# **BLOUBERG LOCAL MUNICIPALITY**



# **ANNUAL REPORT 2023-24**

# VISION

A Municipality that turns prevailing challenges into opportunities For growth and development through optimal utilization of available resources

#### **MISSION**

To ensure delivery of quality services through community participation and creation of enabling environment for economic growth and job creation

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#### 1. TABLE OF ACRONYMS AND ABBREVIATIONS

MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MPAC	Municipal Public Account Committee
MTAS	Municipal Turn Around Strategy
MSIG	Municipal Systems Improvement Grant
MTOD	Municipal Transformation and Organisational Development
MW	Municipal Wide
N/A	Not applicable
OPEX	Operational Expenditure
PIA	Project Implementing Agent
PMS	Performance Management System
PMU	Project Management Unit
RA	Registering Authority
R&S	Roads and Storm Water division
SCM	Supply Chain Management
SLP	Social and Labour Plan
SDBIP	Service Delivery and Budget Implementation Plan
SG	General Plan
SPE	Spatial Planning and Environment
TBC	To be Confirmed
WAC	Ward AIDS Council
WSP	Workplace Skills Plan

#### 2. DEFINITIONS OF CONCEPTS

- **2.1. Accounting Officer** in relation to a municipality means a municipal official referred to in section 60 of the Municipal Finance Management Act and has the same meaning as Municipal Manager
- 2.2. Chief Financial Officer means a person who is designated in terms of section 80(2) (a) of the Municipal Finance Management Act
- 2.3. Financial year means the financial year of a municipality commencing of 1 July each year and ending on 30 June of the following year
- 2.4. Mayor means the mayor of a municipality as elected in terms of the Municipal Structures Act
- 2.5. Senior Manager means a municipal manager or acting municipal manager appointed in terms of section 57 of the Municipal systems Act, and includes a manager directly accountable to a municipal manager in terms of section 56 of the Act

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#### **ANNUAL REPORT 2023/24**

#### **OUR VISION**

A participatory municipality that turns prevailing challenges into opportunities for growth and development through optimal utilization of available resources.

#### 1. OUR MISSION

To ensure delivery of quality services through community participation and creation of an enabling environment for economic growth and job creation

#### 2. OUR MOTTO

Kodumela Moepa Thutse

#### 3. OUR VALUES

Transparency, Diligence and Honesty

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	hour in relation to a municipality means a musicipal of trand has the same meaning as Municipal Manager
22. Calle Filteration Version office	Concer pleans a person who is designated in terms of
2.6. Phancial year	means the financial year of a municipality commencie

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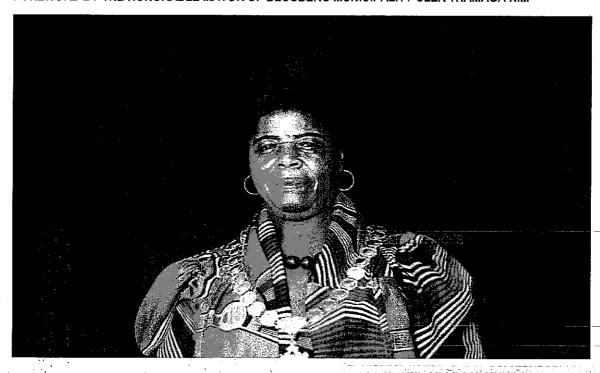
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#### **GENERAL INFORMATION**

NAME OF ORGANISATION	BLOUBERG LOCAL MUNICIPALITY
TYPE OF ORGANISATION	LOCAL GOVERNMENT/ MUNICIPALITY CATEGORY B
PROVINCE	LIMPOPO
DISTRICT	CAPRICORN
REGISTERED PHYSICAL ADRESS	MOGWADI/ DENDRON ROAD SENWABARWANA 0790
POSTAL ADRESS	BOX 1593 SENWABARWANA 0790
TELEPHONE	015 505 7100
FAX	015 505 0296
EMAIL	INFO@BLOUBERG.GOV.ZA
WEBSITE	WWW.BLOUBERG.GOV.ZA
BANKERS	ABSA BANK LIMITED
SATELLITE OFFICES	ALLDAYS SATELLITE ELDORADO SATELLITE TOLWE SATELLITE
	LANGLAAGTE SATELLITE INVERAAN SATELLITE HARRISWICH SATELLITE
AUDITORS	AUDITOR GENERAL OF SOUTH AFRICA
MAYOR	CLLR MARIA THAMAGA
ACCOUNTING OFFICER/ MUNICIPAL MANAGER	RAMOTHWALA REFILWE

