Saldanha Bay Municipality
Annual Financial Statements
for the year ended 30 June 2024

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	Cengimbo Lwando Cleophas Gerald Jackson Yumnah Koen Marius Komani-Nkohla Zandile Liwani Siyabulelo Mbane Lelethu Mitchell Leonard Paulo-Goagoseb Eugenia Pretorius Veronique Rossouw Theresa Scholtz Sharon Schrader Miranda Van Nooi Charleen Van Tura Sucilla Vraagom Vernon Witbooi Bjorn Williams Thyrone

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
Chief Finance Officer (CFO)	Vorster Stefan
Accounting Officer	Mettler Heinrich
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

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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 2025 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.

Mettler Heinrich
Accounting Officer
30 August 2024
Vredenburg

Statement of Financial Position as at 30 June 2024

Figures in Rand	Note(s)	2024	2023 Restated*
Assets			
Current Assets			
Cash and cash equivalents	2	138 259 296	128 808 426
Inventories	3	30 339 015	23 935 885
Investments	4	709 805 215	652 836 694
Receivables from exchange transactions	5&7	130 879 102	115 088 370
Receivables from non-exchange transactions	6&7	62 144 311	51 469 178
Prepayments	8	5 757 402	6 099 431
Operating lease asset	9	194 774	199 472
VAT receivable		3 211 809	104 287
		1 080 590 924	**978 541 743**
Non-Current Assets			
Property, plant and equipment	10	2 969 946 007	2 904 384 822
Intangible assets	11	6 171 364	4 233 636
Investment property	12	28 432 000	28 710 000
Heritage assets	13	3 298 260	3 298 260
		3 007 847 631	**2 940 626 718**
Total Assets		**4 088 438 555**	**3 919 168 461**
Liabilities			
Current Liabilities			
Operating lease liability	9	11 560	27 379
Payables from exchange transactions	14	151 012 491	133 126 608
Consumer deposits	15	38 066 411	35 002 050
Unspent government grants & subsidies	16	28 110 792	9 420 362
Borrowings	17	12 477 070	11 321 411
Employee benefit obligation	18	49 897 205	46 471 796
Provisions	19	8 037 317	6 459 097
		287 612 846	**241 828 703**
Non-Current Liabilities			
Borrowings	17	95 721 312	108 198 382
Employee benefit obligation	18	139 925 000	133 877 000
Provisions	19	57 013 603	58 555 414
		292 659 915	**300 630 796**
Total Liabilities		**580 272 761**	**542 459 499**
Net Assets		**3 508 165 794**	**3 376 708 962**
Accumulated surplus		3 508 165 794	3 376 708 962

* See Note 48

Statement of Financial Performance

Figures in Rand	Note(s)	2024	2023 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	20	854 621 796	745 015 983
Construction contracts	21	530 150	33 300
Rental of facilities and equipment	22	13 662 022	13 100 763
Interest earned - external investments	23	76 857 505	58 804 575
Interest earned - outstanding receivables	24	12 780 514	10 172 663
Agency fees	25	9 432 552	9 420 015
Licences and permits	26	1 297 865	1 225 861
Other revenue	27	32 596 814	57 914 001
Total revenue from exchange transactions		**1 001 779 218**	**895 687 161**
Revenue from non-exchange transactions			
Property rates	28	327 316 117	296 887 929
Availability charges	29	33 749 332	31 838 106
Interest earned - outstanding receivables	30	7 886 185	7 244 981
Government grants & subsidies	31	195 158 152	170 247 003
Fines	32	23 177 737	25 226 773
Other revenue	33	21 029 289	12 672 369
Total revenue from non-exchange transactions		**608 316 812**	**544 117 161**
Total revenue		**1 610 096 030**	**1 439 804 322**
Expenditure			
Employee related costs	34	(488 774 933)	(455 987 865)
Remuneration of councillors	35	(13 991 167)	(12 874 169)
Depreciation and amortisation	36	(165 401 500)	(155 191 345)
Impairment of assets	37	(25 022 499)	(25 094 044)
Finance costs	38	(35 676 946)	(35 179 839)
Bad debts written-off	39	(21 202 180)	(24 242 454)
Bulk purchases	40	(483 692 895)	(416 292 948)
Contracted services	41	(128 260 444)	(113 086 663)
Transfers and subsidies	42	(1 484 829)	(1 517 074)
Inventories written-off		(370 657)	(249 377)
General expenses	43	(131 172 872)	(123 108 204)
Total expenditure		**(1 495 050 922)**	**(1 362 823 982)**
Operating surplus		**115 045 108**	**76 980 340**
Gains and losses			
Actuarial gains (loss)	18	6 731 150	14 238 982
Fair value adjustments	44	2 922 000	3 240 330
Gain on reversal of provision		7 082 845	12 754 683
Loss on disposal of assets		(281 163)	(174 522)
Gain (loss) on foreign exchange		(43 108)	(34 937)
Surplus for the year		**131 456 832**	**107 004 876**

* See Note 48

Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus
Opening balance as previously reported	3 275 184 715
Prior year adjustments	(5 480 629)
Balance at 01 July 2022 as restated*	**3 269 704 086**
Surplus for the year	107 004 876
Balance at 01 July 2023 as restated*	**3 376 708 962**
Surplus for the year	131 456 832
Balance at 30 June 2024	**3 508 165 794**

* See Note 48

Cash Flow Statement

Figures in Rand	Note(s)	2024	2023 Restated*
Cash flows from operating activities			
Receipts			
Taxes and fines		331 430 903	294 990 782
Service charges		854 936 346	766 874 611
Grants		213 827 776	144 830 429
Interest received		86 801 432	69 690 981
Other receipts		59 102 390	56 057 022
		1 546 098 847	1 332 443 825
Payments			
Employee costs and remuneration of councillors		(503 668 541)	(468 620 714)
Suppliers and other		(750 669 514)	(648 657 749)
Finance charges		(12 200 000)	(13 357 049)
		(1 266 538 055)	(1 130 635 512)
Net cash flows from operating activities	45	**279 560 792**	**201 808 313**
Cash flows from investing activities			
Purchase of property, plant and equipment	10	(201 859 077)	(184 427 684)
Proceeds from sale of property, plant and equipment	10	153 093	977 681
Purchase of other intangible assets	11	(2 082 527)	(1 903 812)
Net movement in investments		(55 000 000)	-
Net cash flows from investing activities		**(258 788 511)**	**(185 353 815)**
Cash flows from financing activities			
Repayment of borrowings		(11 321 411)	(11 103 192)
Net cash flows from financing activities		**(11 321 411)**	**(11 103 192)**
Net increase/(decrease) in cash and cash equivalents		**9 450 870**	**5 351 306**
Cash and cash equivalents at the beginning of the year		128 808 426	123 457 120
Cash and cash equivalents at the end of the year	2	**138 259 296**	**128 808 426**

* See Note 48

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	%
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Service charges	852 431 418	-	**852 431 418**	854 621 796	**2 190 378**	-
Sale of goods and rendering of services	20 301 929	-	**20 301 929**	8 702 110	**(11 599 819)**	(57)
Agency services	10 026 113	-	**10 026 113**	9 432 552	**(593 561)**	(6)
Interest earned from receivables	13 619 567	-	**13 619 567**	14 760 947	**1 141 380**	8
Interest earned from current and non-current assets	71 085 284	-	**71 085 284**	76 857 505	**5 772 221**	8
Rental from fixed assets	14 578 889	-	**14 578 889**	13 687 508	**(891 381)**	(6)
Licences and permits	1 470 158	-	**1 470 158**	1 296 190	**(173 968)**	(12)
Operational revenue	27 041 445	-	**27 041 445**	24 399 368	**(2 642 077)**	(10)
Total revenue from exchange transactions	**1 010 554 803**	**-**	**1 010 554 803**	**1 003 757 976**	**(6 796 827)**	
Revenue from non-exchange transactions						
Property rates	327 260 279	-	**327 260 279**	327 316 117	**55 838**	-
Fines, penalties and forfeits	24 244 843	-	**24 244 843**	23 703 476	**(541 367)**	(2)
Licences or permits	4 548	-	**4 548**	1 675	**(2 873)**	(63)
Transfers and subsidies: operational	156 712 363	-	**156 712 363**	151 966 747	**(4 745 616)**	(3)
Transfers and subsidies: capital (monetary allocations)	56 038 624	-	**56 038 624**	43 191 405	**(12 847 219)**	(23)
Transfers and subsidies: capital (in-kind allocations)	-	-	**-**	20 503 550	**20 503 550**	100
Interest	5 537 647	-	**5 537 647**	5 905 752	**368 105**	7
Operational revenue	35 394 030	-	**35 394 030**	33 749 332	**(1 644 698)**	(5)
Gains on disposal of assets	-	-	**-**	147 701	**147 701**	100
Other gains	-	-	**-**	14 328 740	**14 328 740**	100
Total revenue from non-exchange transactions	**605 192 334**	**-**	**605 192 334**	**620 814 495**	**15 622 161**	
Total revenue	**1 615 747 137**	**-**	**1 615 747 137**	**1 624 572 471**	**8 825 334**	
Expenditure						
Employee related costs	(525 658 674)	-	**(525 658 674)**	(500 462 687)	**25 195 987**	5
Remuneration of councillors	(15 330 799)	-	**(15 330 799)**	(13 991 167)	**1 339 632**	9
Bulk purchases - electricity	(420 326 740)	-	**(420 326 740)**	(410 500 417)	**9 826 323**	2
Inventory consumed	(125 192 758)	(603 045)	**(125 795 803)**	(108 488 514)	**17 307 289**	13
Debt impairment	(2 021 858)	-	**(2 021 858)**	(16 648 299)	**(14 626 441)**	(723)
Depreciation and amortisation	(177 512 277)	-	**(177 512 277)**	(166 692 855)	**10 819 422**	6
Interest	(21 113 767)	-	**(21 113 767)**	(21 075 946)	**37 821**	-
Contracted services	(172 258 145)	883 111	**(171 375 034)**	(128 260 444)	**43 114 590**	25
Transfers and subsidies	(1 802 996)	-	**(1 802 996)**	(1 484 829)	**318 167**	18
Irrecoverable debts written off	(32 067 818)	-	**(32 067 818)**	(21 202 180)	**10 865 638**	34
Operational costs	(94 646 027)	(280 066)	**(94 926 093)**	(83 866 185)	**11 059 908**	12
Losses on disposal of assets	-	-	**-**	(428 864)	**(428 864)**	(100)
Other losses	(9 388 656)	-	**(9 388 656)**	(20 013 252)	**(10 624 596)**	(113)
Total expenditure	**(1 597 320 515)**	**-**	**(1 597 320 515)**	**(1 493 115 639)**	**104 204 876**	
Surplus for the year	**18 426 622**	**-**	**18 426 622**	**131 456 832**	**113 030 210**	

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30 November 2024

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	%
Reconciliation						
Total revenue						
Comparable basis				1 624 572 471		
Gains disclosed below the line				(14 476 441)		
Actual Amount in the Statement of Financial Performance				1 610 096 030		
Total expenditure						
Comparable basis				(1 493 115 639)		
Losses disclosed below the line				(1 935 283)		
Actual Amount in the Statement of Financial Performance				(1 495 050 922)		

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	%
Statement of Financial Position						
Assets						
Current Assets						
Cash and cash equivalents	627 779 778	-	**627 779 778**	848 064 510	**220 284 732**	35
Trade and other receivables from exchange transactions	113 345 602	-	**113 345 602**	128 687 183	**15 341 581**	14
Receivables from non-exchange transactions	64 157 436	-	**64 157 436**	64 466 827	**309 391**	-
Inventory	25 319 719	-	**25 319 719**	30 339 015	**5 019 296**	20
VAT	1 387 497	-	**1 387 497**	15 685 419	**14 297 922**	1030
Other current assets	6 231 230	-	**6 231 230**	5 821 579	**(409 651)**	(7)
	838 221 262	**-**	**838 221 262**	**1 093 064 533**	**254 843 271**	
Non-Current Assets						
Investment property	28 710 000	-	**28 710 000**	28 432 000	**(278 000)**	(1)
Property, plant and equipment	3 059 331 350	(325 910)	**3 059 005 440**	2 969 946 007	**(89 059 433)**	(3)
Heritage assets	3 298 260	-	**3 298 260**	3 298 260	**-**	-
Intangible assets	5 201 616	325 910	**5 527 526**	6 171 364	**643 838**	12
	3 096 541 226	**-**	**3 096 541 226**	**3 007 847 631**	**(88 693 595)**	
Total Assets	**3 934 762 488**	**-**	**3 934 762 488**	**4 100 912 164**	**166 149 676**	
Liabilities						
Current Liabilities						
Financial liabilities	12 504 453	-	**12 504 453**	12 488 630	**(15 823)**	-
Consumer deposits	38 502 043	-	**38 502 043**	38 066 411	**(435 632)**	(1)
Trade and other payables from exchange transactions	117 635 119	-	**117 635 119**	136 411 887	**18 776 768**	16
Trade and other payables from non-exchange transactions	6 586 081	-	**6 586 081**	36 973 634	**30 387 553**	461
Provisions	45 742 318	-	**45 742 318**	51 517 523	**5 775 205**	13
VAT	10 806 632	-	**10 806 632**	18 211 370	**7 404 738**	69
Other current liabilities	5 689 000	-	**5 689 000**	6 417 000	**728 000**	13
	237 465 646	**-**	**237 465 646**	**300 086 455**	**62 620 809**	
Non-Current Liabilities						
Borrowings	95 721 313	-	**95 721 313**	95 721 312	**(1)**	-
Provisions	83 927 899	-	**83 927 899**	78 099 603	**(5 828 296)**	(7)
Other non-current liabilities	126 132 000	-	**126 132 000**	118 839 000	**(7 293 000)**	(6)
	305 781 212	**-**	**305 781 212**	**292 659 915**	**(13 121 297)**	
Total Liabilities	**543 246 858**	**-**	**543 246 858**	**592 746 370**	**49 499 512**	
Net Assets	**3 391 515 630**	**-**	**3 391 515 630**	**3 508 165 794**	**116 650 164**	
Net Assets						
Accumulated Surplus	3 125 914 979	-	**3 125 914 979**	3 091 392 038	**(34 522 941)**	(1)
Funds and Reserves	265 600 651	-	**265 600 651**	416 773 756	**151 173 105**	57
Total Net Assets	**3 391 515 630**	**-**	**3 391 515 630**	**3 508 165 794**	**116 650 164**	

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	%
Cash Flow Statement						
Cash flows from operating activities						
Receipts						
Property rates	323 164 495	-	**323 164 495**	323 991 928	**827 433**	-
Service charges	883 168 517	-	**883 168 517**	859 756 135	**(23 412 382)**	(3)
Transfers and subsidies: Operational	161 935 476	-	**161 935 476**	156 189 739	**(5 745 737)**	(4)
Transfers and subsidies: Capital	52 223 129	-	**52 223 129**	48 483 358	**(3 739 771)**	(7)
Interest	71 085 284	-	**71 085 284**	74 888 983	**3 803 699**	6
Other revenue	70 751 508	-	**70 751 508**	70 569 664	**(181 844)**	-
	1 562 328 409	**-**	**1 562 328 409**	**1 533 879 807**	**(28 448 602)**	
Payments						
Suppliers and employee	(1 361 180 312)	-	**(1 361 180 312)**	(1 245 183 376)	**115 996 936**	9
Finance charges	(13 939 283)	-	**(13 939 283)**	(12 200 000)	**1 739 283**	12
	(1 375 119 595)	**-**	**(1 375 119 595)**	**(1 257 383 376)**	**117 736 219**	
Net cash flows from operating activities	**187 208 814**	**-**	**187 208 814**	**276 496 431**	**89 287 617**	
Cash flows from investing activities						
Capital assets	(333 252 761)	-	**(333 252 761)**	(203 941 605)	**129 311 156**	39
Proceeds from sale of property, plant and equipment	-	-	**-**	153 093	**153 093**	100
Net cash flows from investing activities	**(333 252 761)**	**-**	**(333 252 761)**	**(203 788 512)**	**129 464 249**	
Cash flows from financing activities						
Increase in consumer deposits	3 500 000	-	**3 500 000**	3 064 361	**(435 639)**	(12)
Repayment of borrowings	(11 321 408)	-	**(11 321 408)**	(11 321 411)	**(3)**	-
Net cash flows from financing activities	**(7 821 408)**	**-**	**(7 821 408)**	**(8 257 050)**	**(435 642)**	
Net increase/(decrease) in cash and cash equivalents	(153 865 355)	-	**(153 865 355)**	64 450 869	**218 316 224**	
Cash and cash equivalents at the beginning of the year	781 645 133	-	**781 645 133**	781 645 120	**(13)**	
Cash and cash equivalents at the end of the year	**627 779 778**	**-**	**627 779 778**	**846 095 989**	**218 316 211**	

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	%
Reconciliation						
Net cash from operating activities						
Basis difference						
Comparable basis				276 496 431		
Consumer deposits classified as operating activity				3 064 361		
Actual amount in the Cash flow statement				279 560 792		
Net cash from financing activities						
Comparable basis				(8 257 050)		
Consumer deposits classified as operating activity				(3 064 361)		
Actual amount in the Cash flow statement				(11 321 411)		

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.

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:

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 initiall 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. There are no GRAP standards have been issued, but are not yet effective during the current reporting period.

1.7 Budget information

The approved budget covers the fiscal period from 01 July 2023 to 30 June 2024.

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.

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.

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.

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	**Category**
Trade and other receivables from exchange transactions	Financial asset measured at amortised cost
Cash and cash equivalents	Financial asset measured at amortised cost
Investments	Financial asset measured at amortised cost

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
Finance lease liability	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.

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.

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

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.

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.

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.

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.

Finance leases - lessor

The municipality recognises finance lease receivables as assets on the statement of financial position. Such assets are presented as a receivable at an amount equal to the net investment in the lease.

Finance revenue is recognised based on a pattern reflecting a constant periodic rate of return on the municipality's net investment in the finance lease.

Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the municipality's incremental borrowing rate.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of on the remaining balance of the liability.

Any contingent rents are expensed in the period in which they are incurred.

The depreciation policy for depreciable leased assets is consistent with the normal depreciation policy for similar assets.

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.

1.22 Revenue from exchange transactions (continued)

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.

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.

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.

1.23 Revenue from non-exchange transactions (continued)

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.

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.

Accounting Policies

1.23 Revenue from non-exchange transactions (continued)

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.

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.

1.26 Employee benefits (continued)

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.

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.

1.26 Employee benefits (continued)

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.

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.

1.26 Employee benefits (continued)

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.

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.

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

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.

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.

Accounting Policies

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

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.

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.

1.28 Cash-backed reserves (continued)

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.

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 partially 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 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.

Accounting Policies

1.30 Related parties (continued)

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.

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.

1.31 Accounting by principals and agents (continued)

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 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.

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).

1.32 Service concession arrangements: Entity as grantor (continued)

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.

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.

1.32 Service concession arrangements: Entity as grantor (continued)

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 incurred in the period subsequent to the specific reporting date. The municipality discloses capital commitments exclusive of VAT.

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.

1.36 Statutory receivables (continued)

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.

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.

Accounting Policies

1.36 Statutory receivables (continued)

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.

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 Human Settlements. The municipality assesses the terms and conditions of each contract concluded with the Western Cape Department of Human Settlements 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 Human Settlements 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.

Figures in Rand	2024	2023

2. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	31 246	33 545
Bank balances	138 228 050	128 774 881
	138 259 296	**128 808 426**

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2024	30 June 2023	30 June 2022	30 June 2024	30 June 2023	30 June 2022
Primary Bank Account - 083290044	133 855 876	125 372 814	120 752 476	137 991 333	128 483 528	123 084 330
MFMA Section 12 Account - 282503331	228 314	287 486	315 546	228 313	287 486	315 546
MFMA Section 12 Account - 332608611	8 405	3 867	24 244	8 404	3 867	24 244
Traffic Fines Payment Account - 083290702	-	-	-	-	-	-
Company Deposit Identifier - 082437238	-	-	-	-	-	-
Total	**134 092 595**	**125 664 167**	**121 092 266**	**138 228 050**	**128 774 881**	**123 424 120**

3. Inventories

Land : Topstructures not transferred	789 727	789 727
Consumable stores	27 633 916	21 912 096
Water	1 915 372	1 234 062
	30 339 015	**23 935 885**

Carrying value of inventories carried at fair value less costs to sell	30 339 015	23 935 885

During the year stock issued from consumable stores amounted to R63 247 793 (2023: R65 181 318). An amount of R370 657 (2023: R249 377) for consumable stores were written off. No low cost housing land were transferred to beneficiaries during the current and preceeding year. Water consumed during the year, amounting to R144 578 823 (2023: R137 286 996), 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.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

4. Investments

Institutions holding the deposits		
ABSA	184 119 058	154 276 129
FNB	102 336 792	92 132 180
Standard Bank	176 321 805	138 140 936
Nedbank	139 025 567	175 656 206
Investec	108 001 993	92 631 243
	709 805 215	**652 836 694**

Current assets		
At amortised cost	709 805 215	652 836 694

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	55 389 216	45 005 549
Consumer debtors - Water	34 236 721	29 231 176
Consumer debtors - Sewerage	9 724 380	8 329 565
Consumer debtors - Refuse	9 684 932	8 792 515
Sundry receivables	882 909	1 645 079
Recoverable losses	1 827 411	2 189 846
Other receivables	19 133 533	19 894 640
	130 879 102	**115 088 370**

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 2024, R 47 706 577 (2023: R 41 020 687) were past due but not impaired.

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

1 month past due	3 441 425	1 957 633
2 months past due	1 470 091	1 422 827
3 months past due	1 325 177	1 262 452
4 to 12 months past due	7 975 949	7 368 936
More than a year past due	33 493 935	29 008 839
	47 706 577	**41 020 687**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

5. Receivables from exchange transactions (continued)

5.3 Reconciliation of provision for impairment

Opening balance	(125 842 270)	(110 341 964)
Impairments:		
Services	(18 170 515)	(14 718 466)
Other	442 208	1 339 069
VAT movement	(2 751 889)	(2 120 909)
	(146 322 466)	**(125 842 270)**

6. Receivables from non-exchange transactions

6.1 Net balance

Consumer debtors - Property rates	35 880 098	28 524 460
Consumer debtors - Availability charges: Electricity	294 477	244 129
Consumer debtors - Availability charges: Water	1 735 348	1 603 302
Consumer debtors - Availability charges: Sewerage	1 868 106	1 979 489
Consumer debtors - Availability charges: Refuse	967 751	899 547
Fines	21 398 531	18 218 251
	62 144 311	**51 469 178**

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

Consumer debtors - Property rates	35 880 098	28 524 460
Consumer debtors - Availability charges	4 865 682	4 726 467
Fines	21 398 531	18 218 251
	62 144 311	**51 469 178**

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 (2023: 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 (2023: 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.

Figures in Rand	2024	2023

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 2024, R27 286 117 (2023: R21 752 482) 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 2024, R4 478 344 (2023: R3 388 385) were past due but not impaired.

Fine debtors is impaired based on the non-collection ratio of outstanding fines. At 30 June 2024, R21 007 808 (2023: R17 659 422) were past due but not impaired.

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

1 month past due	2 013 596	1 646 985
2 months past due	1 603 196	1 446 721
2 months past due	1 793 203	1 480 202
4 to 12 months past due	10 900 514	10 589 740
More than a year past due	36 461 760	27 636 641
	52 772 269	**42 800 289**

6.4 Receivables from non-exchange transactions impaired

As at 30 June 2024, the gross traffic fines of R 57 952 872 (2023: R 58 108 700) were impaired and provided for. The amount of the provision was R 36 554 341 as of 30 June 2024 (2023: R 39 890 449).

The ageing of the traffic fines is as follows:

6.5 Summary of traffic fines by ageing

Current (0 - 30 days)	390 723	558 829
31 - 60 days	603 379	472 885
61 - 90 days	474 996	504 879
91 - 120 days	604 785	683 670
121 - 365 days	4 079 515	4 776 070
>365 days	15 245 133	11 221 918
	21 398 531	**18 218 251**

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

Opening balance	(109 597 267)	(100 438 622)
Impairments:		
Property rates	(1 117 148)	(6 693 924)
Availability charges	(1 138 952)	(248 184)
Fines	3 336 108	(2 179 309)
VAT movements	(170 843)	(37 228)
	(108 688 102)	**(109 597 267)**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

7. Consumer debtors disclosure

7.1 Calculation of net balance

Gross balances		
Consumer debtors - Property rates	84 564 325	76 091 539
Consumer debtors - Electricity	62 117 269	50 639 186
Consumer debtors - Water	108 537 420	94 821 843
Consumer debtors - Sewerage	49 226 260	42 829 671
Consumer debtors - Refuse	57 761 004	49 329 708
Housing receivables	1 372 114	1 727 809
Sundry receivables	5 541 770	6 364 143
	369 120 162	**321 803 899**

Less: Allowance for impairment		
Consumer debtors - Property rates	(48 684 227)	(47 567 079)
Consumer debtors - Electricity	(6 433 576)	(5 389 508)
Consumer debtors - Water	(72 565 351)	(63 987 365)
Consumer debtors - Sewerage	(37 633 774)	(32 520 617)
Consumer debtors - Refuse	(47 108 321)	(39 637 646)
Housing receivables	(1 372 114)	(1 727 809)
Sundry receivables	(4 658 861)	(4 719 064)
	(218 456 224)	**(195 549 088)**

Net balance		
Consumer debtors - Property rates	35 880 098	28 524 460
Consumer debtors - Electricity	55 683 693	45 249 678
Consumer debtors - Water	35 972 069	30 834 478
Consumer debtors - Sewerage	11 592 486	10 309 054
Consumer debtors - Refuse	10 652 683	9 692 062
Sundry receivables	882 909	1 645 079
	150 663 938	**126 254 811**

7.2 Summary by ageing

Rates		
Current (0 -30 days)	8 593 981	6 771 978
31 - 60 days	1 249 058	1 056 112
61 - 90 days	994 731	837 502
91 - 120 days	1 049 349	698 048
121 - 365 days	6 049 440	5 251 893
> 365 days	17 943 539	13 908 927
	35 880 098	**28 524 460**

Electricity		
Current (0 -30 days)	48 640 855	40 314 545
31 - 60 days	1 776 319	536 613
61 - 90 days	366 423	278 519
91 - 120 days	313 096	237 538
121 - 365 days	1 487 981	1 409 546
> 365 days	3 099 019	2 472 917
	55 683 693	**45 249 678**

Figures in Rand	2024	2023

7. Consumer debtors disclosure (continued)

Water		
Current (0 -30 days)	10 508 559	8 807 710
31 - 60 days	986 347	860 417
61 - 90 days	669 714	675 564
91 - 120 days	611 254	587 812
121 - 365 days	3 861 537	3 489 296
> 365 days	19 334 658	16 413 679
	35 972 069	**30 834 478**

Sewerage		
Current (0 -30 days)	1 978 125	1 747 530
31 - 60 days	489 922	358 728
61 - 90 days	286 418	292 406
91 - 120 days	274 622	266 363
121 - 365 days	1 705 577	1 547 296
> 365 days	6 857 822	6 096 731
	11 592 486	**10 309 054**

Refuse		
Current (0 -30 days)	1 416 713	1 286 781
31 - 60 days	321 749	327 088
61 - 90 days	259 744	275 053
91 - 120 days	247 090	269 955
121 - 365 days	1 591 374	1 494 955
> 365 days	6 816 013	6 038 230
	10 652 683	**9 692 062**

Sundries		
Current (0 -30 days)	69 942	218 649
31 - 60 days	28 248	42 884
61 - 90 days	21 260	44 485
91 - 120 days	18 183	30 633
121 - 365 days	101 038	240 705
> 365 days	644 238	1 067 723
	882 909	**1 645 079**

Figures in Rand	2024	2023

7. Consumer debtors disclosure (continued)

7.3 Summary by customer classification

Consumers		
Current (0 -30 days)	51 672 091	46 332 001
31 - 60 days	7 985 349	7 414 173
61 - 90 days	5 677 035	5 992 329
91 - 120 days	5 295 440	5 314 197
121 - 365 days	33 883 355	31 795 030
> 365 days	143 635 961	123 103 117
	248 149 231	219 950 847
Less: Allowance for impairment	(183 177 111)	(160 059 431)
	64 972 120	**59 891 416**
Industrial/ commercial		
Current (0 -30 days)	59 327 076	48 558 745
31 - 60 days	1 605 286	1 614 556
61 - 90 days	1 336 727	1 244 671
91 - 120 days	1 043 803	1 051 477
121 - 365 days	6 560 645	7 070 210
> 365 days	28 728 810	26 678 838
	98 602 347	86 218 497
Less: Allowance for impairment	(35 279 113)	(35 489 657)
	63 323 234	**50 728 840**
National and provincial government		
Current (0 -30 days)	9 433 727	7 850 650
31 - 60 days	2 300 872	429 420
61 - 90 days	598 396	271 449
91 - 120 days	1 059 027	246 714
121 - 365 days	4 104 639	3 016 391
> 365 days	4 871 923	3 819 931
	22 368 584	**15 634 555**
Total		
Current (0 -30 days)	120 432 894	102 741 396
31 - 60 days	11 891 507	9 458 149
61 - 90 days	7 612 158	7 508 449
91 - 120 days	7 398 270	6 612 388
121 - 365 days	44 548 639	41 881 631
> 365 days	177 236 694	153 601 886
	369 120 162	321 803 899
Less: Allowance for impairment	(218 456 224)	(195 549 088)
	150 663 938	**126 254 811**
Reconciliation of allowance for impairment		
Opening balance	(195 549 088)	(173 069 444)
Impairments	(22 907 136)	(22 479 644)
	(218 456 224)	**(195 549 088)**

8. Prepayments

Prepaid expenses	5 757 402	6 099 431

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

9. Operating leases

Current assets	194 774	199 472
Current liabilities	(11 560)	(27 379)
	183 214	**172 093**

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	3 513 378	4 088 736
- in second year to fifth year	46 532	606 897
	3 559 910	**4 695 633**

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 (2023: 1 to 3 years) and escalation rates vary from 8% to 10% (2023: 8% to 10%) per year.

Operating leases - as lessor (revenue)

Minimum lease payments due		
- within one year	313 698	701 829
- in second to fifth year	134 151	421 482
- later than five years	700 477	725 926
	1 148 326	**1 849 237**

Operating leases consist of rentals on the letting of premises. Lease agreements are non-cancellable and have terms from 1 to 40 years (2023: 1 to 40 years). The escalation rates of the lease agreements vary from 5% to 12% (2023: 5% to 12%). There are no contingent rents receivable.

Notes to the Annual Financial Statements

Figures in Rand

10. Property, plant and equipment

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	518 663 686	-	518 663 686	513 380 770	-	513 380 770
Buildings	132 577 110	(62 144 039)	70 433 071	119 034 883	(58 291 117)	60 743 766
Machinery and equipment	103 160 126	(70 955 574)	32 204 552	94 403 681	(67 096 981)	27 306 700
Furniture and office equipment	27 847 339	(19 916 292)	7 931 047	25 677 039	(18 620 793)	7 056 246
Transport assets	214 358 183	(142 945 285)	71 412 898	199 463 002	(128 932 685)	70 530 317
Computer equipment	39 212 270	(27 164 042)	12 048 228	36 014 986	(24 457 128)	11 557 858
Infrastructure	4 271 955 737	(2 270 150 595)	2 001 805 142	4 123 272 594	(2 161 833 440)	1 961 439 154
Community assets	397 185 804	(143 141 158)	254 044 646	379 639 849	(128 874 196)	250 765 653
Other assets	2 761 349	(1 358 612)	1 402 737	2 761 346	(1 156 988)	1 604 358
Total	**5 707 721 604**	**(2 737 775 597)**	**2 969 946 007**	**5 493 648 150**	**(2 589 263 328)**	**2 904 384 822**

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	60 743 766	13 641 127	-	-	-	(3 467 073)	(484 749)	70 433 071
Machinery and equipment	27 306 700	10 795 983	(79 885)	-	-	(5 668 126)	(150 120)	32 204 552
Furniture and office equipment	7 056 246	2 487 699	(31 645)	-	-	(1 462 606)	(118 647)	7 931 047
Transport assets	70 530 317	15 485 043	(222 901)	-	-	(13 899 483)	(480 078)	71 412 898
Computer equipment	11 557 858	3 706 509	(15 174)	-	-	(2 925 416)	(275 549)	12 048 228
Infrastructure	1 961 439 154	169 055 084	(1 895)	-	(417 012)	(123 031 601)	(5 238 588)	2 001 805 142
Community assets	250 765 653	19 506 237	-	-	-	(14 600 775)	(1 626 469)	254 044 646
Other assets	1 604 358	-	-	-	-	(201 621)	-	1 402 737
	2 904 384 822	**236 843 334**	**(434 236)**	**3 200 000**	**(417 012)**	**(165 256 701)**	**(8 374 200)**	**2 969 946 007**

10. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Disposals	Transfers	Depreciation	Impairment loss	Total
Land	512 667 449	1 196 500	(483 179)	-	-	-	513 380 770
Buildings	59 629 434	4 896 883	(134 079)	(332 597)	(3 307 188)	(8 687)	60 743 766
Machinery and equipment	26 270 297	6 524 557	(81 042)	-	(5 407 112)	-	27 306 700
Furniture and office equipment	7 260 156	1 338 167	(59 933)	-	(1 482 144)	-	7 056 246
Transport assets	63 164 081	19 718 222	(265 566)	-	(12 086 420)	-	70 530 317
Computer equipment	13 087 130	1 512 241	(48 782)	-	(2 992 731)	-	11 557 858
Infrastructure	1 928 826 262	151 248 726	(63 962)	(422 152)	(116 321 595)	(1 828 125)	1 961 439 154
Community assets	236 232 458	28 650 022	(15 660)	-	(13 344 749)	(756 418)	250 765 653
Other Assets	1 272 729	124 584	-	332 597	(125 552)	-	1 604 358
	2 848 409 996	**215 209 902**	**(1 152 203)**	**(422 152)**	**(155 067 491)**	**(2 593 230)**	**2 904 384 822**

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

Capital expenditure decreased by R419 844 (2023: R151 113) as a result of the decrease 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.

