(3,896,448)	-	-	-	1,507,262	-	(3,052,758)
Informal Settlement Upgrading Partnership Grant	Provincial: Department of Infrastructure	Vote 8 - Energy and Electro Technical Services	(69,590)	(377,507)	-	6,321	-	69,801	-	(370,975)
Municipal Service Delivery and Capacity Building Grant	Provincial: Local Government	Vote 3 - Infrastructure and Planning Services	(508,999)	-	-	508,999	-	-	-	-
Libraries Archives and Museums: Library Services	Prov. Dept. Cultural Affairs and Sport	Vote 4 - Corporate and Protection	(111,960)	-	-	-	-	97,374	14,606	(0)
Private Developments	Private Developments	Vote 3 - Infrastructure and Planning Services	-	(11,454,241)	-	-	-	11,454,241	-	-
Private Developments	Private Developments	Vote 8 - Energy and Electro Technical Services	-	(11,746,230)	-	-	-	11,746,230	-	-
Provincial donations	Provincial: Department of Infrastructure	Vote 3 - Infrastructure and Planning Services	-	(41,731,516)	-	-	-	41,731,516	-	-
Agent projects: Grants, subsidies and donations			(1,957,607)	(241,037)	-	988,607	107,087	212,949	-	(0)
Free Market Foundation (FMF)	Non-profit organisation: Free Market Foundation	Vote 4 - Corporate and Protection	(79,000)	-	-	-	79,000	-	-	-
Housing: Human Settlements Dev. Grant (Beneficiaries): Title Deeds	Provincial: Department of Infrastructure	Vote 4 - Corporate and Protection	(988,607)	(212,949)	-	988,607	-	212,949	-	(0)
National Department Agencies: Services Sector SETA	National Department	Vote 4 - Corporate and Protection	-	(28,087)	-	-	28,087	-	-	-
IDZ Licensing Company	Provincial: Departmental Agencies	Vote 7 - Economic Development and Strategic Services	-	(0)	-	-	-	-	-	(0)
Conditional and Unconditional Grants (Receivable)			-	-	-	-	-	-	-	-
Subtotal balance			(28,110,751)	(137,710,174)	(3,108)	6,163,304	107,087	126,417,750	4,341,308	(28,794,613)
Project Developer: Grants, subsidies and donations			(8,535,917)	(11,689,221)	-	-	-	1,627,783	-	(18,700,355)
Housing: Human Settlements Dev. Grant (Beneficiaries): Top Structures	Provincial: Department of Infrastructure	Vote 3 - Infrastructure and Planning Services	(8,535,917)	(11,689,221)	-	-	-	1,627,783	-	(18,700,355)
Net balance			(36,748,707)	(149,399,395)	(3,108)	6,163,304	107,087	128,045,543	4,341,308	(47,494,968)

Saldanha Bay Municipality
Appendix E
30 June 2025
List of Deviations from Supply Chain Management processes

Order number	Date Order issued	Value of Deviation	Awarded to:	Description	Deviation is in terms of:
74379	2024/07/10	R2,250.00	CWL Baard Auto	Supply and deliver diesel for Superior Road sweeper, CFG 36422 (S163).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74380	2024/07/10	R1,366.20	Total Langebaan	Supply and deliver petrol for Scag zero-turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74381	2024/07/10	R1,366.20	Total Langebaan	Supply and deliver petrol for Scag zero-turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74423	2024/07/11	R2,760.00	Gosafe Trading	Emergency supply and delivery of gumbos sizes 5, 6, 7, 8 and 10.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
74436	2024/07/12	R448,787.50	Westland Construction	Emergency installation of 110mm pipe from the Rooikrans street booster pump station to the Hopefield reservoir.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
74460	2024/07/16	R2,422.80	West Coast Truck and Trailer	Fault finding and repairs to defective lights and broken mudguard on trailer, CFG 13668 (W179).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74461	2024/07/16	R3,662.40	West Coast Truck and Trailer	Fault finding and repairs to defective lights, chain, numberplate and damaged hook on trailer, CFG 10696 (W193).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74463	2024/07/16	R2,168.50	West Coast Truck and Trailer	Fault finding and repairs to defective lights and plug on trailer, CFG 9689 (S128).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74465	2024/07/16	R5,474.00	Bandkorp	Call out to repair puncture on Mitsubishi Grader, CFG 8321 (S16).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74466	2024/07/16	R2,541.50	Bandkorp	Call out to fit 4 tyres supplied by SBM on Nissan Refuse Compactor, CFG 18008 (R96).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74483	2024/07/16	R2,050.00	CFG Filment Centre	Call out to repair puncture on John Deere tractor, CFG 18757 (S155).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74485	2024/07/16	R8,858.11	Spannies	Fault finding and repairs to lack of pressure on pump, fit new pump on high pressure cleaner, W284.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74486	2024/07/16	R9,966.15	Spannies	Call out to perform fault finding and repairs to defective pulley. Fit new clutch on Scag zero-turn mower, P246.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74487	2024/07/16	R2,237.00	Out of The Box Services	Fault finding and repairs to defective recoil starter and clutch assembly on brushcutter, P63.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74488	2024/07/16	R2,545.00	West Coast Truck and Trailer	Call out to perform fault finding and repairs to defective wheel bearing on trailer, CFG 5628 (S82).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74492	2024/07/16	R9,973.85	PRF Engineering Construction	Emergency supply and installation of 8x3m long vibracrete post and concrete mix to repair wall at Saldanha Bay Holiday resort.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
74493	2024/07/16	R1,698.75	Total Langebaan	Supply and deliver diesel for JAC X200 Mini-truck, CFG 43861 (S217).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74558	2024/07/17	R2,100.00	CFG Filment Centre	Call out to repair puncture on Isuzu Refuse Compactor, CFG 33020 (R67).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74559	2024/07/17	R3,047.50	Bandkorp	Call out to repair puncture on Case Loader, CFG 18352 (R38).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74560	2024/07/17	R3,013.00	Bandkorp	Call out to repair puncture on Bell Loader, CFG 31607 (R85).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74561	2024/07/17	R3,082.00	Bandkorp	Call out to repair puncture on Bell Loader, CFG 31607 (R85).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74563	2024/07/17	R7,199.00	Bandkorp	Call out to repair puncture on Revaro T-Rex Loader, CFG 43236 (R110).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74564	2024/07/17	R4,151.50	Bandkorp	Call out to repair puncture on John Deere tractor, CFG 23220 (R82).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74566	2024/07/17	R3,266.00	Bandkorp	Call out to repair puncture on JCB Skidloader, CFG 21501 (R9).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74571	2024/07/17	R2,250.00	CFG Filment Centre	Call out to repair puncture on John Deere tractor, CFG 18928 (P224).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74572	2024/07/17	R2,265.50	Bandkorp	Call out to repair puncture on Hyundai Digger Loader, CFG 9268 (P198).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74573	2024/07/17	R2,277.00	Bandkorp	Call out to repair puncture on John Deere tractor, CFG 18757 (S155).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74574	2024/07/17	R3,750.00	Chartered Institute of Government Finance Audit and Risk Officers	Branch Activities 2024 - KZN Audit and Financial training for 1 employee on 01 - 02 August 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74575	2024/07/17	R7,500.00	Chartered Institute of Government Finance Audit and Risk Officers	Branch Activities 2024 - KZN Audit and Financial training for 2 employees on 01 - 02 August 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74650	2024/07/23	R2,668.00	Complete Telecom Solutions	Repairs to defective gate at the Mechanical Workshop department.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
74655	2024/07/23	R640,485.19	ESRI South Africa	Professional integration services to be rendered for town planning layers, registered layers, 3rd party integration layers and on-site integration consultancy for year 2, 2024 / 2025 cycle of the Capped Enterprise Agreement between Esri SA and SBM.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74698	2024/07/24	R50,900.00	G6 Engineering	Emergency removal of existing damaged fence including poles, razor wire and making good of selected poles for re-use and rock from fenceline and installation of refurbished poles, fence and concrete bases.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
74716	2024/07/25	R1,800.00	CWL Baard Auto	Supply and deliver diesel for Nissan NP300 bakkie, CFG 31584 (S182).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74717	2024/07/25	R1,138.50	Total Langebaan	Supply and deliver petrol for Scag Zero-turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74718	2024/07/25	R1,138.50	Total Langebaan	Supply and deliver petrol for Scag Zero-turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74720	2024/07/25	R130,609.51	Traffic Management Technologies	Fault finding and repairs to defective traffic signals at Saldanha Way / Floryn Street and Bester - / Main road, Vredenburg.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
74739	2024/07/25	R8,277.00	SKS Entertainment	Fault finding and repairs to defective sound equipment at Council chambers.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
74779	2024/07/29	R2,314.75	West Coast Truck And Trailer	Fault finding and repairs to defective trailer plug and damaged wiring on trailer, CFG 10696 (W193).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74780	2024/07/29	R2,196.50	Vredenburg Bande Diens	Call out to fit 6 tyres supplied by SBM on Isuzu Refuse Compactor, CFG 33020 (R67).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74781	2024/07/29	R2,442.60	Vredenburg Bande Diens	Call out to repair puncture on Bell Back Actor, CFG 23154 (D40).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74782	2024/07/29	R2,001.00	Bandkorp	Call out to replace tyre punctured beyond repair on trailer, CFG 15944 (W55).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74855	2024/07/31	R8,800.00	IMESA	Early Bird non-member registration fee for attendance of the IMESA conference in Cape Town from 06 November 2024 to 08 November 2024 for 1 employee.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy



74856	2024/07/31	R8,800.00	IMESA	Early Bird non-member registration fee for attendance of the IMESA conference in Cape Town from 06 November 2024 to 08 November 2024 for 1 employee.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74871	2024/08/01	R102,097.32	Ignite Advisory Services	Monthly hosting and storage fees for July 2024, hands-on support for organogram structure, employee assist, individual indicator assist and activities library roll-overs and IPMS setup.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74902	2024/08/05	R220,317.00	ESRI South Africa	Configuration and deployment of the ArcGIS for Local Authorities (AFLA) Wayleave Application Management System (WAMS) during the 2023/24 cycle of the Capped Enterprise Agreement between Esri SA and SBM.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74904	2024/08/05	R6,000.00	Driekie Steel	Emergency repairs to 250mm steel pipes at Rooikrans pumpstation.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
74911	2024/08/05	R38,145.50	Smarttech	Provision of uSMART Gold Maintenance for base mapping, MDM, Raster, and field for 1 year.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74953	2024/08/06	R2,303.81	Spannies	Call out to perform fault finding and repairs to defective blades on Scag zero-turn mower, V24.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74954	2024/08/06	R6,314.31	Spannies	Fault finding and repairs to seized engine on concrete mixer, S109.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74955	2024/08/06	R7,734.28	Spannies	Fault finding and repairs to lack of power and defective cutting blades on Scag zero-turn mower, P162.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74956	2024/08/06	R3,106.16	Spannies	Fault finding and repairs to defective idler pulley and cutting blades on Husqvarna zero-turn mower, P310.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74957	2024/08/06	R2,515.06	Spannies	Fault finding and repairs to defective cutting blades on Husqvarna zero-turn mower, P311.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74971	2024/08/07	R186,811.75	Civil Designer South Africa	Renewal for the annual Civil Designer license and software maintenance fee for design centre & BIM modules, survey & terrain modules, roads modules, sewer modules, water module and turn module for the period 01 October 2024 to 30 September 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75013	2024/08/08	R61,224.75	IMQS Infrastructure Management	Renewal for the annual IMQS license and software maintenance fee for sewer network, water network and water demand modules for the period 01 October 2024 to 30 September 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75029	2024/08/08	R2,658.74	IDV Projekte	Fault finding and repairs to defective cutting blades on Husqvarna zero-turn mower, W219.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75030	2024/08/08	R9,808.00	West Coast Truck and Trailer	Call out to perform fault finding and repairs to defective trailer coupler and loose ramps on trailer, CFG 28340 (P144).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75031	2024/08/08	R2,688.94	IDV Projekte	Fault finding and repairs to lack of power and starting issues on brushcutter, P286.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75032	2024/08/08	R3,151.49	IDV Projekte	Fault finding and repairs to defective cutting blades and oil change on Husqvarna zero-turn mower, P306.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75033	2024/08/08	R3,761.08	Spannies	Fault finding and repairs to starting issues on chainsaw, W260.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75050	2024/08/12	R5,869.50	Securolok	Call out to replace push bar on outside door as well as push bar on kitchen exit door at the Buller Investment Centre.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75071	2024/08/13	R2,235.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75092	2024/08/13	R3,385.50	Total Langebaan	Supply and deliver diesel for Nissan Tipper truck, CFG 6095 (S80).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75117	2024/08/15	R1,131.00	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75118	2024/08/15	R1,131.00	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75165	2024/08/15	R3,227.59	Complete Telecom Solutions	Move and repair smart metering antennas for Ontec Smart water meters.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
75202	2024/08/16	R97,945.50	Sky Metro Equipment	Copy charges for July 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75220	2024/08/19	R2,235.00	CWL Baard Auto	Supply and deliver diesel for Nissan truck, CFG 23288 (S126).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75221	2024/08/19	R2,235.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75229	2024/08/20	R5,423.12	Club Mykonos	Agency fees for July 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75278	2024/08/20	R2,380.50	Bandkorp	Supply and deliver battery for Jacobsen ride-on mower, P34.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75279	2024/08/20	R3,346.50	Bandkorp	Call out to repair punctures on JCB Skid steer loader, CFG 21501 (R9).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75280	2024/08/20	R2,530.00	Bandkorp	Call out to repair puncture on Nissan Tipper truck, CFG 15255 (R57).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75281	2024/08/20	R9,377.10	Bandkorp	Call out to replace tyre punctured beyond repair on Nissan Jet Machine truck, CFG 21496 (D111).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75282	2024/08/20	R3,128.00	Bandkorp	Call out to repair puncture on Bell Digger Loader, CFG 10248 (S152).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75283	2024/08/20	R3,128.00	Bandkorp	Call out to repair puncture on Bell Digger Loader, CFG 10248 (S152).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75284	2024/08/20	R5,037.00	Bandkorp	Call out to repair puncture on MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75285	2024/08/20	R2,714.00	Bandkorp	Call out to repair puncture on John Deere tractor, CFG 18928 (P224).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75286	2024/08/20	R2,254.00	Bandkorp	Call out to repair puncture on Nissan Sewer tanker, CFG 31404 (M34).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75287	2024/08/20	R2,421.90	Vredenburg Bande Diens	Call out to repair puncture MST Backhoe Loader, CFG 6827 (R109).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75288	2024/08/20	R2,463.30	Vredenburg Bande Diens	Call out to repair puncture on Bell Digger Loader, CFG 10248 (S152).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75289	2024/08/20	R3,038.99	IDV Projekte	Fault finding and repairs to defective cutting blades on Husqvarna zero turn mower, P307.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75304	2024/08/21	R1,354.20	Total Langebaan	Supply and deliver diesel for JAC Mini-truck, CFG 43861 (S217).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75328	2024/08/22	R2,537.05	IDV Projekte	Fault finding and repairs to defective extension rod on pole pruner, P179.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75409	2024/08/26	R170,918.75	CT Lab	Annual VECTO Grid OS Subscription (with APN) per measurement point.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75428	2024/08/26	R9,350.01	CFG Filment Centre	Call out to fit 4 tyres supplied by SBM on Bell Digger Loader, CFG 32511 (D119).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75429	2024/08/26	R4,114.36	IDV Projekte	Fault finding and repairs to defective cutting blades on slasher, P46.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy



75438	2024/08/26	R8,800.00	Driekie Steel	Weld new hinges on doors and fit and put hooks on doors.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
75512	2024/08/29	R4,062.60	Total Langebaan	Supply and deliver diesel of Isuzu Tipper truck, CFG 28780 (S174).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75631	2024/09/04	R708,601.96	ESRI South Africa	Annual software maintenance cost for year 2, 2024 / 2025 cycle of the Capped Enterprise License Agreement between Esri South Africa and SBM.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75648	2024/09/05	R9,899.20	Glassromance	Emergency lift of existing paving, construction of new sewer connection, building of manhole and re-installation of paving at 38 Bella Vanti street, St. Helena Bay.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
75656	2024/09/05	R168,200.09	Ignite Advisory Services	Monthly hosting and storage fees for August 2024, additional hands-on support for 4th quarter reporting and drafting and input of the annual performance reports (S46).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75659	2024/09/05	R19,740.00	Institute of Traffic Licensing and Metro Police Offices of SA	Non-member registration fees for the 6th annual general meeting and conference for 09 September 2024 - 11 September 2024 for 3 employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75664	2024/09/06	R7,500.00	Institute of Waste Management of Southern Africa	SA public sector official / SOE's full delegate registration fees for the International Solid Waste Association (ISWA) World Congress of 2024 on 15 September 2024 to 19 September 2024 for 1 employee.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75666	2024/09/09	R2,529.77	PG Glass Vredenburg	Supply, deliver and install laminated safety glass.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75670	2024/09/09	R9,487.50	Alco-Safe	Supply and deliver sotoxa cartridges.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75747	2024/09/11	R3,900.60	Total Langebaan	Supply and deliver diesel for Nissan Tipper truck, CFG 6095 (S80).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75748	2024/09/11	R2,600.40	Total Langebaan	Supply and deliver diesel for Nissan Tipper truck, CFG 27924 (S114).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75749	2024/09/11	R3,900.60	Total Langebaan	Supply and deliver diesel for Isuzu Tipper truck, CFG 28780 (S174).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75750	2024/09/11	R1,300.20	Total Langebaan	Supply and deliver diesel for JAC mini-truck, CFG 43861 (S217).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75758	2024/09/12	R23,694.00	Chartered Institute of Government Finance Audit and Risk Officers	Early bird non-membership fees for the CIGFRA 2024 conference for 3 employees on 07 October 2024 - 10 October 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75786	2024/09/12	R2,277.00	Bandkorp	Call out to fit 2 tyres supplied by SBM on Nissan Sewer Tanker truck, CFG 43852 (D162).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75787	2024/09/12	R3,139.50	Bandkorp	Call out to repair puncture on Mitsubishi Grader, CFG 26315 (S117).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75788	2024/09/12	R2,461.00	Bandkorp	Puncture repair on Mitsubishi Grader, CFG 8321 (S16).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75789	2024/09/12	R2,024.00	Bandkorp	Replace tyre beyond repair on trailer, CFG 25083 (W8).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75791	2024/09/12	R2,156.25	Bandkorp	Replace tyre beyond repair on Ford Ranger bakkie, CFG 14501 (B32).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75792	2024/09/12	R2,259.75	Bandkorp	Call out to fit 3 tyres supplied by SBM on Nissan Refuse Compactor, CFG 9375 (R71).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75793	2024/09/12	R5,014.00	Bandkorp	Call out to repair puncture on Bell Loader, CFG 31607 (R85).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75794	2024/09/12	R6,578.69	IDV Projekte	Fault finding and repairs to defective bearings, cutting blades, bolts, nuts and bracket on blowermower, P148.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75795	2024/09/12	R3,728.05	IDV Projekte	Fault finding and repairs to defective v-belts on Scag zero-turn mower, P162.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75796	2024/09/12	R2,053.10	IDV Projekte	Service on Husqvarna zero-turn mower, P307.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75797	2024/09/12	R2,664.85	IDV Projekte	Fault finding and repairs to siezed drive shaft on brushcutter, P250.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75798	2024/09/12	R2,318.88	IDV Projekte	Fault finding and repairs to non start and defective cutting head for brushcutter, W155.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75799	2024/09/12	R3,130.00	Out of The Box Services	Fault finding and repairs to defective cutting blades, exhaust muffler and perform service on Scag zero-turn mower, S178.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75800	2024/09/12	R2,525.00	Out of The Box Services	Fault finding and repairs to defective gearbox and cutting heads on brushcutter, W263.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75801	2024/09/12	R2,360.00	Out of The Box Services	Fault finding and repairs to hard start and attend to blade sharpening on hedge trimmer, W243.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75802	2024/09/12	R2,239.05	Vredenburg Bande Diens	Call out to fit 4 retread tyres supplied by SBM on Nissan Sewer Tanker truck, CFG 29498 (M34).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
75816	2024/09/12	R2,135.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75817	2024/09/12	R1,085.00	Total Langebaan	Supply and deliver petrol for Scag zero-turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75818	2024/09/12	R1,085.00	Total Langebaan	Supply and deliver petrol for Scag zero-turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75840	2024/09/13	R7,060.00	Truvelo Africa Electronics Division	Calibration on Truvelo LIDAR.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
75858	2024/09/16	R532,569.60	West Coast Builders	Emergency supply, delivery and lay of 360 meter 250mm PVC pipeline in Laingville, St Helena Bay.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
75986	2024/09/18	R7,800.00	LIASA	Standard membership fees for the 2024 annual LIASA conference on 01 October 2024 - 04 October 2024 for 1 employee.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76024	2024/09/19	R5,423.12	Club Mykonos	Agency fees for August 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76045	2024/09/19	R2,730.85	IDV Projekte	Fault finding and repairs to defective clutch and perform service on brushcutter, W198.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76046	2024/09/19	R2,433.75	IDV Projekte	Fault finding and repairs to defective cutting blades on Husqvarna zero turn mower, P305.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76048	2024/09/19	R2,511.95	IDV Projekte	Fault finding and repairs to non start and defective cutting head on brushcutter, D56.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76063	2024/09/20	R13,478.41	The Institute of Risk Management South Africa	Member and non-membership fees for the 2024 IRMSA annual conference dated 01 October 2024 to 02 October 2024; and 2024 IRMSA annual Masterclass on 03 October 2024 for 2 employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76072	2024/09/20	R2,135.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76073	2024/09/20	R1,085.00	Total Langebaan	Supply and deliver petrol for Husqvarna zero turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76074	2024/09/20	R1,085.00	Total Langebaan	Supply and deliver petrol for Husqvarna zero turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy

76075	2024/09/20	R2,600.40	Total Langebaan	Supply and deliver diesel for Nissan Tipper truck, CFG 27924 (S114).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76098	2024/09/25	R2,110.00	Out of The Box Services	Fault finding and repairs to hard start on brushcutter, W262.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76099	2024/09/25	R3,266.00	Out of The Box Services	Fault finding and repairs to defective gearbox and cutting head on brushcutter, W221.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76100	2024/09/25	R2,550.00	Out of The Box Services	Fault finding and repairs to seized piston on blower, S30.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76105	2024/09/25	R586,622.48	Onsoft	Upgrade of current Track-It! Installation to Track-It! 2024 and adding Patch Management functionality for Track-It! With 8 named technician licenses, inventory management for 525 computers, patch management for 525 computers and professional services to assist with the Track-It! configuration and Patch Management set up.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76117	2024/09/25	R153,042.00	African Water Utilities	Emergency fault finding and repairs to Pressure Reducing Valves in Wards 1 and 13 in Vredenburg and installation of lockable manhole covers casted into reinforced top slabs.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
76124	2024/09/25	R5,781.05	Veko Engineering	Design, manufacture and fabrication of compost screen.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76125	2024/09/25	R43,930.00	Inspired Training	Renewal of Reticmaster Plus licenses for the 2-year period 01 October 2024 - 30 September 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76156	2024/09/25	R2,135.00	CWL Baard Auto	Supply and deliver diesel for John Deere tractor, CFG 27495 (S154).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76157	2024/09/25	R1,085.00	Total Langebaan	Supply and deliver petrol for Husqvarna zero turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76158	2024/09/25	R1,085.00	Total Langebaan	Supply and deliver petrol for Husqvarna zero turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76161	2024/09/26	R27,288.96	Sky Metro Equipment	Copy charges for July 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76162	2024/09/26	R30,525.52	Sky Metro Equipment	Copy charges for August 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76192	2024/09/27	R4,557.92	Spannies	Fault finding and repairs to defective cutting blades and perform service on Scag zero turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76193	2024/09/27	R4,538.13	Spannies	Fault finding and repairs to defective idler pulley v-belts on Scag zero turn mower, V24.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76194	2024/09/27	R6,446.06	Spannies	Fault finding and repairs to defective exhaust, oil leak and perform service on Scag zero turn mower, P267.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76195	2024/09/27	R2,034.27	IDV Projekte	Fault finding and repairs to defective oil leak and cutting chains on chainsaw, W259.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76196	2024/09/27	R3,905.75	IDV Projekte	Fault finding and repairs to defective cutting deck v-belts and cutting blades on Husqvarna zero turn mower, P305.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76197	2024/09/27	R2,324.39	IDV Projekte	Fault finding and repairs to defective gears and excessive noise on brushcutter, V87.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76198	2024/09/27	R2,433.75	IDV Projekte	Fault finding and repairs to defective cutting blades on Scag zero turn mower, W289.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76212	2024/09/27	R32,302.99	Invula Quality Protection Africa	Provision of security services to libraries in the Saldanha Bay Municipality for July 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76214	2024/09/27	R6,900.00	Munsoft	Munsoft training (Schedule O) fees for the 2024 / 2025 control balancing workshop on 14 October 2024 and 15 October 2024 for 2 employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76255	2024/10/01	R2,135.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76296	2024/10/03	R3,097.50	Total Langebaan	Supply and deliver diesel for Nissan Tipper truck, CFG 27924 (S114).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76297	2024/10/03	R1,027.50	Total Langebaan	Supply and deliver petrol for Husqvarna zero turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76298	2024/10/03	R1,027.50	Total Langebaan	Supply and deliver petrol for Husqvarna zero turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76307	2024/10/03	R9,479.45	Veko Engineering	Emergency fabrication and supply of reducer for Diazville sewer line.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
76322	2024/10/03	R6,210.00	The Institute of Waste Management of Southern Africa	Online hazardous waste training from 14 October 2024 to 18 October 2024 for two employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76323	2024/10/03	R6,912.60	Invusa Trading 1224	Emergency cleaning of sanitary bins at Vredenburg, Saldanha, Hopefield and St Helena Bay offices and libraries.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
76403	2024/10/07	R15,117.90	Leica Geosystems	Fault finding and repairs to defective RX1210T conversion kit.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
76404	2024/10/07	R4,652.90	Veko Engineering	Removal of damaged post and fabrication and fitting of new post for depot main gate.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
76409	2024/10/07	R5,669.50	Bandkorp	Call out to repair puncture on Revarp T-Rex loader, CFG 43236 (R110).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76412	2024/10/07	R3,082.00	Bandkorp	Call out to fit 2 tyres supplied by SBM on Isuzu Refuse Compactor, CFG 37415 (R91).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76414	2024/10/07	R3,013.00	Bandkorp	Call out to repair puncture on Bell Loader, CFG 31607 (R85).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76415	2024/10/07	R3,450.00	CFG Filment Centre	Call out to repair puncture on Bell Digger Loader, CFG 10248 (S152).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76416	2024/10/07	R2,250.00	CFG Filment Centre	Call out to repair puncture on John Deere tractor, CFG 18928 (P224).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76417	2024/10/07	R2,400.00	CFG Filment Centre	Call out to repair puncture on Isuzu truck, CFG 24128 (S131).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76418	2024/10/07	R2,915.19	IDV Projekte	Fault finding and repairs to non start on brushcutter, C19.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76419	2024/10/07	R2,388.34	IDV Projekte	Fault finding and repairs to defective clutch and emergency brake on chainsaw, V53.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76454	2024/10/07	R9,979.70	Veko Engineering	Emergency fabrication and installation to replace vandalised lockable lids of manhole frames at Brittanica Heights reservoir.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
76460	2024/10/08	R69,034.50	IDI Technology Solutions	Annual BarnOwl GRC license fees for July 2024 to June 2025 and BarnOwl GRC incident support.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76477	2024/10/09	R41,917.50	Pro Skills Development	Training: Health and safety from the date of appointment till 30 June 2023.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76491	2024/10/09	R73,249.25	Invula Quality Protection Africa	Provision of security services to libraries in the Saldanha Bay Municipality for August 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76505	2024/10/09	R2,035.00	CWL Baard Auto	Supply and deliver diesel for John Deere tractor, CFG 27495 (S154).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy



76567	2024/10/14	R2,035.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76568	2024/10/14	R2,035.00	CWL Baard Auto	Supply and deliver diesel for Nissan truck, CFG 23288 (S126).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76569	2024/10/14	R1,239.00	Total Langebaan	Supply and deliver diesel for JAC mini-truck, CFG 43861 (S217).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76599	2024/10/15	R4,117.00	Bandkorp	Call out to repair puncture on MST Backhoe Loader, CFG 4088 (M35).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76620	2024/10/16	R3,923.50	Total Langebaan	Supply and deliver diesel for Nissan truck, CFG 6095 (S80).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76621	2024/10/16	R2,035.00	CWL Baard Auto	Supply and deliver diesel for Landini tractor, CFG 40212 (S193).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76622	2024/10/16	R1,027.50	Total Langebaan	Supply and deliver diesel for Scag zero turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76623	2024/10/16	R1,027.50	Total Langebaan	Supply and deliver diesel for Scag zero turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76688	2024/10/17	R42,252.84	Ignite Advisory Services	Monthly hosting and storage fees for October 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76689	2024/10/17	R73,249.25	Invula Quality Protection Africa	Provision of security services to libraries in the Saldanha Bay Municipality for September 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76717	2024/10/18	R5,423.12	Club Mykonos	Agency fees for September 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76736	2024/10/21	R4,290.24	IDV Projekte	Perform service on Husqvarna zero turn mower, S220.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76737	2024/10/21	R2,433.75	IDV Projekte	Perform warranty oil change and replace cutting blades on Husqvarna zero turn mower, W290.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76738	2024/10/21	R2,622.00	Out of The Box Services	Fault finding and repairs to hard start on pole pruner, P297.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76739	2024/10/21	R2,320.00	Out of The Box Services	Fault finding and repairs to defective control levers on Kudu Lawnmower, W208.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76740	2024/10/21	R2,622.00	Out of The Box Services	Fault finding and repairs to hard start on pole pruner, P296.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76741	2024/10/21	R3,300.00	Out of The Box Services	Fault finding and repairs to hard start on pole pruner, P294.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76742	2024/10/21	R2,165.00	Out of The Box Services	Fault finding and repairs to defective emergency brake on chainsaw, P157.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76743	2024/10/21	R2,010.00	Out of The Box Services	Fault finding and repairs to hard start on brushcutter, P251.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
76792	2024/10/22	R9,874.36	Complete Telecom Solutions	Supply, deliver and installation of fire sirens at the Buller Centre, Vredenburg.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
76793	2024/10/22	R8,970.00	West Coast Communications	Repairs to electrical fencing at the Steyn House, Vredenburg.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
76843	2024/10/24	R2,478.00	Total Langebaan	Supply and deliver diesel for Nissan Tipper truck, CFG 27924 (S114).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76863	2024/10/25	R97,945.50	Sky Metro Equipment	Copier rental for August 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76864	2024/10/25	R23,497.21	Sky Metro Equipment	Copy charges for September 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76865	2024/10/25	R97,945.50	Sky Metro Equipment	Copier rental for September 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76866	2024/10/25	R97,945.50	Sky Metro Equipment	Copier rental for October 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76894	2024/10/28	R1,027.50	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W125.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76895	2024/10/28	R1,027.50	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W125.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76896	2024/10/28	R2,035.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 27128 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76897	2024/10/29	R2,065.00	Total Langebaan	Supply and deliver diesel for Landini tractor, CFG 40212 (S193).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76901	2024/10/29	R124,382.70	Ignite Advisory Services	Facilitate the drafting of the Annual Report for 2023/24.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76920	2024/10/30	R3,717.00	Total Langebaan	Supply and deliver diesel for Isuzu Tipper truck, CFG 28780 (S174).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76921	2024/10/30	R2,891.00	Total Langebaan	Supply and deliver diesel for Bell Digger Loader, CFG 9552 (S151).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76927	2024/10/30	R10,094.60	R Suliman Psychology Practice	Clinical psychologist services rendered to 7 employees on 21 and 22 August 2024; including 1 termination report and travel costs.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76928	2024/10/30	R12,054.60	R Suliman Psychology Practice	Clinical psychologist services rendered to 8 employees on 25 and 26 September 2024; including 5 termination reports and travel costs.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
76960	2024/10/31	R2,035.00	CWL Baard Auto	Supply and deliver diesel for John Deere tractor, CFG 27495 (S154).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77018	2024/11/01	R3,047.50	Bandkorp	Call out to repair punctures on Isuzu truck, CFG 24128 (S131).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77019	2024/11/01	R4,358.50	Bandkorp	Fault finding and repairs to damaged rim and defective axle leafsprings on trailer, CFG 11193 (P195).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77029	2024/11/04	R1,710.06	Complete Telecom Solutions	Emergency call out and repairs to link at Vredenburg Landfill site.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
77071	2024/11/04	R4,547.00	Out of The Box Services	Fault finding and repairs to defective cutting blades and perform service on Husqvarna zero turn mower, V84.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77072	2024/11/04	R2,305.00	Out of The Box Services	Fault finding and repairs to hard start on brushcutter, C19.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77073	2024/11/04	R2,474.00	Out of The Box Services	Fault finding and repairs to defective drive shaft on concrete cutter, W255.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77076	2024/11/04	R2,618.55	Vredenburg Bande Diens	Call out to repair puncture on MST Backhoe Loader, CFG 4088 (M35).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77082	2024/11/04	R2,593.00	Out of The Box Services	Fault finding and repairs to defective gearbox on pole pruner, P294.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy



77083	2024/11/04	R2,325.00	Out of The Box Services	Fault finding and repairs to hard tart on brushcutter, W263.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77084	2024/11/04	R2,065.00	Out of The Box Services	Fault finding and repairs to hard start on edge trimmer, P42.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77085	2024/11/04	R2,150.00	Out of The Box Services	Fault finding and repairs to hard start on edge trimmer, W73.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77086	2024/11/04	R2,745.00	Out of The Box Services	Fault finding and repairs to hard start on defective clutch drum and clutch assembly on brushcutter, P153.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77087	2024/11/04	R2,657.00	Out of The Box Services	Fault finding and repairs to hard start and defective clutch on brushcutter, W159.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77088	2024/11/04	R3,382.80	Out of The Box Services	Fault finding and repairs to hard start on chainsaw, W190.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77091	2024/11/04	R61,546.85	Spectrum Communications	Fault finding and repairs to defective telemetry systems at Da Gama Reservoir, Blueberry Hills Reservoir, Brittanica Heights Reservoir and Hannesbaal pump station.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
77099	2024/11/04	R331,937.15	African Water Utilities	Emergency fault finding and repairs to water pressure drops and supply and installation of pressure sustaining valves in St. Helena Bay.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
77135	2024/11/06	R2,060.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77151	2024/11/07	R5,500.00	Disaster Management Institute of Southern Africa	Non-member registration fees to the DMISA 2024 conference for 1 employee.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77213	2024/11/08	R3,961.50	Total Langebaan	Supply and deliver diesel for Nissan Tipper truck, CFG 6095 (S80).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77215	2024/11/08	R2,698.46	Truvelo Africa Electronics Division	Supply and deliver cable detector / sensor for portable K53 motorcycle test system.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77243	2024/11/11	R3,060.00	Out of The Box Services	Fault finding and repairs to defective exhaust and frame on waterpump, P101.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77244	2024/11/11	R2,020.00	Out of The Box Services	Fault finding and repairs to non start on high pressure washer, Z26.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77245	2024/11/11	R2,675.00	Out of The Box Services	Fault finding and repairs to hard start on generator, P242.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77246	2024/11/11	R3,265.00	Out of The Box Services	Fault finding and repairs to non start on generator, P124.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77249	2024/11/11	R5,011.99	IDV Projekte	Fault finding and repairs to defective cutting blades and loose side skirts on blowermower, W176.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77302	2024/11/13	R1,668.00	Total Langebaan	Supply and deliver diesel for Ford Ranger bakkie, CFG 29976 (S156).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77303	2024/11/13	R2,919.00	Total Langebaan	Supply and deliver diesel for Isuzu Tipper truck, CFG 28780 (S174).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77304	2024/11/13	R43,137.50	Chartered Institute of Government Finance Audit and Risk Officers	Early bird non-member and member registration fees for the mSCOA annual programme on 04 December 2024 till 06 December 2024 for 10 employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77307	2024/11/13	R9,953.25	Complete Telecom Solutions	Fault finding and repairs to front door at Building department.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
77309	2024/11/13	R2,919.00	Total Langebaan	Supply and deliver diesel for Bell Digger Loader, CFG 9552 (S151).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77320	2024/11/14	R9,918.75	Complete Telecom Solutions	Supply, installation and setup of magnetic locks at door solid waste door.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
77321	2024/11/14	R5,606.25	West Coast Communications	Final repairs to fence at Steyn House, Vredenburg.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
77322	2024/11/14	R31,916.43	MSJ Poultry	Emergency call out and repairs to failure on Returned Activated Sludge (RAS) pipe at Lainville wastewater treatment plant.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
77447	2024/11/20	R7,362.53	Sky Metro Equipment	Supply and deliver Yellow Image unit for Konica Minolta printer.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77465	2024/11/20	R1,042.50	Total Langebaan	Supply and deliver diesel for Nissan Cabstar, CFG 21730 (S92).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77466	2024/11/20	R1,040.00	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77467	2024/11/20	R1,040.00	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77468	2024/11/20	R3,753.00	Total Langebaan	Supply and deliver diesel for Isuzu Tipper truck, CFG 28780 (S174).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77471	2024/11/20	R21,850.00	Munsoft	Registration fees to the Munsoft annual general meeting on 08 December 2024 till 10 December 2024 for 2 employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77492	2024/11/21	R10,235.00	Lasec SA	Supply and deliver Dissolved Oxygen (DO) probe polographic 3m cable with 2 membranes and filling solution.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77499	2024/11/21	R1,668.00	Total Langebaan	Supply and deliver diesel for Landini Super tractor, CFG 40212 (S193).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77502	2024/11/21	R23,235.82	Drager South Africa	Maintenance to alcotest alcohol testers, gas calibration and supplier and delivery of AA batteries and mouthpieces for testers.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77577	2024/11/26	R69,200.00	WC Detailing	Emergency cleaning of office carpets at the Beansa Building for the Human Resources and Creditors offices.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77591	2024/11/26	R1,668.00	Total Langebaan	Supply and deliver diesel for Ford Ranger bakkie, CFG 29976 (S156).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77600	2024/11/27	R3,174.00	Coastal Tyre Services	Call out to repair puncture on MST Backhoe Loader, CFG 4088 (M35).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77601	2024/11/27	R2,616.25	Coastal Tyre Services	Replace tyre punctured beyond repair on Ford Ranger bakkie, CFG 11656 (R11).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77602	2024/11/27	R2,231.00	Coastal Tyre Services	Call out to fit 4 retreads tyres supplied by SBM on Isuzu Refuse Compactor, CFG 2142 (R47).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77603	2024/11/27	R2,195.35	Coastal Tyre Services	Call out to repair puncture on John Deere tractor, CFG 27495 (S154).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77604	2024/11/27	R3,013.00	Coastal Tyre Services	Call out to repair puncture on Revaro Loader, CFG 43236 (R110).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77605	2024/11/27	R3,333.85	Coastal Tyre Services	Call out to repair puncture on Case Loader, CFG 18352 (R38).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77606	2024/11/27	R4,775.38	Coastal Tyre Services	Call out to repair puncture on Revaro Loader, CFG 43236 (R110).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77607	2024/11/27	R3,760.50	Coastal Tyre Services	Call out to repair puncture on Revaro Loader, CFG 43236 (R110).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy

77669	2024/12/02	R2,955.00	Out Of The Box Services	Fault finding and repairs to defective non start, defective cutting heads and perform service on brushcutter, Z30.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77670	2024/12/02	R3,165.00	Out Of The Box Services	Fault finding and repairs to hard start on edge trimmer, V16.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77671	2024/12/02	R2,660.00	Out Of The Box Services	Fault finding and repairs to non start and defective cutting system on edge trimmer, W155.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77672	2024/12/02	R2,565.00	Out Of The Box Services	Fault finding and repairs to defective recoil starter, exhaust, cutting chain and perform service on chainsaw, P290.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77673	2024/12/02	R2,401.00	Out Of The Box Services	Fault finding and repairs to defective cutting chain and carburetor on chainsaw, P316.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77674	2024/12/02	R2,520.00	Out Of The Box Services	Fault finding and repairs to defective gearbox on brushcutter, V46.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77675	2024/12/02	R2,480.00	Out Of The Box Services	Fault finding and repairs to hard start on brushcutter, P285.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77676	2024/12/02	R3,598.00	Out Of The Box Services	Fault finding and repairs to defective drive shaft, recoil starter and cutting head on brushcutter, W203.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77677	2024/12/02	R2,520.00	Out Of The Box Services	Fault finding and repairs to defective starting mechanism and oil pump on chainsaw, W258.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77678	2024/12/02	R2,660.00	Out Of The Box Services	Fault finding and repairs to non start and defective ignition coil on lawnmower, Z40.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
77681	2024/12/02	R7,877.50	TGIS	Renewal of e-signature licenses.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77682	2024/12/02	R2,622.00	ESRI South Africa	Implementation and configuration of SSL certificate on the ArcGIS Systems to secure for 2024/25.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77692	2024/12/03	R5,304.10	Club Mykonos	Agency fees for October 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77693	2024/12/03	R8,796.81	Complete Telecom Solutions	Emergency repairs to links at Floryn Street, Vredenburg.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
77706	2024/12/03	R38,914.94	Wolters Kluwer Tax & Accounting	Annual maintenance fees on Team Mate licenses for 2024 / 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77780	2024/12/05	R2,120.00	CWL Baard Auto	Supply and deliver diesel of Nissan Tipper truck, CFG 41408 (S208).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77781	2024/12/05	R2,120.00	CWL Baard Auto	Supply and deliver diesel for Landini tractor, CFG 40212 (S193).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77782	2024/12/05	R1,048.50	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77783	2024/12/05	R1,048.50	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77784	2024/12/05	R3,884.40	Total Langebaan	Supply and deliver diesel for Isuzu Tipper truck, CFG 28780 (S174).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77791	2024/12/05	R2,756.27	PG Glass Vredenburg	Emergency supply and install laminated safety glass for patio door at Vredenburg sports grounds.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
77802	2024/12/06	R91,266.12	Ignite Advisory Services	Monthly hosting and storage fees for November 2024 and December 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77803	2024/12/06	R100,538.78	Ignite Advisory Services	Hands-on support: Preparation of Moderation Report per Directorate.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77804	2024/12/06	R23,018.25	Sky Metro Equipment	Copy charges for October 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77805	2024/12/06	R23,018.25	Sky Metro Equipment	Copy charges for November 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77820	2024/12/09	R600,584.52	National Sea Rescue Institute of South Africa	The provision of life guard services on various beaches for the festive season.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77849	2024/12/09	R73,249.25	Invula Quality Protection Africa	Provision of security services to libraries in the Saldanha Bay Municipality for October 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77926	2024/12/12	R97,945.50	Sky Metro Equipment	Copier rental for January 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77928	2024/12/12	R97,945.50	Sky Metro Equipment	Copier rental for November 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77929	2024/12/12	R97,945.50	Sky Metro Equipment	Copier rental for December 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77950	2024/12/13	R9,200.00	BUI Medical and Technology Supplies	Firewall Security Update - Retainer Hours - Networking - Remote.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
77967	2024/12/17	R7,655.60	Annemadelein Scherer Arbeidsterapie	Supply of occupational therapy and travel costs included.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
77976	2024/12/17	R117,260.33	Khubeka Construction	Emergency sealing of joints in St Helena Bay Reservoirs and sealing a portion of internal wall with exposed reinforcing on 1 Reservoir.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
78016	2024/12/18	R2,890.19	ACD Service Centre Vredenburg	Fault finding and repairs to overheating and engine cut out on Jacobsen zero turn mower, P34.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
78017	2024/12/18	R4,412.90	ACD Service Centre Vredenburg	Fault finding and repairs to non start and lack of power on Jacobsen zero turn mower, P34.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78018	2024/12/18	R2,127.50	Bandkorp	Call out to repair puncture on John Deere tractor, CFG 18928 (P224).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78019	2024/12/18	R9,980.00	Out Of The Box Services	Fault finding and repairs to defective starting mechanism on lawnmower, S83.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78020	2024/12/18	R2,695.00	Out Of The Box Services	Fault finding and repairs to defective drive system on brushcutter, W87.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78021	2024/12/18	R2,110.00	Out Of The Box Services	Fault finding and repairs to hard start on lawnmower, P75.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78022	2024/12/18	R4,029.85	IDV Projekte	Fault finding and repairs to defective drive shaft on brushcutter, P250.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78023	2024/12/18	R3,523.29	IDV Projekte	Fault finding and repairs to lack of power on brushcutter, D155.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78024	2024/12/18	R3,587.10	IDV Projekte	Fault finding and repairs to blade adjustment on pole pruner, P254.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78025	2024/12/18	R4,495.44	IDV Projekte	Fault finding and repairs to non start on brushcutter, D158.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78026	2024/12/18	R2,455.20	IDV Projekte	Fault finding and repairs to idling issues on handheld blower, W274.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78074	2024/12/24	R9,936.00	Invusa Trading 1224	Cleaning of sanitary bins for various municipal buildings / Vredenburg offices for a period of 3 months.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy



78137	2025/01/02	R73,249.25	Invula Quality Protection Africa	Provision of security services to libraries in the Saldanha Bay Municipality for November 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78144	2025/01/03	R5,350.31	Club Mykonos	Agency fees for November 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78166	2025/01/07	R3,192.48	IDV Projekte	Fault finding and repairs to no power on Scag zero turn mower, V24.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78167	2025/01/07	R3,161.84	IDV Projekte	Fault finding and repairs to defective drive system on brushcutter, C20.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78168	2025/01/07	R3,255.00	Out of The Box Services	Fault finding and repairs to defective cutting head and drive system on brushcutter, W56.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78169	2025/01/07	R2,115.00	Out of The Box Services	Fault finding and repairs to defective drive system on brushcutter, Z30.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78176	2025/01/08	R1,055.00	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78177	2025/01/08	R1,055.00	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78178	2025/01/08	R3,886.20	Total Langebaan	Supply and deliver diesel for Isuzu Tipper truck, CFG 28780 (S174).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78196	2025/01/08	R2,800.00	Driekie Steel	Emergency repairs to security door at Saldanha pump station.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
78197	2025/01/08	R9,990.00	Driekie Steel	Supply and fit new door and locks and manufacture new burglar bars at Langebaan RAS pump station.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
78232	2025/01/14	R1,727.20	Total Langebaan	Supply and deliver diesel for Ford Ranger bakkie, CFG 29976 (S156).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78233	2025/01/14	R2,132.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78248	2025/01/15	R73,249.25	Invula Quality Protection Africa	Provision of security services to libraries in the Saldanha Bay Municipality for December 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78265	2025/01/16	R16,445.00	Abacus Micro Systems Saldanha	Data recovery service due to electro mechanical failure on SSD hard drive for 1 employee.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
78268	2025/01/16	R6,828.00	Mweb Connect	Supply 10Mbps Uncapped Premium ADSL data for Municipal Manager's Communication's office.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78283	2025/01/17	R3,198.00	CWL Baard Auto	Supply and deliver diesel for Nissan Tipper truck, CFG 21672 (S105).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78324	2025/01/20	R 2,966.43	IDV Projekte	Fault finding and repairs to lack of power and noise in engine on handheld blower, S199.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78325	2025/01/20	R2,362.24	IDV Projekte	Fault finding and repairs to defective carburettor on pole pruner, P178.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78331	2025/01/20	R1,705.60	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78333	2025/01/20	R5,359.17	Club Mykonos	Agency fees for December 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78349	2025/01/21	R6,554.60	R Sulman Psychology Practice	Clinical psychologist services rendered to 3 employees on 30 October 2024; including 5 termination reports and travel costs.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78390	2025/01/22	R2,020.00	Out of The Box Services	Fault finding and repairs to defective recoil starter and ignition coil on plate compactor, D138.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78391	2025/01/22	R2,365.00	Out of The Box Services	Fault finding and repairs to defective cutting system on pole pruner, P177.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78397	2025/01/22	R1,295.40	Total Langebaan	Supply and deliver diesel for JAC Mini truck, CFG 43861 (S217).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78398	2025/01/22	R1,055.00	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78399	2025/01/22	R1,055.00	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78404	2025/01/22	R7,877.50	TGIS	Renewal of e-signature licenses.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78415	2025/01/23	R3,597.00	Out of The Box Services	Fault finding and repairs to non start on edge trimmer, V16.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78416	2025/01/23	R3,206.75	IDV Projekte	Fault finding and repairs to non start on brushcutter, Z12.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78417	2025/01/23	R6,712.47	IDV Projekte	Fault finding and repairs to non start on brushcutter, D59.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78419	2025/01/24	R2,132.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78447	2025/01/27	R421,210.85	Amandia GCF Construction	Repairs to sewer line in Diazville and resurfacing of two intersections and sidewalks adjacent to the Police Station.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
78459	2025/01/27	R1,727.20	Total Langebaan	Supply and deliver diesel for Ford Ranger bakkie, CFG 29976 (S156).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78531	2025/02/03	R52,900.00	Roy Steele and Associates	Provision of professional consultant for selection and appointment process of senior manager reporting directly to the Municipal Manager.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78546	2025/02/03	R4,264.00	CWL Baard Auto	Supply and deliver diesel for Superior Roadsweeper, CFG 36422 (S163).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78547	2025/02/03	R2,132.00	CWL Baard Auto	Supply and deliver diesel of MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78606	2025/02/06	R4,068.00	Total Langebaan	Supply and deliver diesel for Nissan truck, CFG 6095 (S80).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78607	2025/02/06	R1,356.00	Total Langebaan	Supply and deliver diesel for Nissan truck, CFG 21730 (S82).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78622	2025/02/06	R49,220.00	Naldo Construction	Emergency repairs to 100mm bulk connection bulk connection to Erven 188/3, Uiekraal, fabrication of mild steel reducer 420mm x 100mm T-piece, excavation and removal of T-piece, T-piece installation and tie-in and backfilling.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
78689	2025/02/10	R647,593.75	Westland Construction	Emergency replacement of existing 355mm asbestos cement sewer pipe with new uPVC pipe in Diazville Road, Saldanha.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
78698	2025/02/11	R1,323.60	Total Langebaan	Supply and deliver diesel for JAC Mini truck, CFG 43861 (S217).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78764	2025/02/12	R3,480.00	Out of The Box Services	Fault finding and repairs to defective gearbox and non start on brushcutter, V86.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78767	2025/02/12	R5,126.60	IDV Projekte	Fault finding and repairs to defective spindle housing assembly on Scag zero turn mower, W289.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy

78771	2025/02/12	R2,655.01	IDV Projekte	Fault finding and repairs to defective alignment of cutting blade on asphalt cutter, P339.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78772	2025/02/12	R4,213.26	IDV Projekte	Fault finding and repairs to defective cutting deck v-belt on Scag zero turn mower, W290.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78773	2025/02/12	R6,830.49	IDV Projekte	Fault finding and repairs to defective cutting deck v-belt and supply and fit new cutting blades for Husqvarna zero turn mower, P305.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78796	2025/02/12	R2,237.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78802	2025/02/12	R2,152.46	IDV Projekte	Fault finding and repairs to hard start on Scarifier, P220.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78803	2025/02/12	R5,211.23	Weskus Courier Mechanical and Printing Services	Fault finding and repairs to defective tail light on trailer, CFG 27100 (W181).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78818	2025/02/13	R4,068.00	Total Langebaan	Supply and deliver diesel of Isuzu Tipper truck, CFG 28780 (S174).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78871	2025/02/17	R39,445.00	West Coast Builders	Emergency excavator hire for the repairs to 300mm bulk supply pipeline to Paternoster.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
78877	2025/02/18	R4,268.80	Workshop Electronics	Call out and repairs to vehicle play detectors.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
78878	2025/02/18	R9,717.50	Naldo Construction	Emergency repairs to control valve at Laingville reservoir.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
78970	2025/02/20	R14,409.99	Juta & Company	Renewal of Legalbrief Today annual subscription.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78982	2025/02/20	R4,068.00	Total Langebaan	Supply and deliver diesel for Nissan truck, CFG 6095 (S80).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
78983	2025/02/20	R2,237.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79009	2025/02/21	R1,096.00	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79010	2025/02/21	R1,096.00	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79036	2025/02/24	R73,249.25	Invula Quality Protection Africa	Provision of security services to libraries in the Saldanha Bay Municipality for January 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79067	2025/02/25	R5,359.17	Club Mykonos	Agency fees for January 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79069	2025/02/25	R49,456.62	DLM	Supply and deliver of Mobrey control unit wall mounting IPS power supply volt output and Mobrey Ultrasonic level Transmitter UPVC Body cable.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
79134	2025/02/28	R4,068.00	Total Langebaan	Supply and deliver diesel for Isuzu Tipper truck, CFG 28780 (S174).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79194	2025/03/04	R109,501.85	West Coast Builders	Emergency excavator hire and supply and delivery of base course, filling sand and crusher dust for repairs to 200mm bulk supply pipeline at Jacob's Bay Umoya estate.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
79204	2025/03/04	R2,237.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79205	2025/03/04	R2,237.00	CWL Baard Auto	Supply and deliver diesel for Nissan Tipper truck, CFG 41408 (S208).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79210	2025/03/04	R25,636.92	Sky Metro Equipment	Copy charges for January 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79257	2025/03/06	R4,026.60	Total Langebaan	Supply and deliver diesel for Isuzu Tipper truck, CFG 28780 (S174).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79290	2025/03/10	R2,684.40	Total Langebaan	Supply and deliver diesel for Nissan Tipper truck, CFG 27924 (S114).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79304	2025/03/10	R2,980.00	Out of The Box Services	Fault finding and repairs to hard start on chainsaw, P157.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79330	2025/03/10	R3,358.00	Weskus Courier Mechanical and Printing Services	Call out to fit cutting blades supplied by SBM on blower mower, P152.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79331	2025/03/10	R2,640.00	Out of The Box Services	Fault finding and repairs to defective fan belt, spring and disc and supply and fit new cutting blades on lawnmower, W249.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79332	2025/03/10	R2,169.00	Out of The Box Services	Fault finding and repairs to hard start and fuel leak on edge trimmer, W153.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79333	2025/03/10	R2,625.00	Out of The Box Services	Fault finding and repairs to lack of power and supply and fit new cutting chains and cutting chain adjuster on chainsaw, W192.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79334	2025/03/10	R2,435.00	Out of The Box Services	Fault finding and repairs to defective idling, lack of power and cutting head on brushcutter, P136.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79335	2025/03/10	R2,225.00	Out of The Box Services	Fault finding and repairs to defective recoil starter and perform service on waterpump, S137.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79336	2025/03/10	R2,255.00	Out of The Box Services	Fault finding and repairs to non start on brushcutter, W231.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79337	2025/03/10	R4,060.00	Out of The Box Services	Fault finding and repairs to defective disc and cutting blades on lawnmower, W248.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79338	2025/03/10	R9,971.65	Naldo Construction	Emergency supply and installation of 100mm flanged strainer and 100mm x 500mm flanged distance piece at Jacob's Bay reservoir site.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
79353	2025/03/11	R1,342.20	Total Langebaan	Supply and deliver diesel for JAC X200 mini-truck, CFG 43861 (S217).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79357	2025/03/12	R9,999.25	Universal Trading	Emergency supply and delivery of multi drilled 50mm flanged non-return valve and strainer for repairs to pipework at Britannia Heights pumpstation.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
79372	2025/03/12	R22,652.70	Leadership Academy for Guardians of Governance	Member and non-member fees for the CPD training: Global Internal Audit Standards for 27 - 28 March 2025 for 3 employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79378	2025/03/12	R45,633.06	Ignite Advisory Services	Monthly hosting and storage fees for January 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79385	2025/03/12	R182,342.42	Ignite Advisory Services	Monthly hosting and storage fees for February 2025 and March 2025, facilitate the drafting of the S72 report (Performance section) and upload of changes to the SDBIP on the mid-year performance adjustments.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79402	2025/03/13	R9,597.15	PG Glass Vredenburg	Emergency call out to supply and install laminated coated safety glass.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
79431	2025/03/14	R3,576.50	RK Compressor and Steam Services	Call out to perform six month services on 200 liter big compressor and 100 liter small compressor.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
79448	2025/03/17	R35,296.52	Ignite Advisory Services	Facilitate the performance evaluations in terms of S57 of the Municipal Systems Act - Final, and Disbursements.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79464	2025/03/18	R4,381.50	Alco-Safe	Calibration on SoToxa™ Oral Fluid Mobile Test System.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79473	2025/03/18	R3,410.00	Out of The Box Services	Fault finding and repairs to lack of power and oil leaks on Husqvarna zero turn mower, P307.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy

79474	2025/03/18	R2,530.00	Out of The Box Services	Fault finding and repairs to non start on Kudu Lawnmower, W206.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79499	2025/03/18	R1,092.50	Total Langebaan	Supply and deliver petrol for Husqvarna zero turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79500	2025/03/18	R1,092.50	Total Langebaan	Supply and deliver petrol for Husqvarna zero turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79519	2025/03/19	R2,220.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79524	2025/03/19	R3,415.50	Complete Telecom Solutions	Repairs to electric fence at municipal parking area.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
79529	2025/03/19	R18,657.60	Complete Telecom Solutions	Repairs to fibre network repairs by replacing cable and route.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
79540	2025/03/20	R12,724.75	Canon South Africa t/a OCE South Africa	Fault finding and repairs to errors and defective head of A0 Scan plotter machine.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
79546	2025/03/20	R5,359.17	Club Mykonos	Agency fees for February 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79560	2025/03/24	R73,249.25	Invula Quality Protection Africa	Provision of security services to libraries in the Saldanha Bay Municipality for February 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79563	2025/03/24	R97,945.50	Sky Metro Equipment	Copier rental for March 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79565	2025/03/24	R9,999.71	Complete Telecom Solutions	Repairs to Steyn House garage motor by installing new tension kits.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
79567	2025/03/24	R25,933.36	Sky Metro Equipment	Copy charges for February 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79599	2025/03/25	R9,332.25	Alco-Safe	Supply and deliver SoToxa™ drug test cartridges.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79636	2025/03/26	R23,700.02	Chartered Institute of Government Finance Audit and Risk Officers	Public Sector and Audit & Risk Indaba Master class for 3 Employees from 08 - 10 April 2025	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
79663	2025/03/27	R1,789.60	Total Langebaan	Supply and deliver diesel for Ford Ranger bakkie, CFG 29976 (S156).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79707	2025/03/31	R183,855.10	African Water Utilities	Supply and installation of Mag flow meter, network pressure logging of St Helena Bay for a period of 1.5 months and general services.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
79711	2025/03/31	R55,878.50	Built Environment Skills and Training	Quality management for constructing and engineering professionals.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79746	2025/04/01	R117,267.08	Ignite Advisory Services	Facilitate the performance evaluations in terms of S57 of the Systems Act - Mid year and facilitate the drafting of the TL SDBIP.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79749	2025/04/01	R2,153.38	Weskus Courier Mechanical and Printing Services	Fault finding and repairs to defective starting mechanism on Baumax Submersible pump, P300.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79750	2025/04/01	R3,409.75	Weskus Courier Mechanical and Printing Services	Fault finding and repairs to defective handle on drum roller, P176.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79751	2025/04/01	R7,263.40	Weskus Courier Mechanical and Printing Services	Fault finding and repairs to defective leaf springs, wheel bearings and U-bolts and nuts on trailer, CFG 10696 (W193).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79752	2025/04/01	R2,535.00	Out of The Box Services	Fault finding and repairs to defective gearbox on brushcutter, W263.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79753	2025/04/01	R2,529.00	Out of The Box Services	Fault finding and repairs to defective drive system on brushcutter, P241.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79785	2025/04/02	R7,657.36	Sky Metro Equipment	Supply and deliver cyan image unit for Konica Minolta printer.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79802	2025/04/03	R2,131.59	IDV Projekte	Fault finding and repairs to hard start and defective cutting head on brushcutter, W279.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79803	2025/04/03	R2,453.50	IDV Projekte	Fault finding and repairs to defective PTO and drive belt system on Scag zero turn mower, W165.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79804	2025/04/03	R2,419.00	Out of The Box Services	Fault finding and repairs to defective cutting deck on Kudu Lawnmower, Z40.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79805	2025/04/03	R2,735.00	Out of The Box Services	Fault finding and repairs to defective starter motor and damaged clutch drum on brushcutter, Z47.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79807	2025/04/03	R2,107.50	IDV Projekte	Fault finding and repairs to non start and defective cutting system on chainsaw, P290.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79808	2025/04/03	R2,072.94	IDV Projekte	Fault finding and repairs to defective cutting head on brushcutter, W203.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79809	2025/04/03	R2,265.00	Out of The Box Services	Fault finding and repairs to oil leak and engine cut out on brushcutter, W279.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79810	2025/04/03	R2,505.00	Out of The Box Services	Fault finding and repairs to lack of power on brushcutter, W278.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79811	2025/04/03	R2,488.75	IDV Projekte	Supply and fit cutting blades on Husqvarna zero turn mower, P310.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79832	2025/04/03	R15,589.40	Complete Telecom Solutions	Call out to test, analyse and repair fire system at SBM Investment Centre.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
79851	2025/04/04	R4,026.60	Total Langebaan	Supply and deliver diesel for Isuzu Tipper truck, CFG 28780 (S174).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79855	2025/04/07	R9,200.00	Glassromance	Emergency throwing of thrust block to prevent joint separation on the bend of a sludge pipe by supplying all necessary tools and material to encase existing sewerage pipe in concrete to prevent the bend from kick-out under pressure.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
79861	2025/04/07	R105,627.50	Westland Construction	Emergency removal of redundant 350mm and 200mm AC pipes on private property (Erf 10106 and Erf 10105).	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
79863	2025/04/07	R6,390.00	Out of The Box Services	Fault finding and repairs to defective wheels and turning gear on concrete mixer, W148.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79869	2025/04/08	R5,232.50	Frama	Supply and deliver Mailmax ink tank for franking machine.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79884	2025/04/08	R47,705.00	South African Revenue Protection Association	SARPA essential infrastructure crimes courses, investigation course and sensitising session.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79909	2025/04/08	R2,495.00	Out of The Box Services	Fault finding and repairs to hard start on edge trimmer, D56.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
79923	2025/04/09	R2,132.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79943	2025/04/11	R1,054.50	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79944	2025/04/11	R1,054.50	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy

79945	2025/04/11	R1,279.20	CWL Baard Auto	Supply and deliver diesel for John Deere tractor, CFG 27495 (S154).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79959	2025/04/11	R2,530.00	PG Glass Vredenburg	Emergency replacement of broken glass.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
79978	2025/04/14	R8,211.00	Akacia Medical	Supply and deliver blood alcohol collection kits.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80039	2025/04/15	R1,279.20	Total Langebaan	Supply and deliver diesel for JAC X200 Mini-truck, CFG 43861 (S217).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80040	2025/04/15	R1,492.40	CWL Baard Auto	Supply and deliver diesel for Hyundai H100, CFG 25021 (S143).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80079	2025/04/17	R2,132.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80080	2025/04/17	R1,054.50	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80082	2025/04/17	R1,054.50	Total Langebaan	Supply and deliver petrol for Scag zero turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80098	2025/04/22	R4,466.65	IDV Projekte	Fault finding and repairs to defective cutting blades and servicing of Husqvarna zero turn mower, P310.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80099	2025/04/22	R3,243.00	Weskus Courier Mechanical and Printing Services	Fault finding and repairs to defective cutting chain on pole pruner, P1.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80100	2025/04/22	R6,985.11	Weskus Courier Mechanical and Printing Services	Supply and fit drive belt and spindle on Husqvarna zero turn mower, P310.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80101	2025/04/22	R3,300.50	Weskus Courier Mechanical and Printing Services	Fault finding and repairs to defective bearings on Scag zero turn mower, P267.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80102	2025/04/22	R4,577.00	Weskus Courier Mechanical and Printing Services	Fault finding and repairs to hard start on concrete cutter, W254.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80107	2025/04/22	R2,223.01	IDV Projekte	Fault finding and repairs to hard start on handheld blower, P273.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80108	2025/04/22	R2,500.00	Out Of The Box Services	Fault finding and repairs to hard start on chainsaw, P292.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80109	2025/04/22	R2,223.01	IDV Projekte	Fault finding and repairs to hard start on lawnmower, W269.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80144	2025/04/23	R5,359.17	Club Mykonos	Agency fees for March 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80177	2025/04/24	R127,650.00	Westland Construction	Emergency replacement of existing 200mm steel pipe with a new 200mm class 16 HDPE pipe at West Coast Mall for the Jacob's Bay pipeline.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
80239	2025/04/30	R189,405.00	Swaco Organies	Emergency removal and transportation of dewatered wastewater sludge from Langebaan wastewater treatment works.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
80250	2025/05/05	R8,500.00	ITC Pest Control Services and Solutions	Emergency removal of bee hive at Vredenburg Call Centre.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
80251	2025/05/05	R2,576.40	Total Langebaan	Supply and deliver diesel for Nissan truck, CFG 21730 (S92).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80267	2025/05/05	R42,252.84	Ignite Advisory Services	Monthly hosting and storage fees for September 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80268	2025/05/05	R45,633.06	Ignite Advisory Services	Monthly hosting and storage fees for April 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80331	2025/05/07	R5,171.44	Complete Telecom Solutions	Supply and install electric lock and power supply with battery for Steyn Huis gate.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
80391	2025/05/09	R2,095.00	CWL Baard Auto	Supply and deliver diesel for Nissan truck, CFG 23288 (S126).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80404	2025/05/12	R3,660.45	Frama	Annual renewal of remote meter setting fees for Frama franking machine.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80412	2025/05/12	R1,257.00	Total Langebaan	Supply and deliver diesel for JAC X200 mini-truck, CFG 43861 (S217).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80413	2025/05/12	R1,263.60	CWL Baard Auto	Supply and deliver diesel for John Deere tractor, CFG 27495 (S154).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80414	2025/05/12	R3,771.00	Total Langebaan	Supply and deliver diesel for Isuzu Tipper truck, CFG 28780 (S174).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80460	2025/05/14	R1,257.00	CWL Baard Auto	Supply and deliver diesel for John Deere tractor, CFG 27495 (S154).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80478	2025/05/15	R2,705.00	Out Of The Box Services	Fault finding and repairs to oil leak on Baumax plate compactor, P300.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80479	2025/05/15	R2,350.00	Out Of The Box Services	Fault finding and repairs to non start on brushcutter, P285.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80480	2025/05/15	R3,615.00	Out Of The Box Services	Fault finding and repairs to hard start on handheld blower, S53.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80481	2025/05/15	R2,295.00	Out Of The Box Services	Fault finding and repairs to defective start button and lack of power on pole pruner, P297.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80482	2025/05/15	R5,594.32	Ceeto Marine and Field Services	Fault finding and repairs to defective jockey wheel , brakes and trailer lights on trailer, CFG 13953 (B81).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80483	2025/05/15	R9,819.25	Ceeto Marine and Field Services	Fault finding and repairs to defective brakes on trailer, CFG 9689 (S128).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80485	2025/05/15	R3,777.75	Weskus Courier Mechanical and Printing Services	Fault finding and repairs to defective tail lights on trailer, CFG 10696 (W193).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80499	2025/05/16	R3,268.30	Securolok	Urgent replacement of 60mm CISA double cylinder locks on master system for Municipal Manager Office suite and cut of latch keys.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80500	2025/05/16	R15,525.00	Munsoft	Schedule O: 2024/24 FMS and PayDay Payroll Year End Closure/AFS Workshop for 3 delegates for 09 - 11 June 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80566	2025/05/19	R9,700.00	IMESA	Early Bird non-member registration fee for attendance of the IMESA congress in East London from 29 October till 31 October 2025 for 1 delegate.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80567	2025/05/19	R73,249.25	Invula Quality Protection Africa	Provision of security services to libraries in the Saldanha Bay Municipality for March 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80568	2025/05/19	R73,249.25	Invula Quality Protection Africa	Provision of security services to libraries in the Saldanha Bay Municipality for April 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80579	2025/05/19	R5,359.17	Club Mykonos	Agency fees for April 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80584	2025/05/19	R8,199.99	IMESA	Early Bird non-member registration fee for attendance of the IMESA congress in East London from 29 October till 31 October 2025 for 1 delegate.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80652	2025/05/22	R37,311.88	Sky Metro Equipment	Copy charges for April 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy



80653	2025/05/22	R30,080.40	Sky Metro Equipment	Copy charges for March 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80654	2025/05/22	R 97,945.50	Sky Metro Equipment	Copier rental for May 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80655	2025/05/22	R97,945.50	Sky Metro Equipment	Copier rental for April 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80680	2025/05/26	R176,924.87	Ignite Advisory Services	Monthly hosting and storage fees for May 2025 and facilitate the drafting of the departmental SDBIP.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80698	2025/05/26	R1,043.50	Total Langebaan	Supply and deliver petrol for Scag zero-turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80699	2025/05/26	R1,043.50	Total Langebaan	Supply and deliver petrol for Scag zero-turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80800	2025/05/29	R5,778.75	Weskus Courier Mechanical and Printing Services	Fault finding and repairs to defective starting mechanism and perform service on concrete cutter, W256.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80801	2025/05/29	R2,452.38	Weskus Courier Mechanical and Printing Services	Fault finding and repairs to defective trailer plug on trailer, CFG 13568 (W183).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80802	2025/05/29	R2,589.67	IDV Projekte	Fault finding and repairs to defective clutch on brushcutter, W314.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80803	2025/05/29	R2,247.25	IDV Projekte	Fault finding and repairs to defective sprocket on chainsaw, P291.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80804	2025/05/29	R2,064.01	IDV Projekte	Fault finding and repairs to non start on brushcutter, S195.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80805	2025/05/29	R2,001.91	IDV Projekte	Fault finding and repairs to non start on brushcutter, P213.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80806	2025/05/29	R2,210.85	IDV Projekte	Fault finding and repairs to non start on brushcutter, P86.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80807	2025/05/29	R2,710.86	IDV Projekte	Fault finding and repairs to non start on brushcutter, P183.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80808	2025/05/29	R2,402.50	IDV Projekte	Supply and deliver concrete cutting disc on pole pruner, W225.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80809	2025/05/29	R2,295.00	Out of The Box Services	Fault finding and repairs to excessive vibration on plate compactor, W214.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80810	2025/05/29	R2,519.00	Out of The Box Services	Fault finding and repairs to non start and defective recoil starter on Kudu Lawnmower, Z40.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80846	2025/05/30	R4,215.00	Chartered Institute of Government Finance Audit and Risk Officers	Non-member registration fees for the ICT Conference 2025 for 1 employee.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80883	2025/06/02	R1,676.00	CWL Baard Auto	Supply and deliver diesel for John Deere tractor, CFG 27495 (S154).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80884	2025/06/02	R1,676.00	CWL Baard Auto	Supply and deliver diesel for Landini tractor, CFG 40212 (S193).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80936	2025/06/04	R3,409.00	Out of The Box Services	Fault finding and repairs to defective cutting system drive, bearings and blade holder on Kudu Lawnmower, W208.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80947	2025/06/05	R7,382.31	Complete Telecom Solutions	Fault finding and repairs to electric fence at municipal parking area.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
80977	2025/06/09	R2,210.00	Out of The Box Services	Fault finding and repairs to defective throttle and cutting head on brushcutter, D155.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
81001	2025/06/09	R73,249.25	Invula Quality Protection Africa	Provision of security services to libraries in the Saldanha Bay Municipality for May 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
81049	2025/06/12	R1,648.00	CWL Baard Auto	Supply and deliver diesel for John Deere tractor, CFG 27495 (S154).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
81050	2025/06/12	R2,060.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
81065	2025/06/12	R5,496.43	Complete Telecom Solutions	Fault finding and repairs to network points at Law Enforcement offices.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
81101	2025/06/17	R13,066.30	Workshop Electronics	Call out for the servicing and calibration of Vehicle Testing Station equipment including brake tester, scuff gauge, axle play detector, headlight tester, kingpin gauge, fifth wheel gauge, tyre depth gauge and height gauge.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
81142	2025/06/18	R2,476.90	IDV Projekte	Fault finding and repairs to non start on chainsaw, W258.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
81143	2025/06/18	R2,027.11	IDV Projekte	Fault finding and repairs to defective starting mechanism on brushcutter, W200.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
81144	2025/06/18	R2,945.00	Out of The Box Services	Fault finding and repairs to defective chain lubber on pole pruner, P179.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
81148	2025/06/19	R5,359.17	Club Mykonos	Agency fees for May 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
81151	2025/06/19	R2,060.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
81154	2025/06/19	R1,648.00	CWL Baard Auto	Supply and deliver diesel for John Deere tractor, CFG 27495 (S154).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
81156	2025/06/19	R64,632.08	Ignite Advisory Services	Hands-on support for Organogram structure, Employee Assist, Individual Indicator Assist, Activities Library roll-overs and IPMS Setup.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
81157	2025/06/19	R45,633.06	Ignite Advisory Services	Monthly hosting and data storage fees for June 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
81170	2025/06/19	R40,169.50	Leica Geosystems	Update of GPS systems' firmware and reactivation of licenses for the survey instrument.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
81197	2025/06/19	R2,746.20	IDV Projekte	Fault finding and repairs to defective tyres and bearings on Baumax high pressure washer, W295.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
81198	2025/06/19	R2,404.64	IDV Projekte	Fault finding and repairs to defective starter and cylinder head on brushcutter, P229.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
81199	2025/06/19	R3,409.75	IDV Projekte	Fault finding and repairs to hard start on brushcutter, C19.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
81200	2025/06/19	R2,967.74	IDV Projekte	Perform service on Husqvarna zero turn mower, S220.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
81201	2025/06/19	R2,134.55	IDV Projekte	Fault finding and repairs to defective casing and frame on waterpump, M19.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
81202	2025/06/19	R2,858.56	IDV Projekte	Fault finding and repairs to non start with key and fan bearing on Nissan panel van, CFG 23340 (B28).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy

81216	2025/06/23	R15,170.00	Chartered Institute of Government Finance Audit and Risk Officers	Member and non-member registration fees for the CIGFARO 2025 Public Sector Finance Seminar: Revenue Streams: Effective Revenue Collection and Reporting in the Public Sector for 3 employees on 08 July 2025 - 09 July 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
81305	2025/06/26	R44,275.00	JPD Turnkey Projects	Installation of fuel dispensing pump.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
81352	2025/06/27	R27,820.85	Sky Metro Equipment	Copy charges for May 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
81361	2025/06/30	R2,060.00	CWL Baard Auto	Supply and deliver diesel for MST Digger Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
6CF	2025/07/14	R73,249.25	Invula Quality Protection Africa	Provision of security services to libraries in the Saldanha Bay Municipality for June 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
80HP	2025/07/24	R25,441.23	Sky Metro Equipment	Copy charges for December 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
81HP	2025/07/24	R97,945.50	Sky Metro Equipment	Copier rental for February 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
82HP	2025/07/24	R97,945.50	Sky Metro Equipment	Copier rental for June 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
83HP	2025/07/24	R32,190.66	Sky Metro Equipment	Copy charges for June 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
79HP	2025/07/18	R5,359.17	Club Mykonos	Agency fees for May 2025.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy

Figures in Rand	Original Budget	Budget Adjustments (i.t.o S28 and S31 of the MFMA)	Final Adjustments Budget	Shifting of Funds (i.t.o. Council approved policy)	Virements (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised Expenditure	Variance	Actual outcome as % of Final Budget	Actual outcome as % of Original Budget
Revenue											
Property rates	352,786,901	4,600,000	357,386,901	-	-	357,386,901	356,497,855	-	(889,066)	100%	101%
Service charges	940,435,121	2,657,000	943,092,121	-	-	943,092,121	949,568,562	-	6,476,441	101%	101%
Investment revenue	72,243,257	5,000,000	77,243,257	-	-	77,243,257	79,754,837	-	2,511,580	103%	110%
Transfers recognised - operational	160,877,352	3,170	160,880,522	-	-	160,880,522	155,455,791	-	(5,424,731)	97%	97%
Other own revenue	177,230,497	(27,961,645)	149,268,852	-	-	149,268,852	137,118,482	-	(12,150,370)	92%	77%
Total revenue (excluding capital transfers and contributions)	1,703,573,128	(15,701,475)	1,687,871,653	-	-	1,687,871,653	1,678,395,807	-	(9,476,146)		
Expenditure											
Employee costs	565,839,904	(2,961,335)	562,858,569	-	(800,000)	562,058,569	512,211,204	-	(49,847,365)	91%	91%
Remuneration of councillors	16,097,339	-	16,097,339	-	-	16,097,339	14,395,192	-	(1,702,147)	89%	89%
Impairment of assets	2,154,758	-	2,154,758	-	-	2,154,758	24,020,303	-	21,865,545	1115%	1115%
Depreciation and amortisation	195,597,312	-	195,597,312	-	-	195,597,312	169,486,467	-	(26,110,845)	87%	87%
Finance charges	19,528,980	(49)	19,528,931	-	-	19,528,931	34,707,037	-	15,178,106	178%	178%
Materials and Bulk purchases	621,289,490	(5,209,599)	616,079,891	-	(65,974)	616,013,917	587,272,147	-	(28,741,770)	95%	95%
Transfers and Grants	1,499,507	150,000	1,649,507	-	(22,000)	1,627,507	600,148	-	(1,027,359)	37%	40%
Other expenditure	403,837,063	(34,645,855)	369,191,208	-	887,973	370,079,181	280,075,708	-	(90,003,473)	76%	69%
Total expenditure	1,825,844,352	(42,686,839)	1,783,157,514	-	(0)	1,783,157,514	1,622,768,206	-	(160,389,308)		
Total revenue (excluding capital transfers and contributions)											
	1,703,573,128	(15,701,475)	1,687,871,653	-	-	1,687,871,653	1,678,395,807	-	(9,476,146)	99%	99%
Total expenditure	1,825,844,352	(42,686,839)	1,783,157,514	-	-	1,783,157,514	1,622,768,206	-	(160,389,308)	91%	89%
Surplus / (Deficit)	(122,271,224)	26,965,363	(95,285,861)	-	-	(95,285,861)	55,627,301	-	150,913,163		
Transfers recognised - capital	87,649,031	(23,591,222)	64,057,809	-	-	64,057,809	48,702,341	-	(15,355,468)	76%	56%
Public contributions and donations	-	-	-	-	-	-	64,931,987	-	64,931,987	100%	100%
Surplus / (Deficit) after capital transfers and contributions	(34,622,193)	3,394,141	(31,228,052)	-	-	(31,228,052)	169,261,629	-	200,489,681		
Actual gains (loss)	-	-	-	-	-	-	(3,313,976)	-	(3,313,976)	100%	100%
Fair value adjustments	-	-	-	-	-	-	3,186,600	-	3,186,600	100%	100%
Gain on reversal of provision	-	-	-	-	-	-	10,457	-	10,457	100%	100%
Loss on disposal of assets and liabilities	-	-	-	-	-	-	2,244,569	-	2,244,569	100%	100%
Gain (loss) on foreign exchange	-	-	-	-	-	-	44,338	-	44,338	100%	100%
Surplus / (Deficit) for the year	(34,622,193)	3,394,141	(31,228,052)	-	-	(31,228,052)	171,433,617	-	202,661,669		
Capital Expenditure and fund sources											
Total Capital Expenditure	326,852,540	3,842,147	330,694,687	-	-	330,694,687	287,031,463	-	(43,663,224)	87%	88%
Transfers recognised - capital	87,649,031	(23,591,222)	64,057,809	-	-	64,057,809	44,195,292	-	(19,862,517)	69%	50%
Borrowings	-	4,910,742	4,910,742	-	-	4,910,742	1,102,453	-	(3,808,289)	22%	#DIV/0!
Internally generated funds	239,203,509	22,522,627	261,726,136	-	-	261,726,136	176,801,731	-	(84,924,405)	68%	74%
Donations	-	-	-	-	-	-	64,931,987	-	64,931,987	100%	100%
Cash flows											
Net cash from (used) operating	189,723,102	(32,741,332)	156,981,770	-	-	156,981,770	338,064,988	-	181,083,218	215%	178%
Net cash from (used) investing	(326,852,540)	(3,841,015)	(330,693,555)	-	-	(330,693,555)	(327,217,382)	-	3,476,173	99%	100%
Net cash from (used) financing	(8,937,070)	-	(8,937,070)	-	-	(8,937,070)	(12,477,067)	-	(3,539,997)	140%	140%
Net increase / (decrease) in cash and cash equivalents	(146,066,508)	(36,592,347)	(182,648,855)	-	-	(182,648,855)	(1,629,461)	-	181,019,394		
Cash and cash equivalents at the beginning of the year	677,779,774	170,284,740	848,064,514	-	-	848,064,514	138,259,296	-	(709,805,218)	16%	20%
Cash and cash equivalents at year end	531,713,266	133,702,393	665,415,659	-	-	665,415,659	136,629,835	-	528,785,824		