#### A. FOREWORD BY THE HONORABLE MAYOR: CLLR THAMAGA MARIA

#### FOREWORD BY THE HONORABLE MAYOR OF BLOUBERG MUNICIPALITY CLLR THAMAGA N.M.



Let me take this opportunity to present the 2023-24 Draft Annual report. The annual report provides the Municipality with an opportunity to look back at the previous financial year and reflect on the achievements and challenges. It provides an opportunity to feedback to our Communities and Community stakeholders. It helps us to fulfil the notion that the people shall govern as contained in the freedom charter.

It gives the stakeholders an opportunity to say yes indeed this happened or improve here and there we will be happy. It provides a platform where the Municipality is called to account and report back to communities in line with batho pele principles.

We present this report to cover the performance of the municipality for the year 2023/2024 in relation to the approved IDP\Budget 2023/2024. This annual report is compiled in terms of the guidelines provided by the Local Government: Municipal Finance Management Act, Act 56 of 2004. The MFMA circular no 11 issued by the treasury provides guidelines on the reporting format for the compilation of the municipality and its entities in the formulation of their annual reports. Blouberg local municipality also presents its draft annual report 2023/2024 in terms of the prescribed guidelines.

The municipality was able to achieve amongst others the following in the previous financial year as outlined per key performance areas:

#### Basic services and infrastructure

- Electrification of the following villages Swartz (45 households), Bayswater (30 households), Mochemi (25 households), Mongalo (50 households) and Sweethome (70 households)
- Tarring of the following roads Alldays 4 km, Lethaleng to Pickum 6,2 km, Mochemi 4,4 km.
- Re-graveling of Sefihlampšyana Access Road and stormwater control (6.0km)
- Completed Danzig and Miongalo creches

#### Municipal Transformation and Organizational development

- Appointment of Director for Community services and Corporate services.
- Completed upgrading of Tolwe satellite office

#### Local economic Development

- Provided financial assistance to two LED projects
- Successful held LED Summit

#### **Municipal Financial Viability and Management**

- Approved funded budget
- Submitted Financial statements and Annual performance report

#### Good governance and Public participation

- 👣 Successfully held portfolio, Executive committee and Council meetings. 😌 📶 😅 🖽 Community, 🖾 🖾 🖾 🛣 🛣 🛣 🛣
- Held annual ward committee conference
- IDP/Budget and Annual report Public consultations

#### Spatial planning

Appointed Municipal planning tribunal

The municipality obtained QUALIFIED AUDIT OPINION and the basis for the qualification was on assets. We are committed to the audit outcome.

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The overall performance of the Municipality in line with six key performance areas is per the table below

Key performance area	Total Annual Targets	Total Annual Targets Achieved	Total Annual Targets not Achieved	Overall Percentage of Targets achieved
Basic Service and Infrastructure Development	30	22	8	73%
Municipal Transformation and Organisational Development	26	25	1	96%
Local Economic Development	4	3	1	75%
Financial Viability and -Management	14	13	1	93%
Good Governance and Public Participation	36	35	1	97%
Spatial Planning	2-	2	1000 000 1 Ot 1000 1 O	100%
Overall Total Municipal Targets	112	100	12	89%

N.B. Refer to Chapter 3 for details

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THAMAGA N.M MAYOR builted Financial statements and Annual performance report

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# CHAPTER ONE: OVERVIEW AND EXECUTIVE SUMMARY

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#### 1.1 NOTICE OF ESTABLISHMENT AND BRIEF BACKGROUND

Blouberg Local Municipality was established in terms of the demarcation notice as NP351 in the Extraordinary Gazette 100 of October 2000. The municipality is a category B as determined in terms of section 4 of the Local Government: Municipal Structures Act No 117 of 1998.

It is the municipality with a collective executive system contemplated in section 2(a) of the Northern Province Determination of Types of Municipalities Act (4) of 2000. The boundaries are indicated in map 13 of the demarcation notice. The name of the municipality is Blouberg named after the Blouberg Mountains. Blouberg Local Municipality was originally established in the year 2000 after the amalgamation of the Bochum- My-Darling TLC, Alldays –Buysdorp TLC and other portions of Moletji- Matlala TLC. This municipality is one of the four municipalities constituting Capricorn District municipality. Other municipalities constituting the Capricorn District municipality are: Lepelle-Nkumpi. Molemole and Polokwane.