10. Property, plant and equipment (continued)

10.2 Assets subject to a service concession arrangement

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**

Reconciliation of Service Concession Assets 2023	Included in Infrastructure	Total
Opening balance	120 877 129	120 877 129
Additions	941 809	941 809
Disposals	(16)	(16)
Depreciation	(4 023 860)	(4 023 860)
	117 795 062	**117 795 062**

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 2025. 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% (2023: 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.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

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 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	87 058 981	3 332 544	9 223 510	99 615 035
Impairment	(316 828)	-	-	(316 828)
Transferred to completed items	(71 337 234)	(23 791 478)	(2 223 649)	(97 352 361)
	143 814 942	**5 239 799**	**11 593 707**	**160 648 448**

Reconciliation of Work-in-Progress 2023

	Included within Infrastructure	Included within Community	Included within Other PPE	Total
Opening balance	80 494 055	28 247 589	4 548 613	113 290 257
Additions/capital expenditure	76 963 412	16 922 781	2 968 971	96 855 164
Impairment	-	(717 739)	-	(717 739)
Transferred to completed items	(29 047 444)	(18 753 898)	(2 923 738)	(50 725 080)
	128 410 023	**25 698 733**	**4 593 846**	**158 702 602**

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

	2024	2023
Construction of Laingville Sportsgrounds The project has a shortfall of funding to the value of R 1 200 000 (2018 estimate) for construction. The application for MIG funding is in the process of being approved. It is anticipated that the project will continue during the 2024/25 financial year.	76 288	76 288
Develop of POS-Oxfordsingel Project is done internally and for operational reasons, staff cannot always be committed to finalise this project. We do however plan to finalise this project by 30 June 2025.	159 310	176 311
New Municipal Offices on Urban Revitalisation Site The project is a multi-year project, consultants have been appointed for the installation of bulk services. The next phase of the project will commence in 2024/25.	504 838	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 permissable increase.	496 461	496 461
White City 24 Housing units The contract of the initial consultant was terminated as they abandoned the project. The termination process, and the new procurement process that had to be followed to appoint a new consultant caused substantial delays. The municipality is now in the process of appointing a contractor for construction services.	1 217	1 217

Figures in Rand	2024	2023

10. Property, plant and equipment (continued)

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 2024/25 financial year.	289 451	-
Ongegund Informal Trading Canopies The initial procurement process was cancelled to due a lapse of the validity period, it was then decided to increase the original scope. Further delays were experienced when securing additional funding for increased scope. It is anticpated that the project will be completed during the 2024/25 financial year.	2 790 440	1 272 217
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 and time spent to secure additional funding 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.	463 540	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 2024/25 financial year.	7 887 345	7 571 025
IRDP Electricity The project will be completed in-house, a contract employee was appointed to manage the project. However, the official's contract was unfortunately terminated early in 2024, which resulted in the municipality not being able to complete these projects.	18 752	18 752
Design and construct of sidewalk Voortrekker to Floryn Street 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. The project is now nearing completion and is in its final stages.	1 127 799	259 730
Tarring of Steynskoen Street The tarring of Steynskoen Street was delayed due to a shallow waterpipe along and within the roadway that needed to be relocated. Subsequent inclement weather caused further delays. The road currently requires only to be asphalt surfaced. This will be done as soon as favourable weather conditions prevail.	734 342	130 036
Construction of Oliphantskop Sewer pumpstation and pipeline The originally advertised tender was cancelled as a result of not including the CIDB B.U.I.L.D requirements in the tender documentation. The revised tender, with the above requirements included has recently been re-advertised and construction will commence in the 2024/25 financial year.	702 090	266 168
	15 251 873	**11 236 583**

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

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

10. Property, plant and equipment (continued)

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
Investigate and design sewerage works: Brittania 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	60 918 264	47 387 005
General expenses	11 240 857	11 036 740
Workshop costs	8 717 161	7 698 914
	80 876 282	**66 122 659**

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.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

11. Intangible assets

	2024			2023		
	Cost	Accumulated amortisation and accumulated impairment	Carrying value	Cost	Accumulated amortisation and accumulated impairment	Carrying value
Computer software, other	7 224 709	(1 053 345)	6 171 364	7 434 499	(3 200 863)	4 233 636

Reconciliation of intangible assets - 2024

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

Reconciliation of intangible assets - 2023

	Opening balance	Additions	Disposals	Amortisation	Total
Computer software, other	2 453 679	1 903 812	(1)	(123 854)	4 233 636

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)
	-	-

Reconciliation of Work-in-Progress 2023

	Included within Intangible Assets	Total
Opening balance	2 000 000	2 000 000
Additions/capital expenditure	1 596 310	1 596 310
	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.

12. Investment property

	2024			2023		
	Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	28 432 000	-	28 432 000	28 710 000	-	28 710 000

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

Reconciliation of investment property - 2023

	Opening balance	Fair value adjustments	Total
Investment property	25 469 670	3 240 330	28 710 000

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 Sunday, 30 June 2024. 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.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

13. Heritage assets

	2024			2023		
	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 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**

Reconciliation of heritage assets 2023

	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

	2024	2023
Trade payables	111 261 190	90 581 459
Payments received in advanced	15 305 067	17 646 906
Contract revenue received in advance	8 862 842	238 313
Retentions	8 444 559	8 949 151
Other payables	1 069 500	5 601 969
Unallocated deposits	331 573	988 039
VAT accrual	5 737 760	9 120 771
	151 012 491	**133 126 608**

Included in the VAT accrual is VAT input accrual debits of R15 029 280 (2023: R12 219 300) and VAT output accrual credits of R20 767 040 (2023: R21 340 071).

15. Consumer deposits

	2024	2023
Electricity	20 155 122	18 803 074
Water	12 891 226	12 001 280
Refuse	4 766 555	4 006 483
Other	253 508	191 213
	38 066 411	**35 002 050**
Guarantees held in lieu of electricity and water deposits	4 299 903	4 236 327

Figures in Rand	2024	2023

16. Unspent government grants & subsidies

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts		
Municipal Infrastructure Grant (MIG)	1 735 557	-
Energy Efficiency and Demand Side Management Grant (EFDSG)	292 287	-
Municipal Accreditation and Capacity Building Grant (MACBG)	-	578 414
Human Settlement Development Grant (HSDG)	18 899 273	6 740 135
Informal Settlement Upgrading Partnership Grant (ISUP)	5 780 348	597 964
Contribution towards the Acceleration of Housing Delivery	175 201	-
Municipal Electricity Planning Grant (MEPG)	-	151 635
Community Development Workers Grant (CDW)	19 148	5 492
Financial Management Capability Grant (FMCG)	-	700 181
Municipal Service Delivery and Capacity Building Grant (SDCBG)	1 017 998	505 143
Thusong Service Centre Grant (TSCG)	-	62 398
Library Services Grant (LSG)	111 980	-
Unspent public contributions and donations	79 000	79 000
	28 110 792	**9 420 362**

Unspent conditional grants and receipts

National government	2 027 844	-
Provincial government	26 003 948	9 341 362
Private entities	79 000	79 000
	28 110 792	**9 420 362**

Balance at the beginning of the year	9 420 362	34 773 107
Reallocation from Construction Contracts	-	(7 088)
Received during the year	217 351 809	170 655 903
Interest for the year	20 806	70 917
Income recognition during the year	(195 158 152)	(170 247 003)
Other conditions met during the year	(38 625)	(111 000)
Payments made from liability	(83 865)	(125 620)
Grants repaid	(3 401 543)	(25 588 854)
	28 110 792	**9 420 362**

Expenditure per vote

Community and Operational Services	2 187 398	2 991 903
Corporate and Public Safety Services	8 864 035	8 798 135
Economic Development and Strategic Services	901 398	723 447
Energy and Electro Technical Services	15 916 737	-
Financial Services	1 835 868	1 706 380
Infrastructure and Planning Services	32 243 027	41 341 462
Municipal Manager	59 587	52 983
	62 008 050	**55 614 310**

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 R8 862 842 (2023: R 238 313). In terms of GRAP 11 any unspent portion received for the construction 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.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

17. Borrowings

At amortised cost		
DBSA	84 210 917	93 716 734
ABSA	23 987 465	25 803 059
	108 198 382	**119 519 793**

Non-current liabilities	95 721 312	108 198 382
Current liabilities	12 477 070	11 321 411
	108 198 382	**119 519 793**

Balance at the beginning of year	119 519 793	130 622 985
Loans redeemed	(11 321 411)	(11 103 192)
	108 198 382	**119 519 793**

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 (2023: 10 to 15 years) and at interest rates varying from 8.60% to 10.95% (2023: 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	125 256 000	118 915 000
Long service awards	24 952 000	22 522 000
Staff bonuses	12 861 331	12 295 990
Staff leave	26 752 874	26 615 806
	189 822 205	**180 348 796**

Non-current liabilities	139 925 000	133 877 000
Current liabilities	49 897 205	46 471 796
	189 822 205	**180 348 796**

The actuarial valuation was performed, as at 30 June 2024,by Chanan Weiss from ARCH Actuarial Consulting CC (Registration 1998/023194/23), using the projected unit credit method. ARCH Actuarial Consulting CC is not connected to the municipality.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

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	125 256 000	118 915 000
Non-current liabilities	118 839 000	113 226 000
Current liabilities	6 417 000	5 689 000
	125 256 000	**118 915 000**

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

Opening balance	118 915 000	119 627 000
Benefits paid	(5 539 792)	(5 211 100)
Net expense recognised in the statement of financial performance	11 880 792	4 499 100
	125 256 000	**118 915 000**

Net expense recognised in the statement of financial performance

Current service cost	3 994 000	4 391 000
Interest cost	14 601 000	13 467 000
Actuarial gains	(6 714 208)	(13 358 900)
	11 880 792	**4 499 100**

Calculation of actuarial gains

Basis changes: increase in net discount rate	(3 293 000)	(14 956 000)
Subsidy inflationary increases higher/(lower) than assumed	1 063 000	(944 000)
Changes to membership profile different from assumed	(4 335 000)	2 511 000
Actual benefits vested, greater/(lower) than expected	(149 208)	30 100
	(6 714 208)	**(13 358 900)**

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.

18. Employee benefit obligations (continued)

Key assumptions used for the post-retirement healthcare benefit

Key financial assumptions

	2024	2023
Discount rates	12.21 %	12.57 %
CPI	6.20 %	6.75 %
Health care cost inflation rate	7.70 %	8.25 %
Net effective discount	4.19 %	3.99 %

Key demographic assumptions

	2024	2023
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 12.21% (2023: 12.57%) per annum has been used. The corresponding index-linked yield at this term is 5.19% (2023: 4.98%). 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.

18. Employee benefit obligations (continued)

Sensitivity analysis on the defined benefit obligation (R millions) for the financial year ended 30 June 2024

Assumption	Change	In-service	Continuation	Total	% change
Central assumptions		60.958	64.298	125.256	
Healthcare inflation	+1%	72.650	70.107	142.757	14%
	-1%	51.588	59.229	110.817	-12%
Discount rate	+1%	51.999	59.461	111.460	-11%
	-1%	72.237	69.911	142.148	13%
Post-retirement mortality	-1 yr	62.398	66.323	128.721	3%
Average retirement age	-1 yr	66.720	64.298	131.018	5%
Continuation of membership at retirement	-10%	53.224	64.298	117.522	-6%

Sensitivity analysis on current-service and interest costs (R millions) for financial year ended 30 June 2024

Assumption	Change	Service cost	Interest cost	Total	% change
Central assumptions		3.994	14.601	18.595	
Healthcare inflation	+1%	4.880	16.690	21.570	16%
	-1%	3.301	12.877	16.178	-13%
Discount rate	+1%	3.359	13.980	17.339	-7%
	-1%	4.809	15.300	20.109	8%
Post-retirement mortality	-1 yr	4.089	15.020	19.109	3%
Average retirement age	-1 yr	4.319	15.269	19.588	5%
Continuation of membership at retirement	-10%	3.500	13.705	17.205	-7%

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

	2024	2023	2022	2021	2020
Healthcare benefit obligation	125 256 000	118 915 000	119 627 000	111 616 999	97 452 002

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

	2024	2023	2022	2021	2020
Actuarial: (Gain) / Loss	(6 714 208)	(13 358 900)	(2 024 558)	5 413 667	(15 860 086)

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	(6 417 000)	(34 300 000)	(354 160 000)	(2 305 422 000)	(1 104 182 000)

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

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

18. Employee benefit obligations (continued)

18.2 Long-service awards

Other long-term employee benefit obligation		
Present value of unfunded defined benefit obligation	24 952 000	22 522 000

Present value of the unfunded accrued liability		
Non-current liabilities	21 086 000	20 651 000
Current liabilities	3 866 000	1 871 000
	24 952 000	**22 522 000**

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

Opening balance	22 522 000	22 228 000
Benefits paid	(1 842 057)	(2 880 919)
Net expense recognised in the statement of financial performance	4 272 057	3 174 919
	24 952 000	**22 522 000**

Net expense recognised in the statement of financial performance

Current service cost	1 783 000	1 788 000
Interest cost	2 506 000	2 267 000
Actuarial gains	(16 943)	(880 081)
	4 272 057	**3 174 919**

Calculation of actuarial gains and losses

Basis changes: increase in net discount rate	(256 000)	(1 244 000)
Earnings increases higher than assumed	34 000	176 000
Changes to employee profile different from assumed	234 000	3 000
Actual benefits vesting, greater/(lower) than expected	(28 943)	184 919
	(16 943)	**(880 081)**

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 2024 the total number of eligible employees was 948 (2023: 941).

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.

18. Employee benefit obligations (continued)

Key assumptions used for the long-service awards

Key financial assumptions

	2024	2023
Discount rates	11.21%	11.60%
CPI	5.35%	5.93%
Normal salary inflation rate	CPI plus 1%	CPI plus 1%
Normal salary increase rate	5.00%	5.40%
Net effective discount rate	4.57%	4.36%

Key demographic assumptions

	2024	2023
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.

18. Employee benefit obligations (continued)

Consequently, a discount rate of 11.21% (2023: 11.60%) 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 11.21% (2023: 11.60%) is then derived as the liability-weighted average of the yields derived in the first step. The corresponding liability-weighted index-linked yield is 5.09% (2023: 4.88%). 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 (2023: 9.25 years).

Sensitivity analysis on the accrued liability (R millions) for the financial year ended 30 June 2024

Assumption	Change	Liability	% change
Central assumptions		24.952	
General salary inflation	+1%	26.429	6%
	-1%	23.609	-5%
Discount rate	+1%	23.579	-6%
	-1%	26.485	6%
Average retirement age	-2 yrs	21.842	-12%
	2 yrs	28.190	13%
Withdrawal rates	-50%	27.916	13%

Sensitivity analysis on current-service and interest costs (R millions) for the financial year ended 30 June 2024

Assumption	Change	Service cost	Interest Cost	Total	% change
Central assumptions		1.783	2.506	4.289	
General salary inflation	+1%	1.921	2.671	4.592	7%
	-1%	1.659	2.357	4.016	-6%
Discount rate	+1%	1.673	2.558	4.231	-1%
	-1%	1.906	2.445	4.351	1%
Average retirement age	2 yrs	1.982	2.831	4.813	12%
	-2 yrs	1.583	2.167	3.750	-13%
Continuation of membership at retirement	-50%	2.104	2.843	4.947	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

	2024	2023	2022	2021	2020
LSA obligation	24 952 000	22 522 000	22 228 000	20 075 007	18 914 001

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

	2024	2023	2022	2021	2020
Actuarial: (Gain) / Loss	(16 943)	(880 081)	825 766	42 595	(571 657)

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	(3 866 000)	(13 644 000)	(22 825 000)	(52 301 000)	(41 246 000)

Figures in Rand	2024	2023

18. Employee benefit obligations (continued)

18.3 Staff bonuses

	12 861 331	12 295 990

Bonuses reconciliation

Opening balance	12 295 990	11 644 463
Benefits paid	(21 358 587)	(20 036 916)
Net expense recognised in the statement of financial performance	21 923 928	20 688 443
	12 861 331	**12 295 990**

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

18.4 Staff leave

	26 752 874	26 615 806

Staff leave reconciliation

Opening balance	26 615 806	25 112 995
Benefits paid	(1 594 555)	(1 429 847)
Net expense recognised in the statement of financial performance	1 731 623	2 932 658
	26 752 874	**26 615 806**

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 R47 127 585 (2023: R44 582 073) represents contributions payable to these plans by the municipality at rates specified in the rules of the plans.

18. Employee benefit obligations (continued)

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 2023 disclosed an actuarial valuation amounting to R1 338 791 000 (30 June 2022: R1 391 841 000), with a surplus of R226 285 000 (2022: R144 158 000), with a funding level of 120.3% (30 June 2022: 111.6%).

Defined contribution scheme

The actuarial valuation report at 30 June 2023 indicated that the defined contribution scheme of the fund is in a sound financial position, with net assets amounting to R2 163 627 000 (30 June 2022: R1 976 184 000), net investment reserve of Rnil (30 June 2022: Rnil) and with a funding level of 100% (2022: 100%).

The municipality has 2 employees (2023: 3 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 2023 revealed that the assets of the fund amounted to R42 710 035 000 (30 June 2022: R36 502 914 000), with funding levels of 120.1% and 100.2% (30 June 2022: 131.6% and 100.4%) 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 828 employees (2023: 803 employees) and 5 Councillors (2023: 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 133 employees (2023: 140 employees) that are members of this fund.

19. Provisions

	2024	2023
Environmental rehabilitation	58 741 392	59 894 940
VAT - Library Grant	6 309 528	5 119 571
	65 050 920	**65 014 511**

	2024	2023
Non-current liabilities	57 013 603	58 555 414
Current liabilities	8 037 317	6 459 097
	65 050 920	**65 014 511**

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**

Reconciliation of provisions - 2023

	Opening Balance	Additions	Utilised during the year	Reduction due to re-measurement or settlement without cost to entity	Total
Environmental rehabilitation	66 827 716	6 017 873	(44 852)	(12 905 797)	59 894 940
VAT - Library Grant	4 025 478	1 094 093	-	-	5 119 571
	70 853 194	**7 111 966**	**(44 852)**	**(12 905 797)**	**65 014 511**

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, to date the municipality has not received an outcome to the ruiling submitted. Feedback received from SARS is that engagements between the representatives from The National Treasury, The AGSA and SARS are continuing and that they will provide an outcome as soon as the decisions are made on the way forward.

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

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.

19. Provisions (continued)

	Actual/ estimated rehabilitation start date	2024	2023
Langebaan	1 March 2017	420 053	418 817
Vredenburg	1 July 2036	46 387 570	48 198 165
Hopefield (1)	1 July 2026	6 110 067	5 769 337
Hopefield (2)	1 July 2026	5 745 652	5 421 957
Kalkrug	1 July 2021	78 050	86 664
		58 741 392	**59 894 940**

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

	2024	2023
Sale of electricity	510 405 724	427 514 333
Sale of water	198 144 750	182 804 188
Refuse removal	113 031 172	104 185 158
Sewerage	109 554 465	94 763 947
Revenue forgone	(76 514 315)	(64 251 643)
	854 621 796	**745 015 983**

21. Construction contracts

	2024	2023
Construction contracts	530 150	33 300

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

	2024	2023
Facilities and equipment		
Rental of property, plant and equipment	14 992 997	14 200 499
Rental of investment property	427 957	465 458
Revenue forgone	(1 758 932)	(1 565 194)
	13 662 022	**13 100 763**

23. Interest earned - external investments

	2024	2023
Interest revenue		
Investments	63 664 046	48 656 159
Bank	13 193 459	10 148 416
	76 857 505	**58 804 575**

Figures in Rand	2024	2023

24. Interest earned - outstanding receivables

Electricity	825 744	615 752
Refuse removal	3 552 192	2 761 531
Sewerage	2 463 066	1 507 807
Water	5 442 776	4 516 959
Other	496 736	770 614
	12 780 514	**10 172 663**

The municipality levies interest on rates outstanding after the due date for payment at prime +1% per annum (2023: prime +1% per annum).

25. Agency services

Commission: Vehicle licences	9 432 552	9 420 015

The municpality acts as an agent for the Western Cape Mobility Department and manages the issuing of vehicle licences for a commission.

26. Licences and permits

Licences and permits	1 297 865	1 225 861

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	59 516	4 851
Building plan fees	4 984 039	7 619 493
Bursary repayment	57 243	139 049
Cemetery and burial	1 064 716	1 009 063
Cleaning and removal	116 637	220 503
Clearance certificates	498 427	579 663
Development charges	20 604 555	43 476 038
Encroachment fees	614 386	568 158
Inspection fees	570 722	461 126
Insurance claims	2 008 144	1 556 013
Legal fees	284 209	384 153
Photocopies and faxes	101 088	102 551
Request for information	1 021	4 498
Staff recoveries	87 011	56 796
Sundry revenue	1 048 210	1 132 480
Tender document	24 402	67 415
Transaction handling fees	472 488	532 151
	32 596 814	**57 914 001**

Figures in Rand	2024	2023

28. Property rates

Property rates	355 637 883	319 877 181
Revenue forgone	(28 321 766)	(22 989 252)
	327 316 117	**296 887 929**

Valuations

Residential	37 928 180 000	36 566 751 000
Business/Commercial	6 686 367 000	6 645 107 000
State	1 646 992 000	1 641 547 000
Municipal	789 732 000	791 560 000
Agriculture	2 012 897 000	1 967 478 000
Other	625 759 000	622 920 000
	49 689 927 000	**48 235 363 000**

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 0.6262 cents in the Rand (2023: 0.5825 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	1:0
Public benefit organisation properties (before 75% rebate)	1:1

Property rates are levied on an annual or monthly basis.

29. Availability charges

Electricity	1 415 605	1 268 376
Water	10 118 815	10 055 783
Refuse	6 419 662	6 293 024
Sewerage	15 795 250	14 220 923
	33 749 332	**31 838 106**

30. Interest earned - outstanding receivables

Property rates	5 905 752	4 995 935
Electricity	107 023	97 941
Refuse removal	409 792	391 816
Sewerage	725 582	1 059 380
Water	738 036	699 909
	7 886 185	**7 244 981**

The municipality levies interest on rates outstanding after the due date for payment at prime +1% per annum (2023: prime +1% per annum).

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

31. Government grants & subsidies

Operating grants		
Equitable share	129 270 000	115 943 000
Expanded Public Works Programme Intergrated Grant (EPWP)	2 125 000	2 907 000
Financial Management Grant (FMG)	1 550 000	1 550 000
Municipal Infrastructure Grant (MIG)	1 121 450	1 081 700
Energy Efficiency and Demand Side Management Grant (EEDSMG)	267 713	-
Maintenance of Road Infrastructure Grant (MRIG)	-	155 000
Financial Management Cabability Grant (FMCG)	1 192 803	950 925
SETA - Skills Development Subsidy	917 670	827 540
Library Services Grant (LSG)	7 498 261	7 293 955
Human Settlement Development Grant (HSDG)	2 915 560	2 192 632
Thusong Service Centre Grant (TSCG)	-	30 060
Community Development Workers Grant (CDW)	56 853	69 508
Municipal Electricity Planning Grant (MEPG)	-	651 739
Financial Management Capacity Building Grant (FMCBG)	-	134 697
Contribution towards the Acceleration of Housing Delivery	4 524 799	-
Informal Setlement Upgrading Partnership Grant (ISUPG)	526 638	-
	151 966 747	**133 787 756**
Capital grants		
Municipal Infrastructure Grant (MIG)	24 470 993	18 286 300
Intergrated National Electrification Programme Grant (INEPG)	11 524 000	-
Energy Efficiency and Demand Side Management Grant (EEDSMG)	3 440 000	-
Human Settlement Development Grant (HSDG)	3 092 953	8 965 039
Thusong Service Centre Grant (TSCG)	62 398	54 844
Vredenburg Urban Revitilisation Grant (VURG)	-	5 763 935
Financial Management Capability Grant (FMCG)	-	159 075
Municipal Accreditation and Capacity Building Grant (MACBG)	-	280 054
Emergency Municipal Load- Shedding Relief Grant (EMLRG)	-	2 950 000
Library Services Grant (LSG)	325 610	-
Municipal Service Delivery and Capacity Building Grant (MSDCBG)	5 143	-
Informal Setlement Upgrading Partnership Grant (ISUPG)	270 308	-
	43 191 405	**36 459 247**
	195 158 152	**170 247 003**

Conditional and Unconditional

Included in above are the following grants and subsidies received:

Conditional grants received	65 888 152	54 304 003
Unconditional grants received	129 270 000	115 943 000
	195 158 152	**170 247 003**

Equitable Share

In order to qualify for a 100% indigent subsidy, the qualifying income for a household must be R5 800 (2023: R5 500) 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 R5 801 and R6 500 (2023: between R5 501 and R6 200) 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.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

32. Fines

Traffic Fines	22 621 736	25 035 996
Court Traffic Fines	380 863	148 306
Other Fines	175 138	42 471
	23 177 737	**25 226 773**

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	20 503 550	12 301 696
Forfeits	525 739	370 673
	21 029 289	**12 672 369**

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.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

34. Employee related costs

Municipal Manager and Directors	13 438 067	10 923 197
Other employees	475 336 866	445 064 668
	488 774 933	**455 987 865**

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

Other employees

Acting allowances	2 035 260	1 994 924
Bargaining council levy	128 769	123 750
Basic salaries	282 283 721	261 031 540
Bonuses	21 923 928	20 688 443
Defined contribution plans	45 974 164	43 468 719
Employers contributions: Group life insurance	6 153 831	6 408 202
Employers contributions: Health care	16 627 653	15 445 232
Employers contributions: UIF	2 186 953	2 131 929
Employers contributions: WCA	2 913 239	2 408 947
Expense: Post retirements healthcare benefits	3 994 000	4 391 000
Housing allowance	2 529 293	2 424 568
Long-service awards	1 783 000	1 788 000
Municipal staff: Leave gratuity	1 507 667	2 936 467
Other allowances	485 400	331 400
Overtime payments	43 412 999	39 944 551
Scarcity allowance municipal staff	897 467	862 475
Standby allowance municipal staff	13 713 108	12 807 026
Telephone allowance	1 784 183	1 717 803
Travelling allowance	25 002 231	24 159 692
	475 336 866	**445 064 668**

35. Remuneration of Councillors

Remuneration of councillors	13 991 167	12 874 169

Refer to note 59 for the disclosure of remuneration of Councillors.

36. Depreciation and amortisation

Property, plant and equipment	165 256 701	155 067 491
Intangible assets	144 799	123 854
	165 401 500	**155 191 345**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

37. Impairment of assets

Impairments		
Property, plant and equipment	8 374 200	2 593 230
Services	18 170 515	14 718 466
Other	(442 208)	(1 339 069)
Property rates	1 117 148	6 693 924
Availability charges	1 138 952	248 184
Traffic fines	(3 336 108)	2 179 309
	25 022 499	**25 094 044**

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	17 107 000	15 734 000
Borrowings	12 200 000	13 357 049
Provision for the rehabilitation of landfill site	6 349 140	6 017 873
Unspent conditional grants	20 806	70 917
	35 676 946	**35 179 839**

39. Bad debts written-off

Services	7 673 027	11 012 330
Property rates	757 161	1 078 499
Traffic fines	11 866 285	11 700 804
Other	905 707	450 821
	21 202 180	**24 242 454**

40. Bulk purchases

Electricity - Eskom	411 137 839	341 603 624
Water - WCDM	72 555 056	74 689 324
	483 692 895	**416 292 948**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

41. Contracted services

Outsourced Services		
Security services	21 564 289	19 960 237
Traffic fines management	1 406 435	1 307 690
Project management	6 306 133	5 062 950
Hygiene services	1 094 967	1 058 162
Meter Management	2 004 626	830 427
Professional staff	93 346	435 116
Sewerage Services	2 041 641	1 234 774
Transport services	436 916	3 937 150
Other outsourced services	4 533 685	3 875 557
Consultants and Professional Services		
Business and advisory	12 983 621	14 239 641
Legal cost	2 861 594	2 468 785
Infrastructure and planning	4 129 796	3 318 348
Other consultants and professional services	761 947	710 477
Contractors		
Building	2 074 692	4 662 861
Catering services	602 428	614 850
Haulage	7 294 625	4 048 768
Maintenance of buildings and facilities	4 472 331	1 456 604
Maintenance of equipment	2 272 839	2 173 505
Maintenance of unspecified assets	47 168 967	36 690 090
Other contractors	4 155 566	5 000 671
	128 260 444	**113 086 663**

Included in contractors building is construction expenses of R530 150 (2023: R33 300) 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	916 690	690 114
Other	568 139	826 960
	1 484 829	**1 517 074**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

43. General expenses

Advertising	1 603 620	1 528 143
Auditors remuneration	5 758 124	5 319 935
Bank charges	3 718 130	3 159 922
Bursaries	716 920	729 129
Commission paid	3 477 295	3 009 804
Conferences and seminars	60 497	126 129
Electricity	7 010 321	5 562 597
Fuel and oil	32 602 374	37 953 039
Insurance	8 391 472	7 689 636
License fees - computers	16 970 550	11 612 697
License fees - vehicles	2 232 413	1 914 527
Membership fees	5 131 296	4 532 466
Postage and courier	1 206 344	1 399 948
Remuneration of ward committees	600 000	718 000
SDL	4 158 312	3 858 600
Stocks and material	19 651 438	17 379 094
Telephone	4 818 937	5 177 347
Travel - overseas	116 026	32 443
Travel and subsistence	791 746	662 866
Uniforms	3 199 790	2 757 607
Operating leases	8 067 052	7 381 384
Other expenses	890 215	602 891
	131 172 872	**123 108 204**

44. Fair value adjustments

Investment property carried at fair value	2 922 000	3 240 330

45. Cash generated from operations

Surplus	131 456 832	107 004 876
Adjustments for:		
Depreciation and amortisation	165 401 500	155 191 345
Loss on disposal of assets and liabilities	281 163	174 522
Fair value adjustments	(2 922 000)	(3 240 330)
Finance costs	23 476 946	21 822 790
Impairment of assets	25 022 499	25 094 044
Bad debts written-off	21 202 180	24 242 454
Movements in employee benefit obligation	(902 441)	241 320
Donated assets	(20 503 550)	(12 301 696)
Development charges	(7 571 979)	(21 813 369)
Interest earned	(1 968 522)	(6 660 204)
Actuarial gains	(6 731 150)	(14 238 982)
Gain on reversal of provision	(7 082 845)	(12 754 683)
Inventories written-off	370 657	249 377
Changes in working capital:		
Inventories	(6 356 777)	(5 094 706)
Receivables from exchange transactions	(42 097 773)	(14 432 703)
Other receivables from non-exchange transactions	(22 218 571)	(26 266 286)
VAT receivable	(3 107 522)	9 292 290
Prepayments	342 029	(702 378)
Payables from exchange transactions	10 557 294	(3 371 126)
Unspent government grants & subsidies	18 669 624	(25 416 574)
Consumer deposits	3 064 361	3 724 557
Provisions	1 189 958	1 049 239
Operating lease assets and liabilities	(11 121)	14 536
	279 560 792	**201 808 313**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

46. Financial instruments disclosure

Categories of financial instruments

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	130 879 102	130 879 102
	978 943 613	**978 943 613**

Financial liabilities

	At amortised cost	Total
Payables from exchange transactions	(121 106 822)	(121 106 822)
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)
	(267 450 615)	**(267 450 615)**

2023

Financial assets

	At amortised cost	Total
Cash and cash equivalents	128 808 426	128 808 426
Investments	652 836 694	652 836 694
Receivables from exchange transactions	115 088 370	115 088 370
	896 733 490	**896 733 490**

Financial liabilities

	At amortised cost	Total
Payables from exchange transactions	(106 120 618)	(106 120 618)
Consumer deposits	(35 002 050)	(35 002 050)
Borrowings	(119 519 793)	(119 519 793)
Unspent government grants arising from contractual agreements	(79 000)	(79 000)
	(260 721 461)	**(260 721 461)**

Figures in Rand	2024	2023

46. Financial instruments disclosure (continued)

Financial instruments in Statement of Financial Performance

2024

	At amortised cost	Total
Interest revenue (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**

2023

	At amortised cost	Total
Interest revenue (calculated using effective interest method) for financial instruments at amortised cost	68 977 238	68 977 238
Interest expense (calculated using effective interest method) for financial instruments at amortised cost	(13 357 049)	(13 357 049)
	55 620 189	**55 620 189**

47. Change in accounting estimate

Category and reason for change in accounting estimate		
Property, plant and equipment - Remaining useful lives reviewed	4 887 310	1 861 410
Landfill sites - decrease in estimated rehabilitation cost	(419 844)	(151 113)
Net impact on property, plant and equipment	**4 467 466**	**1 710 297**

Category and reason for change in accounting estimate		
Intangible assets - Remaining useful lives reviewed	-	1 893
Net impact on Intangible assets	**-**	**1 893**

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 R4 467 466 (2023: R1 710 297). The estimation of rehabilitation cost for the landfill sites resulted in the provision being decreased by R7 502 689 (2023: R12 905 796) which resulted in a decrease of R419 844 (2023: R151 113) in assets and the remaining R7 082 845 (2023: R12 754 683) 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 R0 (2023: R1 893). Refer to note 11.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

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

2023

	Note	As previously reported	Correction of error	Re-classification	Restated
Current assets					
VAT receivable	R1	-	-	104 287	104 287
Non-current assets					
Property, plant and equipment	E1	2 904 558 828	(174 006)	-	2 904 384 822
Current liabilities					
Payables from exchange transactions	R1 & E2	134 211 281	(10 205 448)	9 120 775	133 126 608
VAT payable	R1	9 016 488	-	(9 016 488)	-
Unspent conditional grants and receipts	E3	8 128 453	1 291 909	-	9 420 362
Provisions	E4	1 339 526	5 119 571	-	6 459 097
		152 695 748	**(3 793 968)**	**104 287**	**149 006 067**
Accumulated surplus		**3 373 089 000**	**3 619 962**	**-**	**3 376 708 962**

48.2 Statement of financial performance

2023

	Note	As previously reported	Correction of error	Re-classification	Restated
Revenue					
Revenue from exchange transactions					
Other income	E2 & E3	47 597 558	10 316 443	-	57 914 001
Revenue from non-exchange transactions					
Government grants and subsidies	E4	171 341 096	(1 094 093)	-	170 247 003
Total revenue		**218 938 654**	**9 222 350**	**-**	**228 161 004**
Expenditure					
Contracted services	E1	(112 964 904)	(121 759)	-	(113 086 663)
Surplus for the year		**97 904 285**	**9 100 591**	**-**	**107 004 876**

48. Prior-year adjustments (continued)

48.3 Cash flow statement

2023

	Note	As previously reported	Correction of error	Re-classification	Restated
Cash flow from operating activities					
Taxes and fines	E5	300 647 353	(5 656 571)	-	294 990 782
Service Charges	E5	778 764 650	(11 890 039)	-	766 874 611
Grants	E3 & E4	146 035 523	(1 205 094)	-	144 830 429
Interest Received	E5	52 144 371	17 546 610	-	69 690 981
Other receipts	E2 & E3	45 740 579	10 316 443	-	56 057 022
Suppliers	E1, E2, E4 & E5	(639 841 646)	(8 816 103)	-	(648 657 749)
		683 490 830	**295 246**	**-**	**683 786 076**
Cash flow from investing activities					
Purchase of property, plant and equipment	E1 & E5	(184 132 438)	(295 246)	-	(184 427 684)

48.4 Property, plant and equipment

2022

	Note	As previously reported	Correction of error	Re-classification	Restated
Land		512 667 449	-	-	512 667 449
Buildings		59 629 434	-	-	59 629 434
Machinery and equipment		26 270 297	-	-	26 270 297
Furniture and office equipment		7 260 156	-	-	7 260 156
Transport assets		63 164 081	-	-	63 164 081
Computer equipment	R2	13 089 525	-	(2 395)	13 087 130
Infrastructure	E1 & R2	1 928 876 116	(52 249)	2 395	1 928 826 262
Community assets	R1	236 232 458	-	-	236 232 458
Other assets	R2	1 272 729	-	-	1 272 729
		2 848 462 245	**(52 249)**	**-**	**2 848 409 996**

2023

	Note	As previously reported	Correction of error	Re-classification	Restated
Land		513 380 770	-	-	513 380 770
Buildings	E1 & R3	60 524 470	(26 108)	245 404	60 743 766
Machinery and equipment		27 306 700	-	-	27 306 700
Furniture and office equipment		7 056 246	-	-	7 056 246
Transport assets		70 530 317	-	-	70 530 317
Computer equipment	R2	11 557 387	-	471	11 557 858
Infrastructure	E1, R2 & R3	1 957 990 337	(34 528)	3 483 345	1 961 439 154
Community assets	R3	254 555 994	(61 121)	(3 729 220)	250 765 653
Other assets		1 604 358	-	-	1 604 358
		2 904 506 579	**(121 757)**	**-**	**2 904 384 822**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

48. Prior-year adjustments (continued)

Errors

The following prior period errors adjustments occurred:

Error 1

Costs of an operational nature were incorrectly capitalised to assets instead of expensing it through the Statement of Financial Performance.

Error 2

Development charges revenue was recognised in the incorrect finanical period by raising revenue received in advance instead of recognising the revenue in the 2022/23 financial period.

Error 3

Transaction handling fees arising from the registration of title deeds was previously incorrectly calculated.

Error 4

Output tax on Library grants received was previously not provided for the corresponding error in unspent grant liability and revenue has also been corrected.

Error 5

Interest received from consumers was incorrectly included in the cash movement reported on Taxes and fines and Service Charges.

Reclassifications

The following reclassifications adjustment occurred:

Reclassification 1

Inconsistencies on the various classifications of VAT was identifed by the ASB. This lead to the ASB issuing fact sheet number 11, which investigates the various components of VAT and their respective classifications. With the implementation of the fact sheet, the municipality reclassified VAT accruals and VAT receivables.

Reclassification 2

Information technology infrastructure has been reclasified from Computer equipment to Infrastructure.

Reclassification 3

Work in progress projects incorrectly classified within Property, plant and equipment between Infrastructure, Community and Buildings.

49. Utilisation of Long-term liabilities reconciliation

Unspent borrowings at the begining of the year	9 776 709	19 179 208
Utilised during the year to finance property, plant and equipment	(3 844 968)	(9 402 499)
	5 931 741	**9 776 709**

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.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

50. Cash-backed reserves and liabilities

Cash and cash equivalents	138 259 296	128 808 426
Investments	709 805 215	652 836 694
Less: Cash-backed reserves and liabilities		
Unspent conditional grants and receipts	(28 110 792)	(9 420 362)
Housing development fund	(3 475 514)	(3 412 120)
Contract revenue received in advance	(8 862 842)	(238 313)
Unutilised loans	(5 931 741)	(9 776 709)
Loan repayments due	(12 477 070)	(11 321 411)
Environmental rehabilitation provision	(58 741 392)	(59 894 940)
Employee benefit obligation	(183 559 405)	(168 457 295)
Insurance reserve	(8 000 000)	(7 000 000)
Consumer deposits	(38 066 411)	(35 002 050)
Capital replacement reserve	(405 298 244)	(369 347 577)
	95 541 100	**107 774 343**

51. Irregular expenditure

Opening balance as previously reported	1 149 559	1 162 561
Correction of prior period error	169 746	-
Opening balance as restated	**1 319 305**	**1 162 561**
Add: Irregular Expenditure - current	5 702 700	1 149 559
Add: Irregular Expenditure - prior period	28 244 935	-
Less: Amount written-off - current	(1 301 388)	(1 162 561)
Closing balance	**33 965 552**	**1 149 559**

Incidents/cases identified in the current year include those listed below:		
Payments made not following the due SCM process	187 066	17 918
Section 116(3) of the MFMA was not complied with	530 871	1 131 641
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	**1 149 559**

Cases under investigations

Investigations regarding 8 cases (2023: 2) are still in progress. The cases relates to non-compliance with the MFMA, MSA, SCM policy and MSR amongst others.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

52. Fruitless and wasteful expenditure

Opening balance as restated	**-**	**-**
Add: Fruitless and wasteful expenditure - current	92 379	974
Less: Amounts recoverable - current	(21 859)	(974)
Closing balance	**70 520**	**-**

Incidents/cases identified in the current year include those listed below:		
Incorrect salary payment	2 067	974
Cost incurred without receiving any services	90 313	-
	92 380	**974**

Cases under investigations

Investigations regarding 3 cases (2023: 0) are still in progress.

53. Unauthorised expenditure

Opening balance as restated	**-**	**-**
Add: Unauthorised expenditure - current	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:		
Cash-items	2 568 198	-

Analysed as follows: Cash items		
Employee related costs	2 568 198	-

Unauthorised expenditure: Budget overspending - per municipal vote		
Community and Operational Services	2 568 198	-

Cases under investigations

The over expenditure will be investigated and dealt with in terms of section 32 of MFMA.

54. Additional disclosure in terms of MFMA

Contributions to organised local government

Current year subscription / fee	4 981 462	4 683 313
Amount paid - current year	(4 981 462)	(4 683 313)
	-	-

South African Music Rights and Skills Development Levies

Current year subscription / fee	4 492 778	4 175 358
Amount paid - current year	(4 492 778)	(4 175 358)
	-	-

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

54. Additional disclosure in terms of MFMA (continued)

Audit fees

Opening balance	1 062 456	-
Current year subscription / fee	6 630 403	6 928 288
Amount paid - current year	(6 516 181)	(5 865 832)
Amount paid - previous years	(204 844)	-
Amount written off - previous years	(857 612)	-
	114 222	**1 062 456**

A payment amounting to R114 222 was made on 01 August 2024, in line with S64(2)(e). In terms of the previous year, a payment of R204 844 was made during July 2023 and the remaining balance of R857 612 was written off by AGSA as unbilled hours.

PAYE and UIF

Current year subscription / fee	82 332 947	75 700 656
Amount paid - current year	(82 332 947)	(75 700 656)
	-	-

Pension and Medical Aid deductions

Current year subscription / fee	101 759 174	95 697 988
Amount paid - current year	(101 759 174)	(95 697 988)
	-	-

Councillors' arrear consumer accounts

During the year the following Councillor had arrear accounts outstanding for more than 90 days. 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

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

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	3 074 211	3 814 203
Sole provider	5 662	7 136
Impractical or impossible	7 625 085	6 393 177
Ad-hoc repairs	2 141 602	31 211
Strip and quote	1 344 737	15 441 692
	14 191 297	**25 687 419**

The details of the deviations for the year under review amounting to R14 191 297 (2023: R25 687 419) is included as Annexure E.

During the current 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. During the previous year under review only one minor breach was made where the preferred bidder was provided with an order number before the order was officially issued. 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	82 320 821	57 139 783
Buildings	154 460	382 400
Community assets	3 973 442	665 796
Intangible assets	-	467 134
	86 448 723	**58 655 113**

Figures in Rand	2024	2023

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
West Coast Miracles (Pty) Ltd/V Kearns and 35 Others of SBM, Case no: 13790/18	-	200 000
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
SBM / Uni-Faith Ministries & Others, Case no: 21588/21	-	550 000
Jack, Case no:2509/2023	-	150 000
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	100 000
Trusc (Pty) Ltd, Case no: 9773/2023	-	450 000
Kingpaul Investments (Pty) Ltd V Prime Growth Properties of Property Group (Pty) Ltd & SBM	100 000	-
VAT penalties and interest - Library Grant	2 703 700	1 739 289
	13 195 891	**13 481 480**

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 (2023: R9 092 191).

West Coast Miracles (PTY) LTD/V Kearns and 35 Others of SBM, Case no: 13790/18

Application for the eviction of the occupants from Erven 35 and 40, St Helena Bay. Judgement was delivered on 13 May 2019, on 21 June 2019 leave to appeal was granted to Applicant. The appeal application has been postponed by Applicant to enable negotiations between the parties. The matter was finalised on 30 May 2024 with no estimated liability towards Council (2023: R200 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 (2023: R350 000)

SBM / Uni-Faith Ministries & Others, Case no: 21588/21

Application for an eviction order. Judgement was delivered on 09 June 2022 and the municipality initiated the appeal process, judgement was delivered on 31 January 2024 and was successfully ordered that the appeal be upheld. There is no estimated liability towards Council (2023: R550 000).

Jack, Case no:2509/2023

Application to review and set aside decision to not grant approval to sell property interest in a unit at Leentjiesklip Langebaan. On 29 August 2023 an agreement between the parties was made an Order of Court. There is no estimated liability towards the council (2023:R150 000).

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 (2023: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 (2023: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 estimated liability towards Council is estimated at R100 000 (2023:R100 000).

Trusc (Pty) Ltd, Case no: 9773/2023

Application to review and set aside the decision to reject approval of wayleave application and dismissal of subsequent appeal. On 26 July 2023, the applicant filed a Notice of Withdrawal of Application. There is no estimated liability towards Council (2023:R450 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 (2023: R0).

VAT penalties and interest - 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 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 R2 703 700 (2023: R1 739 289).

Contingent assets

	2024	2023
Lateral Unison - Pending insurance claims	1 566 500	6 445 034

Outstanding insurance claims

The municipality had 16 outstanding insurance claims with Lateral Unison as at 30 June 2024 (2023: 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 R1 566 500 (2023: R6 445 034).

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% (2023: 5%) of the operational costs which is also included in the tariff above. The calculation of the 2023/24 surplus/deficit and its split between the local municipalities was finalised and agreed on 21 August 2024 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/-deficit amounting to R9 884 283 (2023: -R168 195).

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	Mettler Heinrich
Chief Financial Officer	Vorster Stefan
Director: Infrastructure and Planning Services	Smith Gerrit
Director: Corporate and Public Safety Services	Volschenk Louis
Director: Community and Operational Services	Mbaliswana Phumzile
Director: Economic Development and Strategic Services	De Kock Cornell
Executive Mayor	Truter André
Executive Deputy Mayor	Laubscher Charmaine
Financial Services	Kotze Jacobus
Infrastructure and Planning Services	Laubscher Charmaine
Corporate and Public Safety Services	Schaffers Michael
Community and Operational Services	America Wilhelm
Economic Development and Strategic Services	Vaughan Eventhia
Office of the Municipal Manager	Mamabolo Sinah
Speaker	Daniels Olwene
Other Councillors	Cleophas Gerald
	Jackson Yumnah
	Koen Marius
	Komani-Nkohla Zandile
	Liwani Siyabulelo
	Mbane Lelethu
	Mitchell Leonard
	Paulo-Goagoseb Eugenia
	Rossouw Theresa
	Scholtz Sharon
	Schrader Miranda
	Van Nooi Charleen
	Van Tura Sucilla
	Williams Thyrone
	Witbooi Bjorn
	Vraagom Vernon
	Cengimbo Lwando (18 September 2023 - current)
	Khulu Thulani (01 July 2023 - 30 August 2023)
	Gqeba Arthur (01 July 2023 - 16 September 2023)
	Twala Mthobeli (07 December 2023 - current)
	Don Ryan (01 July 2023 -31 March 2024)
	Pretorius Veronique (23 May 2024 - current)

59. Related parties (continued)

Remuneration of management

Management class: Councillors

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
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

Notes to the Annual Financial Statements

Figures in Rand

59. Related parties (continued)

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**

2023

	Basic salary	Cellphone Allowances	Medical Aid Contributions	Motor Vehicle Allowance	Pension Contributions	Housing Allowance	Total
Executive Mayor: A Truter	830 656	40 800	-	90 000	-	-	961 456
Deputy Mayor: C Laubscher	736 530	40 800	-	-	-	-	777 330
Speaker: O Daniels	555 872	40 800	-	138 968	41 690	-	777 330
Mayoral Committee Member: K Mamabolo	563 925	40 800	-	84 589	42 294	-	731 608
Mayoral Committee Member: J Kotze	690 808	40 800	-	-	-	-	731 608
Mayoral Committee Member: E Vaughan	489 133	40 800	41 665	122 282	36 685	1 043	731 608
Mayoral Committee Member: M Schaffers	690 808	40 800	-	-	-	-	731 608
Mayoral Committee Member: W America	495 412	40 800	-	123 853	21 675	49 868	731 608
Councillor: L Mitchell	373 908	40 800	-	-	-	-	414 708
Councillor: T Rossouw	205 379	40 800	-	30 807	-	55 170	332 156
Councillor: M Schrader	227 009	40 800	64 347	-	-	-	332 156
Councillor: C Van Nooi	347 821	40 800	-	-	26 087	-	414 708
Councillor: T Khulu	271 029	40 800	-	-	20 327	-	332 156
Councillor: S Claassen	156 716	21 945	-	-	-	-	178 661
Councillor: G Cleophas	291 356	40 800	-	-	-	-	332 156
Councillor: R Don	291 356	40 800	-	-	-	-	332 156
Councillor: S Gqeba	291 356	40 800	-	-	-	-	332 156
Councillor: Z Khan	310 122	35 625	-	-	-	-	345 747
Councillor: M Koen	276 732	40 800	24 897	-	-	-	342 429
Councillor: Z Komani-Nkohla	291 356	40 800	-	-	-	-	332 156
Councillor: S Liwani	291 356	40 800	-	-	-	-	332 156
Councillor: L Mbane	291 356	40 800	-	-	-	-	332 156
Councillor: E Paulo	373 908	40 800	-	-	-	-	414 708
Councillor: S Scholtz	373 908	40 800	-	-	-	-	414 708
Councillor: S Van Tura	291 356	40 800	-	-	-	-	332 156
Councillor: T Williams	291 356	40 800	-	-	-	-	332 156
Councillor: B Witbooi	291 356	40 800	-	-	-	-	332 156

59. Related parties (continued)

Councillor: V Vraagom	128 020	17 927	-	-	-	-	145 947
Councillor: Y Jackson	37 647	4 878	-	-	-	-	42 525
	10 757 547	**1 100 375**	**130 909**	**590 499**	**188 758**	**106 081**	**12 874 169**

Management class: Executive management

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**

2023

	Basic salary	Bonus	Contributions to UIF, Medical and Pension Funds	Motor Vehicle Allowance	Cellphone allowance	Housing allowance	Other	Total
Municipal Manager: H Mettler	1 484 865	189 646	48 611	114 500	33 200	13 781	(50 471)	1 834 132
Director: S Vorster	1 387 161	-	298 123	346 790	18 000	78 333	82 071	2 210 478
Director: L Volschenk	964 405	140 444	226 277	94 407	18 000	6 364	54 839	1 504 736
Director: G Smith	1 225 623	-	220 612	306 406	18 000	71 923	(14 843)	1 827 721
Director: C de Kock	1 340 011	-	301 286	67 001	18 000	11 947	63 285	1 801 530
Director: P Mbaliswana	1 288 442	-	231 919	193 266	18 000	7 989	4 984	1 744 600
	7 690 507	**330 090**	**1 326 828**	**1 122 370**	**123 200**	**190 337**	**139 865**	**10 923 197**

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 95.4% (2023: 96.7%). Cash flow forecast are prepared and adequate utilised borrowings facilities are monitored.

2024	Up to 1 year	1 to 5 years	More than 5 years	Total
Borrowings - Capital repayments	12 477 070	72 694 198	23 027 116	108 198 384
Borrowings - Interest	11 044 342	33 924 008	2 289 477	47 257 827
Payables from exchange transactions	121 106 822	-	-	121 106 822
	144 628 234	**106 618 206**	**25 316 593**	**276 563 033**

2023	Up to 1 year	1 to 5 years	More than 5 years	Total
Borrowings - Capital repayments	11 321 411	68 151 211	40 047 171	119 519 793
Borrowings - Interest	12 200 001	41 214 209	6 043 618	59 457 828
Payables from exchange transactions	106 120 618	-	-	106 120 618
	129 642 030	**109 365 420**	**46 090 789**	**285 098 239**

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.

60. Risk management (continued)

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:

	2024	2023
Cash and cash equivalents	138 259 296	128 808 426
Investments	709 805 215	652 836 694
Receivables from exchange transactions	130 879 102	115 088 370

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 2024, 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 8 707 452 (2023: R 7 772 137) lower/higher, mainly as a result of higher/lower interest income on financial instrument at variable rates.

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	10.39 %	130 879 102	-	-
Cash in current banking institutions	10.16 %	138 259 296	-	-
Investments	11.28 %	709 805 215	-	-

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	10.71 %	(12 477 070)	(72 694 198)	(23 027 116)

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 28 March 2024. Virements are transfers from one operating cost element or capital project to another, and are made in accordance with the virement policy.

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			
Sale of goods and rendering of services	(11 599 819)	(57)	The actual revenue recognised on construction contracts revenue is lower than budgeted,due to housing grants that were unspent at year end.
Transfers and subsidies: capital	(12 847 219)	(23)	Less grant funded capital expenditure resulted in less revenue recognised than budgeted.
Transfers and subsidies: capital (in kind)	20 503 550	100	Capital allocations in kind received was not budgeted for as this could not have been anticipated when the budget was prepared.
Other gains	14 328 740	100	It is not possible to accurately budget for actuarial gains and changes in estimates for landfill sites as it is based on an expert valuation that is performed at year end and influenced by global financial markets.
Expenditure			
Debt impairment	(14 626 441)	(723)	More debt were impaired than anticipated when budgeted.
Inventory consumed	17 307 289	13	The provision for bulk water purchases included costs which realised at a value less than originally anticipated.
Contracted services	43 114 590	25	Less funds were spent on consultants, professional fees and repairs and maintenance of municipal assets than budgeted for.
Irrecoverable debts written-off	10 865 638	34	Less debt was written-off then expected during the year under review.
Operational costs	11 059 908	12	Less funds were spent on other expenditure which includes insurance claims,deeds, advertising cost, commission on prepaid electricity,travel and subsistance and software licences than budgeted for.
Other losses	(10 624 596)	(113)	It is not possible to accurately budget for actuarial losses ,fair value adjustments and foreign exchange losses as it is based on an expert valuation that is performed at year end and influenced by global financial markets. More water losses realised than anticipated when the budget was prepared.

61. Budget differences (continued)

61.2 Statement of Financial Position

	Variance	%	Reasons
Current assets			
Cash	220 284 732	35	Lower capital expenditure resulted in more cash available than budgeted.
Trade and other receivables from exchange transactions	15 341 581	14	Trade and other receivables from exchange transactions more than anticipated when budgeted.
Inventory	5 019 296	20	More inventory was on hand at year-end than anticipated when budgeted.
VAT	14 297 922	1 030	More than anticipated when budgeted.
Current liabilities			
Trade and other payables from exchange transactions	18 776 768	16	Trade and other payables at year-end was more than what was anticipated when budgeted.
Trade and other payables from non-exchange transactions	30 387 553	461	Unspent grants at year-end was more than what was anticipated when budgeted.
Provisions	5 775 205	13	A provision for VAT output on Library grants was provided for at year-end, which was not anticipated when budgeted.
VAT	7 404 738	69	More than anticipated when budgeted.
Net Assets			
Reserves	151 173 105	57	Lower capital and operating expenditure resulted in more reserves and funds available than budgeted.

61.3 Cash Flow Statement

	Variance	%	Reasons
Cash flows from investing activities			
Capital assets	129 311 156	39	Less capital expenditure incurred than budgeted. Refer to note 61.4 for the reasons for the underspending of the capital budget.

61. Budget differences (continued)

61.4 Capital budget

The municipality has spent R238 925 859 (2023: R217 113 716) of the capital budget of R333 252 764 (2023: R309 974 574) which translate to a spending ratio of 72% (2023: 70%). 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	187 927 462	126 177 903	61 749 559	67	38 441 651
Energy and Electro Technical Services	61 867 711	57 433 060	4 434 651	93	8 382 225
Economic Development and Strategic Services	14 778 985	10 733 713	4 045 272	73	-
Community and Operational Services	26 367 138	16 675 700	9 691 438	63	-
Corporate and Public Safety Services	40 804 284	26 781 854	14 022 430	66	-
Financial Services	1 265 171	1 016 798	248 373	80	-
Municipal Manager	192 013	89 561	102 452	47	-
Council	50 000	17 270	32 730	35	-
	333 252 764	**238 925 859**	**94 326 905**	**72**	**46 823 876**

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		
Construction of Olifantskop sewer pumpstation and pipeline	7 364 080	The tender for the appointment of a contractor had to be re-advertised due to new CIDB requirements in compliance with the CIDB build programme. The contractor will be appointed in the new financial year.
Development of new Vredenburg landfill site	5 607 647	Consulting Engineers were appointed to provide specialised professional services for the project as per tender PS 34/22. All designs, tender documentation and procurement processes were completed and a contractor was appointed on 3 November 2023. The contractor abandoned the project during January 2024 and a formal termination process was followed as per general conditions of contract for construction works. This is a lengthy process, with meetings in an attempt to find a solution and followed by a letter of intent to terminate with 14 days response period and the final termination letter, termination account and blacklisting. The blacklisting of the contractor who abandoned the project is still in process. The construction tender now has to be readvertised and is currently at BSC. The construction will thus be executed during the 2024/25 financial year.
Additional reservoir capacity Olifantskop	4 951 533	This is a multi-year project with the contractor on-site, and most of the construction work has already been completed.
Construct all-way controlled intersection at Diaz Road/Saldanha	4 676 311	The approval to continue with the final detailed design was granted on 11 July 2024 and the project will be completed in the 2024/25 financial year.
Alignment of channel thruway to Muggievlak	4 453 538	The request for adjusted tender offer was declined at contract sign stage. The tender must now be re-advertised.
Seaview Park Extension:Services:IRDP Roads	4 263 203	The project is planned to be completed in 2024/25. An application to roll over the unspent funds has been submitted to Human settlements department for consideration.

61. Budget differences (continued)

Project	Unspent amount	Reasons
Construction of a new link road to from VURP to Louwville	3 933 474	Construction is currently in it's final stages and the project will be completed in the 2024/25 financial year.
Upgrade Laingville sewer pumpstations pipelines and associated works	3 191 865	The project has been completed and the unspent funds relate to the VAT portion.
	38 441 651	
Energy and Electro Technical Services		
New 66kV substation Marais Industria	8 382 225	This is a multi year project. Long lead items were not delivered before year-end and new delivery dates are between July and September 2024.

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	Goods and/or services
Energy sources	Electricity
Water management	Water
Waste management	Refuse removal
Waste water management	Sanitation
Resorts	Rental of resort facilities

62. Segment information (continued)

62.2 Segment surplus or deficit, assets and liabilities

2024

	Energy sources	Water management	Waste management	Waste water management	Resorts	Non-reportable segments	Total
Revenue							
Revenue from exchange transactions							
Service charges	489 018 747	186 795 108	86 823 160	91 984 781	-	-	854 621 796
Construction contracts	-	-	-	-	-	530 150	530 150
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 - oustanding 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	18 614 796	32 596 814
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	-	73 595 141	195 158 152
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**	**633 456 481**	**1 734 445 655**
Internal billing							(124 349 625)
Municipality's revenue							**1 610 096 030**

62. Segment information (continued)

	Energy sources	Water management	Waste management	Waste water management	Resorts	Non-reportable segments	Total
Expenditure							
Employee related costs	(30 964 520)	(27 257 136)	(41 416 212)	(35 405 663)	(13 011 949)	(340 719 453)	(488 774 933)
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)	(72 555 057)	-	-	-	-	(483 692 896)
Contracted services	(6 537 610)	(5 596 971)	(19 567 502)	(12 074 264)	(998 727)	(83 485 369)	(128 260 443)
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)**	**(173 542 064)**	**(116 151 026)**	**(128 343 543)**	**(28 371 228)**	**(648 792 047)**	**(1 619 400 547)**
Operating surplus/(deficit)	**35 651 025**	**67 662 832**	**13 766 940**	**31 679 434**	**(18 379 557)**	**(15 335 566)**	**115 045 108**
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
Loss on disposal of assets and liabilities	(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**	**68 564 284**	**21 265 471**	**31 585 371**	**(18 066 283)**	**(7 318 341)**	**131 456 832**
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

62. Segment information (continued)

2023

	Energy sources	Water management	Waste management	Waste water management	Resorts	Non-reportable segments	Total
Revenue							
Revenue from non-exchange transactions							
Service charges	410 638 503	170 422 709	80 476 597	83 478 174	-	-	745 015 983
Construction contracts	-	-	-	-	-	33 300	33 300
Rental of facilities and equipment	-	-	-	4 131	8 862 334	4 234 298	13 100 763
Interest earned - external investments	-	-	-	-	-	58 804 575	58 804 575
Interest earned - oustanding receivables	615 752	4 516 959	2 761 531	1 507 807	-	770 614	10 172 663
Agency fees	-	-	-	-	-	9 420 015	9 420 015
Licences and permits	-	-	-	-	2 522	1 223 339	1 225 861
Other revenue	1 670 900	14 425 164	861 817	19 207 579	6 096	21 742 445	57 914 001
Internal billing	23 040 685	7 847 611	1 510 804	144 989	-	78 837 661	111 381 750
Revenue from non-exchange transactions							
Property rates	-	-	-	-	-	296 887 929	296 887 929
Availability charges	1 268 376	10 055 783	6 293 024	14 220 923	-	-	31 838 106
Interest earned - outstanding receivables	97 941	699 909	391 816	1 059 380	-	4 995 935	7 244 981
Government grants & subsidies	12 740 406	22 137 601	29 585 564	27 669 540	-	78 113 892	170 247 003
Fines	-	-	-	-	-	25 226 773	25 226 773
Other revenue	2 999 370	2 648 819	981 761	2 171 989	-	3 870 430	12 672 369
Segment revenue	**453 071 933**	**232 754 555**	**122 862 914**	**149 464 512**	**8 870 952**	**584 161 206**	**1 551 186 072**
Interest billing							(111 381 750)
Municipality's revenue							**1 439 804 322**

Notes to the Annual Financial Statements

Figures in Rand

62. Segment information (continued)

	Energy sources	Water management	Waste management	Waste water management	Resorts	Non-reportable segments	Total
Expenditure							
Employee related costs	(29 795 352)	(25 181 975)	(36 382 344)	(32 942 902)	(13 280 563)	(318 404 729)	(455 987 865)
Remuneration of councillors	-	-	-	-	-	(12 874 169)	(12 874 169)
Depreciation and amortisation	(17 865 582)	(25 850 219)	(11 844 051)	(25 003 050)	(1 364 864)	(73 263 579)	(155 191 345)
Impairment of assets	(2 253 083)	(5 132 708)	(5 448 060)	(3 726 479)	(14 577)	(8 519 137)	(25 094 044)
Finance costs	(3 677 191)	(2 285 430)	(7 919 915)	(4 271 709)	(321 470)	(16 704 124)	(35 179 839)
Bad debts written-off	(353 672)	(6 207 304)	(2 731 404)	(1 719 950)	-	(13 230 124)	(24 242 454)
Bulk purchases	(341 603 624)	(74 689 324)	-	-	-	-	(416 292 948)
Contracted services	(7 046 928)	(5 672 001)	(17 742 404)	(8 682 972)	(1 215 653)	(72 726 705)	(113 086 663)
Transfers and subsidies	-	-	-	-	-	(1 517 074)	(1 517 074)
Inventories written-off	-	-	-	-	-	(249 377)	(249 377)
General expenses	(11 775 753)	(5 735 060)	(11 869 501)	(18 362 362)	(1 865 938)	(73 499 590)	(123 108 204)
Internal charges	(36 258 642)	(22 135 546)	(11 792 367)	(20 567 714)	(9 250 483)	(11 376 998)	(111 381 750)
Segment expenditure	**(450 629 827)**	**(172 889 567)**	**(105 730 046)**	**(115 277 138)**	**(27 313 548)**	**(602 365 606)**	**(1 474 205 732)**
Operating surplus/(deficit)	**2 442 106**	**59 864 988**	**17 132 868**	**34 187 374**	**(18 442 596)**	**(18 204 400)**	**76 980 340**
Actuarial gain/(loss)	1 786 589	331 138	551 607	1 042 033	659 942	9 867 673	14 238 982
Fair value adjustments						3 240 330	3 240 330
Gain on reversal of provision			12 754 683				12 754 683
Loss on disposal of assets and liabilities	334 171	354 977	(20 939)	(14 697)	(1 007)	(827 027)	(174 522)
Loss on foreign exchange						(34 937)	(34 937)
Total surplus (deficit)	**4 562 866**	**60 551 103**	**30 418 219**	**35 214 710**	**(17 783 661)**	**(5 958 361)**	**107 004 876**
Other information							
Capital expenditure for the year	21 289 317	21 032 701	4 985 662	55 840 000	3 802 869	110 163 167	217 113 716

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. Segment information (continued)

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 a party to principal-agent arrangements.

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

Agent/Principle	Other Party	Purpose of Arrangement	Description of Arrangement
Agent	Provincial Department of Transport	Administration of licensing	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 handle the registration of title deeds in the name of the beneficiary.
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	Easy Pay	Collection of municipal service payments	EasyPay is a payment platform used to collect municipal service payments from third parties 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.

Figures in Rand	2024	2023

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

The resources regarding the Provincial Department of Transport and Provincial Department of Infrastructure remain their own and do not form part of the Municipality's financial statements.

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 432 552 (2023: R9 420 015).

Provincial Department of Transport	9 432 552	9 420 015
	9 432 552	**9 420 015**

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	(1 090 475)	(1 327 095)
Legal fees expenses paid on behalf of the principle	83 868	125 620
Adminstration fees accrued for on behalf of the principle	18 000	111 000
	(988 607)	**(1 090 475)**

Reconciliation of the carrying amount of payables

Provincial Department of Transport		
Opening balance	653 623	438 386
Revenue received on behalf of the principal	53 136 094	54 186 234
Amounts transferred to the principal	(42 109 267)	(43 215 114)
Agency fees accrued for on behalf of principle	(9 432 552)	(9 420 015)
VAT on agency fees accrued for on behalf of principle	(1 392 911)	(1 335 868)
	854 987	**653 623**

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)	1 406 435	1 307 690
ONTEC	3 363 522	2 905 735
Easy Pay	-	11 340
Pay@	113 784	92 746
Club Mykonos	49 556	4 377
	4 933 297	**4 321 888**

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.

Figures in Rand	2024	2023

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

	30 825 843	29 467 027

The kiloliters purchased was 12 063 412 (2023: 11 454 853) while the kiloliters sold was 9 447 564 (2023: 8 974 900). This resulted in losses recorded at 21.22% (2023: 21.41%). 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

	54 915 834	46 860 831

The kilowatt hours purchased was 213 168 057 (2023: 204 578 537) while the kilowatt hours sold amounted to 188 701 774 (2023: 181 085 520). This resulted in losses recorded at 11.48% (2023: 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		
Amandla GCF Construction (Pty) Ltd	50 889 029	47 727 868
ARB Electrical Wholesalers (Pty) Ltd	5 630 890	-
Conlog (Pty) Ltd	1 796 461	1 174 862
DJ and Sons Trading (Pty) Ltd	90 433	38 563
Fairbridges Aderne Lawton Inc trading as Fairbridges Wertheim Becker	453 749	-
GWJ Trading (Pty) Ltd	27 889	10 032
Ian Dickie and Company (Pty) Ltd	-	211 008
Ikapa Reticulation and Flow	-	114 405
IX Engineers (Pty) Ltd	1 372 590	157 999
J and Sons (Pty) Ltd	914 222	908 180
JC Refrigeration Cape (Pty) Ltd	717 957	706 843
LJ Projects and Events (Pty) Ltd	627 576	237 932
Lyners JPCE JV	1 607 866	-
Madeleyn Incorporated	1 204 545	1 552 789
Massamatic (Pty) Ltd	11 420	67 920
Mindspring Computing (Pty) Ltd	239 006	-
Mntase Media (Pty) Ltd	6 000	9 510
Munsoft (Pty) Ltd	14 542 214	12 289 862
Nacro Holdings (Pty) Ltd	981 485	257 088
National Sea Rescue Institute of South Africa	839 219	762 926
Prinro Building and Steel Merchants (Pty) Ltd	257 033	136 046
Rhamis Trading (Pty) Ltd	8 500	12 397
Siphakame Skills Development CC	199 920	188 760
Van der Spuy and Partners	191 730	89 200
Zutari (Pty) Ltd	-	197 438
	82 609 734	**66 851 628**

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

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..