Blouberg Local Municipality is situated approximately 95 kilometers from Polokwane towards the far northern part of the Capricorn District municipality. It is bordered by Polokwane on the south, Molemole on the southwest, Makhado on the northeast, Lephalale on the northwest, Mogalakwena on the southwest and Musina on the north.

Variable	Community Survey 2007	Census 2011	Community Survey 2016	Census 2022
Wards	19	21		22
Number of Villages	125 :	125 .	137	137
Number of Households	35 595	41 416	43 747	57 575
Population	194 119	162 625	172 601	192 109

The above table depicts Municipal demographic trends since 2006. The number of Wards and settlements have increased due to 2006 and 2016 Municipal Dermacation processes respectively. That has resulted in some villages demarcated into Blouberg Municipality. In the year 2006 the government approved the decision by the municipal demarcation board to incorporate settlements of Vivo, Tolwe, Maastroom, and Swartwater Baltimore Uitkyk N0 1 which were in the Makhado Local municipality, Lephalale and Aganang Local municipality. (Notice 642, Gazette 1314, December 2006). The disestablishment of Aganang Local Municipality in 2016 resulted in the following villages demarcated into Blouberg Local Municipality; Burgwal, Cooperspark, Mankgodi, Terrebrugge, Leokaneng, Pinkie, Sebotse, Rosenkrantz, Ngwanallela, Mamehlabe, Boslagte and Prospect.

#### 1.2 REGIONAL CONTEXT

Blouberg Local municipality is a predominantly rural municipality situated to the north-western boundary of the Republic of South Africa, with Botswana and Zimbabwe. Roads **R521** (**P94/1** and **P94/2**) provides a north-south link between Blouberg and Molemole, Polokwane and Makhado municipality. To the east the municipality is served by road **R523** (**D1200**) which provides access to the towns such as Mogwadi, Morebeng, Duiwelskloof, Tzaneen and Lephalale. There is another important road (**N11**) from Mokopane town to Botswana that passes through the municipality, which has the potential to stimulate economy.

These road networks serves as key important linkages, which serve as corridors and gateways to major economic destinations (Venetia Mine, Coal of Africa and Lephalale such as Coal mines and Medupi power station).

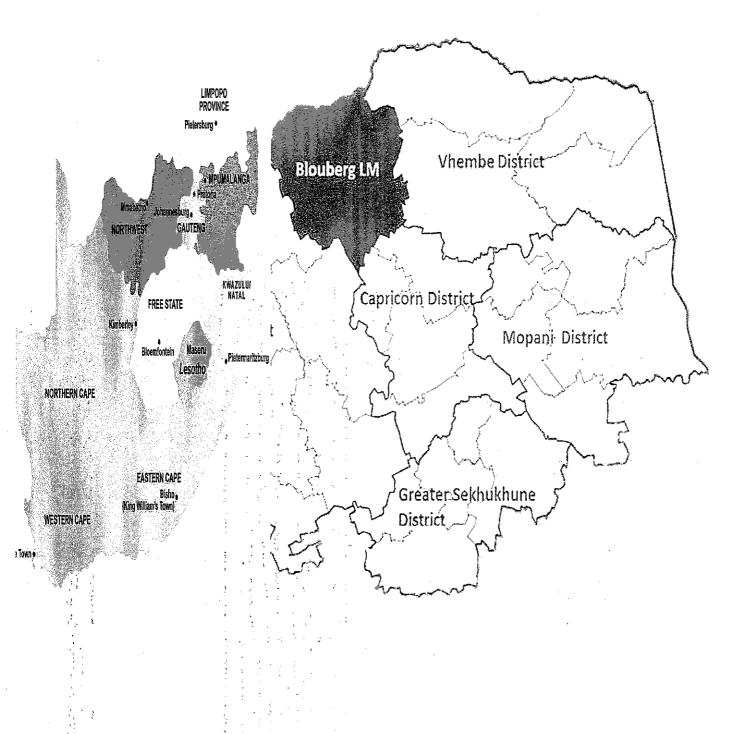
It is therefore imperative for the municipality to optimize the potential these important routes pose not only for access and mobility but also for economic development, especially for stimulating tourism development.

There are big rivers and tributaries that traverse the municipality with Mogalakwena being the biggest one. The Limpopo River serves as the border between the municipality and the neighbouring country of Botswana. As a result, the municipality is a gateway to the neighbouring countries. The rivers in the main are used for agricultural purposes by farmers, but again for domestic use by communities, which experience water shortages.

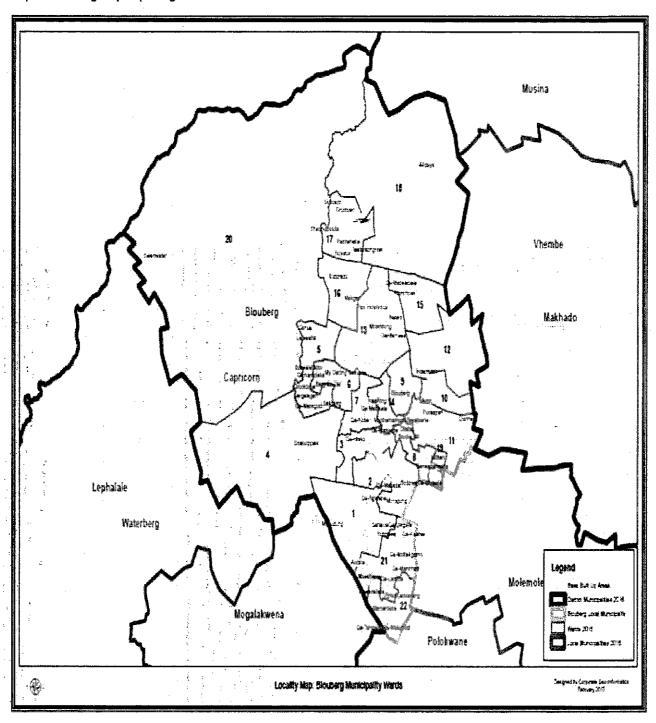
There are various mountain ranges found within the municipality with the Blouberg Mountain being the biggest mountain. The other mountains are the Makgabeng, which was declared the national heritage site because of its historical significant. The municipality is divided into three visible categories of land ownership. There is a portion of land owned by private individuals, which consists mainly of farms that are used for agricultural purposes, land owned by traditional leaders where large communities reside and live and state land.

Large parts of the municipality consist of private farms used for agricultural purposes

Map 1) Map of South Africa and Limp	opo Province d	epicting the location	of Blouberg Municipality	within the Limpopo Province
in particular, and the country, in gene	eral.			-



Map 2: Blouberg map depicting its wards and outer boundaries



#### 1.2. POWERS AND FUNCTIONS

The provision and maintenance of child care facilities	Control of public nuisances
Development of local tourism	Control of undertaking that sell liquor to the public
Municipal Planning	Fencing and fences
Municipal Public Works	Ensuring the provision of facilities for accommodation, care and burial of animals
Municipal Public Transport	Licensing of dogs
Storm Water management system	Licensing and control of undertakings that sell food to the public
Administration of trading regulations	Administration and maintenance of local amenities
	,
Provision and maintenance of water and sanitation (need to amend the notice of establishment as the function lies with the CDM at present)	Development and maintenance of sports facilities
Administration of billboards and display of advertisements in	Development and administration of markets
public areas	. Development and duministration of mathets
Administration of cemeteries, funeral parlous and crematoria	Development and maintenance of municipal parks and recreation
Cleansing	
Regulation of noise pollution	
Administration of pounds	
Development and maintenance of public places	
Refuse removal, refuse dumps and solid waste disposal	• .
Administration of street trading	
Provision of municipal health services (need to amend the notice of establishment as the function lies with the CDM at present)	·
Electricity Provision	-

#### 1.3 ENERGY PROVISION

The municipality is the energy services authority as it has license and is responsible for implementation and reticulation of electricity in all the areas of jurisdiction alongside Eskom. To date all the settlements in the municipal areas except for the extensions that do not have access to electricity. However, he Municipality with the assistance of ESKOM annually connects extensions.

#### 1.4 ROADS AND PUBLIC TRANSPORT

The municipality is responsible for municipal roads only while there are roads assigned to RAL and SANRAL.

The municipality has developed and approved the Integrated Transport Plan

#### 1.5. WATER AND SANITATION

Capricorn District municipality is both the water services authority and provider for water and sanitation.