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.

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.

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.

Ian Dickie and Company (Pty) Ltd

The spouse of Mrs M Samuels (Director), Mr Deon Samuels is employed by the South African Police Services.

Ikapa Reticulation and Flow CC

The spouse of Mr R Davids (Director), Mrs S Davids is employed by Department of Education.

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 partner 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.

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

Madeleyn Incorporated

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

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 Nondumiso Vacu (Director), Ntobeko 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.

Zutari (Pty) Ltd

The spouse of Mr RJ Ahlschlager (Director), Mrs HC Ahlschlager is employed by the Special Investigation Unit.
The sibling of I Gasant (Director), S Seegers is employed by City of Cape Town.
The spouse of Mr KP Nadasen (Director), K Nadasen is employed by Department of Public Works.
This is a rates tender.

Saldanha Bay Municipality
Appendix A
June 2024

Schedule of external loans as at 30 June 2024

	Loan number	Redeemable	Balance at 30 June 2023	Received during the period	Redeemed written off during the period	Balance at 30 June 2024	Carrying value of property,plant and equipment	Other costs in accordance with the MFMA
			R	R	R	R	R	R
Development Bank of South Africa								
Development Bank SA @ 10.95%	61001073	Tuesday, 30 June 2026	6 863 160	-	2 047 129	4 816 031	11 901 479	-
Development Bank SA @ 10.39%	61007335	Monday, 30 June 2031	33 452 216	-	2 867 792	30 584 424	17 720 448	-
Development Bank SA @ 10.23%	61007383	Wednesday, 30 June 2032	39 840 714	-	3 436 882	36 403 831	42 367 322	-
Development Bank SA @ 10.58%	61007384	Wednesday, 30 June 2032	13 560 644	-	1 154 013	12 406 631	14 954 171	-
			93 716 734	-	9 505 817	84 210 917	86 943 420	-
Annuity loans								
ABSA @ 10.87	3056311725	Wednesday, 30 June 2032	25 803 059	-	1 815 595	23 987 465	20 308 384	
			25 803 059	-	1 815 595	23 987 465	20 308 384	
Total external loans								
Development bank of South Africa			93 716 734	-	9 505 817	84 210 917	115 680 788	-
Annuity Loans (ABSA)			25 803 059	-	1 815 595	23 987 465	35 164 286	-
			119 519 793	**-**	**11 321 411**	**108 198 382**	**150 845 074**	**-**

Saldanha Bay Municipality

Appendix B

30 June 2024

Operating Expenditure by vote

Directorate / Vote	2023/24 Budget R	2023/24 Actual R	2023/24 Variance R	2023/24 Variance %	Explanation of Significant Variances
Finance	98 204 003	89 234 913	(8 969 090)	-10%	Savings was realised on employee related cost due to vacancies. The actual expenditure on operational cost and contracted services was less than the budget due to lower levels of expenditure incurred. The actual amount written-off for irrecoverable debt was less than budgeted.
Community and Operational Services	208 992 060	211 560 260	2 568 200	1%	Overspending occurred on employee related cost, depreciation and amortisation, interest expense and actuarial losses.
Infrastructure and Planning Services	422 342 440	389 798 914	(32 543 526)	-8%	Savings was realised on employee related cost due to vacancies. The actual expenditure on bulk water and debt written-off was less than the budget due to lower levels of expenditure incurred. Less funds were spent on consultants, professional fees, repairs and maintenance of municipal assets than budgeted.
Corporate and Protection Services	193 006 130	171 922 816	(21 083 314)	-12%	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, debts written off, depreciation and amortisation and repairs and maintenance of municipal assets than budgeted.
Office of the Municipal Manager	28 748 068	26 890 946	(1 857 122)	-7%	Savings was realised on employee related cost due to vacancies. The actual expenditure on operational cost ,inventory consumed and contracted services was less than the budget due to lower levels of expenditure incurred.
Council	34 922 186	31 240 150	(3 682 036)	-12%	Savings was realised on Council remuneration due to partial vacancy. The actual expenditure on contracted services, debt impairment and depreciation was less than the budget due to lower levels of expenditure incurred.
Economic and Strategic Services	97 748 186	77 088 830	(20 659 356)	-27%	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	513 357 442	495 378 810	(17 978 632)	-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	**1 597 320 515**	**1 493 115 639**	**(104 204 876)**	**-7%**	

Saldanha Bay Municipality

Appendix C

June 2024

Statistical information

STATISTICAL INFORMATION FOR THE YEAR ENDED 30 JUNE 2024

	2023/24	2022/23	2021/22	2020/21	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15
General statistics										
Population	154 635	125 687	111 173	111 173	111 173	111 173	111 173	111 173	99 170	99 193
Number of registered voters	68 895	60 065	61 058	58 243	59 538	59 354	57 067	56 767	56 767	52 928
Area (km²)	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015
Total valuations										
Taxable (R '000)	49 689 927.00	48 235 363.00	37 935 741.18	37 379 767.83	36 711 416.38	36 258 200.85	35 301 386.11	27 236 777	27 014 972	26 239 094
Non-taxable (R '000)							-	-	-	-
- Residential (R '000)	37 392 193	36 054 799	27 721 119	27 215 145	26 721 324	26 740 301	25 535 770	18 481 975	18 490 943	17 904 212
- Place of Worship-Land and improvements (R '000)	261 156	264 905	221 636	220 623	221 803	214 717	208 970	188 215	190 244	-
- State (R '000)	1 646 992	1 641 547	1 564 601	1 564 601	1 677 587	1 755 376	1 156 196	1 380 810	1 392 782	1 373 880
- Municipal buildings- Business (R '000)	789 732	791 560	704 073	692 943	189 727	171 477	430 301	425 655	421 649	-
- Business/ commercial/ other (R '000)	4 715 081	4 692 421	3 318 069	3 336 354	3 214 693	3 398 990	3 333 822	1 931 065	3 521 038	3 396 892
- Private open spaces (R '000)	9 480	8 467	30 974	31 595	32 265	32 963	137 125	32 151	5 967	-
- Residential: Nature reserve (R '000)	788 597	755 421	615 000	601 855	465 828	508 646	94 218	524 708	397 806	397 806
- Residential business (R '000)	509 340	488 474	582 282	590 527	572 043	583 655	938 102	272 043	4 833	-
- Farms/Agric (R '000)	2 012 897	1 967 478	1 554 140	1 501 229	1 483 367	947 576	1 346 393	1 846 448	1 426 092	1 466 539
- Industrial (R '000)	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)	78 574	82 140	188 209	188 627	202 422	220 647	161 034	-	32 291	-
- Other (R '000)	25 910	25 910	83 739	80 982	712 211	770 129	179 387	12 532	-	327 456
<u>Valuation date</u>	2022/06/30	2022/06/30	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 2022.										
Number of sites										
Number of sites valued	40 707	40 175	39 379	40 979	40 756	39 755	39 208	37 462	39 761	37 455
- Residential	34 958	34 476	34 197	35 464	35 225	34 727	33 849	33 554	35 282	35 361
- Residential business	135	131	210	215	209	216	416	450	154	-
- Agricultural	481	467	463	462	452	255	252	599	869	801
- Industrial	226	228	292	311	318	239	237	226	300	348
- Bus com	1 396	1 396	1 005	1 058	1 029	1 014	792	904	992	721
- Mining	2	2	2.00	-	-	1.00	1.00	1.00	1.00	-
- Municipal	2 343	2 350	1 433	1 629	1 653	1 252	1 373	40	1 594	-
- Nature	137	129	133	136	137	59	-	22	58	-
- PSI	0	0	-	-	-	395	377	109	78	-
- PR.O	401	373	519	545	538	567	546	331	9	-
- POS	443	429	650	666	661	46	5	480	1	-
- Welfare	0	0	-	-	-		-	-	4	-
- State	68	67	143	165	211	213	212	-	168	186
- Religious	109	109	114	117	118	109	107	93	95	-
- Other	8	18	218	211	205	662	1 041	653	47	38
Assessment rates										
- Residential property	0.6262c/R	0.5825c/R	0.6545c/R	0.6299c/R	0.6028c/R	0.5676c/R	0.5330c/R	0.6648c/R	0.6331c/R	0.5945c/R
<u>All other tariffs as a percentage of the Residential property tariff:</u>										
- Residential property	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
- Residential business	140%	140%	140%	140%	140%	140%	140%	140%	140%	
- Private open spaces	100%	100%	100%	100%	100%	100%	100%	100%	100%	
- Small holdings (not agricultural)	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
- Residential nature reserve	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
- Agriculture/ small holding zoned property	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
- Public service infrastructure	15%	15%	15%	15%	15%	15%	15%	15%	20%	25%
- Public benefit organisations	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
- Other property	200%	200%	200%	200%	200%	200%	200%	200%	200%	200%
<u>Pensioners :Tariff lower than single residential with the following %</u>										
166 200.00 not exceeding income of R166 200 p.a.	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
235 800.00 not exceeding income of R235 800 p.a.	70%	70%	70%	70%	70%	90%	90%	90%	90%	90%
306 000.00 not exceeding income of R306 000 p.a.	50%	50%	50%	50%	50%	80%	80%	80%	80%	80%
Number of employees in service	1 000	961	975	1 007	1 020	1 108	985	968	990	969

Saldanha Bay Municipality
Appendix C
June 2024

Statistical information

	2023/24	2022/23	2021/22	2020/21	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15
Cleansing statistics										
Km's completed	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	28 677	35 007	34 154	26 297	28 677	33 027	37 117	25 332	29 438	26 906
Cost per bin removed per month (R)	196.17	190.00	180.00	166.28	158.74	201	135	188	168	169
Income per bin removed per month (R)	252	245	230	213	204	194	176	163	145	130
Sewerage statistics										
Sewerage water purification (kl) ('000)	3 911	4 041	4 116	3 799	3 635	4 284	4 595	3 972	4 246	15 897
Cost per kl purified	9.82	8.45	7.25	7.20	7.16	5.73	4.01	4.66	3.34	2.36
Income per kl purified	9.00	7.00	6.00	5.00	4.00	3.13	2.81	2.63	2.60	2.45
Electricity statistics										
Units (kWh) purchased ('000)	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	2.24	1.99	1.70	1.46	1.36	1.18	1.10	1.09	0.98	0.88
Units (kWh) sold ('000)	188 702	181 086	203 001	200 113	201 151	208 962	211 998	216 774	217 252	220 422
Units (kWh) lost with distribution ('000)	24 466	23 492	25 160	28 810	28 316	29 407	25 024	26 963	26 595	21 567
Percentage loss on distribution	11.48%	11.48%	11.03%	12.58%	12.34%	12.34%	10.56%	11.06%	10.91%	8.91%
Rand value of loss on distribution (R)	54 915 834	46 860 831	42 767 820	42 183 472	38 472 936	34 592 207	27 423 391	29 294 804	26 172 288	18 883 271
Cost per unit sold (R)	2.54	2.25	1.91	1.68	1.55	1.34	1.23	1.22	1.10	0.96
Income per unit sold (R)	2.83	2.38	2.07	1.85	1.72	1.49	1.39	1.35	1.27	1.11
Number of consumers	5 773	5 880	6 020	6 176	6 582	16 728	25 086	22 874	23 642	23 378
Water statistics										
Kl purchased ('000)	12 063	11 455	10 441	10 125	10 460	10 388	10 115	13 247	13 801	14 305
Purchase cost per kl	12.15	9.87	10.00	9.79	8.40	10.30	7.75	8.02	6.93	5.95
Kl sold ('000)	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)	2 616	2 480	1 784	2 310	1 496	1 457	475	1 873	1 986	2 073
Rand value of loss on distribution (R)	30 825 843	29 467 027	19 314 919	22 588 338	12 573 753	15 013 338	3 676 754	15 322 451	13 767 382	12 328 598
Percentage loss on distribution	21.22%	21.41%	17.06%	27.48%	14.31%	14.03%	4.69%	13.90%	14.39%	14.49%
Cost per kl sold	15.52	12.58	12.06	12.70	9.80	12.00	8.18	9.39	8.16	7.01
Income per kl sold	24.60	24.96	23.69	24.95	22.59	22.42	18.66	11.74	10.15	8.98
Number of consumers	30 649	30 235	29 657	29 079	28 610	27 559	25 309	25 098	26 077	25 438

Saldanha Bay Municipality
Appendix D
30 June 2024
Grants and Subsidies

Name of Grants	Name of organ of state	Vote	Opening balance as at 1 July 2023	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			**(5 151 945)**	**(36 854 658)**	**(8 999)**	**666 567**	**4 527 603**	**18 109 448**	**59 695**	**(18 652 289)**
Finance Management Grant	DORA	Vote 1 - Finance	(320 453)	(900 000)	-	-	-	631 419	14 449	(574 586)
Finance Management Grant	DORA	Vote 4 - Corporate and Protection	(142 692)	(200 000)	-	-	-	-	-	(342 692)
Finance Management Grant	DORA	Vote 5 - Office of the Municipal Manager	(825 153)	(450 000)	-	-	-	52 648	6 939	(1 215 566)
Finance Management Grant	DORA	Vote 7 - Economic Development and Strategic Services	1 288 299	-	-	-	-	844 545	-	2 132 844
Municipal Infrastructure Grant	DORA	Vote 3 - Infrasturcture and Planning Services	-	(1 121 450)	-	-	-	1 121 450	-	-
Expanded Public Works Programme	DORA	Vote 2 - Community and Operations	-	(2 125 000)	-	-	-	2 125 000	-	-
Energy Efficiency and Demand Side Management Grant	DORA	Vote 8 - Energy and Electro Technical Services	-	(560 000)	-	-	-	234 580	33 132	(292 287)
Libraries Archives and Museums: Library Services	Prov. Dept. Cultural Affairs and Sport	Vote 4 - Corporate and Protection	-	(7 498 261)	-	-	-	7 498 261	-	-
Housing: Human Settlements :Contribution towards the acceleration of housing delivery	Provincial: Department of Infrastructure	Vote 3 - Infrasturcture and Planning Services	-	(4 700 000)	-	-	4 524 799	-	-	(175 201)
Housing: Human Settlements Dev. Grant (Beneficiaries): Feasibility studies	Provincial: Department of Infrastructure	Vote 3 - Infrasturcture and Planning Services	(3 764 403)	(11 112 414)	-	2 063	-	2 280 622	-	(12 594 132)
Housing: Human Settlements Dev. Grant (Beneficiaries) Emergency Kits	Provincial: Department of Infrastructure	Vote 3 - Infrasturcture and Planning Services	-	(650 275)	-	-	-	634 938	-	(15 337)
Informal Setlement Upgrading Partnership Grant	Provincial: Department of Infrastructure	Vote 3 - Infrasturcture and Planning Services	(530 235)	(5 043 588)	-	-	-	526 638	-	(5 047 186)
Community Development Workers	Provincial: Local Government	Vote 7 - Economic Development and Strategic Services	(5 492)	(76 000)	-	5 492	-	56 853	-	(19 147)
Financial Management Capability Grant	Provincial: Local Government	Vote 1 - Finance	(700 181)	(1 000 000)	-	507 377	2 803	1 190 000	-	-
Municipal Electricity Planning Grant	Provincial: Local Government	Vote 8 - Energy and Electro Technical Services	(151 635)	-	-	151 635	-	-		-
Municipal Service Delivery and Capacity Building Grant	Provincial: Local Government	Vote 4 - Corporate and Protection	-	(500 000)	(8 999)	-	-	-	-	(508 999)
National Department Agencies: Services Sector SETA	National Department	Vote 4 - Corporate and Protection	-	(917 670)	-	-	-	912 495	5 175	-
Capex grants, subsidies and donations			**(3 098 942)**	**(71 710 076)**	**(11 807)**	**2 734 975**	**5 143**	**60 273 913**	**3 415 898**	**(8 390 895)**
Municipal Infrastructure Grant	DORA	Vote 3 - Infrasturcture and Planning Services	-	(26 206 550)	-	-	-	21 279 125	3 191 868	(1 735 557)
Integrated National Electrification Programme	DORA	Vote 8 - Energy and Electro Technical Services	-	(11 524 000)	-	-	-	11 344 327	179 673	-
Energy Efficiency and Demand Side Management Grant	DORA	Vote 8 - Energy and Electro Technical Services	-	(3 440 000)	-	-	-	3 438 114	1 886	-
Western Cape: Municipal Accreditation and Capacity Building Grant	Provincial: Department of Infrastructure	Vote 3 - Infrasturcture and Planning Services	(578 414)	-	-	578 414	-	-	-	-
Housing: Human Settlements Dev. Grant (Beneficiaries)	Provincial: Department of Infrastructure	Vote 3 - Infrasturcture and Planning Services	(986 376)	(7 844 409)	-	2 016 910	-	2 407 929	-	(4 405 947)
Housing: Human Settlements Dev. Grant (Beneficiaries)	Provincial: Department of Infrastructure	Vote 8 - Energy and Electro Technical Services	(898 882)	(821 043)	-	139 651	-	685 024	-	(895 250)
Informal Setlement Upgrading Partnership Grant	Provincial: Department of Infrastructure	Vote 3 - Infrasturcture and Planning Services	(61 408)	(872 472)	-	-	-	270 308	-	(663 572)
Informal Setlement Upgrading Partnership Grant	Provincial: Department of Infrastructure	Vote 8 - Energy and Electro Technical Services	(6 321)	(63 269)	-	-	-	-	-	(69 590)
Municipal Service Delivery and Capacity Building Grant	Provincial: Local Government	Vote 3 - Infrasturcture and Planning Services	(505 143)	-	(8 999)	-	5 143	-	-	(508 999)
Libraries Archives and Museums: Library Services	Prov. Dept. Cultural Affairs and Sport	Vote 4 - Corporate and Protection	-	(434 783)	(2 808)	-	-	283 139	42 471	(111 980)
Thusong Service Centre Grant (Sustainability: Operational Support Grant)	Provincial: Local Government	Vote 2 - Community and Operations	(62 398)	-	-	-	-	62 398	-	-
Private Developments	Private Developments	Vote 3 - Infrasturcture and Planning Services	-	(12 601 347)	-	-	-	12 601 347	-	-
Private Developments	Private Developments	Vote 8 - Energy and Electro Technical Services	-	(7 902 203)	-	-	-	7 902 203	-	-
Agent projects: Grants, subsidies and donations			**(1 169 475)**	**(20 625)**	**-**	**-**	**20 625**	**101 868**	**-**	**(1 067 607)**
Free Market Foundation (FMF)	Non-profit organisation: Free Market Found	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	(1 090 475)	-	-	-	-	101 868	-	(988 607)
National Department Agencies: Services Sector SETA	National Department	Vote 4 - Corporate and Protection	-	(20 625)	-	-	20 625	-	-	-
Subtotal balance			**(9 420 363)**	**(108 585 359)**	**(20 806)**	**3 401 542**	**4 553 371**	**78 485 230**	**3 475 594**	**(28 110 791)**
Project Developer: Grants, subsidies and donations			**(238 313)**	**(9 392 992)**	**-**	**238 313**	**-**	**530 150**	**-**	**(8 862 842)**
Housing: Human Settlements Dev. Grant (Beneficiaries): Top Structures	Provincial: Department of Infrastructure	Vote 3 - Infrasturcture and Planning Services	(238 313)	(9 392 992)	-	238 313	-	530 150	-	(8 862 842)
Net balance			**(9 658 676)**	**(117 978 351)**	**(20 806)**	**3 639 856**	**4 553 371**	**79 015 380**	**3 475 594**	**(36 973 632)**

Saldanha Bay Municipality
Appendix E
30 June 2024
List of Deviations from Supply Chain Management processes

Order number	Date Order issued	Value of Deviation	Awarded to:	Description	Deviation is in terms of:
66440	2023/07/03	R2 102.00	CWL Baard Auto	Diesel for CFG 21728 (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66476	2023/07/06	R7 948.80	Securolok	Supply and deliver keys to safe.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
66486	2023/07/07	R1 101.00	Total Langebaan	Supply and deliver petrol for (W210).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66487	2023/07/07	R1 101.00	Total Langebaan	Supply and deliver petrol for (W215).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66488	2023/07/07	R2 558.40	Total Langebaan	Supply and deliver diesel for CFG 27924 (S114).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66489	2023/07/07	R2 105.00	CWL Baard Auto	Supply and deliver diesel for CFG 21728 (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66506	2023/07/10	R8 444.45	Veko Engineering	Fabricate 300mm reducing pipe.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
37	2023/07/12	R39 123.00	Ignite Advisory Services	Monthly hosting fees and data storage (June 2023).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
38	2023/07/12	R23 178.70	Ignite Advisory Services	Uploading of SDBIP on software database.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66574	2023/07/13	R4 330.00	BSP Repair Centre	Fault finding and repair lack of power, (S165).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
66576	2023/07/13	R2 150.00	BSP Repair Centre	Fault finding and repair to defective hard start, (P204).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
66580	2023/07/13	R9 517.50	West Coast Truck and Trailer	Fault finding and repair vibration on cutting system, (P165).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
66581	2023/07/13	R6 356.75	West Coast Truck and Trailer	Fault finding and repair pump and meter, CFG 24275 (D8).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66582	2023/07/13	R2 750.00	West Coast Truck and Trailer	Fault finding and repair blockage from pump and strip pump, CFG 7854 (S129).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66585	2023/07/13	R7 165.00	BSP Repair Centre	Fault finding and repair blades, blots and nuts, (P46).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
66589	2023/07/13	R1 101.00	Total Langebaan	Petrol for Husqvarna zero turn mover (W289).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66590	2023/07/13	R1 101.00	Total Langebaan	Petrol for Husqvarna zero turn mover (W290).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66591	2023/07/13	R2 984.80	Total Langebaan	Diesel for CFG 40212 (S193).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66594	2023/07/17	R2 161.00	Total St Helena Bay	Diesel for CFG 20600.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66595	2023/07/17	R440.40	Total St Helena Bay	Supply petrol (P106).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66596	2023/07/17	R1 296.60	Total St Helena Bay	Diesel for CFG 26334.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66597	2023/07/17	R2 161.00	Total St Helena Bay	Diesel for CFG 32511(4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66598	2023/07/17	R2 161.00	Total St Helena Bay	Diesel for CFG 32511(2)	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66599	2023/07/17	R2 161.00	Total St Helena Bay	Diesel for CFG 22218.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66600	2023/07/17	R2 161.00	Total St Helena Bay	Diesel for CFG 3716.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66601	2023/07/17	R2 161.00	Total St Helena Bay	Diesel for CFG 32337.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66602	2023/07/17	R432.20	Total St Helena Bay	Supply diesel (W186).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66603	2023/07/17	R440.40	Total St Helena Bay	Supply petrol (W256).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66604	2023/07/17	R440.40	Total St Helena Bay	Supply petrol (W21).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66605	2023/07/17	R1 296.60	Total St Helena Bay	Diesel for CFG 28834.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66606	2023/07/17	R440.40	Total St Helena Bay	Supply petrol (P267).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66607	2023/07/17	R2 161.00	Total St Helena Bay	Diesel for CFG 4810.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66608	2023/07/17	R2 161.00	Total St Helena Bay	Diesel for CFG 32511 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66609	2023/07/17	R2 161.00	Total St Helena Bay	Diesel for CFG 32511 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66610	2023/07/17	R2 161.00	Total St Helena Bay	Diesel for CFG 31630.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66611	2023/07/17	R2 161.00	Total St Helena Bay	Diesel for CFG 21410.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66612	2023/07/17	R2 161.00	Total St Helena Bay	Diesel for CFG 20727.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66613	2023/07/17	R1 296.60	Total St Helena Bay	Diesel for CFG 18986.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66614	2023/07/17	R440.40	Total St Helena Bay	Supply petrol (W153).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66615	2023/07/17	R440.40	Total St Helena Bay	Supply petrol (W192).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66616	2023/07/17	R2 105.00	CWL Baard Auto	Diesel for CFG 21728, backhoe loader (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66634	2023/07/17	R3 837.60	Total Langebaan	Diesel for CFG 28780 (S174).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66635	2023/07/17	R3 411.20	Total Langebaan	Diesel for CFG 6095 (S80).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy

66643	2023/07/17	R582 259.26	Esri South Africa	Integration services 01 July 2023 to 30 June 2024.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66757	2023/07/21	R83 150.00	Sea Spray Electrical	Fault finding and repair defective Sterrezicht generating unit.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
66758	2023/07/21	R278 903.75	Saldanha Rewinding & Services	Fault finding and repair municipal main sewer works.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
66774	2023/07/21	R158 970.25	CT Lab	Annual VECTO grid OS subscription.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66777	2023/07/21	R3 241.50	Total St Helena Bay	Diesel for CFG 31404 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66778	2023/07/21	R3 241.50	Total St Helena Bay	Diesel for CFG 31404 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66779	2023/07/21	R1 296.60	Total St Helena Bay	Diesel for CFG 39748.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66791	2023/07/21	R2 105.00	CWL Baard Auto	Supply and deliver diesel, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66800	2023/07/24	R5 669.50	Bandkorp	Puncture repair for CFG 43236 (R110).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66802	2023/07/24	R3 496.00	Bandkorp	Puncture repair for CFG10248 (S125).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66803	2023/07/24	R4 623.00	Bandkorp	Puncture repair for CFG 29499 (P188).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66804	2023/07/24	R3 864.00	Bandkorp	Puncture repair for CFG 210248 (S125).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66805	2023/07/24	R2 006.75	Bandkorp	Puncture repair for CFG 2176 (T17).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66806	2023/07/24	R2 438.00	Bandkorp	Puncture repair for CFG 43236 (R110).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66807	2023/07/24	R2 449.50	Bandkorp	Puncture repair for CFG 23261 (R80).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66808	2023/07/24	R2 748.50	Bandkorp	Puncture repair for CFG 3313 (R62).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66809	2023/07/24	R2 242.50	Bandkorp	Puncture repair for CFG 5108 (S94).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66810	2023/07/24	R3 162.50	Bandkorp	Puncture repair for CFG 21728 (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66811	2023/07/24	R3 622.50	Bandkorp	Puncture repair for CFG 10248 (S152).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66812	2023/07/24	R4 266.50	Bandkorp	Puncture repair for CFG 26315 (S117).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66813	2023/07/24	R2 265.50	Bandkorp	Puncture repair for CFG 22199 (S29).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66814	2023/07/24	R4 493.84	Bridgestone South Africa Commercial	Puncture repair for CFG 29716 (R69).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66815	2023/07/24	R4 493.84	Bridgestone South Africa Commercial	Puncture repair for CFG 30721 (M33).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66816	2023/07/24	R2 148.82	Bridgestone South Africa Commercial	Puncture repair for CFG 32512 (S153).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66817	2023/07/24	R5 233.34	Bridgestone South Africa Commercial	Puncture repair for CFG 31404 (M34).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66818	2023/07/24	R2 351.14	Bridgestone South Africa Commercial	Puncture repair for CFG 26315 (S117).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66819	2023/07/24	R6 949.45	Coastal Tyre Services	Puncture repair for CFG 31404 (M34).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66820	2023/07/24	R4 140.00	Coastal Tyre Services	Puncture repair for CFG 5304 (D2).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66821	2023/07/24	R4 198.65	Coastal Tyre Services	Puncture repair for CFG 38449 (D137).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66822	2023/07/24	R6 949.45	Coastal Tyre Services	Puncture repair for CFG 31404 (M34).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66823	2023/07/24	R6 800.00	CFG Fitment Centre	Puncture repair for CFG 6101 (S88).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66824	2023/07/24	R2 210.00	CFG Fitment Centre	Puncturer repair for CFG 26315 (S117).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66825	2023/07/24	R3 855.20	Atlantic Field Services	Fault finding and repair battery, CFG 4192 (W139).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66826	2023/07/24	R4 926.07	Atlantic Field Services	Fault finding and repair indicators, tighten mudflap and mudguard, CFG 28608 (S192).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66827	2023/07/24	R24 069.50	CPI West Coast	Fault finding and repair engin, CFG 24409 (S142).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66828	2023/07/24	R9 418.50	CPI West Coast	Fault finding and repair gears, CFG 18191 (D134).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66829	2023/07/24	R9 042.45	CPI West Coast	Fault finding and repair missfire on engin, CFG 21042 (B48).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66830	2023/07/24	R5 544.15	CPI West Coast	Fault finding and repair water leak on cooling system, CFG 25021 (S143).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66831	2023/07/24	R96 301.00	Cape Armature Winders	Fault finding and repair Myburgh Park generaring unit not charging, LV2023-53414.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
66832	2023/07/24	R87 252.80	Cape Armature Winders	Fault finding and repair generating unit, LV2023-53413.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
66833	2023/07/24	R6 523.38	HD Transmissions	Fault finding and repair transmission guarantee sevices, CGFG 22616 (R77).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
66834	2023/07/24	R56 971.72	HD Transmissions	Fault finding and repair defective front diff axle for CFG 32512 (S153).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66835	2023/07/24	R57 021.81	HD Transmissions	Fault finding and repair gears , sensors, fan switch, adapters and relays, CFG 17855 (R14).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66836	2023/07/24	R2 052.14	IDV Projekte	Fault finding and repair cutting bar, (P291).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
66837	2023/07/24	R3 764.49	Spannies	Fault finding and repair to defective non-start, (P110).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
66838	2023/07/24	R4 058.21	Spannies	Fault finding and repair to defective adjuster, (P164).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy

66839	2023/07/24	R3 593.00	West Coast Truck and Trailer	Fault finding and repair to defective broken leaf spring, CFG 24275 (D8).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
66840	2023/07/24	R4 933.50	Bandkorp	Puncture repair for CFG 29716 (R69).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
45	2023/07/26	R57 362.99	TGIS	E-signature funtionality for building control - electronic signature.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66866	2023/07/26	R8 004.00	Watertite Conservation	Supply and deliver t-bar keys.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
66882	2023/07/26	R1 101.00	Total Langebaan	Petrol for zero turn mower (W289).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66915	2023/07/28	R1 101.00	Total Langebaan	Petrol for zero turn mower (W290).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66916	2023/07/28	R3 837.60	Total Langebaan	Diesel for CFG 28780 (S174).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66918	2023/07/28	R63 922.75	IDI Technology Solutions	Barnowl GRC - Annual fee - Core with licenses.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
66990	2023/08/01	R7 762.50	West Coast Communications	Fault finding and repair defective CCTV cameras & cabling.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
67026	2023/08/01	R2 900.00	Van Dyk Precast	Repair concrete palisade pales.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
67070	2023/08/02	R2 524.25	Veko Engineering	Fault finding and repair defective dog cage panel for CFG 19047 (B40).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67071	2023/08/02	R7 493.43	IDV Projekte	Fault finding and repair defective pump, pump (P300).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
67077	2023/08/02	R114 627.14	African Water Utilities	Emergency repair to the bulk water at Olifantskop.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
67083	2023/08/02	R21 206.00	West Coast Builders	Supply and deliver building equipment to Laingville.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
67089	2023/08/02	R3 087.00	Total Langebaan	Diesel for CFG 9552, Bell backhoe loader (S151).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67090	2023/08/02	R2 187.00	CWL Baard Auto	Diesel for CFG 21728, backhoe loader (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67112	2023/08/03	R9 256.76	On Tap West Coast	Supply Kwikot superline.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
67126	2023/08/04	R1 296.60	Total St Helena Bay	Diesel for CFG 30396 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67127	2023/08/04	R1 296.60	Total St Helena Bay	Diesel for CFG 30396 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67128	2023/08/04	R1 296.60	Total St Helena Bay	Diesel for CFG 30396 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67129	2023/08/04	R1 296.60	Total St Helena Bay	Diesel for CFG 30396 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67130	2023/08/04	R1 296.60	Total St Helena Bay	Diesel for CFG 30396 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67131	2023/08/04	R1 296.60	Total St Helena Bay	Diesel for CFG 30396 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67132	2023/08/04	R2 173.50	First Technology Western Cape	Vcenter error.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
67162	2023/08/08	R2 187.00	CWL Baard Auto	Supply and deliver diesel for CFG 21728 (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67163	2023/08/08	R2 646.00	Total Langebaan	Supply and deliver diesel for CFG 27924 (S114).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67168	2023/08/08	R8 895.83	Securolok	Repair lock and supply duplicate keys.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
67171	2023/08/10	R2 790.00	Emergency Glass Repairs	Supply and deliver laminated safety glass.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67172	2023/08/10	R6 987.00	Van Dyk Precast	Repair concrete palisade fencing.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
67269	2023/08/11	R11 350.01	Southern Cross Conferences	ICC conference 2023 in Cape Town.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67276	2023/08/14	R2 205.00	CWL Baard Auto	Supply and deliver diesel for CFG 21728 (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67277	2023/08/14	R446.40	Total St Helena Bay	Diesel for W186 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67278	2023/08/14	R446.40	Total St Helena Bay	Diesel for W186 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67279	2023/08/14	R1 339.20	Total St Helena Bay	Diesel for CFG 28834 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67280	2023/08/14	R1 339.20	Total St Helena Bay	Diesel for CFG 28834 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67281	2023/08/14	R2 232.00	Total St Helena Bay	Diesel for CFG 3716 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67282	2023/08/14	R2 232.00	Total St Helena Bay	Diesel for CFG 3716 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67283	2023/08/14	R2 232.00	Total St Helena Bay	Diesel for CFG 22218 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67284	2023/08/14	R2 232.00	Total St Helena Bay	Diesel for CFG 22218 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67285	2023/08/14	R1 339.20	Total St Helena Bay	Diesel for CFG 19912 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67286	2023/08/14	R1 339.20	Total St Helena Bay	Diesel for CFG 19912 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67287	2023/08/14	R2 232.00	Total St Helena Bay	Diesel for CFG 32337 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67288	2023/08/14	R2 232.00	Total St Helena Bay	Diesel for CFG 32337 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67300	2023/08/14	R1 339.20	Total St Helena Bay	Diesel for CFG 39748 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67301	2023/08/14	R1 339.20	Total St Helena Bay	Diesel for CFG 39748 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67302	2023/08/14	R1 339.20	Total St Helena Bay	Diesel for CFG 39748 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy

67303	2023/08/14	R3 348.00	Total St Helena Bay	Diesel for CFG 30721 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67304	2023/08/14	R3 348.00	Total St Helena Bay	Diesel for CFG 30721 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67305	2023/08/14	R3 348.00	Total St Helena Bay	Diesel for CFG 30721 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67307	2023/08/14	R3 348.00	Total St Helena Bay	Diesel for CFG 30721 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67308	2023/08/14	R3 348.00	Total St Helena Bay	Diesel for CFG 30721 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67309	2023/08/14	R3 348.00	Total St Helena Bay	Diesel for CFG 30721 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67310	2023/08/14	R3 348.00	Total St Helena Bay	Diesel for CFG 30721 (7).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67337	2023/08/15	R4 399.90	Zest Weg Electric	Supply and delivery of electrical equipment.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
67371	2023/08/15	R1 119.50	Total Langebaan	Petrol for zero turn over (W289).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67373	2023/08/15	R1 119.50	Total Langebaan	Petrol for zero turn over (W290).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67401	2023/08/16	R2 187.00	CWL Baard Auto	Diesel for CFG 21728, backhoe loader (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67402	2023/08/16	R1 749.60	CWL Baard Auto	Diesel for CFG 23288 (UD40).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67411	2023/08/16	R31 307.60	Tricom Africa	Fault finding and repair defective anoxic mixe.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
67413	2023/08/16	R45 885.62	GW Trautmann	Fault finding and repair defective fips pump.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
67415	2023/08/16	R9 315.00	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 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67451	2023/08/17	R2 143.80	Atlantic Field Services	Fault finding and repair entire truck, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67452	2023/08/17	R4 818.50	Bandkorp	Puncture repiar for CFG 22199 (S29).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67453	2023/08/17	R2 633.50	Bandkorp	Puncture repair for CFG 6827 (R109).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67454	2023/08/17	R2 627.75	Bandkorp	Puncture repair for CFG 13668 (W179).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67455	2023/08/17	R3 208.50	Bandkorp	Puncture repair for CFG 23154 (D40).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67456	2023/08/17	R3 415.50	Bandkorp	Puncture repair for CFG 34970 (K4).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67457	2023/08/17	R2 173.50	Bandkorp	Fault finding and repair battery system, (P166).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
67459	2023/08/17	R3 553.50	Bandkorp	Fault finding and repair to defective non-start, (S166).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
67460	2023/08/17	R9 246.25	Ceeto Marine and Field Services	Fault finding and repair defective charge system, CFG 24533 (S100).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67462	2023/08/17	R7 698.55	Ceeto Marine and Field Services	Fault finding and repair ignition switch, CFG 28273 (E61).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67463	2023/08/17	R6 336.01	Ceeto Marine and Field Services	Fault finding and repair to defective hard start, CFG 22193 (S19).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67465	2023/08/17	R2 030.00	CFG Fitment Centre	Puncture repair for CFG 9268 (P198).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67467	2023/08/17	R3 130.00	CFG Fitment Centre	Puncture repair for CFG 18928 (P224).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67468	2023/08/17	R3 550.00	CFG Fitment Centre	Puncture repair for CFG 26315 (S117).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67470	2023/08/17	R3 599.99	CFG Fitment Centre	Puncture repair for CFG 43236 (R110).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67473	2023/08/17	R4 140.00	Coastal Tyre Services	Puncture repair for CFG 5304 (D2).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67474	2023/08/17	R2 845.10	CPI West Coast	Fault finding and repair brake fluid leak on brake system, CFG 22335 (S107).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67475	2023/08/17	R4 640.25	CPI West Coast	Fault finding and repair v-belt, CFG 16301 (D6).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67476	2023/08/17	R4 183.18	Spannies	Fault finding and repair to defective non-start, (P12).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
67477	2023/08/17	R3 959.69	Spannies	Fault finding and repair broken v-belt, (P201).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
67478	2023/08/17	R4 062.38	Truck & Marine Centre	Fault finding and repair bulk fuel tank pump, CFG 24271 (Z8).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67526	2023/08/21	R2 187.00	CWL Baard Auto	Supply and deliver diesel for CFG 21728 (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67533	2023/08/21	R5 235.80	Club Mykonos	Agency fees for July 2023.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67540	2023/08/22	R22 697.71	Spectrum Communications	Fault finding and repair defective ultrasonic.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
67572	2023/08/23	R28 973.38	Ignite Advisory Services	Drafting of the performance agreements for senior management.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67583	2023/08/24	R1 339.20	Total St Helena Bay	Diesel for CFG 39748 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67584	2023/08/24	R1 339.20	Total St Helena Bay	Diesel for CFG 39748 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67585	2023/08/24	R1 339.20	Total St Helena Bay	Diesel for CFG 39748 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67586	2023/08/24	R3 348.00	Total St Helena Bay	Diesel for CFG 38449 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67587	2023/08/24	R3 348.00	Total St Helena Bay	Diesel for CFG 38449 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67588	2023/08/24	R3 348.00	Total St Helena Bay	Diesel for CFG 38449 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy

67589	2023/08/24	R3 348.00	Total St Helena Bay	Diesel for CFG 38499 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67590	2023/08/24	R3 348.00	Total St Helena Bay	Diesel for CFG 38449 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67591	2023/08/24	R3 348.00	Total St Helena Bay	Diesel for CFG 38499 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67592	2023/08/24	R3 348.00	Total St Helena Bay	Diesel for CFG 38449 (7).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67639	2023/08/28	R4 565.50	Universal Trading	Supply and deliver handwheels.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
67641	2023/08/28	R2 849.70	Veko Engineering	Replacement of centurion controller.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67680	2023/08/28	R2 175.32	OTB	Fault finding and repair defective pull start cable.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
67681	2023/08/28	R2 932.50	Truck & Marine Centre	Fault findig and repair defective brakes for CFG 2142, compactor (R47).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67682	2023/08/28	R2 582.73	IDV Projekte	Fault finding and repair defective hard start for CFG 29389, genset (E32).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
67683	2023/08/28	R2 144.75	Veko Engineering	Fault finding and repair defective bracket for CFG 22218 (S157).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
67684	2023/08/28	R3 035.79	Atlantic Field Services	Fault finding and repair defective non-start, drum roller (W46).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
67759	2023/08/29	R23 030.50	Androoi Engineering Solutions	Fault finding and repair PTO shaft, (P217).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
67765	2023/08/30	R29 182.40	Drager South Africa	Maintenance of part calibration gas.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67799	2023/08/31	R2 187.00	CWL Baard Auto	Supply and deliver diesel, (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67800	2023/08/31	R1 119.50	Total Langebaan	Supply and deliver petrol for (W289).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67801	2023/08/31	R1 119.50	Total Langebaan	Supply and deliver petrol for (W290).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67802	2023/08/31	R3 348.00	Total St Helena Bay	Supply and deliver diesel, CFG 38449 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67803	2023/08/31	R3 348.00	Total St Helena Bay	Supply and deliver diesel, CFG 38449 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67804	2023/08/31	R3 348.00	Total St Helena Bay	Supply and deliver diesel, CFG 38449 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67805	2023/08/31	R3 348.00	Total St Helena Bay	Supply and deliver diesel, CFG 38449 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67806	2023/08/31	R3 348.00	Total St Helena Bay	Supply and deliver diesel, CFG 38449 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67807	2023/08/31	R3 348.00	Total St Helena Bay	Supply and deliver diesel, CFG 38449 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67808	2023/08/31	R3 348.00	Total St Helena Bay	Supply and deliver diesel, CFG 38449 (7).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67809	2023/08/31	R3 348.00	Total St Helena Bay	Supply and deliver diesel, CFG 38449 (8).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67810	2023/08/31	R3 348.00	Total St Helena Bay	Supply and deliver diesel, CFG 38449 (9).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67811	2023/08/31	R1 339.20	Total St Helena Bay	Supply and deliver diesel, CFG 32337 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67812	2023/08/31	R1 339.20	Total St Helena Bay	Supply and deliver diesel, CFG 32337 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67813	2023/08/31	R2 232.00	Total St Helena Bay	Supply and deliver diesel, CFG 22218 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67814	2023/08/31	R2 232.00	Total St Helena Bay	Supply and deliver diesel, CFG 22218 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67815	2023/08/31	R1 339.20	Total St Helena Bay	Supply and deliver diesel, CFG 39748 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67816	2023/08/31	R1 339.20	Total St Helena Bay	Supply and deliver diesel, CFG 39748 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67817	2023/08/31	R1 339.20	Total St Helena Bay	Supply and deliver diesel, CFG 21410 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67818	2023/08/31	R1 339.20	Total St Helena Bay	Supply and deliver diesel, CFG 21410 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67843	2023/09/04	R3 087.00	Total Langebaan	Diesel for CFG 9552 (S151).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67844	2023/09/04	R2 646.00	Total Langebaan	Diesel for CFG 27924 (S114).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67845	2023/09/04	R3 348.00	Total St Helena Bay	Diesel for CFG 30721 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67846	2023/09/04	R3 348.00	Total St Helena Bay	Diesel for CFG 30721 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67847	2023/09/04	R3 348.00	Total St Helena Bay	Diesel for CFG 30721 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67848	2023/09/04	R3 348.00	Total St Helena Bay	Diesel for CFG 30721 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67849	2023/09/04	R3 348.00	Total St Helena Bay	Diesel for CFG 30721 (7).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67850	2023/09/04	R3 348.00	Total St Helena Bay	Diesel for CFG 30721 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67851	2023/09/04	R447.80	Total St Helena Bay	Petrol for W256 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67852	2023/09/04	R447.80	Total St Helena Bay	Petrol for W256 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67853	2023/09/04	R447.80	Total St Helena Bay	Petrol for W192 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67854	2023/09/04	R447.80	Total St Helena Bay	Petrol for W192 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67855	2023/09/04	R447.80	Total St Helena Bay	Petrol for W230 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy

67856	2023/09/04	R447.80	Total St Helena Bay	Petrol for W230 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67857	2023/09/04	R446.40	Total St Helena Bay	Diesel for W186 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67858	2023/09/04	R446.40	Total St Helena Bay	Diesel for W186 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67859	2023/09/04	R447.80	Total St Helena Bay	Petrol for W231 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67860	2023/09/04	R447.80	Total St Helena Bay	Petrol for W231 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67861	2023/09/04	R2 232.00	Total St Helena Bay	Diesel for CFG 20727 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67862	2023/09/04	R2 232.00	Total St Helena Bay	Diesel for CFG 20727 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67863	2023/09/04	R2 232.00	Total St Helena Bay	Diesel for CFG 20600 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67864	2023/09/04	R2 232.00	Total St Helena Bay	Diesel for CFG 20600 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67865	2023/09/04	R447.80	Total St Helena Bay	Petrol for W175 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67866	2023/09/04	R447.80	Total St Helena Bay	Petrol for W175 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67867	2023/09/04	R1 339.20	Total St Helena Bay	Diesel for CFG 28834 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67868	2023/09/04	R1 339.20	Total St Helena Bay	Diesel for CFG 28834 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67869	2023/09/04	R2 232.00	Total St Helena Bay	Diesel for CFG 3716 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67870	2023/09/04	R2 232.00	Total St Helena Bay	Diesel for CFG 3716 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67871	2023/09/04	R895.60	Total St Helena Bay	Petrol for P106.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67872	2023/09/04	R447.80	Total St Helena Bay	Petrol for W229 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67873	2023/09/04	R447.80	Total St Helena Bay	Petrol for W229 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67874	2023/09/04	R1 339.20	Total St Helena Bay	Diesel for CFG 30396 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67875	2023/09/04	R1 339.20	Total St Helena Bay	Diesel for CFG 30396 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67876	2023/09/04	R1 339.20	Total St Helena Bay	Diesel for CFG 30396 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67877	2023/09/04	R1 339.20	Total St Helena Bay	Diesel for CFG 30396 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67878	2023/09/04	R1 339.20	Total St Helena Bay	Diesel for CFG 30396 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67879	2023/09/04	R1 339.20	Total St Helena Bay	Diesel for CFG 30396 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67880	2023/09/04	R1 339.20	Total St Helena Bay	Diesel for CFG 26334 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67881	2023/09/04	R1 339.20	Total St Helena Bay	Diesel for CFG 26334 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67882	2023/09/04	R1 339.20	Total St Helena Bay	Diesel for CFG 26334 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67883	2023/09/04	R1 339.20	Total St Helena Bay	Diesel for CFG 26334 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67884	2023/09/04	R3 348.00	Total St Helena Bay	Diesel for CFG 30721 (8).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67885	2023/09/04	R3 348.00	Total St Helena Bay	Diesel for CFG 30721 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67930	2023/09/05	R9 987.75	Complete Telecom Solutions	Repair Paternoster link mast.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
67942	2023/09/06	R8 625.00	West Coast Builders	Repair to Paternoster fencing.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
67943	2023/09/06	R55 658.85	IMQS Infrastructure Management	Annual license and software maintenance agreement.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67947	2023/09/06	R161 516.35	Civil Designer South Africa	Design centre/ servey & Terrain/ Road/ sewer/ water and turn.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
67948	2023/09/06	R24 187.95	DLM	Supply and deliver mowbrey wall mouted.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
67965	2023/09/06	R2 467.00	CWL Baard Auto	Supply and deliver diesel.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68011	2023/09/11	R4 399.90	Canon South Africa t/a OCE Sou	Service of plotter at achieves.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68053	2023/09/12	R2 467.00	CWL Baard Auto	Diesel for CFG 21728, backhoe loader (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68077	2023/09/13	R12 422.59	Rotork Africa	Supply workshop overhaul kit.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68107	2023/09/14	R23 694.01	Chartered Institute of Governmment Finance Audit and Risk Officers	Seminar CIGFARO workshop.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68132	2023/09/14	R5 540.00	Imvusa Trading 1224	Cleaning of sanitary bins from various municipal buildings and departments.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
68170	2023/09/14	R2 277.00	Bandkorp	Fault finding and repair defective non start, scag (P164).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68171	2023/09/14	R3 220.00	Bandkorp	Fault finding and repair defective battery, genset (E115).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68172	2023/09/14	R6 052.60	Ceeto Marine and Field Services	Fault finding and repair defective suspension for CFG 30129 (Z23).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68173	2023/09/14	R8 602.08	JHJ Hydraulics	Fault finding and repair defective hydraulic system for CFG 3740 (E13).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68174	2023/09/14	R2 346.69	JHJ Hydraulics	Fault finding and repair defective lifter for CFG 3313 (R62).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy

68175	2023/09/14	R2 017.10	Coastal Tyre Services	Supply and deliver tyres for CFG 33899 (R41).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68176	2023/09/14	R2 726.47	Spannies	Fault finding and repair defective cutting blades, scag (S178).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68177	2023/09/14	R2 768.42	Spannies	Fault finding and repair defective v-belts (V39).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68178	2023/09/14	R2 816.50	West Coast Truck and Trailer	Fault finding and repair defective bolts, blowermower (W176).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68179	2023/09/14	R2 519.70	West Coast Truck and Trailer	Fault finding and repair defective trailer plug for CFG 10053 (W182).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68180	2023/09/14	R2 030.00	West Coast Truck and Trailer	Fault finding and repair defective trailer lights for CFG 13568 (W183).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68181	2023/09/14	R4 889.80	Veko Engineering	Fault finding and repair defective bin lifter for CFG 27649 (R75).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68202	2023/09/15	R345 564.21	African Water Utilities	Supply, installation and commissioning of bermad control val associated pipework for the two reservoirs.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
68207	2023/09/15	R39 123.00	Ignite Advisory Services	Monthly hosting and data storage fees (July 2023).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68208	2023/09/15	R39 123.00	Ignite Advisory Services	Monthly hosting and data storage fees (August 2023).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68209	2023/09/15	R104 304.15	Ignite Advisory Services	Drafting and input the annual performance reports.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68213	2023/09/15	R3 479.00	Total Langebaan	Supply and deliver diesel for CFG 9552 (S151).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68235	2023/09/18	R36 956.26	Wolters Kluwer Tax & Accountin	Annual maintenance fee on 9 team mate licences for 2023/2024.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68236	2023/09/18	R644 183.60	Esri South Africa	Annual software maintenance costs.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68256	2023/09/18	R1 739.50	Total Langebaan	Diesel for CFG 21730 (S92).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68257	2023/09/18	R1 205.00	Total Langebaan	Petrol for W289, zero turn mover.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68258	2023/09/18	R1 205.00	Total Langebaan	Petrol for W290, zero turn mover.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68260	2023/09/18	R1 988.00	Total Langebaan	Diesel for CFG 32437 (S133).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68303	2023/09/19	R2 485.00	CWL Baard Auto	Supply and deliver diesel, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68332	2023/09/19	R27 214.54	Cape Armature Winders	Supply and deliver mechanical fitter and assistant.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68333	2023/09/19	R8 871.10	Cape Armature Winders	Supply and deliver electrician and assistant.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
68334	2023/09/19	R104 811.00	Cape Armature Winders	Fault finding and repair defective motor & gearbox disassemble & mark for identification.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68361	2023/09/20	R7 659.00	The Institute of Internal Auditors	IIASA Western Cape Regional Conference	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68362	2023/09/20	R3 208.50	Coastal Tyre Services	Puncture repair CFG43236 R110 Loader.	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68363	2023/09/20	R2 081.50	Coastal Tyre Services	Puncture repair CFG26315 S117 Loader.	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68364	2023/09/20	R2 368.47	Bridgestone South Africa Commercial	Puncture repair CFG23492 E35 Loader.	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68365	2023/09/20	R3 479.00	Total Langebaan	Diesel for CFG 9552, backhoe loader (S151).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68392	2023/09/21	R5 256.20	Club Mykonos	Agency fees for August 2023.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68399	2023/09/22	R8 420.00	Van Dyk Precast	Repair 3m x 1.8m Beta Fence with spikes.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
68456	2023/09/26	R8 232.88	R Suliman Psychology Practice	Clinical psychologist services rendered to employees.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68482	2023/09/26	R14 000.00	The Institute of Risk Management South Africa	IRMA Annual Conference & Masterclass 10-12 October 2023 (Online).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68486	2023/09/27	R1 507.80	Total St Helena Bay	Diesel for CFG 39748 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68487	2023/09/27	R3 769.50	Total St Helena Bay	Diesel for CFG 31404 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68488	2023/09/27	R3 769.50	Total St Helena Bay	Diesel for CFG 31404 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68489	2023/09/27	R3 769.50	Total St Helena Bay	Diesel for CFG 31404 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68490	2023/09/27	R3 769.50	Total St Helena Bay	Diesel for CFG 31404 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68491	2023/09/27	R3 769.50	Total St Helena Bay	Diesel for CFG 31404 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68492	2023/09/27	R3 769.50	Total St Helena Bay	Diesel for CFG 31404 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68493	2023/09/27	R3 769.50	Total St Helena Bay	Diesel for CFG 31404 (7)	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68494	2023/09/27	R3 769.50	Total St Helena Bay	Diesel for CFG 31404 (8).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68495	2023/09/27	R3 769.50	Total St Helena Bay	Diesel for CFG 31404 (9).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68498	2023/09/27	R1 507.80	Total St Helena Bay	Diesel for CFG 24292 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68499	2023/09/27	R1 507.80	Total St Helena Bay	Diesel for CFG 28834 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68500	2023/09/27	R502.60	Total St Helena Bay	Diesel for W186 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68501	2023/09/27	R502.60	Total St Helena Bay	Diesel for W186 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68502	2023/09/27	R502.60	Total St Helena Bay	Diesel for W186 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy

68503	2023/09/27	R2 513.00	Total St Helena Bay	Diesel for CFG 20600 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68504	2023/09/27	R2 513.00	Total St Helena Bay	Diesel for CFG 20727 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68505	2023/09/27	R2 513.00	Total St Helena Bay	Diesel for CFG 20727 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68506	2023/09/27	R2 513.00	Total St Helena Bay	Diesel for CFG 20727 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68513	2023/09/27	R11 055.20	R Suliman Psychology Practice	Clinical psychologist services rendered to employees.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68516	2023/09/27	R 68 503.20	Saldanha Rewinding & Services	Emergency repairs of sewage surbmissible pump.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
68517	2023/09/27	R3 314.30	Saldanha Rewinding & Services	Fault finding and repair defective neoprene cable.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68519	2023/09/27	R10 586.90	Gorman-Rupp Africa	Supply and deliver flap valve.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
16	2023/09/28	R647.04	EDK Besigheidsmasjiene	Copy charges for March 2021 Laingville library, May 2021 Langebaan library (outstanding payments).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
884	2024/07/12	R27 735.42	Sky Metro Equipment	Copy charges for June 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
68520	2023/09/28	R195 891.00	Sky Metro Equipment	Lease of copiers for September and October 2023.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68526	2023/09/28	R2 467.00	CWL Baard Auto	Diesel for CFG 21728, backhoe loader (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68527	2023/09/28	R3 479.00	Total Langebaan	Diesel for CFG 9552, backhoe loader (S151).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
17	2023/09/29	R626.73	EDK Besigheidsmasjiene	Copy charges for October 2020 Vredenbury traffic (outstanding payments).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68578	2023/10/02	R3 967.50	Tagit Security	Repair of library door detector on sites.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
68585	2023/10/02	R39 123.00	Ignite Advisory Services	Monthly hosting and data storage fees (September 2023).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68592	2023/10/03	R3 769.50	Total St Helena Bay	Diesel for CFG 30721 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68593	2023/10/03	R38 145.50	Smarttech	uSmart gold maintenance agreement.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68594	2023/10/03	R3 769.50	Total St Helena Bay	Diesel for CFG 30721 (9).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68595	2023/10/03	R3 769.50	Total St Helena Bay	Diesel for CFG 30721 (8).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68596	2023/10/03	R3 769.50	Total St Helena Bay	Diesel for CFG 30721 (7).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68597	2023/10/03	R3 769.50	Total St Helena Bay	Diesel for CFG 30721 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68598	2023/10/03	R3 769.50	Total St Helena Bay	Diesel for CFG 30721 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68599	2023/10/03	R3 769.50	Total St Helena Bay	Diesel for CFG 30721 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68600	2023/10/03	R3 769.50	Total St Helena Bay	Diesel for CFG 30721 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68601	2023/10/03	R3 769.50	Total St Helena Bay	Diesel for CFG 30721 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68602	2023/10/03	R3 769.50	Total St Helena Bay	Diesel for CFG 30721 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68603	2023/10/03	R1 491.00	Total Langebaan	Diesel for CFG 21730 (S92).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
18	2023/10/04	R2 387.77	EDK Besigheidsmasjiene	Copy charges for June 2019 Saldanha library (outstanding payments).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68621	2023/10/04	R42 394.75	Saldanha Rewinding & Services	Fault finding and repair defective sewage pump Vredenburg.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68627	2023/10/04	R2 242.50	On Tap West Coast	Supply and deliver purifying tap.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68678	2023/10/05	R4 450.99	Alneri and Company	Fault finding and repair to defective starter, CFG 18101.	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68679	2023/10/05	R2 760.00	Bandkorp	Fault finding and repair check and test battery, CFG 24834 (A8).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68680	2023/10/05	R4 864.50	Bandkorp	Puncture repair for CFG 43236 (R110).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68681	2023/10/05	R3 542.00	Bandkorp	Puncture repair for CFG 23261 (R80).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68682	2023/10/05	R6 129.50	Bandkorp	Puncture repair for CFG 43236 (R110).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68683	2023/10/05	R3 622.50	Bandkorp	Strip and fit tyres, CFG 2142 (R47).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68684	2023/10/05	R3 363.75	Bandkorp	Puncture repair for CFG 18803 (T4).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68685	2023/10/05	R5 554.50	Bandkorp	Puncture repair for CFG 43236 (R110).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68686	2023/10/05	R5 519.79	Bridgestone South Africa Commercial	Puncture repair for CFG 20600 (P270).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68687	2023/10/05	R5 537.04	Bridgestone South Africa Commercial	Puncture repair for CFG 9824 (P223).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68688	2023/10/05	R9 924.50	Coastal Tyre Services	Puncture repair for CFG 32511 (D119).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68689	2023/10/05	R2 490.90	Coastal Tyre Services	Puncture repair for CFG 32511 (D119).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68690	2023/10/05	R3 050.01	CFG Fitment Centre	Puncture repair for CFG 35123 (R10).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68691	2023/10/05	R2 020.00	CFG Fitment Centre	Puncture repair for CFG 18757 (S155).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68692	2023/10/05	R2 179.19	CPI West Coast	Fault finding and repair battery terminal, CFG 4283 (P219).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy

68693	2023/10/05	R4 402.50	JHJ Hydraulics	Fault finding and repair HYD and transmission, CFG 9268 (P198).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68694	2023/10/05	R2 827.26	JHJ Hydraulics	Fault finding and repair hydraulic leak, CFG 9824 (P223).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68695	2023/10/05	R2 452.23	JHJ Hydraulics	Fault finding and repair oil leak, CFG 2142 (R47).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68696	2023/10/05	R3 289.17	IDV Projekte	Fault finding and repair to defective hard start, W198.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68697	2023/10/05	R3 417.00	IDV Projekte	Fault finding and repair to cutting head, v-belt and brakes, W289.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68698	2023/10/05	R4 181.11	Spannies	Fault finding and repair to charging systems, V40.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68699	2023/10/05	R2 413.47	Spannies	Fault finding and repair to defective non start, V39.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68700	2023/10/05	R8 395.31	Spannies	Fault finding and repair to defective starter, W254.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68701	2023/10/05	R4 831.69	Spannies	Fault finding and repair to defective broken belt, V39.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68702	2023/10/05	R8 797.19	Spannies	Fault finding and repair to defective casing,W255.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68703	2023/10/05	R4 219.56	Spannies	Fault finding and repair to defective non start, P106.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68704	2023/10/05	R4 722.60	West Coast Truck and Trailer	Fault finding and repair to defective tail lights, CFG 12758 (V3).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68705	2023/10/05	R2 310.00	West Coast Truck and Trailer	Fault finding and repair to defective non start, P165.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68710	2023/10/05	R2 596.70	Veko Engineering	Fault finding and repair defective gate next to office near Wynand's shop.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68725	2023/10/05	R2 144.00	Total Langebaan	Supply and deliver diesel for CFG 39415.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68726	2023/10/05	R3 752.00	Total Langebaan	Supply and deliver diesel for CFH 27924 (S114).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68727	2023/10/05	R3 752.00	Total Langebaan	Supply and deliver diesel for CFG 9552 (S151).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68728	2023/10/06	R2 214.12	Bridgestone South Africa Commercial	Supply and strip tyres for CFG 3313 (R62).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68729	2023/10/06	R2 661.47	Bridgestone South Africa Commercial	Puncture repair for CFG 9268, loader (P198).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68730	2023/10/06	R5 700.00	CFG Fitment Centre	Puncture repair for CFG 8859 (S9).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68731	2023/10/06	R6 050.00	CFG Fitment Centre	Puncture repair for CFG 28651 (S21).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68732	2023/10/06	R3 105.00	Alneri and Company	Fault finding and repair defective charge system for CFG 4192, water pump (W139).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68744	2023/10/06	R2 849.24	JHJ Hydraulics	Fault finding and repair defective hydraulic leak for CFG 21728 (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68750	2023/10/06	R2 679.50	Veko Engineering	Fault finding and repair defective missing flap for CFG 40212 (S193).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68751	2023/10/06	R3 151.00	Weskus Courier, Mechanical and Printing Services	Reset ECU for CFG 34944 (D4).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68752	2023/10/06	R9 161.40	West Coast Truck and Trailer	Fault finding and repair defective tail light for CFG 10213, sleepwa (R17).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68753	2023/10/06	R2 147.50	West Coast Truck and Trailer	Fault finding and repair defective trailer plug for CFG 8646, sleepwa (D45).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68754	2023/10/06	R5 905.40	West Coast Truck and Trailer	Fault finding and repair defective leave spring for CFG 24273, sleepwa (D10).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68755	2023/10/06	R2 473.00	West Coast Truck and Trailer	Fault finding and repair defective loose studs at Saldanha Bay sport ground, blower (P226).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68756	2023/10/06	R2 195.00	West Coast Truck and Trailer	Fault finding and repair defective trailer plug for CFG 11193, trailer (P195).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68757	2023/10/06	R7 207.05	Zestwerke	Fault finding and repair defective ramp iron for CFG 10053, trailer (W182).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68758	2023/10/06	R9 857.80	Zestwerke	Fault finding and repair defective trailer ramps for CFG 28341, trailer (P145).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68761	2023/10/06	R1 262.00	Total Langebaan	Petrol for Husqvarna Z248F zero turn mover (W289).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68762	2023/10/06	R1 262.00	Total Langebaan	Petrol for Husqvarna Z248F zero turn mover.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
19	2023/10/09	R26 076.04	Ignite Advisory Services	Training - Creation of KPI's linked to JD KPA's and Performance Standards.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68774	2023/10/09	R2 286.20	Veko Engineering	Repair Laingville scum scraper.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68775	2023/10/09	R8 500.00	Driekie Steel	Modify 2 existing gates and install at chemfos final effluent pond.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
68777	2023/10/09	R5 415.03	Voltex	Supply and delivery of rotary handle.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
68833	2023/10/12	R2 495.50	Truck & Marine Centre	Fault finding and repair water leak on hose, CFG 3824 (S31).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68836	2023/10/12	R9 976.25	Peninsula Water Treatment & Engineering	Strip, service and repair gas regulators.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68838	2023/10/12	R9 213.25	GW Trautmann	Supply and deliver collector ring.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68852	2023/10/12	R4 114.34	Spannies	Fault finding and repair v-belt, P166.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
68867	2023/10/13	R6 085.11	AR Jones Engineering	Emergency replacement of foot valve.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
68899	2023/10/16	R3 500.00	West Coast Communications	Fault finding and repair defective gate.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
68921	2023/10/17	R2 662.00	CWL Baard Auto	Supply and deliver diesel for CFG 27495 (S154).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68922	2023/10/17	R3 216.00	Total Langebaan	Supply and deliver diesel for CFG 27924 (S114).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy

68928	2023/10/17	R3 415.50	West Coast Communications	Replace centurion safety beam.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
68988	2023/10/17	R2 864.79	JHJ Hydraulics	Fault finding and repair defective hydraulic leak for CFG 30686 (R73).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68989	2023/10/17	R2 256.42	JHJ Hydraulics	Fault finding and repair defective bursted hydraulic hose for CFG 22397 (D117).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
68999	2023/10/18	R8 510.00	The Institute of Internal Auditors	Western Cape Regional Conference 26-27 October 2023.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69000	2023/10/18	R5 472.81	PG Glass Vredenburg	Supply and deliver glass.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69004	2023/10/19	R504.80	Total St Helena Bay	Supply and deliver petrol, W21 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69005	2023/10/19	R504.80	Total St Helena Bay	Supply and deliver petrol, W21 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69006	2023/10/19	R504.80	Total St Helena Bay	Supply and deliver petrol, W153 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69007	2023/10/19	R504.80	Total St Helena Bay	Supply and deliver petrol, W153 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69008	2023/10/19	R504.80	Total St Helena Bay	Supply and deliver petrol, W192 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69009	2023/10/19	R504.80	Total St Helena Bay	Supply and deliver petrol, W192 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69010	2023/10/19	R1 624.20	Total St Helena Bay	Supply and deliver diesel, CFG 18986 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69011	2023/10/19	R1 624.20	Total St Helena Bay	Supply and deliver diesel, CFG 18986 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69012	2023/10/19	R1 624.20	Total St Helena Bay	Supply and deliver diesel, CFG 18986 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69041	2023/10/19	R2 158.60	Atlantic Field Services	Grease entire truck, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69042	2023/10/19	R3 300.50	Bandkorp	Puncture repair for CFG 22873 (P222).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69043	2023/10/19	R4 910.50	Bandkorp	Fault finding and repair broke studs, exhaust leaking, E95.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69044	2023/10/19	R2 875.00	Bandkorp	Fault finding and repair to defective non start, W189.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69045	2023/10/19	R2 587.50	Bandkorp	Puncture repair for CFG 33020 (R67).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69046	2023/10/19	R5 025.50	Bandkorp	Puncture repair for CFG 28608 (S192).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69047	2023/10/19	R2 162.00	Bandkorp	Puncture repair for CFG 43283 (P219).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69048	2023/10/19	R2 955.50	Bandkorp	Puncture repair for CFG 39380 (S180).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69049	2023/10/19	R4 370.00	Bandkorp	Puncture repair for CFG 23261 (R80).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69050	2023/10/19	R4 876.00	Bandkorp	Supply tyres, CFG 2142 (R47).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69051	2023/10/19	R2 645.00	Bandkorp	Puncture repair for CFG 18757 (S155).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69052	2023/10/19	R8 195.65	Ceeto Marine and Field Services	Fault finding and repair ignition switch, CFG 24533 (S100).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69053	2023/10/19	R2 305.80	Ceeto Marine and Field Services	Fault finding and repair to broken canopy key, CFG 31061 (S161).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69054	2023/10/19	R3 300.01	CFG Fitment Centre	Puncture repair for CFG 23154, digger loader (D40).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69055	2023/10/19	R4 000.00	CFG Fitment Centre	Puncture repair for CFG 32512, digger (S153).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69056	2023/10/19	R2 630.45	IDV Projekte	Fault finding and repair defective blower (P142).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69057	2023/10/19	R2 805.82	IDV Projekte	Fault finding and repair defective blower (P149).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69059	2023/10/19	R2 594.89	IDV Projekte	Fault finding and repair defective handle, brushcutter (W229).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69060	2023/10/19	R3 331.91	IDV Projekte	Fault finding and repair defective blower (P148).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69061	2023/10/19	R2 045.85	IDV Projekte	Fault finding and repair defective hard start, lawnmower (P9).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69062	2023/10/19	R2 224.19	IDV Projekte	Fault finding and repair defective cutting blade, brushcutter (P285).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69063	2023/10/19	R2 029.45	IDV Projekte	Fault finding and repair defective non start, brushcutter (C20).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69064	2023/10/19	R5 825.85	JHJ Hydraulics	Fault finding and repair defective grab for CFG 29498 (P190).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69065	2023/10/19	R2 678.98	JHJ Hydraulics	Fault finding and repair defective oil leak for CFG 2142 (R47).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69066	2023/10/19	R5 583.80	JHJ Hydraulics	Fault finding and repair defective hose for CFG 3700 (R6).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69067	2023/10/19	R2 301.93	JHJ Hydraulics	Fault finding and repair defective hydraulic system for CFG 31607 (R85).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69068	2023/10/19	R2 587.98	JHJ Hydraulics	Fault finding and repair defective hydraulic leak for CFG 5305 (R18).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69069	2023/10/19	R2 012.50	JHJ Hydraulics	Supply and deliver spray guns & nozzles for CFG 22882, tractor (P175).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69070	2023/10/19	R2 199.26	JHJ Hydraulics	Fault finding and repair to tray rollers, CFG 41409 (R104).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69071	2023/10/19	R2 120.86	JHJ Hydraulics	Fault finding and repair defective pump for CFG 5835 (R7).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69072	2023/10/19	R4 368.72	Spannies	Fault finding and repair defective non start, scag (P142).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69073	2023/10/19	R4 519.49	Spannies	Fault finding and repair defective idle & wheels, lawnmower (Z31).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy

69074	2023/10/19	R29 580.01	Spannies	Fault finding and repair defective lack of power, scag (V24).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69075	2023/10/19	R2 104.39	Spannies	Fault finding and repair to defective non start, P204.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69076	2023/10/19	R9 804.90	Veko Engineering	Fault finding and repair defective ramps for CFG 34970, trailer (K4).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69077	2023/10/19	R9 850.00	Julies Bouers	Fault finding and repair Skilpad community hall floor.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69078	2023/10/19	R9 911.85	Veko Engineering	Fault finding and repair defective trailer for CFG 11193, trailer (P195).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69079	2023/10/19	R2 128.65	Veko Engineering	Fault finding and repair defective tap spanner for CFG 29308 (D1).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69080	2023/10/19	R2 317.25	Veko Engineering	Fault finding and repair defective long shovels.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69081	2023/10/19	R12 485.50	West Coast Truck and Trailer	Fault finding and repair defective gearbox, bossieslaner (P46).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69082	2023/10/19	R2 770.00	West Coast Truck and Trailer	Fault finding and repair defective tail light for CFG 24273, sleepwa (D10).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69134	2023/10/23	R107 000.50	Tricom Africa	Repair telescope valve on clarifier. Scum scraper.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69146	2023/10/24	R2 707.00	Total St Helena Bay	Diesel for CFG 20600.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69147	2023/10/24	R1 624.20	Total St Helena Bay	Diesel for CFG 28834.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69148	2023/10/24	R1 624.20	Total St Helena Bay	Diesel for CFG 39748 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69149	2023/10/24	R1 624.20	Total St Helena Bay	Diesel for CFG 39748 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69150	2023/10/24	R1 624.20	Total St Helena Bay	Diesel for CFG 39748 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69151	2023/10/24	R1 009.60	Total St Helena Bay	Petrol for P106.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69152	2023/10/24	R504.80	Total St Helena Bay	Petrol for P267 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69153	2023/10/24	R1 624.20	Total St Helena Bay	Diesel for CFG 19912 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69154	2023/10/24	R1 624.20	Total St Helena Bay	Diesel for CFG 19912 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69155	2023/10/24	R504.80	Total St Helena Bay	Petrol for W256 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69156	2023/10/24	R504.80	Total St Helena Bay	Petrol for W256 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69157	2023/10/24	R2 707.00	Total St Helena Bay	Diesel for CFG 22218.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69158	2023/10/24	R2 707.00	Total St Helena Bay	Diesel for CFG 31630.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69159	2023/10/24	R1 624.20	Total St Helena Bay	Diesel for CFG 21410.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69163	2023/10/24	R1 262.00	Total Langebaan	Supply and deliver petrol for W2989.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69164	2023/10/24	R1 262.00	Total Langebaan	Supply and deliver petrol for W290.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69165	2023/10/24	R3 752.00	Total Langebaan	Supply and deliver diesel for CFG 40212 (S193).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69172	2023/10/24	R504.80	Total St Helena Bay	Petrol for P267.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69191	2023/10/24	R273 999.00	EDH Enterprises	Repairs of Slippersbaai raising main.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
69197	2023/10/25	R 4 060.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69198	2023/10/25	R4 060.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69199	2023/10/25	R4 060.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69200	2023/10/25	R4 060.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69201	2023/10/25	R4 060.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69202	2023/10/25	R4 060.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69203	2023/10/25	R4 060.50	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69204	2023/10/25	R4 060.50	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69205	2023/10/25	R4 060.50	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69206	2023/10/25	R4 060.50	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69207	2023/10/25	R4 060.50	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69208	2023/10/25	R4 060.50	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69209	2023/10/25	R1 624.20	Total St Helena Bay	Supply and deliver diesel for CFG 31206 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69210	2023/10/25	R1 624.20	Total St Helena Bay	Supply and deliver diesel for CFG 31206 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69211	2023/10/25	R1 624.20	Total St Helena Bay	Supply and deliver diesel for CFG 15392 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69213	2023/10/25	R56 152.73	GW Trautmann	Supply and install new bearings, install mechanical seals.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69249	2023/10/26	R2 010.00	Total Langebaan	Supply and deliver diesel for CFG 32437 (S133).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy

69253	2023/10/26	R7 600.00	Van Dyk Precast	Repair concrete palisade.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
69254	2023/10/26	R9 900.00	Driekie Steel	Repair and weld in new steel to damaged gate at Vredenburg.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69255	2023/10/26	R2 622.00	Veko Engineering	Repair classifier slipping stand at Langebaan.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69319	2023/10/31	R4 824.00	Total Langebaan	Supply and deliver diesel for CFG 28780 (S174).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69320	2023/10/31	R3 216.00	Total Langebaan	Supply and deliver diesel for CFG 27924 (S114).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69435	2023/11/01	R6 200.00	CFG Fitment Centre	Puncture repair for CFG 27495 (S154).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69436	2023/11/01	R2 350.00	CFG Fitment Centre	Puncture repair for CFG 18928 (P224).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69437	2023/11/01	R2 702.30	Spannies	Fault finding and repair starter, W270	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69438	2023/11/01	R2 915.09	Spannies	Fault finding and repair v-belt, Z27.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69439	2023/11/01	R8 653.16	Spannies	Fault finding and repair starter, P165.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69440	2023/11/01	R5 934.01	Spannies	Fault finding and repair oil tank, V 39.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69441	2023/11/01	R4 749.50	RK Compressor and Steam Service	Fault finding and repair load test of equipment, M4.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69442	2023/11/01	R8 622.70	Langebaan 1000 Service Repairs	Fault finding and repair tailgate, wiring and lights, CFG 13668 (W179).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69444	2023/11/01	R5 414.46	Bridgestone South Africa Commercial	Puncture repair for CFG 16560 (D142).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69445	2023/11/01	R2 607.10	Bridgestone South Africa Commercial	Puncture repair for CFG 23261 (R80).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69446	2023/11/01	R2 364.45	Bridgestone South Africa Commercial	Puncture repair for CFG 23261 (R80).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69447	2023/11/01	R4 876.02	Spannies	Fault finding and repair defective fuel leak, scag (P12).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69448	2023/11/01	R27 260.96	Spannies	Fault finding and repair defective v-belts, scag (P164).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69449	2023/11/01	R2 540.01	Spannies	Fault finding and repair defective adjuster, concrete cutter (W254).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69450	2023/11/01	R3 999.55	Spannies	Fault finding and repair defective charge system, scag (P132).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69451	2023/11/01	R4 119.70	West Coast Truck and Trailer	Fault finding and repair defective v-belt for CFG 2183, sleepwa (B22).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69452	2023/11/01	R21 545.19	West Coast Truck and Trailer	Fault finding and repair defective trailer sides & brake system for CFG 34970 (K4).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69453	2023/11/01	R2 000.00	West Coast Truck and Trailer	Fault finding and repair defective rear flap, blower (W176).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69454	2023/11/01	R2 695.00	West Coast Truck and Trailer	Fault finding and repair defective door handles & electrical plugs for CFG 2183, sleepwa (B22).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69472	2023/11/01	R2 139.00	Bandkorp	Puncture repair for CFG 18757, tractor (S155).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69473	2023/11/01	R5 988.11	Atlantic Field Services	Replace cables and switches at land fill site for CFG 31607 (R85).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69474	2023/11/01	R3 786.41	JHJ Hydraulics	Fault finding and repair defective hydraulic leak for CR2759 (S8).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69475	2023/11/01	R2 995.51	JHJ Hydraulics	Fault finding and repair defective hydraulic leak for CFG 22616 (R77).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69476	2023/11/01	R3 391.47	JHJ Hydraulics	Fault finding and repair defective air system for CFG 8321, grader (S16).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69477	2023/11/01	R5 027.65	JHJ Hydraulics	Fault finding and repair defective air system for CFG 3700 (R6).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69478	2023/11/01	R2 093.92	JHJ Hydraulics	Fault finding and repair defective control lever for CFG 36613 (R49).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69479	2023/11/01	R7 544.00	Langebaan 1000 Service Repairs	Supply and deliver ramps for CFG 13668 (W139).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69480	2023/11/01	R3 379.56	Weskus Courier, Mechanical and Printing Services	Fault finding and repair defective PTO switch for CFG 3700 (R6).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69491	2023/11/02	R9 400.00	Julies Bouers	Fault finding, repair and install drainage system.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69500	2023/11/03	R10 586.90	Gorman-Rupp Africa	Supply and deliver hardware.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
69502	2023/11/03	R7 222.00	Veko Engineering	Supply and deliver fabric material.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
69668	2023/11/10	R38 077.65	Built Environment Skills and Training	Provision of training in specifications, inspection and restoration of reinforcement concrete for Mr Khuselo, Mr C Lawrence, Mr R Nackerdien and Mr Langa on 13-14 November 2023.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69690	2023/11/14	R22 783.80	Leadership Academy for Guardians of Governance	CPD Training: Auditing Governance, Strategy, Ethics & Risk Management for 2 days.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69743	2023/11/16	R5 233.95	Club Mykonos	Agency fees for September 2023.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69751	2023/11/16	R9 055.20	R Suliman Psychology Practice	Clinical psychologist services rendered to employees.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69761	2023/11/16	R9 977.98	PG Glass Vredenburg	Supply and deliver glass.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
69762	2023/11/16	R68 977.00	Benzmark Pumps and Enterprizes	Repairs of pumpstations.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
69816	2023/11/20	R26 492.55	TGS Gear Servicing	Supply and deliver consumables	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69818	2023/11/20	R24 393.52	Sky Metro Equipment	Copy charges for September 2023.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69826	2023/11/20	R2 343.70	Veko Engineering	Supply and deliver fabricate material.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
69832	2023/11/20	R9 516.25	Massamatic	W8Suite standard weighing per site.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy

69835	2023/11/20	R3 399.40	Veko Engineering	Repair gate at diesel depot.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69857	2023/11/21	R9 522.58	PG Glass Vredenburg	Supply and install CTS.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
69858	2023/11/21	R519.97	DRS Schnetler Corbett And Part	Payment for SCP Radiology for October.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69860	2023/11/21	R9 925.00	Julies Bouers	Installation of stormwater drainage system.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69864	2023/11/21	R9 999.25	West Coast Communications	Supply and deliver bypass key.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69911	2023/11/22	R4 140.00	Bandkorp	Puncture repair for CFG 6827, loader (R109).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69912	2023/11/22	R2 150.50	Bandkorp	Puncture repair for CFG 18757, tractor (S155).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69913	2023/11/22	R3 018.75	Bandkorp	Puncture repair for CFG 11193, trailer (P195).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69914	2023/11/22	R2 012.50	Bandkorp	Puncture repair for CFG 18928, tractor (P224).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69915	2023/11/22	R2 610.50	Bandkorp	Puncture repair for CFG 23683 (R46).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69916	2023/11/22	R3 237.25	Bandkorp	Puncture repair for CFG 32341 (S148).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69917	2023/11/22	R2 817.50	Bandkorp	Puncture repair for CFG 13925 (R86).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69918	2023/11/22	R2 093.00	Bandkorp	Supply and fit retread tyre for CFG 30721.	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69921	2023/11/22	R2 231.00	Bandkorp	Puncture repair for CFG 6827, loader (R109).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69924	2023/11/22	R3 220.00	Bandkorp	Fault finding and repair defective exhaust for CFG 26605 (B55).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69926	2023/11/22	R8 970.00	Bandkorp	Fault finding and repair defective exhaust for CFG 24533 (S100).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69928	2023/11/22	R9 982.00	Bandkorp	Fault finding and repair defective wheel stud for CFG 2142 (R47).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69929	2023/11/22	R2 700.00	CFG Fitment Centre	Puncture repair for lawnmower (P34).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69930	2023/11/22	R2 150.01	CFG Fitment Centre	Puncture repair for CFG 18757, tractor (S155).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69931	2023/11/22	R2 387.29	IDV Projekte	Fault finding and repair defective starter for brushcutter (P229).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69933	2023/11/22	R4 714.75	IDV Projekte	Fault finding and repair defective pulley & belt, scag mower (W215).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69935	2023/11/22	R3 427.00	Out of the Box Services	Fault finding and repair defective hard start, blower (S53).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69936	2023/11/22	R3 220.00	Out of the Box Services	Fault finding and repair defective hard start, weedeater (W223).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69937	2023/11/22	R2 220.00	Out of the Box Services	Fault finding and repair defective clutch, brushcutter (W279).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69938	2023/11/22	R2 070.00	Out of the Box Services	Fault finding and repair defective generator.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69939	2023/11/22	R2 513.39	JHJ Hydraulics	Fault finding and repair defective hydraulic cylinder for CFG 33020 (R67).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
69940	2023/11/22	R3 352.00	Weskus Enginherbouers	Supply and deliver blades & bolts, bossieslaner (W161).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69941	2023/11/22	R3 697.00	Weskus Enginherbouers	Supply and deliver blades & bolts, blower (W173).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
69979	2023/11/23	R11 779.58	Chartered Institute of Governmment Finance Audit and Risk Officers	4-5 December 2023 MSCOA Annual Budget.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
69993	2023/11/23	R9 180.00	MMI Printing And Supplies	Supply and deliver materials for Tabakbaai resorts.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
70057	2023/11/23	R9 890.00	Bandkorp	Fault finding and repair digger loader, CFG 9268 (P198).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70058	2023/11/23	R2 317.01	JHJ Hydraulics	Fault finding and repair hydraulic leak, CFG 10167 (S34).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70059	2023/11/23	R3 320.00	CFG Fitment Centre	Puncture repair for CFG 23154 (D40).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70065	2023/11/23	R4 671.00	Total Langebaan	Diesel for CFG 28780 (S174).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70066	2023/11/23	R1 173.00	Total Langebaan	Petrol for zero turn mover (W289).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70067	2023/11/23	R1 173.00	Total Langebaan	Petrol for zero turn mover (W290).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70080	2023/11/23	R37 306.00	Benzmark Pumps and Enterprizes	Rewind pump valute and mechanical seals.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
70081	2023/11/23	R44 045.00	Benzmark Pumps and Enterprizes	Rewind impeller and mechanical seals.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
70107	2023/11/24	R5 225.68	Club Mykonos	Agency fees for October 2023.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70114	2023/11/24	R32 775.00	Munsoft	Munsoft annual meeting.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70116	2023/11/27	R22 622.71	Sky Metro Equipment	Copy charges for October 2023.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70118	2023/11/27	R10 195.92	Leadership Academy for Guardians of Governance	Attendance to online course.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
50	2023/11/28	R3 710.20	EDK Besigheidsmasjiene	Copy charges for June, September, October 2019, January, February, March, June, August, September, October, November 2020, September 2021 Langebaan library (outstanding payments).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70132	2023/11/28	R3 450.00	SA Board for People Practices	OD and change conference.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70135	2023/11/28	R7 875.00	Total St Helena Bay	Supply and deliver diesel for CFG 31404.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70136	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy

70137	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70138	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70139	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70140	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70141	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70142	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (7).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70143	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (8).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70144	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (9).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70145	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (10).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70146	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (11).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70147	2023/11/28	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 26334 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70148	2023/11/28	R938.40	Total St Helena Bay	Supply and deliver petrol for CFG 28834 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70149	2023/11/28	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 18446 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70150	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70151	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70152	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70153	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70154	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70155	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70156	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (7).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70157	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (8).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70158	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (9).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70159	2023/11/28	R3 937.50	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (10).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70171	2023/11/28	R39 114.06	Ignite Advisory Services	Training of all system users.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70181	2023/11/29	R110 860.00	Cape Armature Winders	Fault finding and repair sewer spare generating unit not charging.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70265	2023/11/30	R17 991.75	Spectrum Communications	Supply and deliver van enkhuhuizen sundriers.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
70286	2023/11/30	R9 953.25	Complete Telecom Solutions	Repair Paternoster library and finance office links.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70290	2023/11/30	R9 924.50	Abacus Micro Systems Saldanha	Supply and deliver ubiquiti UISP airMAX PowerBeam.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70295	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 30396 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70296	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 30396 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70297	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 30396 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70298	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 30396 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70299	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 30396 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70300	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 30396 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70301	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 30396 (7).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70302	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 30396 (8).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70303	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 26334 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70304	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 26334 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70305	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 26334 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70306	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 26334 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70307	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 39748 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70308	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 39748 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70309	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 39748 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70310	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 39748 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70311	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 39748 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70312	2023/12/01	R2 625.00	Total St Helena Bay	Supply and deliver diesel for CFG 20600 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy

70313	2023/12/01	R2 625.00	Total St Helena Bay	Supply and deliver diesel for CFG 20600 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70314	2023/12/01	R2 625.00	Total St Helena Bay	Supply and deliver diesel for CFG 20600 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70315	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 28834 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70316	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 28834 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70317	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 28834 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70318	2023/12/01	R1 575.00	Total St Helena Bay	Supply and deliver diesel for CFG 28834 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70319	2023/12/01	R938.40	Total St Helena Bay	Supply and deliver petrol for P106 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70320	2023/12/01	R938.40	Total St Helena Bay	Supply and deliver petrol for P106 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70321	2023/12/01	R469.20	Total St Helena Bay	Supply and deliver petrol for P267 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70322	2023/12/01	R525.00	Total St Helena Bay	Supply and deliver diesel for W186 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70323	2023/12/01	R525.00	Total St Helena Bay	Supply and deliver diesel for W186 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70324	2023/12/01	R525.00	Total St Helena Bay	Supply and deliver diesel for W186 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70325	2023/12/01	R2 625.00	Total St Helena Bay	Supply and deliver diesel for CFG 20727 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70326	2023/12/01	R2 625.00	Total St Helena Bay	Supply and deliver diesel for CFG 20727 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70327	2023/12/01	R2 625.00	Total St Helena Bay	Supply and deliver diesel for CFG 20727 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70328	2023/12/01	R2 625.00	Total St Helena Bay	Supply and deliver diesel for CFG 20727 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70329	2023/12/01	R2 625.00	Total St Helena Bay	Supply and deliver diesel for CFG 3716 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70339	2023/12/04	R3 806.50	Veko Engineering	Repair workshop motor door and replace batteries and programme.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70340	2023/12/04	R3 392.50	ITC Pest Control Services and Solutions	Treatment against birds, physical exclusion of bird flight entry point.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70350	2023/12/05	R13 466.99	Juta & Company	Legalbrief Today Annual Subscription.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70354	2023/12/05	R9 200.00	Ignite Advisory Services	Application to attend Assurance Workshop on 7 November 2023.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70394	2023/12/06	R5 200.00	Fittweld Engineering	Supply and deliver fabricate, weld.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
70402	2023/12/06	R4 347.00	Bandkorp	Puncture repair for CFG 5835 (R7).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70403	2023/12/06	R9 211.50	Bandkorp	Puncture repair for CFG 4131 (D115).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70404	2023/12/06	R8 629.60	CPI West Coast	Fault finding and repair additional work after engine overall, CFG 21541 (R90).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70405	2023/12/06	R5 386.03	CPI West Coast	Fault finding and repair fan on engine, CFG 15267 (E70).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70406	2023/12/06	R2 918.08	IDV Projekte	Fault finding and repair cutting blades, W157.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70407	2023/12/06	R3 634.00	IDV Projekte	Fault finding and repair cutting blades, P217.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70408	2023/12/06	R2 288.50	Veko Engineering	Fault finding and repair flang and weld of pipes, CFG 18803 (T4).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70409	2023/12/06	R3 892.89	Weskus Enginherbouers	Fault finding and repair cutting blades, W173.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70410	2023/12/06	R3 547.89	Weskus Enginherbouers	Fault finding and repair cutting blades, P217.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70412	2023/12/06	R1 528.01	Total St Helena Bay	Supply and deliver diesel for CFG 24385.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70417	2023/12/07	R2 430.94	Atlantic Field Services	Fault finding and repair tail lights, CFG 5628 (S82).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70418	2023/12/07	R3 668.40	Atlantic Field Services	Fault finding and repair leak on air system, CFG 15255 (R57).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70419	2023/12/07	R1 896.00	Total Langebaan	Supply and deliver diesel for CFG 21730 (S92).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70420	2023/12/07	R1 777.50	Total Langebaan	Supply and deliver diesel for CFG 32437 (S133).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70421	2023/12/07	R7 544.00	Bandkorp	Puncture repair for CFG 5835 (R7).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70422	2023/12/07	R3 404.00	Bandkorp	Puncture repair for CFG 9268 (P198).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70423	2023/12/07	R2 942.45	Ceeto Marine and Field Services	Grease entire truck, CFG 37415 (R91).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70424	2023/12/07	R2 843.95	CPI West Coast	Fault finding and repair broken fuel cap, CFG 18101 (P81).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70425	2023/12/07	R2 600.00	CFG Fitment Centre	Puncture repair for CFG 18928 (P224).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70426	2023/12/07	R2 100.00	CFG Fitment Centre	Puncture repair for CFG 4088 (M35).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70427	2023/12/07	R3 550.00	CFG Fitment Centre	Puncture repair for CFG 18928 (P224).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70428	2023/12/07	R2 180.00	CFG Fitment Centre	Puncture repair for CFG 23492 (E35).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70429	2023/12/07	R3 031.49	IDV Projekte	Fault finding and repair recoil starter, W278.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70430	2023/12/07	R3 618.25	IDV Projekte	Fault finding and repair v-belt and spring, V84.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy

70431	2023/12/07	R2 462.50	IDV Projekte	Fault finding and repair v-belt, P106.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70432	2023/12/07	R3 806.44	IDV Projekte	Fault finding and repair lack of power, P142.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70433	2023/12/07	R29 660.01	Spannies	Fault finding and repair lack of power, W165.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70434	2023/12/07	R9 613.52	Spannies	Fault finding and repair plugs and water spays, CFG 16108 (D79).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70435	2023/12/07	R3 287.50	West Coast Truck and Trailer	Fault finding and repair shocks, CFG 27100 (W181).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70436	2023/12/07	R4 130.50	West Coast Truck and Trailer	Fault finding and repair trailer hook and ball, CFG 15943 (W54).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70437	2023/12/07	R6 849.95	West Coast Truck and Trailer	Fault finding and repair trailer plug wipes, CFG 2437 (D19).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70438	2023/12/07	R3 085.00	West Coast Truck and Trailer	Fault finding and repair trailer lights, CFG 10053 (W182).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70439	2023/12/07	R2 329.85	West Coast Truck and Trailer	Fault finding and repair trailer plug, CFG 13568 (W183).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70441	2023/12/07	R2 825.85	West Coast Truck and Trailer	Fault finding and repair brake lights, CFG 15944 (W55).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70442	2023/12/07	R9 984.30	Weskus Courier, Mechanical and Printing Services	Fault finding and repair skids,P217.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70443	2023/12/07	R3 946.23	Weskus Courier, Mechanical and Printing Services	Fault finding and repair battery terminal, CFG 3313 (R62).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70513	2023/12/07	R2 345.00	CWL Baard Auto	Supply and deliver diesel for CFG 21728 (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70522	2023/12/11	R205 719.91	Ignite Advisory Services	Training for all system users.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70536	2023/12/11	R3 318.00	Total Langebaan	Supply and deliver diesel for CFG 9552 (S151).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70537	2023/12/11	R1 140.50	Total Langebaan	Supply and deliver petrol for W289.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70538	2023/12/11	R1 140.50	Total Langebaan	Supply and deliver petrol for W290.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70539	2023/12/11	R3 555.00	Total Langebaan	Supply and deliver diesel for CFG 27924 (S114).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70567	2023/12/12	R63 878.48	Complete Telecom Solutions	Upgrade and repair all links at Hopefield.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
70608	2023/12/13	R7 152.00	Total St Helena Bay	Supply and deliver diesel, CFG 30721.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70609	2023/12/13	R3 576.00	Total St Helena Bay	Supply and deliver diesel, CFG 30721 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70610	2023/12/13	R3 576.00	Total St Helena Bay	Supply and deliver diesel, CFG 30721 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70611	2023/12/13	R3 576.00	Total St Helena Bay	Supply and deliver diesel, CFG 30721 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70612	2023/12/13	R3 576.00	Total St Helena Bay	Supply and deliver diesel, CFG 30721 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70613	2023/12/13	R3 576.00	Total St Helena Bay	Supply and deliver diesel, CFG 30721 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70614	2023/12/13	R3 576.00	Total St Helena Bay	Supply and deliver diesel, CFG 30721 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70615	2023/12/13	R3 576.00	Total St Helena Bay	Supply and deliver diesel, CFG 30721 (7).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70616	2023/12/13	R3 576.00	Total St Helena Bay	Supply and deliver diesel, CFG 30721 (8).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70617	2023/12/13	R3 576.00	Total St Helena Bay	Supply and deliver diesel, CFG 30721 (9).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70618	2023/12/13	R3 576.00	Total St Helena Bay	Supply and deliver diesel, CFG 30721 (10).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70619	2023/12/13	R2 384.00	Total St Helena Bay	Supply and deliver diesel, CFG 3716 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70620	2023/12/13	R2 384.00	Total St Helena Bay	Supply and deliver diesel, CFG 3716 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70623	2023/12/13	R1 390.72	Ignite Advisory Services	Disbursement- senior managers, performance reviews.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70624	2023/12/13	R24 250.72	Ignite Advisory Services	Facilitate the final performance evaluation for 2022/2023.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70625	2023/12/13	R39 123.00	Ignite Advisory Services	Monthly hosting and data storage fees (October 2023).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70626	2023/12/13	R179 934.31	Ignite Advisory Services	Facilitate the drafting of the Performance report. Monthly hosting and data storage fees (November 2023)	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70627	2023/12/14	R3 576.00	Total St Helena Bay	Diesel for CFG 31404 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70628	2023/12/14	R3 576.00	Total St Helena Bay	Diesel for CFG 31404 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70629	2023/12/14	R3 576.00	Total St Helena Bay	Diesel for CFG 31404 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70630	2023/12/14	R3 576.00	Total St Helena Bay	Diesel for CFG 31404 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70631	2023/12/14	R3 576.00	Total St Helena Bay	Diesel for CFG 31404 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70632	2023/12/14	R3 576.00	Total St Helena Bay	Diesel for CFG 31404 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70633	2023/12/14	R3 576.00	Total St Helena Bay	Diesel for CFG 31404 (7).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70634	2023/12/14	R3 576.00	Total St Helena Bay	Diesel for CFG 31404 (8).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70635	2023/12/14	R3 576.00	Total St Helena Bay	Diesel for CFG 31404 (9).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70636	2023/12/14	R3 576.00	Total St Helena Bay	Diesel for CFG 31404 (10).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy

70637	2023/12/14	R1 430.40	Total St Helena Bay	Diesel for CFG 30396.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70736	2023/12/18	R10 255.20	R Suliman Psychology Practice	Clinical psychologist services rendered to employees.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70755	2023/12/19	R2 139.00	Veko Engineering	Supply and deliver hardware material.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
70765	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43854 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70767	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43854 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70768	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43854 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70769	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43854 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70770	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43854 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70771	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43854 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70772	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43854 (7).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70773	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43854 (8).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70774	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43854 (9).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70775	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43854 (10).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70776	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43852 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70777	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43852 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70778	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43852 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70780	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43852 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70781	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43852 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70782	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43852 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70783	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43852 (7).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70784	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43852 (8).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70785	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43852 (9).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70786	2023/12/19	R3 576.00	Total St Helena Bay	Diesel for CFG 43852 (10).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70790	2023/12/20	R68 264.99	Juta & Company	Government Gazette of SA, Statutes, regulations and law reports.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70793	2023/12/20	R4 503.00	Total Langebaan	Supply and deliver diesel, CFG 6095 (S80).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70794	2023/12/20	R2 345.00	CWL Baard Auto	Supply and deliver diesel, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70797	2023/12/20	R4 266.00	Total Langebaan	Diesel for CFG 28780 (S174).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70799	2023/12/20	R21 372.75	S & H Scales	Supply all transportation expenses of the weighbridge.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70814	2023/12/20	R5 225.68	Club Mykonos	Agency fees for November 2023.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70828	2023/12/21	R2 037.80	Altron Document Solutions	Time labour and material charges on printer.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70835	2023/12/21	R93 150.00	Sea Spray Electrical	Fault finding and repair generator charging unit, E87.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70836	2023/12/21	R25 592.10	Maestro Rewinding & Electrical	Supply and deliver electrical equipment.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
70842	2023/12/22	R1 966.50	Esri South Africa	Supply and install SSL.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
70844	2024/01/02	R4 059.50	AR Jones Engineering	Supply and deliver material and breakdown maintenance.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
70847	2024/01/02	R29 146.75	Spectrum Communications	Telemetry audit on 37 telemetry stations throughout SBM.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70848	2024/01/02	R8 700.00	Fittweld Engineering	Fab, weld and deliver lid covers and grids on vents and pipes.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
70849	2024/01/02	R8 560.00	Julies Bouers	Supply and repair water pipeline.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
70953	2024/01/09	R8 668.00	Androoi Engineering Solutions	Fault finding and repair defective cutting deck, bossieslaner (W161).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70954	2024/01/09	R4 105.50	Bandkorp	Puncture repair for CFG 26315, grader (S117).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70955	2024/01/09	R5 290.00	Bandkorp	Puncture repair for CFG 20600 (P270).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70956	2024/01/09	R2 392.00	Bandkorp	Puncture repair for CFG 18757, tractor (S155).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70957	2024/01/09	R2 426.50	Bandkorp	Supply and strip retread tyres for CFG 33899 (R41).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70958	2024/01/09	R2 024.00	Bandkorp	Puncture repair for CFG 18757, tractor (S155).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70959	2024/01/09	R5 215.25	Bandkorp	Puncture repair for CFG 12300 (P5).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70960	2024/01/09	R2 564.50	Bandkorp	Puncture repair for CFG 6827, loader (R109).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70961	2024/01/09	R3 133.75	Bandkorp	Puncture, beyond repair for CFG 21514 (R90).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy

70962	2024/01/09	R2 852.00	Bandkorp	Puncture repair for CFG 32511, loader (D119).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70963	2024/01/09	R3 024.50	Bandkorp	Puncture repair for CFG 28780 (S174).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70964	2024/01/09	R3 979.00	Bandkorp	Puncture repair for CFG 12300 (P5).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70965	2024/01/09	R2 185.00	Bandkorp	Puncture repair for CFG 18928, tractor (P224).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70967	2024/01/09	R2 610.50	Coastal Tyre Services	Supply and deliver own retread tyres for CFG 15212 (D141).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70968	2024/01/09	R2 110.25	Coastal Tyre Services	Puncture repair for CFG 21728, grader (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70969	2024/01/09	R2 546.10	Coastal Tyre Services	Puncture repair for CFG 27495, tractor (S154).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70970	2024/01/09	R3 662.75	Coastal Tyre Services	Puncture repair for CFG 27495, tractor (S154).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70971	2024/01/09	R2 599.00	Coastal Tyre Services	Puncture repair for CFG 27495, tractor (S154).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70972	2024/01/09	R2 128.08	Coastal Tyre Services	Puncture repair for CFG 31607, digger loader (R85).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70973	2024/01/09	R6 697.60	Coastal Tyre Services	Puncture repair for CFG 15212 (D141).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70974	2024/01/09	R4 421.75	Coastal Tyre Services	Puncture repair for CFG 5305 (R18).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70975	2024/01/09	R2 011.93	Coastal Tyre Services	Puncture repair for CFG 22862, tractor (P174).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70976	2024/01/09	R3 697.00	Ceeto Marine and Field Services	Fault finding and repair defective battery, genset (E99).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70977	2024/01/09	R2 286.00	IDV Projekte	Supply and deliver kudu swing blades, lawnmower (W248.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70978	2024/01/09	R2 804.99	IDV Projekte	Fault finding and repair defective carburettor, waterpomp (D101).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70979	2024/01/09	R6 203.73	Spannies	Fault finding and repair defective v-belt, scag (P246).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70980	2024/01/09	R6 143.81	Spannies	Fault finding and repair defective cutting deck, scag (P106).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70981	2024/01/09	R23 244.02	Spannies	Fault finding and repair defective clutch, scag (P163).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70982	2024/01/09	R8 635.36	Spannies	Fault finding and repair defective exhaust, scag (V39).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70983	2024/01/09	R3 716.63	Spannies	Fault finding and repair defective hard start, scag (P166).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70984	2024/01/09	R7 920.22	Spannies	Fault finding and repair defective v-belts, scag (P267).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70985	2024/01/09	R2 161.00	West Coast Truck and Trailer	Fault finding and repair defective trailer coupler for CFG 6419, trailer (D31).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70986	2024/01/09	R2 850.50	West Coast Truck and Trailer	Fault finding and repair defective brake lights for CFG 13568, trailer (W183).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70987	2024/01/09	R2 705.50	West Coast Truck and Trailer	Fault finding and repair defective trailer plug for CFG 34970, trailer (K4).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70988	2024/01/09	R3 171.50	West Coast Truck and Trailer	Fault finding and repair defective trailer lights & wiring for CFG 27378, trailer (E55).	Permission is granted for deviation in terms of clause 36(1)(a)(vii) of the Municipal Supply Chain Management Policy
70989	2024/01/09	R12 655.87	Weskus Courier, Mechanical and Printing Services	Fault finding and repair defective gearbox, bossieslaner (P206).	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
70994	2024/01/09	R293 836.50	Sky Metro Equipment	Lease of copier for November 2023, December 2023 and January 2024.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71006	2024/01/10	R2 227.00	CWL Baard Auto	Supply and deliver diesel for CFG 21728 (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71007	2024/01/10	R3 814.80	Total Langebaan	Supply and deliver diesel for CFG 28780 (S174).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71008	2024/01/10	R4 263.60	Total Langebaan	Supply and deliver diesel for CFG 6095 (S80).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71009	2024/01/10	R1 102.50	Total Langebaan	Supply and petrol for W289.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71010	2024/01/10	R1 102.50	Total Langebaan	Supply and deliver petrol for W290.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71025	2024/01/11	R1 355.03	Total St Helena Bay	Supply and deliver diesel for CFG 326334.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71026	2024/01/11	R6 774.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71027	2024/01/11	R1 354.80	Total St Helena Bay	Diesel for CFG 31206 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71028	2024/01/11	R1 430.40	Total St Helena Bay	Supply and deliver diesel for CFG 31206 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71029	2024/01/11	R1 276.63	Total St Helena Bay	Diesel for CFG 24385.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71031	2024/01/11	R2 019.60	Total Langebaan	Diesel for CFG 24409 (S142).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71051	2024/01/12	R2 227.00	CWL Baard Auto	Diesel for CFG 41408 (S208).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71106	2024/01/16	R6 774.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71107	2024/01/16	R 3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71108	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71109	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71110	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71111	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy

71112	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (7).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71113	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (8).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71114	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (9).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71115	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (10).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71116	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (11).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71117	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43854 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71118	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43854 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71119	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43854 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71120	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43854 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71121	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43854 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71122	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43854 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71123	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43854 (7).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71124	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43854 (8).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71125	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43854 (9).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71126	2024/01/16	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 43854 (10).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71127	2024/01/16	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 18986 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71128	2024/01/16	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 18986 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71129	2024/01/16	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 26334 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71130	2024/01/16	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 26334 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71131	2024/01/16	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 26334 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71132	2024/01/16	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 39748.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71133	2024/01/16	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 30396 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71134	2024/01/16	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 30396 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71135	2024/01/16	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 30396 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71136	2024/01/16	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 30396 (4).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71137	2024/01/16	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 30396 (5).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71138	2024/01/16	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 30396 (6).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71139	2024/01/16	R2 258.00	Total St Helena Bay	Supply and deliver diesel for CFG 22218 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71140	2024/01/16	R2 258.00	Total St Helena Bay	Supply and deliver diesel for CFG 22218 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71141	2024/01/16	R2 258.00	Total St Helena Bay	Supply and deliver diesel for CFG 4810 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71142	2024/01/16	R2 258.00	Total St Helena Bay	Supply and deliver diesel for CFG 4810 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71143	2024/01/16	R2 258.00	Total St Helena Bay	Supply and deliver diesel for CFG 20600 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71144	2024/01/16	R2 258.00	Total St Helena Bay	Supply and deliver diesel for CFG 20600 (2).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71145	2024/01/16	R2 258.00	Total St Helena Bay	Supply and deliver diesel for CFG 20600 (3).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71146	2024/01/16	R2 258.00	Total St Helena Bay	Supply and deliver diesel for CFG 20727 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71157	2024/01/17	R6 733.00	Sea Spray Electrical	Fault finding and repairs to lack of power and overheating, E87.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
71165	2024/01/18	R1 528.01	Total St Helena Bay	Supply and deliver diesel for CFG 24385 (1).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71167	2024/01/18	R2 227.00	CWL Baard Auto	Supply and deliver diesel for CFG 41408 (S208).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71183	2024/01/19	R56 280.77	Ikapa Reticulation and Flow	Emergency supply and installation of 400mm diameter HDPE bulk main and special fittings at Oliphantskop Reservoir.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
71185	2024/01/22	R42 252.84	Ignite Advisory Services	Monthly hosting and data storage fees (December 2023).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71222	2024/01/24	R4 500.00	Driekie Steel	Replace damaged fence at Vredenburg WWTW.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
71224	2024/01/24	R2 754.25	Veko Engineering	Strip and quote to repair worn slipring spool piece.	Permission is granted for deviation in terms of clause 36(1)(a)(vi) of the Municipal Supply Chain Management Policy
71225	2024/01/24	R9 994.83	AR Jones Engineering	Emergency supply and deliver hardware material.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
71227	2024/01/24	R7 000.00	Naldo Construction	Emergency demolition and replacement of damaged vibacrete wall and piller and repairs to damaged sliding gate.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
71228	2024/01/24	R225 158.50	EDH Enterprises	Emergency installation of a new sewer line and finishing of manholes in St. Helena Bay.	Permission is granted for deviation in terms of clause 36(1)(a)(i) of the Municipal Supply Chain Management Policy
71272	2024/01/25	R1 781.60	CWL Baard Auto	Supply and deliver diesel for CFG27495, S154.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy

71273	2024/01/25	R2 227.00	CWL Baard Auto	Supply and deliver diesel for CFG 21728 (S121).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71303	2024/01/26	R9 200.00	TGIS	Renewal of E-signature licenses.	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71328	2024/01/29	R2 227.00	CWL Baard Auto	Diesel for CFG 41408, croner tipper truck (S208).	Permission is granted for deviation in terms of clause 36(1)(a)(v) of the Municipal Supply Chain Management Policy
71362	2024/02/02	R1 759.66	Total St Helena Bay	Supply and deliver diesel for CFG 18446.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71363	2024/02/02	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71364	2024/02/02	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71365	2024/02/02	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71366	2024/02/02	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (4).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71367	2024/02/02	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (5).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71368	2024/02/02	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (6).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71369	2024/02/02	R3 387.00	Total St Helena Bay	Supply and deliver diesel for CFG 30721 (7).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71370	2024/02/02	R451.60	Total St Helena Bay	Supply and deliver diesel for W186 (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71371	2024/02/02	R451.60	Total St Helena Bay	Supply and deliver diesel for W186 (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71372	2024/02/02	R441.00	Total St Helena Bay	Supply and deliver petrol for W153 (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71373	2024/02/02	R441.00	Total St Helena Bay	Supply and deliver petrol for W153 (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71384	2024/02/02	R33 829.80	Sky Metro Equipment	Copy charges for November 2023.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71385	2024/02/02	R123 407.70	Sky Metro Equipment	Copy charges for December 2023 and lease of copier for February 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71390	2024/02/05	R3 440.00	Julies Bouers	Emergency repairs to safety gates and bars at Muggievlak pumpstation.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
71407	2024/02/05	R5 163.85	Club Mykonos	Agency fees for December 2023.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71422	2024/02/06	R3 981.30	Complete Telecom Solutions	Supply, deliver and install cables and accessories.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71494	2024/02/07	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 18446.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71495	2024/02/07	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 18446 (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71496	2024/02/07	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 18446 (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71497	2024/02/07	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 18446 (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71498	2024/02/07	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 28834 (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71499	2024/02/07	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 28834 (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71500	2024/02/07	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 28834 (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71501	2024/02/07	R1 140.00	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
71502	2024/02/07	R2 302.00	CWL Baard Auto	Diesel for UD Croner tripper truck (S208).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71503	2024/02/07	R1 140.00	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
71517	2024/02/07	R1 824.00	Total Langebaan	Supply and deliver diesel for Isuzu FRR 550 Tipper CFG 28780 (S174).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71520	2024/02/07	R2 052.00	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
71574	2024/02/08	R6 440.56	JHJ Hydraulics	Call out for fault finding and repairs to hydraulic leak on outrigger for Back Actor Bell, CFG 23154 (D40).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
71575	2024/02/08	R2 796.00	IDV Projekte	Fault finding and repairs to defective cutting blades on Husqvarna zero turn mower, S219.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
71576	2024/02/08	R3 140.95	Hi-Q Vredenburg	Call out to repair puncture on Nissan NP300 bakkie, CFG 19002 (P167).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
71577	2024/02/08	R2 150.01	CFG Fitment 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
71578	2024/02/08	R3 611.00	Bandkorp	Call out to repair puncture on Bell 315SK Digger Loader, CFG 23492 (E35).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
71579	2024/02/08	R2 058.50	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
71580	2024/02/08	R2 219.50	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
71581	2024/02/08	R2 012.50	Bandkorp	Call out to repair puncture on UD Quester Truck, CFG 31404 (M34).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
71582	2024/02/08	R4 841.50	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
71583	2024/02/08	R4 830.00	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
71584	2024/02/08	R5 031.25	Bandkorp	Call out to repair puncture 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
71585	2024/02/08	R3 829.50	Bandkorp	Call out to repair puncture on Bell Digger Loader, CFG 22199 (S29).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
71586	2024/02/08	R5 347.50	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
71587	2024/02/08	R2 173.50	Bandkorp	Call out to repair puncture on Mercedes Benz Skiploader, CFG 13952 (R86).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy

71588	2024/02/08	R3 450.00	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
71589	2024/02/08	R2 300.00	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
71590	2024/02/08	R5 681.00	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
71592	2024/02/08	R2 196.50	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
71595	2024/02/08	R5 071.50	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
71599	2024/02/08	R4 800.00	Driekie Steel	Emergency repairs to gate at Trekoskraal.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
71600	2024/02/08	R3 553.50	Bandkorp	Call out to repair puncture on trailer, CFG 28341 (P145).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
71602	2024/02/08	R2 280.00	Total Langebaan	Supply and deliver diesel for CFG 28780, (S142).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71603	2024/02/08	R1 710.00	Total Langebaan	Supply and deliver diesel for CFG 43861, (S217).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71604	2024/02/08	R9 655.20	R Suliman Psychology Practice	Clinical psychologist services rendered to employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71605	2024/02/08	R7 455.20	R Suliman Psychology Practice	Clinical psychologist services rendered to employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71606	2024/02/08	R9 455.20	R Suliman Psychology Practice	Clinical psychologist services rendered to employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71645	2024/02/13	R28 300.00	Julies Bouers	Emergency unearthing, replacement and repairs to steel pipe at Da Gama Reservoir, construction of a new manhole and replacement of an AVK valve.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
71692	2024/02/14	R4 002.93	Macsteel Service Centres SA	Emergency supply, delivery and installation of level control valves at Hopefield reservoir.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
71693	2024/02/14	R4 094.00	Universal Trading	Emergency supply and delivery of flange adapters.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
71694	2024/02/14	R9 809.50	Universal Trading	Emergency supply and delivery of T-pieces.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
71697	2024/02/14	R456.46	Total St Helena Bay	Supply and deliver petrol for P267.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71698	2024/02/14	R1 396.80	Total St Helena Bay	Supply and deliver diesel for CFG 26334.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71699	2024/02/14	R2 328.00	Total St Helena Bay	Supply and deliver diesel for CFG 31630.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71700	2024/02/14	R2 328.00	Total St Helena Bay	Supply and deliver diesel for CFG 31630 (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71701	2024/02/14	R2 328.00	Total St Helena Bay	Supply and deliver diesel for CFG 31630 (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71703	2024/02/15	R1 140.00	Total Langebaan	Supply and deliver petrol for Husqvarna zero turn mower, W289.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71704	2024/02/15	R1 140.00	Total Langebaan	Supply and deliver petrol for Husqvarna zero turn mower, W290.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71782	2024/02/20	R6 774.00	Total St Helena Bay	Supply and deliver diesel for CFG 31404.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71783	2024/02/20	R4 210.72	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71784	2024/02/20	R1 396.80	Total St Helena Bay	Supply and deliver diesel for CFG 31206.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71785	2024/02/20	R3 492.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71786	2024/02/20	R3 492.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71787	2024/02/20	R3 492.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71788	2024/02/20	R3 492.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (4).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71789	2024/02/20	R3 492.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (5).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71790	2024/02/20	R3 492.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (6).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71791	2024/02/20	R3 492.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (7).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71792	2024/02/20	R3 492.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (8).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71793	2024/02/20	R3 492.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (9).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71794	2024/02/20	R3 492.00	Total St Helena Bay	Supply and deliver diesel for CFG 43852 (10).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71795	2024/02/20	R4 165.20	Total Langebaan	Supply and deliver diesel for Nissan UD85, CFG 6095 (S80).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71796	2024/02/20	R2 302.00	CWL Baard Auto	Supply and deliver diesel for UD Croner 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
71797	2024/02/20	R2 776.80	Total Langebaan	Supply and deliver diesel for Maintenance Tipper, CFG 27924 (S114).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71798	2024/02/20	R1 140.00	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
71799	2024/02/20	R1 140.00	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
71809	2024/02/20	R1 851.20	Total Langebaan	Supply and deliver diesel for Nissan J56, CFG 24295 (D92).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71822	2024/02/20	R7 400.00	Fittweld Engineering	Fabricate, weld and deliver 1 off 6mm galvanised cover / lid with extra support underneath.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
71876	2024/02/21	R2 130.00	CFG Fitment 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
71877	2024/02/21	R2 300.00	CFG Fitment Centre	Call out to repair puncture on tipper trailer, CFG 23413 (P225).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
71878	2024/02/21	R6 310.53	JHJ Hydraulics	Fault finding and repairs to hydraulic system not lowering bucket on Isuzu Truck, CFG 35221 (P13).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy

71879	2024/02/21	R3 145.89	JHJ Hydraulics	Fault finding and repairs to leak and broken hopper lock on hydraulic system on Mercedes Benz Refuse Compactor, CFG 30686 (R73).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
71880	2024/02/21	R2 653.95	JHJ Hydraulics	Fault finding and repairs to broken drive belt on high pressure pump on Nissan UD85 Jet Machine, CFG24196 (D111).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
71881	2024/02/21	R2 514.74	IDV Projekte	Fault finding and repairs to faulty gearbox on Stihl brushcutter, W263.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
71896	2024/02/21	R4 315.59	IDV Projekte	Fault finding and repairs to defective cutting blades and attend to service on Husqvarna zero turn mower, W290.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
71916	2024/02/21	R2 302.00	CWL Baard Auto	Supply and deliver diesel for Backhoe Loader, CFG 21728 (S121).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71946	2024/02/26	R19 800.00	Fittweld Engineering	Emergency fabrication, welding, galvanising and delivery of two off spool pieces for repairs to water leak at Tronox Iron Plant.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
71954	2024/02/27	R1 354.80	Total St Helena Bay	Supply and deliver diesel for CFG 31206.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71955	2024/02/27	R1 396.80	Total St Helena Bay	Supply and deliver diesel for CFG 38018.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71956	2024/02/27	R1 396.80	Total St Helena Bay	Supply and deliver diesel for CFG 15392 (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71957	2024/02/27	R1 396.80	Total St Helena Bay	Supply and deliver diesel for CFG 15392 (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71958	2024/02/27	R3 492.00	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (4).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71959	2024/02/27	R3 492.00	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71960	2024/02/27	R3 492.00	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71961	2024/02/27	R3 492.00	Total St Helena Bay	Supply and deliver diesel for CFG 31404 (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71962	2024/02/27	R6 984.00	Total St Helena Bay	Supply and deliver diesel for CFG 31404.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71963	2024/02/27	R456.23	Total St Helena Bay	Supply and deliver petrol for P267.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71981	2024/02/27	R5 150.34	Club Mykonos	Agency fees for January 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
71992	2024/02/27	R5 661.73	Mindmuzik Media	Supply and delivery test material for the theory tests for learner's licenses.	Permission is granted for deviation in terms of clause 35(1)(a)(ii) of the Municipal Supply Chain Management Policy
72008	2024/02/28	R52 900.00	Roy Steele and Associates	Provision of professional consultant services for selection and appointment	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72040	2024/03/01	R9 947.50	AC Electrical Supplies	Repair lights at traffic and old fire station buildings.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72041	2024/03/01	R5 769.48	West Coast Communications	Call out to replace Cisa electric lock.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72042	2024/03/01	R9 660.00	AC Electrical Supplies	Install power supply to air conditioners at Laingville library and Langebaan office.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72083	2024/03/04	R152 224.19	Ignite Advisory Services	Facilitate final performance evaluations for 2022/23, disbursements of senior managers performance reviews, upload of changes to SDBIP, drafting of annual report and monthly hosting and data storage fees for January 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72088	2024/03/04	R1 396.80	Total St Helena Bay	Supply and deliver diesel for Nissan NP300 bakkie, CFG 31206 (D127).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72089	2024/03/04	R1 396.80	Total St Helena Bay	Supply and deliver diesel for Nissan NP300 bakkie, CFG 31206 (D127) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72090	2024/03/04	R1 396.80	Total St Helena Bay	Supply and deliver diesel for Nissan NP300 bakkie, CFG 31206 (D127) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72091	2024/03/04	R2 328.00	Total St Helena Bay	Supply and deliver diesel for Isuzu truck, CFG 20727 (P271).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72092	2024/03/04	R2 328.00	Total St Helena Bay	Supply and deliver diesel for Isuzu truck, CFG 20727 (P271) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72093	2024/03/04	R2 328.00	Total St Helena Bay	Supply and deliver diesel for Isuzu truck, CFG 20727 (P271) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72094	2024/03/04	R1 396.80	Total St Helena Bay	Supply and deliver diesel for Ford Ranger bakkie, CFG 13592 (D31).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72095	2024/03/04	R2 328.00	Total St Helena Bay	Supply and deliver diesel for Isuzu truck, CFG 20600 (P270).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72096	2024/03/04	R2 328.00	Total St Helena Bay	Supply and deliver diesel for Isuzu truck, CFG 20600 (P270) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72097	2024/03/04	R2 328.00	Total St Helena Bay	Supply and deliver diesel for Bell Digger Loader, CFG 32511 (D119).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72098	2024/03/04	R2 328.00	Total St Helena Bay	Supply and deliver diesel for Bell Digger Loader, CFG 32511 (D119) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72099	2024/03/04	R2 328.00	Total St Helena Bay	Supply and deliver diesel for Bell Digger Loader, CFG 32511 (D119) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72102	2024/03/05	R5 850.00	Van Dyk Precast	Emergency repairs to concrete palaside at Vredenburg Landfill site.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
72128	2024/03/05	R1 396.80	Total St Helena Bay	Supply and deliver diesel for Nissan NP300 bakkie, CFG 38018 (D136).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72129	2024/03/05	R1 396.80	Total St Helena Bay	Supply and deliver diesel for Nissan NP300 bakkie, CFG 38018 (D136) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72130	2024/03/05	R1 396.80	Total St Helena Bay	Supply and deliver diesel for Nissan NP300 bakkie, CFG 38018 (D136) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72166	2024/03/06	R97 945.50	Sky Metro Equipment	Lease of copier for March 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72167	2024/03/06	R22 639.15	Sky Metro Equipment	Copy charges for January 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72196	2024/03/08	R3 950.00	ITC Pest Control Services and Solutions	Emergency setup of cat trap in roof and return in one day to safely remove cat / cats.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
72207	2024/03/11	R1 200.50	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
72208	2024/03/11	R1 200.50	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
72209	2024/03/11	R1 703.10	Total Langebaan	Supply and deliver diesel for Nissan Cabstar, CFG 27130 (S92).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy

72210	2024/03/11	R2 919.60	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
72211	2024/03/11	R1 937.60	CWL Baard Auto	Supply and deliver diesel for John Deere tractor, CFG 22873 (P222).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72212	2024/03/11	R1 703.10	Total Langebaan	Supply and deliver diesel for Ford Ranger bakkie, CFG 32437 (S133).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72213	2024/03/11	R1 200.50	Total Langebaan	Supply and deliver petrol for Husqvarna zero turn mower, W290.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72248	2024/03/14	R6 400.00	Driekie Steel	Fault finding and repairs to gate and rail at Laingville Wastewater Treatment Works.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
72257	2024/03/14	R3 558.10	Complete Telecom Solutions	Fault finding and repairs to brackets and defective WiFi radio links.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
72350	2024/03/19	R4 379.40	Total Langebaan	Supply and delivery 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
72352	2024/03/19	R2 447.00	Total St Helena Bay	Supply and deliver diesel for Nissan UD85 truck, CFG 4810 (D116).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72353	2024/03/19	R2 447.00	Total St Helena Bay	Supply and deliver diesel for Nissan UD85 truck, CFG 4810 (D116) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72354	2024/03/19	R2 447.00	Total St Helena Bay	Supply and deliver diesel for Nissan UD60 truck, CFG 3716 (S150) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72355	2024/03/19	R2 447.00	Total St Helena Bay	Supply and deliver diesel for Nissan UD60 truck, CFG 3716 (S150) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72356	2024/03/19	R2 447.00	Total St Helena Bay	Supply and deliver diesel for Nissan UD60 truck, CFG 3716 (S150) (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72357	2024/03/19	R480.20	Total St Helena Bay	Supply and deliver petrol for concrete cutter, W256 (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72358	2024/03/19	R480.20	Total St Helena Bay	Supply and deliver petrol for concrete cutter, W256 (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72359	2024/03/19	R480.20	Total St Helena Bay	Supply and deliver petrol for brushcutter, W153 (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72360	2024/03/19	R480.20	Total St Helena Bay	Supply and deliver petrol for brushcutter, W153 (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72361	2024/03/19	R489.40	Total St Helena Bay	Supply and deliver diesel for JCB drum roller, W186 (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72362	2024/03/19	R960.40	Total St Helena Bay	Supply and deliver petrol for Scag zero-turn mower (P106).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72363	2024/03/19	R1 458.66	Total St Helena Bay	Supply and deliver diesel for Nissan NP300 bakkie, CFG 31206 (D127) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72364	2024/03/19	R7 341.00	Total St Helena Bay	Supply and deliver diesel for UD Quester truck, CFG 31404 (M34) (8).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72365	2024/03/19	R3 670.50	Total St Helena Bay	Supply and deliver diesel for UD Quester truck, CFG 31404 (M34) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72366	2024/03/19	R3 670.50	Total St Helena Bay	Supply and deliver diesel for UD Quester truck, CFG 31404 (M34) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72367	2024/03/19	R3 670.50	Total St Helena Bay	Supply and deliver diesel for UD Quester truck, CFG 31404 (M34) (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72368	2024/03/19	R3 670.50	Total St Helena Bay	Supply and deliver diesel for UD Quester truck, CFG 31404 (M34) (4).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72369	2024/03/19	R3 670.50	Total St Helena Bay	Supply and deliver diesel for UD Quester truck, CFG 31404 (M34) (5).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72370	2024/03/19	R3 670.50	Total St Helena Bay	Supply and deliver diesel for UD Quester truck, CFG 31404 (M34) (6).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72371	2024/03/19	R3 670.50	Total St Helena Bay	Supply and deliver diesel for UD Quester truck, CFG 31404 (M34) (7).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72372	2024/03/19	R1 468.20	Total St Helena Bay	Supply and deliver diesel of Nissan NP300 bakkie, CFG 38018 (D136) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72373	2024/03/19	R1 468.20	Total St Helena Bay	Supply and deliver diesel of Nissan NP300 bakkie, CFG 38018 (D136) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72374	2024/03/19	R1 468.20	Total St Helena Bay	Supply and deliver diesel of Nissan NP300 bakkie, CFG 38018 (D136) (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72375	2024/03/19	R2 447.00	Total St Helena Bay	Supply and deliver diesel for Nissan UD85 truck, CFG 4810 (D116) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72415	2024/03/20	R2 919.60	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
72430	2024/03/20	R74 589.00	Cape Armature Winders	Fault finding and repairs to Langebaan Myburg Park booster pump generating unit not charging.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
72436	2024/03/20	R13 455.20	R Suliman Psychology Practice	Clinical psychologist services rendered to employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72448	2024/03/20	R2 622.00	Bandkorp	Call out to repair puncture on Bell Digger Loader, CFG 32512 (S153).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
72449	2024/03/22	R1 824.75	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
72477	2024/03/26	R11 855.20	R Suliman Psychology Practice	Clinical psychologist services rendered to employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72520	2024/03/27	R2 447.00	Total St Helena Bay	Supply and deliver diesel for Superior Roadsweeper, CFG 31630 (S181) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72521	2024/03/27	R2 447.00	Total St Helena Bay	Supply and deliver diesel for Superior Roadsweeper, CFG 31630 (S181) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72522	2024/03/27	R2 447.00	Total St Helena Bay	Supply and deliver diesel for Superior Roadsweeper, CFG 31630 (S181) (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72523	2024/03/27	R2 447.00	Total St Helena Bay	Supply and deliver diesel for Hyundai H100, CFG 32337 (S144) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72524	2024/03/27	R2 447.00	Total St Helena Bay	Supply and deliver diesel for Hyundai H100, CFG 32337 (S144) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72525	2024/03/27	R2 447.00	Total St Helena Bay	Supply and deliver diesel for Hyundai H100, CFG 32337 (S144) (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72527	2024/03/27	R1 358.57	Total St Helena Bay	Supply and deliver diesel for Hyundai H100, CFG 24385 (D140) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72528	2024/03/27	R2 447.00	Total St Helena Bay	Supply and deliver diesel for Isuzu Tipper truck, CFG 20600 (P270) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72529	2024/03/27	R2 447.00	Total St Helena Bay	Supply and deliver diesel for Isuzu Tipper truck, CFG 20600 (P270) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy

72530	2024/03/27	R2 447.00	Total St Helena Bay	Supply and deliver diesel for Isuzu Tipper truck, CFG 20600 (P270) (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72531	2024/03/27	R1 468.20	Total St Helena Bay	Supply and deliver diesl for Nissan NP300, CFG 31206 (D127) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72532	2024/03/27	R1 468.20	Total St Helena Bay	Supply and deliver diesl for Nissan NP300, CFG 31206 (D127) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72549	2024/03/28	R6 259.00	Mweb Connect	Provision of uncapped premium ADSL data line for the Office of the Municipal Manager for December 2023 till November 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72550	2024/03/28	R3 670.50	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72551	2024/03/28	R3 670.50	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72552	2024/03/28	R3 670.50	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72553	2024/03/28	R3 670.50	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (4).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72554	2024/03/28	R3 670.50	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (5).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72589	2024/03/28	R29 414.92	Sky Metro Equipment	Copy charges for February 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72590	2024/03/28	R24 250.72	Ignite Advisory Services	Facilitate the mid-year performance evaluations in terms of S57 of the Municipal Systems Act.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72592	2024/03/28	R5 150.34	Club Mykonos	Agency fees for February 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72593	2024/04/02	R1 200.50	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
72594	2024/04/02	R1 200.50	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
72677	2024/04/03	R1 946.40	Total Langebaan	Supply and deliver diesel for Hyundai H100, CFG 24409 (S142).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72678	2024/04/03	R1 946.40	Total Langebaan	Supply and deliver diesel for Hyundai H100, CFG 24409 (S142).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72679	2024/04/03	R4 379.40	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
72680	2024/04/03	R1 937.60	CWL Baard Auto	Supply and deliver diesel for John Deere tractor, CFG 22873 (P222).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72687	2024/04/04	R2 910.00	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
72697	2024/04/04	R5 543.00	Maverick Trading 59	Emergency supply and delivery of lockable heavy duty manhole cover and key.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
72708	2024/04/05	R1 468.20	Total St Helena Bay	Supply and deliver diesel for Nissan NP300 bakkie, CFG 39748 (P268).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72709	2024/04/05	R493.32	Total St Helena Bay	Supply and deliver diesel for JCB Drum Roller, W186.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72735	2024/04/05	R7 475.00	Bandkorp	Fault finding and repairs to exhaust leak on generator, E87.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
72737	2024/04/05	R3 300.01	CFG Fitment Centre	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
72738	2024/04/05	R2 500.00	CFG Fitment 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
72739	2024/04/05	R2 227.25	West Coast Truck and Trailer	Fault finding and repairs to defective trailer plug and wiring.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
72740	2024/04/05	R2 287.50	West Coast Truck and Trailer	Prepare trailer for COF roadworthiness CFG 28225 (V70).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
72741	2024/04/05	R2 215.00	West Coast Truck and Trailer	Call out to perform fault finding and repairs to loose bolts on blowermower, P148.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
72742	2024/04/05	R4 413.15	West Coast Truck and Trailer	Fault finding and repairs to defective trailer plug, wiring and jockey wheel 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
72743	2024/04/05	R2 295.95	West Coast Truck and Trailer	Fault finding and repairs to defective trailer plug and wiring on trailer, D9.	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
72744	2024/04/05	R3 318.40	West Coast Truck and Trailer	Fault finding and repairs to leaking suction hoses on Nissan UD Vacuum Tanker, CFG 15212 (D141).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
72745	2024/04/05	R3 730.98	West Coast Truck and Trailer	Perform 323 337km service on Ford Ranger bakkie, CFG 21514 (R90).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
72746	2024/04/05	R3 210.00	West Coast Truck and Trailer	Fault finding and repairs to hard start on Nissan NP300 bakkie, CFG 29307 (R22).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
72747	2024/04/05	R2 563.10	West Coast Truck and Trailer	Fault finding and repairs to defective lights on trailer, CFG13668 (W179).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
72748	2024/04/05	R2 226.55	JHJ Hydraulics	Fault finding and repairs to hydraulic leak on grab on UD Croner Grab truck, CFG 41409 (R104).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
72749	2024/04/05	R3 131.01	JHJ Hydraulics	Fault finding and repairs to hydraulic leak on lifter on Nissan Refuse Compactor, CFG 11573 (R2).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
72750	2024/04/05	R4 402.59	JHJ Hydraulics	Fault finding and repairs to defective blower on Isuzu Vacuum Tanker, CFG 33317 (D121).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
72751	2024/04/05	R2 568.99	JHJ Hydraulics	Fault finding and repairs to defective locks and push button connection on Bell Digger Loader, CFG 32512 (S153).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
72752	2024/04/05	R2 214.41	JHJ Hydraulics	Fault finding and repairs to hydraulic leak on Mercedes Benz Refuse Compactor, CFG 30686 (R73).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
72753	2024/04/05	R3 206.89	JHJ Hydraulics	Fault finding and repairs to hydraulic leak on damaged hose 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
72754	2024/04/05	R2 036.98	JHJ Hydraulics	Fault finding and repairs to hydraulic leak on UD Refuse Compactor, CFG 17855 (R14).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
72755	2024/04/05	R4 317.23	Spannies	Fault finding and repairs to oil leak, cutting deck belts and v-belts on Scag zero-turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
72756	2024/04/05	R2 888.81	Spannies	Fault finding and repairs to defective front wheels on Scag zero-turn mower, P12.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
72757	2024/04/05	R3 687.59	Spannies	Fault finding and repairs to cutting chain drive system on chainsaw, P278.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
72759	2024/04/05	R2 250.00	Out of The Box Services	Fault finding and repairs to non start on brushcutter, P251.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
72761	2024/04/05	R2 156.00	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)(vi) of the Municipal Supply Chain Management Policy

72762	2024/04/05	R30 909.26	Drager South Africa	Maintenance and calibration of alcotest equipment and supply AA batteries.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72763	2024/04/05	R2 971.85	Out of The Box Services	Fault finding and repairs to non start on brushcutter, P275.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
72765	2024/04/05	R6 200.00	Hi-Q Vredenburg	Emergency supply and delivery of batteries for generator, E4.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
72766	2024/04/05	R2 421.90	Vredenburg Bande Diens	Call out to repair puncture on Bell Digger Loader, CFG 32512 (S153).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
72767	2024/04/05	R3 906.00	Out of The Box Services	Fault finding and repairs to non start on hedge trimmer, W73.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
72768	2024/04/05	R9 676.08	Spannies	Fault finding and repairs to non start on pole pruner, P255.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
72781	2024/04/08	R2 418.00	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
72782	2024/04/08	R2 418.00	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
72783	2024/04/09	R1 569.70	Total St Helena Bay	Supply and deliver diesel for Nissan NP300 bakkie, CFG 39748 (P268).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72792	2024/04/09	R10 353.43	Leadership Academy for Guardians of Governance	CPD training: How to Review Financial Statements (HRFS) (face-to-face) for one SBM official from 17 April - 19 April 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72796	2024/04/10	R7 884.00	Total St Helena Bay	Supply and deliver diesel for UD Sewer Tanker, CFG 30721 (M33).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72802	2024/04/10	R13 500.00	Fittweld Engineering	Emergency fabrication, weld and installation of 5 off lids / covers with lock boxes.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
72813	2024/04/10	R1 934.40	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
72814	2024/04/10	R4 365.00	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
72815	2024/04/10	R1 576.80	Total St Helena Bay	Supply and deliver diesel for Nissan NP300 bakkie, CFG 39748 (P268).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72848	2024/04/11	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Quester Sewer Tanker, CFG 31404 (M34) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72849	2024/04/11	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Quester Sewer Tanker, CFG 31404 (M34) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72850	2024/04/11	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Quester Sewer Tanker, CFG 31404 (M34) (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72851	2024/04/11	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Quester Sewer Tanker, CFG 31404 (M34) (4).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72852	2024/04/11	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Quester Sewer Tanker, CFG 31404 (M34) (5).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72853	2024/04/11	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Quester Sewer Tanker, CFG 31404 (M34) (6).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
72875	2024/04/12	R2 910.00	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
72906	2024/04/16	R2 418.00	CWL Baard Auto	Suply 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
73010	2024/04/18	R3 829.50	Bandkorp	Call out to repair puncture on Bell Back Actor, CFG 23261 (R80).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73011	2024/04/18	R2 300.00	Bandkorp	Call out to repair punctures on Nissan Tipper truck, CFG 2597 (R68).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73012	2024/04/18	R2 219.50	Bandkorp	Call out to repair puncture on Bell Digger Loader, CFG 23154 (S152).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73013	2024/04/18	R3 404.00	Bandkorp	Call out to fit 4 retread tyres supplied by SBM on UD Quester 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
73014	2024/04/18	R4 278.00	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
73015	2024/04/18	R3 041.75	Bandkorp	Call out to repair puncture on Nissan NP300 bakkie, CFG 17192 (R15).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73016	2024/04/18	R2 242.50	Bandkorp	Call out to fit 2 retread tyres supplied by SBM on Nissan Refuse Compactor, CFG 17855 (R14).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73017	2024/04/18	R2 254.00	Bandkorp	Call out to repair puncture and fit tyre supplied by SBM on Lowbed trailer, CFG 16531 (S113).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73018	2024/04/18	R3 829.50	Bandkorp	Supply and fit studs and nuts on Nissan Crane Truck, CFG 3961 (E82).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73019	2024/04/18	R2 852.00	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
73021	2024/04/18	R5 865.00	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
73022	2024/04/18	R2 363.25	Bandkorp	Replace tyre punctured beyond repair 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
73023	2024/04/18	R4 439.00	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
73024	2024/04/18	R5 865.00	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
73025	2024/04/18	R2 734.10	Bridgestone South Africa Commercial	Call out to fit 6 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
73026	2024/04/18	R2 577.47	Bridgestone South Africa Commercial	Replace tyre punctured beyond repair on trailer, CFG 15036 (P125).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73027	2024/04/18	R2 855.16	Bridgestone South Africa Commercial	Replace tyre punctured beyond repair on Ford Ranger bakkie, CFG 2217 (E64).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73028	2024/04/18	R3 988.49	Bridgestone South Africa Commercial	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
73029	2024/04/18	R3 398.56	JHJ Hydraulics	Fault finding and repairs to leak on water pump on Mercedes Benz Water Tanker, CFG 3824 (S31).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73030	2024/04/18	R3 034.57	JHJ Hydraulics	Fault finding and repairs to hydraulic leak on Mercedes Benz Crane truck, CFG 7454 (E10).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73031	2024/04/18	R27 863.15	Sky Metro Equipment	Copy charges for March 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy

73032	2024/04/18	R3 095.77	JHJ Hydraulics	Call out to repair hydraulic leak 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
73033	2024/04/18	R97 945.50	Sky Metro Equipment	Lease of copier for May 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73034	2024/04/18	R4 174.22	JHJ Hydraulics	Fault finding and repairs to defective water hose reel on Nissan Jet Machine, CFG 21496 (D111).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73041	2024/04/18	R1 231.50	Total Langebaan	Supply and deliver petrol for Scag zero-turn mower.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73042	2024/04/18	R1 231.50	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
73071	2024/04/19	R7 899.00	Chartered Institute of Governmment Finance Audit and Risk Officers	Attendance of the Public sector and Risk Forum Indaba 2024 for 1 employee for 23 April 2024 - 25 April 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73072	2024/04/19	R15 798.01	Chartered Institute of Governmment Finance Audit and Risk Officers	Attendance of the Public sector and Risk Forum Indaba 2024 for 2 employees for 23 April 2024 - 25 April 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73087	2024/04/22	R2 047.00	Bandkorp	Call out to fit retread tyre supplied by SBM on UD 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
73088	2024/04/22	R4 600.00	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
73089	2024/04/22	R2 400.00	CFG Fitment Centre	Call out to fit tyre supplied by SBM on Nissan UD40 truck, CFG 4283 (P219).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73090	2024/04/22	R5 318.75	Coastal Tyre Services	Call out to replace tyre punctured beyond repair on Nissan Vacuum Tanker, CFG 31404 (M34).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73092	2024/04/22	R2 381.34	JHJ Hydraulics	Call out to attend to hydraulic leak on Mercedes Benz Refuse Compactor, CFG 22616 (R77).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73093	2024/04/22	R3 692.79	JHJ Hydraulics	Fault finding and repairs to defective hose and valves on Poison machine, S75.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73094	2024/04/22	R3 861.54	JHJ Hydraulics	Fault finding and repairs to defective nozzles and fittings on John Deere tractor, CFG 22882 (P175).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73095	2024/04/22	R2 503.00	Out of The Box Services	Fault finding and repairs to defective defecting clutch housing and shaft on brushcutter, W246.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73096	2024/04/22	R3 659.00	Out of The Box Services	Fault finding and repairs to hard start on blower, W269.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73097	2024/04/22	R2 938.01	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)(vi) of the Municipal Supply Chain Management Policy
73098	2024/04/22	R3 427.00	Out of The Box Services	Fault finding and repairs to hard start on blower, S51.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73099	2024/04/22	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)(vi) of the Municipal Supply Chain Management Policy
73100	2024/04/22	R2 032.50	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)(vi) of the Municipal Supply Chain Management Policy
73101	2024/04/22	R36 800.00	MSJ Poultry	Emergency repair work on the bulk sewer main at the Strandloper pump station.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
73102	2024/04/22	R5 750.00	The Institute of Internal Auditors	Attendance of the 2024 IIASA Public Sector Forum for 1 employee for 09 May 2024 - 10 May 2024 organised in conjunction with National Treasury.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73103	2024/04/22	R4 082.50	Truck & Marine Centre	Call out to perform fault finding and repairs to defective v-belt on Superior Roadsweeper, CFG 36422 (S163).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73105	2024/04/22	R2 050.00	West Coast Truck and Trailer	Fault finding and repairs to defective indicator lights and broken wiring on trailer, CFG 6419 (D32).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73106	2024/04/22	R2 475.50	West Coast Truck and Trailer	Prepare trailer for COF roadworthiness, CFG 25746 (W171).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73123	2024/04/23	R7 884.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73124	2024/04/23	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73125	2024/04/23	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73126	2024/04/23	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (4).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73127	2024/04/23	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (5).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73128	2024/04/23	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (7).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73129	2024/04/23	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43854 (D161) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73130	2024/04/23	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43854 (D161) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73131	2024/04/23	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43854 (D161) (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73132	2024/04/23	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43854 (D161) (4).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73133	2024/04/23	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43854 (D161) (5).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73134	2024/04/23	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43854 (D161) (6).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73157	2024/04/24	R3 942.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (6).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73189	2024/04/25	R5 115.99	Club Mykonos	Agency fees for March 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73209	2024/04/26	R9 522.00	Massamatic	Software update for W8Suite weighbridge program.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73210	2024/04/26	R1 576.80	Total St Helena Bay	Supply and deliver diesel for Nissan NP300 bakkie, CFG 39748 (P268) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73211	2024/04/26	R1 576.80	Total St Helena Bay	Supply and deliver diesel for Nissan NP300 bakkie, CFG 39748 (P268) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73212	2024/04/26	R1 576.80	Total St Helena Bay	Supply and deliver diesel for Nissan NP300 bakkie, CFG 39748 (P268) (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73213	2024/04/26	R492.60	Total St Helena Bay	Supply and deliver petrol for brushcutter, W153 (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73214	2024/04/26	R492.60	Total St Helena Bay	Supply and deliver petrol for bruhscutter, W153 (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73215	2024/04/26	R492.60	Total St Helena Bay	Supply and deliver petrol for brushcutter, W154 (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy

73225	2024/04/29	R260 613.00	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 betwwen Esri SA and SBM.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73229	2024/04/29	R6 154.80	Truvelo Africa Electronics Division	Calibration of K53 motorcycle test system.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73231	2024/04/29	R97 945.50	Sky Metro Equipment	Lease of copier for April 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73232	2024/04/29	R97 945.50	Sky Metro Equipment	Lease of copier for June 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73239	2024/04/29	R8 625.00	BUI Medical and Technology Supplies	Consulting services and assisstance with Tunnel Sec firewall.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
73249	2024/04/30	R2 628.00	Total St Helena Bay	Supply and deliver diesel for Isuzu Tipper trucl, CFG 20600 (P270) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73250	2024/04/30	R2 628.00	Total St Helena Bay	Supply and deliver diesel for Isuzu Tipper trucl, CFG 20600 (P270) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73251	2024/04/30	R2 628.00	Total St Helena Bay	Supply and deliver diesel for Isuzu Tipper trucl, CFG 20600 (P270) (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73279	2024/05/03	R17 250.00	Massamatic	W8suite Software once-off package per site (Langebaan WTS).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73285	2024/05/03	R4 662.10	Complete Telecom Solutions	Supply, deliver and install new garage motor kit with battery at Steyn House.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73286	2024/05/03	R1 155.29	Complete Telecom Solutions	Repairs to IPIC centre keypad.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73288	2024/05/03	R12 455.20	R Suliman Psychology Practice	Clinical psychologist services rendered to employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73308	2024/05/06	R5 400.00	Fittweld Engineering	Emergency supply and installation of 225mm clamp on leak at Blueberry Hills reservoir.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
73310	2024/05/06	R7 300.00	Fittweld Engineering	Emergency repairs on steel pipe at Laingville reservoir.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
73311	2024/05/06	R4 151.73	JH Hassett Engineering	Emergency supply and deliver valve for hydrant at Shelley Point.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
73319	2024/05/06	R63 727.25	EDH Enterprises	Emergency supply and install new 160mm waterpipe feeding Blueberry Hill reservoir from the Blueberry pump station.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
73330	2024/05/07	R4 291.80	SA Board for People Practices	Strategic recruitment and selection in a Changing World of Work course fees for one employee in May 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73339	2024/05/08	R2 433.75	IDV Projekte	Fault finding and repairs to defective cutting blades on Husqvarna zero-turn mower, W290.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73341	2024/05/08	R2 433.75	IDV Projekte	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)(vi) of the Municipal Supply Chain Management Policy
73342	2024/05/08	R9 831.70	JHJ Hydraulics	Fault finding and repairs to damaged PTO on Nissan Sewer Tanker, CFG 5304 (D2).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73343	2024/05/08	R2 131.74	JHJ Hydraulics	Fault finding and repairs to ball valve leaking on Mercedes Benz Refuse Compactor, CFG 30686 (R73).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73344	2024/05/08	R2 000.00	JHJ Hydraulics	Replace defective vacuum pump with pump supplied by SBM on UD Quester Vacuum Tanker, CFG 16560 (D142).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73345	2024/05/08	R6 883.20	West Coast Truck and Trailer	Fault finding and repairs to defective handbrake and coupler on trailer, CFG 26673 (W180).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73347	2024/05/08	R3 131.20	Weskus Enginherbouers	Fault finding and repairs to defective cutting blades, nuts and bolts on slasher, W161.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73348	2024/05/08	R2 702.50	Bandkorp	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
73349	2024/05/08	R5 175.00	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
73350	2024/05/08	R2 000.00	CFG Fitment Centre	Call out to repair puncture on Bell Back Actor, CFG 23261 (R80).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73351	2024/05/08	R3 500.00	CFG Fitment Centre	Call out to repair 2 punctures on Bell Back Actor, CFG 23261 (R80).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73375	2024/05/08	R2 000.00	CFG Fitment Centre	Call out to repair puncture on Bell Back Actor, CFG 23261 (R80).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73388	2024/05/08	R3 131.20	Weskus Enginherbouers	Fault finding and repairs to defective cutting blades, bolts and nuts on slasher, W173.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73392	2024/05/08	R2 200.00	CFG Fitment 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
73393	2024/05/08	R2 487.60	IDV Projekte	Fault finding and repairs to defective cutting blades and change oil on Husqvarna zero-turn mower, P305.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73402	2024/05/08	R4 899.00	Bandkorp	Call out to repair 2 punctures 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
73403	2024/05/08	R9 890.00	Bandkorp	Replace rim, hub and wheelstuds damaged beyond repair on Scag zero-turn mower, P164.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73404	2024/05/08	R193 086.31	Ignite Advisory Services	Monthly hosting and data storage fees for February 2024 and March 2024, facilitate the mid year performance evaluations in terms of S57 of the Municipal Systems Act and facilitating the draft of the TL SDBIP.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73422	2024/05/08	R32 123.33	Sky Metro Equipment	Copy charges for April 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73423	2024/05/08	R13 066.30	Workshop Electronics	Supply, delivery, service and calibration of vehicle testing equipment.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73429	2024/05/08	R24 667.50	ITC Pest Control Services and Solutions	Removal of beehive and sealing of access points at Green village Chemfos school building roof, non chemical removal and relocation of beehive and sealing of wall cavity from municipal building; and non chemical removal and relocation of beehive from Laingville Rugby Club building.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73437	2024/05/09	R334 169.88	Kishugu Aviation	Provision of emergency fire fighting assistance to Saldanha Bay Municipal Fire and Rescue Services to fire at Shelley Point Hotel and Spa on St. Helena Bay on 02 January 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
73458	2024/05/09	R2 875.00	Bandkorp	Fault finding and repairs to non start on JCB Roller, W189.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73459	2024/05/09	R4 600.00	Bandkorp	Call out to repair puncture repair 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
73460	2024/05/09	R2 219.50	Bandkorp	Call out to repair puncture on Bell Digger Loader, CFG 9552 (S151).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73461	2024/05/09	R8 040.00	Chris Els Auto Electrical	Fault finding and repairs to defective charging system and wiring on waterpump, CFG 4192 (W139).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73462	2024/05/09	R2 530.00	Chris Els Auto Electrical	Fault finding and repairs to tail light and stobe light not working on Bell Digger Loader, CFG 23154 (D40).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73463	2024/05/09	R4 974.15	IDV Projekte	Fault finding and repairs to defective cutting blades, bolts and nuts on blowermower, P152.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy

73464	2024/05/09	R3 843.35	IDV Projekte	Fault finding and repairs to defective cutting deck pulley, hand brake and cutting blades on Scag zero-turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73465	2024/05/09	R3 887.00	IDV Projekte	Fault finding and repairs to defective cutting blades, bolts and nuts on blowermower, W173.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73468	2024/05/09	R9 852.74	IDV Projekte	Fault finding and repairs to non start on Scag zero-turn mower, S178.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73469	2024/05/09	R3 086.50	IDV Projekte	Fault finding and repairs to hard start and defective gearbox on brushcutter, W265.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73470	2024/05/09	R2 324.50	IDV Projekte	Fault finding and repairs to defective cutting blades on slasher, P206.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73471	2024/05/09	R3 478.74	IDV Projekte	Fault finding and repairs to hard start and fuel leak on pole pruner, P296.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73472	2024/05/09	R2 356.94	IDV Projekte	Fault finding and repairs to defective cutting head on brushcutter, C20.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73473	2024/05/09	R2 636.49	IDV Projekte	Fault finding and repairs to defective pulley on brushcutter, W246.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73474	2024/05/09	R3 116.39	IDV Projekte	Fault finding and repairs to non start, oil leak and loose wires on concrete cutter, W256.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73475	2024/05/09	R2 224.49	IDV Projekte	Fault finding and repairs to non start on brushcutter, P75.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73476	2024/05/09	R2 322.20	IDV Projekte	Fault finding and repairs to defective cutting blades and v-belt on Scag zero-turn mower, P132.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73477	2024/05/09	R8 448.36	JHJ Hydraulics	Fault finding and repairs to leaking valve on Nissan Watertanker, CFG 14345 (M25).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73478	2024/05/09	R3 123.95	JHJ Hydraulics	Fault finding and repairs to hydraulic leak 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
73479	2024/05/09	R2 192.00	Out of The Box Services	Fault finding and repairs to non start on brushcutter, P109.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73480	2024/05/09	R2 362.00	Out of The Box Services	Fault finding and repairs to hard start on brushcutter, W223.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73481	2024/05/09	R2 340.00	Out of The Box Services	Fault finding and repairs to defective starting mechanism on brushcutter, W197.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73482	2024/05/09	R2 445.00	Out of The Box Services	Fault finding and repairs to hard start on brushcutter, W221.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73483	2024/05/09	R2 070.00	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)(vi) of the Municipal Supply Chain Management Policy
73484	2024/05/09	R2 220.00	Out of The Box Services	Fault finding and repairs to starting issues and defective starter rope on brushcutter, W279.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73485	2024/05/09	R2 176.89	Weskus Enginherbouers	Fault finding and repairs to broken bolts on drum roller, P0.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73486	2024/05/09	R3 556.50	West Coast Truck and Trailer	Call out to perform fault finding and repairs to loose bolts and adjust height on blowermower, P226.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73490	2024/05/09	R392 985.73	Noord Civils	Emergency excavation, supply and replacement of sewer rising main at Felicia pumpstation.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
73491	2024/05/09	R224 126.79	Noord Civils	Emergency excavation, supply and replacement of sewer rising main at Leentjiesklip.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
73504	2024/05/10	R8 625.00	Juta & Company	Juta annual Labour Law update seminar 2023 CPT for 3 delegates.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73527	2024/05/13	R2 592.00	Total St Helena Bay	Supply and deliver diesel for Nissan UD60 Grab truck, CFG 3716 (S150) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73528	2024/05/13	R3 888.00	Total St Helena Bay	Supply and deliver diesel for UD Quester Sewer Tanker, CFG 31404 (M34) (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73529	2024/05/13	R1 576.80	Total St Helena Bay	Supply and deliver diesel for Nissan NP300 bakkie, CFG 39748 (P268) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73530	2024/05/13	R1 530.84	Total St Helena Bay	Supply and deliver diesel for Nissan NP300 bakkie, CFG 39748 (P268) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73531	2024/05/13	R3 888.00	Total St Helena Bay	Supply and deliver diesel for UD Quester Sewer Tanker, CFG 31404 (M34) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73532	2024/05/13	R3 888.00	Total St Helena Bay	Supply and deliver diesel for UD Quester Sewer Tanker, CFG 31404 (M34) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73533	2024/05/13	R3 888.00	Total St Helena Bay	Supply and deliver diesel for UD Quester Sewer Tanker, CFG 31404 (M34) (4).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73534	2024/05/13	R3 888.00	Total St Helena Bay	Supply and deliver diesel for UD Quester Sewer Tanker, CFG 31404 (M34) (5).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73535	2024/05/13	R7 776.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (1).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73536	2024/05/13	R3 888.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73537	2024/05/13	R3 888.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (3).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73538	2024/05/13	R3 888.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (4).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73539	2024/05/13	R3 888.00	Total St Helena Bay	Supply and deliver diesel for UD Croner Sewer Tanker, CFG 43852 (D162) (5).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73543	2024/05/13	R2 592.00	Total St Helena Bay	Supply and deliver diesel for Nissan UD60 Grab truck, CFG 3716 (S150) (2).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73566	2024/05/13	R9 516.25	Massamatic	W8Suite standard weighing per site for Vredenburg Landfill site for a period of 5 months.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73572	2024/05/13	R8 625.00	Cape Armature Winders	Emergency call out to Laingville main pump station to replace float switch.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
73602	2024/05/14	R2 967.00	Doculam	Collection, repair and calibration of Mark X breathalysers.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73640	2024/05/15	R164 992.80	African Water Utilities	Emergency investigation, pressure and flow logging, analysis of the pressure management zone within the Langebaan Country Estate due to pressure drops and subsequent no water supply.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
73673	2024/05/15	R5 221.00	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
73674	2024/05/15	R3 197.00	Bandkorp	Call out to repair punctures on trailer, CFG 2426 (P133).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73675	2024/05/15	R2 817.50	Bandkorp	Call out to repair punctures on Nissan Tipper truck, CFG 13341 (R108).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73676	2024/05/15	R3 795.00	Bandkorp	Puncture repair on Bell Digger Loader, CFG 23154 (D40).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy

73677	2024/05/15	R4 329.28	Spannies	Fault finding and repairs to defective charge systems and cutting deck v-belts on Scag zero-turn mower, P12.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73678	2024/05/15	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)(vi) of the Municipal Supply Chain Management Policy
73679	2024/05/15	R3 203.00	Out of The Box Services	Fault finding and repairs to lack of power on blower, P273.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73680	2024/05/15	R2 074.00	Out of The Box Services	Fault finding and repairs to defective recoil starter rope and idling issues on edgetrimmer, P86.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73691	2024/05/16	R17 250.00	Massamatic	W8suite Software once-off package per site (Vredenburg Landfill site - weighbridge).	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73733	2024/05/20	R26 450.00	Institute of Energy Professionals Africa	24CEM 11 - Certified Energy Manager 8 - 12 July 2024- Ronaldo Anthony Scheepers.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73740	2024/05/21	R6 897.70	Vuka Group	Registration fees for SBM officials to attend the Enlit Africa 24 Municipal forum from 21 - 23 May 2024 in Cape Town.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73743	2024/05/21	R3 702.99	West Coast Communications	Call out to repair faulty gate at Laingville wastewater treatment works.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73749	2024/05/21	R7 060.00	Truvelo Africa Electronics Division	Calibration on Truvelo speedmeter.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73768	2024/05/22	R5 855.20	R Suliman Psychology Practice	Clinical psychologist services rendered to employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73769	2024/05/22	R163 819.33	Ignite Advisory Services	Monthly hosting and data storage fees for April 2024 and facilitation of the drafting of the 2024-2025 departmental SDBIP.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73778	2024/05/22	R25 875.00	Munsoft	Year-end workshops for 3 delegates for 3 days.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73779	2024/05/22	R15 525.00	Munsoft	Year-end workshops for 5 delegates for 3 days.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73825	2024/05/27	R5 115.99	Club Mykonos	Agency fees for April 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73833	2024/05/27	R3 838.13	Voltex	Emergency supply and deliver lamps, lamp holders, rectangular bulkhead fittings and LED backlit panels.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
73892	2024/06/03	R9 315.00	Watertite Conservation	Emergency supply and deliver of blue T-Bar key and fit blue restrictor valve for indigent households.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
73944	2024/06/05	R3 105.00	Bandkorp	Fault finding and repairs to non start on generator, E99.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73945	2024/06/05	R2 760.00	Coastal Tyre Services	Fit 8 tyres supplied by SBM on Nissan Refuse Compactor, CFG 3700 (R6).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73946	2024/06/05	R3 237.25	Coastal Tyre Services	Call out to repair puncture on Bell Digger Loader, CFG 23492 (E35).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
73947	2024/06/05	R2 255.00	Out of The Box Services	Fault finding and repairs to non start on edge trimmer, V72.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
73948	2024/06/05	R12 409.65	Water Institute of Southern Africa	WISA 2024 Biennial Conference and Exhibition student delegate and technical tour fees for 2 employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
73977	2024/06/06	R4 198.65	Doculam	Repair work to Mark X alcohol meters.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74039	2024/06/12	R2 297.70	Veko Engineering	Emergency fabrication of T-piece and sockets to flanges at Hopefield reservoir.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
74040	2024/06/12	R2 990.00	Veko Engineering	Emergency repairs to strainer at Jacobs Bay reservoir.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
74065	2024/06/18	R5 055.20	R Suliman Psychology Practice	Clinical psychologist services rendered to employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74066	2024/06/18	R500.00	R Suliman Psychology Practice	Risk assessment report.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74093	2024/06/19	R35 226.80	Veko Engineering	Emergency fabrication and modication of T-pieces, modification, fabrication and fitment of Goose neck and supply of flange adapter coupling to repair pipe burst at Kootjieskloof Street, Vredenburg.	Permission is granted for deviation in terms of clause 35(1)(a)(i) of the Municipal Supply Chain Management Policy
74103	2024/06/20	R26 439.73	Sky Metro Equipment	Copy charges for May 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74111	2024/06/20	R6 347.08	Sky Metro Equipment	Supply and deliver fuser unit for copier.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74120	2024/06/20	R5 497.00	AC Electrical Supplies	Installation of power supply to air conditioners at Control Room.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74121	2024/06/20	R8 970.00	AC Electrical Supplies	Installation of power supplies to SCM Offices.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74124	2024/06/20	R3 691.50	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
74145	2024/06/20	R3 568.50	West Coast Truck and Trailer	Fault finding and repairs to defective taillights and trailer plug on trailer, CFG 2437 (D19).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74147	2024/06/20	R2 545.00	West Coast Truck And Trailer	Call out to perform fault finding and repairs to damaged 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
74158	2024/06/22	R4 253.50	West Coast Truck and Trailer	Fault finding and repairs to broken lights and wiring loom on trailer, CFG 23431 (E53).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74161	2024/06/22	R2 438.00	Vredenburg Bande Diens	Call out to fit 6 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
74162	2024/06/22	R2 618.55	Vredenburg Bande Diens	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
74163	2024/06/22	R3 275.20	Vredenburg Bande Diens	Call out to fit 8 tyres supplied by SBM on Nissan Sewer Tanker, CFG 30721 (M33).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74164	2024/06/22	R2 952.26	Vredenburg Bande Diens	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
74167	2024/06/22	R3 140.95	Hi-Q Vredenburg	Call out to replace tyre beyond repair on Nissan NP300 bakkie, CFG 19002 (P167).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74170	2024/06/22	R2 250.00	CFG Fitment Centre	Call out to fit 2 tyres supplied by SBM on Mercedes Benz Skiploader, CFG 13340 (R88).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74173	2024/06/22	R2 450.01	CFG Fitment Centre	Call out to repair puncture on Bell Digger Loader, CFG 32512 (S153).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74176	2024/06/22	R3 438.50	Bandkorp	Call out to repair puncture on 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
74179	2024/06/22	R4 749.79	IDV Projekte	Fault finding and repairs to defective cutting blades, adjust deck adjustment arm and perform service on Husqvarna zero-turn mower, W289.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
74180	2024/06/22	R2 192.00	Out of The Box Services	Fault finding and repairs to lack of power on handheld blower, P257.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
74181	2024/06/22	R2 106.00	Out of The Box Services	Fault finding and repairs to seized engine on chainsaw, P292.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy

74184	2024/06/22	R9 763.98	Spannies	Fault finding and replacement of defective hose reel system on watertanker trailer, CFG 2426 (P133).	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
74185	2024/06/22	R3 157.37	Spannies	Fault finding and repairs to non start and fit new blade on cut off machine, D99.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
74209	2024/06/22	R2 346.00	Bandkorp	Call out to repair puncture on Jacobsen Lawn mower, P34.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
74212	2024/06/22	R4 673.83	Spannies	Call out to fit new blades on slasher, W161.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
74213	2024/06/22	R2 582.11	Spannies	Call out to perform fault finding and repairs to defective pulley and fan belt on Scag zero-turn mower, V39.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
74214	2024/06/22	R5 551.44	Spannies	Fault finding and repairs to defective blade spindles, fit belts and blades to Scag zero-turn mower, W165.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
74215	2024/06/22	R3 570.19	Spannies	Fault finding and repairs to defective belts and blades on Scag zero-turn mower, W210.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
74217	2024/06/22	R4 398.44	JHJ Hydraulics	Fault finding and repairs to faulty hydraulics on Genie mobile crane, CFG 7921 (E105).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74218	2024/06/22	R4 370.00	IDV Projekte	Fault finding and repairs to defective spindle on Scag zero-turn mower, W215.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
74220	2024/06/22	R2 132.10	Vredenburg Bande Diens	Call out to repair puncture on 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
74227	2024/06/22	R2 535.75	Vredenburg Bande Diens	Call out to repair puncture on Bell Digger Loader, CFG 9552 (S151).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74228	2024/06/22	R2 510.45	Vredenburg Bande Diens	Call out to repair puncture on John Deere tractor, CFG 22873 (P222).	Permission is granted for deviation in terms of clause 35(1)(a)(vii) of the Municipal Supply Chain Management Policy
74230	2024/06/24	R5 175.00	Sky Metro Equipment	Supply and deliver fuser unit for copier.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74234	2024/06/24	R5 115.99	Club Mykonos	Agency fees for May 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74244	2024/06/25	R3 337.83	Sky Metro Equipment	Supply and deliver fuser unit for copier.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74290	2024/06/27	R4 673.83	Spannies	Call out to perform fault finding and repairs to defective cutting blades on blowermower, W173.	Permission is granted for deviation in terms of clause 35(1)(a)(vi) of the Municipal Supply Chain Management Policy
74293	2024/06/27	R12 888.75	The Wildlife and Environment Society of South Africa	Pilot status - Paternoster Beach Flag status.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
74296	2024/06/27	R140 829.92	Ignite Advisory Services	Monthly hosting and data storage fees for May and June 2024, upload of the SBDP data on ignite assist and drafting of the performance agreement in terms of S57 of the Municipal Systems act.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
42	2024/07/11	R10 055.20	R Suliman Psychology Practice	Clinical psychologist services rendered to employees.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
886	2024/07/15	R5 115.99	Club Mykonos	Agency fees for June 2024.	Permission is granted for deviation in terms of clause 35(1)(a)(v) of the Municipal Supply Chain Management Policy
52	2024/07/26	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

Saldanha Bay Municipality
Appendix F
30 June 2024
Appropriation Statement

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	325 915 179	1 345 100	327 260 279		-	327 260 279	327 316 117	-	55 838	100%	100%
Service charges	874 865 563	(22 434 145)	852 431 418		-	852 431 418	854 621 796	-	2 190 378	100%	98%
Investment revenue	48 636 899	22 448 385	71 085 284		-	71 085 284	76 857 505	-	5 772 221	108%	158%
Transfers recognised - operational	159 564 761	(2 852 398)	156 712 363		-	156 712 363	151 966 747	-	(4 745 616)	97%	95%
Other own revenue	139 327 894	12 891 275	152 219 169		-	152 219 169	135 638 910	-	(16 580 257)	89%	97%
Total revenue (excluding capital transfers and contributions)	**1 548 310 296**	**11 398 217**	**1 559 708 513**	**-**	**-**	**1 559 708 513**	**1 546 401 075**	**-**	**(13 307 436)**		
Expenditure											
Employee costs	527 294 390	(1 635 716)	525 658 674	-	0	525 658 674	488 774 933	-	(36 883 741)	93%	93%
Remuneration of councillors	15 330 799	-	15 330 799	-	0	15 330 799	13 991 167	-	(1 339 632)	91%	91%
Impairment of assets	8 079 948	(6 058 090)	2 021 858	-	-	2 021 858	25 022 499	-	23 000 641	1238%	310%
Depreciation and amortisation	186 267 429	(8 755 152)	177 512 277	-	-	177 512 277	165 401 500	-	(12 110 777)	93%	89%
Finance charges	19 419 812	1 693 955	21 113 767	-	-	21 113 767	35 676 946	-	14 563 179	169%	184%
Materials and Bulk purchases	558 378 714	(12 859 215)	545 519 499	-	603 044	546 122 543	534 550 251	-	(11 572 292)	98%	96%
Transfers and Grants	1 022 616	780 380	1 802 996	-	-	1 802 996	1 484 829	-	(318 167)	82%	145%
Other expenditure	293 978 686	14 381 959	308 360 645	-	(603 044)	307 757 601	230 148 797	-	(77 608 805)	75%	78%
Total expenditure	**1 609 772 394**	**(12 451 879)**	**1 597 320 515**	**-**	**0**	**1 597 320 515**	**1 495 050 922**	**-**	**(102 269 594)**		
Total revenue (excluding capital transfers and contributions)	1 548 310 296	11 398 217	1 559 708 513	-	-	1 559 708 513	1 546 401 075	-	(13 307 436)	99%	100%
Total expenditure	1 609 772 394	(12 451 879)	1 597 320 515	-	-	1 597 320 515	1 495 050 922	-	(102 269 594)	94%	93%
Surplus / (Deficit)	**(61 462 098)**	**23 850 096**	**(37 612 002)**	**-**	**-**	**(37 612 002)**	**51 350 153**	**-**	**88 962 158**		
Transfers recognised - capital	60 252 564	(4 213 940)	56 038 624		-	**56 038 624**	**43 191 405**		**(12 847 219)**	77%	72%
Public contributions and donations	-	-		-	-	-	**20 503 550**		**20 503 550**	100%	100%
Surplus / (Deficit) after capital transfers and contributions	**(1 209 534)**	**19 636 156**	**18 426 622**	**-**	**-**	**18 426 622**	**115 045 108**	**-**	**96 618 489**		
Actuarial gains (loss)	-	-	-	-	-	-	6 731 150	-	6 731 150	100%	100%
Fair value adjustments	-	-	-	-	-	-	2 922 000	-	2 922 000	100%	100%
Gain on reversal of provision	-	-	-	-	-	-	7 082 845	-	7 082 845	100%	100%
Loss on disposal of assets and liabilities	-	-	-	-	-	-	(281 163)	-	(281 163)	100%	100%
Gain (loss) on foreign exchange	-	-	-	-	-	-	(43 108)	-	(43 108)	100%	100%
	-	-	-	-	-	-	**16 411 724**	-	**16 411 724**	**100%**	**100%**
Surplus / (Deficit) for the year	**(1 209 534)**	**19 636 156**	**18 426 622**	**-**	**-**	**18 426 622**	**131 456 832**	**-**	**113 030 213**		
Capital Expenditure and fund sources											
Total Capital Expenditure	**312 265 482**	**20 987 282**	**333 252 764**	**-**	**-**	**333 252 764**	**238 925 859**	**-**	**(94 326 905)**	**72%**	**77%**
Transfers recognised - capital	60 252 564	(4 213 962)	56 038 602	-	-	56 038 602	39 770 363	-	(16 268 239)	71%	66%
Borrowings	51 773 900	(41 997 194)	9 776 706	-	-	9 776 706	3 844 968	-	(5 931 739)	39%	7%
Internally generated funds	200 239 018	67 198 438	267 437 456	-	-	267 437 456	174 806 978	-	(92 630 478)	65%	87%
Donations	-	-	-	-	-	-	20 503 550	-	20 503 550	100%	100%
Cash flows											
Net cash from (used) operating	191 496 718	(4 287 650)	187 209 068	-	-	187 209 068	279 560 792	-	92 497 889	149%	146%
Net cash from (used) investing	(312 265 440)	(20 987 321)	(333 252 761)	-	-	(333 252 761)	(258 788 511)	-	74 318 085	78%	83%
Net cash from (used) financing	43 651 722	(51 473 130)	(7 821 408)	-	-	(7 821 408)	(11 321 411)	-	(3 500 003)	145%	-26%
Net increase / (decrease) in cash and cash equivalents	**(77 117 000)**	**(76 748 101)**	**(153 865 101)**	**-**	**-**	**(153 865 101)**	**9 450 870**	**-**	**163 315 971**		
Cash and cash equivalents at the beginning of the yea	588 478 267	193 166 866	781 645 133	-	-	781 645 133	128 808 426	-	(652 836 707)	16%	22%
Cash and cash equivalents at year end	**511 361 267**	**116 418 764**	**627 780 031**	**-**	**-**	**627 780 031**	**138 259 296**	**-**	**489 520 735**		