The district is also responsible for operation and maintenance

#### 1.6. REFUSE REMOVAL /WASTE COLLECTION

The municipality has approved waste management plan from 2022-23 and Integrated Waste Management plan (IWMP) that serves as the authority to manages waste removal and collection. The implementation of IWMP often focuses on the recommendations that covers the entire Municipality in terms of waste collection. The function is rendered on daily basis in both Senwabarwana and Alldays and bi-weekly in other villages. This service also covers other 11 villages in the Municipality

The muhicipality has two licenced landfill sites and one transfer station which is far less enough to provide quality services to the entire Municipality. The Senwabarwana landfill site is managed and operated by a service provider for a period of 5 years

#### 1.7 HOUSING PROVISIO

The provincial department of CoGHSTA renders the function while the municipality coordinates and identifies beneficiaries. To date about 6200 low-cost houses have been completed in the municipality.

36 units were allocated to Blouberg and were all completed for the period under review

#### 1.8 LOCAL ECONOMIC DEVELOPMENT

The pillars of the economy in the municipality are agriculture, mining, tourism and retail development.

To date mining prospects are growing in both wards 01, 02, and 03, while Venetia mine has moved from being open cast to underground mining activity. Agriculture remains the strongest pillar as it contributes two-thirds of the local GDP.

The second sector is the retail development, which is hampered by lack of land for development.

Most of the employment created was through municipal capital works program and EPWP.

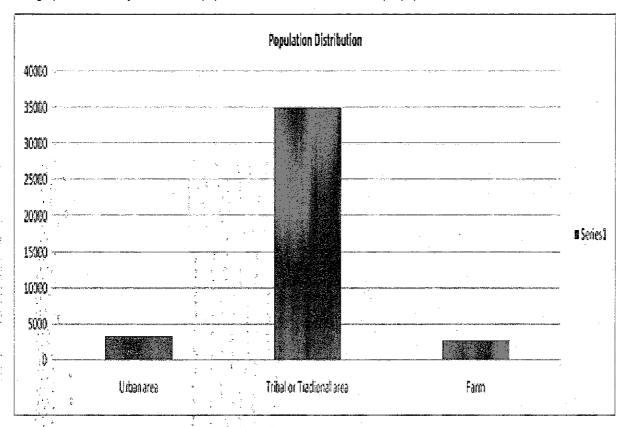
#### 1.9, NATURAL RESOURCES

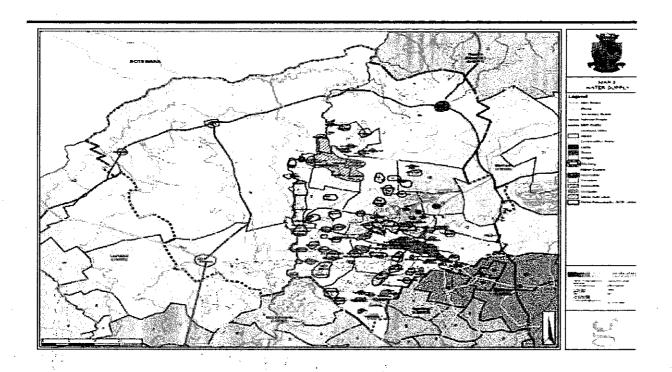
Rivers and Streams	Livestock water and farming
Mountains and Hills	Heritage and Historical sites
Game Reserves and Farms	Wild game preservation and conservation
Wetlands and Swamps	Heritage sites

#### 1.10 DEMOGRAPHICS

According to Stats SA the municipality has five national groupings that residing within its area of jurisdiction and they are: Black Africans, Coloured, Indians and Whites. The majority is Black Africans who constitute 98% of the total population and live in the tribal areas. The female folk are dominant and the majority is youths.

The graph below clearly indicates the population distributions of the municipal population.





# 1.11. STATISTICAL INFORMATION AND WARD PROFILING

# 1.11.1. STATISTICS SOUTH AFRICA (Census 2011 & Community Survey 2016)

JTEM	(Census 2001 Stats)	2007(Community Survey)	Census 2011 Stats SA	Community Survey 2016
POPULATION	171 721	194 119	162 629	172 601
HOUSEHOLDS	33 468	35 595	41 192	43 747

# 1.11.2. POPULATION GROUP BY GENDER

GROUP	MALE	FEMALE	TOTAL	
BLACK AFRICAN	73195	87 880	161075	
COLOURED	40	26	65	
INDIAN	129.	22	151	
, WHITE	540	466	1006	
OTHER	249	83	332	

#### 2. SERVICE DELIVERY OVERVIEW

For the financial year under view all the capital projects were completed in time except for electricity extensions and Senwabarwana substation. All these projects were rolled over to 2023/2024 financial year but could not be implemented as there was no allocation for INEP grant for the period under review.

The beneficiaries of the free basic alternative energy continued to access the services.

#### 2.1. COMMENT ON ACCESS TO BASIC SERVICES

Electricity provision is currently at 98% as the municipality has license.

There is still a huge backlog on the access to sanitation services while water sources remain the challenge.

The problem of the illegal water connection and vandalism of the infrastructure persist.

There is also a remarkable backlog in the provision of low cost houses.

The provision of free basic Services is also not adequately done.

The municipality is having the backlog in the maintenance and upgrading of the roads.

The roads are mainly the provincial and national roads.

Access to land for both residential and business development is a challenge.

Waste and refuse management is a challenge due to limited resources.

The municipal turnaround time in addressing disruptions and complaints has improved tremendously.

#### 2:1.2. FINANCIAL HEALTH OVERVIEW

Blouberg is a rural municipality and one of the poorest in the province. The table above showed that 90% of the population lives in the rural areas. The report by Statistics South Africa indicated the bleak state of affairs with high poverty levels, unemployment and illiteracy rates. The status definitely have a bearing on the financial state of the municipality. The municipality is dependent on the grants from national treasury while only 30% is own revenue.

The grants are equitable shares, Municipal Infrastructure grant, integrated national electrification programme, Municipal infrastructure grant and EPWP grant.

The sources for own revenue are: Sale of electricity (Pre-paid and Conventional), Sale of Sites, Assessment rates, Traffic services, Refuse collection and removal, Pound Services and Service Charges.

The revenue collection is relatively low as there is limited revenue base. The majority of the population comprise of the indigents. It is a challenge in the payment of the services and the municipality applies debt control measures.

The austerity measures had to be applied to manage cash flow in the municipality.

Without reliable revenue sources the municipality is not financially viable and sustainable.

#### 2.1.3. AUDITOR GENERAL REPORT FOR 2023-24 AND PREVIOUS FINANCIAL YEARS

The auditor general s office audits the municipalities for the period July- June every year in line with their financial cycle. The focus of the audit is always on Statement of financial position, Statement of financial performance, Statement of changes in net assets and cash flow statements, performance information and implementation of policies.

For the financial years, 2019-20, 2020-21, 2021/22, 2022-23 and 2023/24 the opinion is thus

2019/20	2020/21	2021/22	2022/23	2023/24
UNQUALIFIED OPINION	UNQUALIFIED	UNQUALIFIED	QUALIFIED	QUALIFIED
	OPINION	OPINION	OPINION	OPINION

The issues raised in the auditor general report are addressed through the development and implementation of the audit action plan.

The full report is contained in the Chapter 6 of the Auditor General report.

#### 2.1.4. STATUTORY ANNUAL REPORT PROCESS

01	Consideration of the next financial years IDP/Budget process plan	August
02 -	Compilation of the fourth quarter performance report and annual performance report	August
03	Compilation of the Annual Financial Statements	August
04.	Audit Activity by the Office of the Auditor General	August- November
05	Submission of the draft Annual report to council	January
	Draft Annual report is submitted to COGHSTA and treasury	January
06	Council publishes the annual report and embark on the public participation	February- March
07	Comments and inputs are consolidated	February- March
08	Oversight report is developed and tabled before council for approval	March
09	Oversight report is submitted to CoGHSTA and Treasury	April

**RAMOTHWALA REFILWE** 

**MUNICIPAL MANAGER** 

# CHAPTER TWO: GOVERNANCE

- 1. CHAPTER TWO: GOVERNANCE
- 2. CHAPTER TWO: GOVERNANCE

#### COMPONENT A: POLITICAL AND ADMINISTRATIVE GOVERNANCE

The first Council of the municipality consisted of 16 proportionally elected and 16 ward Councillors as determined in the Provincial Notice 15 dated 11 May 2000. The second Council consisted of 18 proportionally elected and 18 Ward Councillors (2006) while the third Council consisted of 20 proportionally elected and 21 Ward Councillors, which made the total of 41 Councillors (2011). Following the 2016 and 2021 municipal elections, the Municipality comprised of 22 Ward Councillors and 22 proportionally elected Councillors, which amount to a total of 44 Councillors respectively.

#### 4.2. FULL-TIME COUNCILORS AND MEMBERS OF THE EXECUTIVE COMMITTEE

The Council composition is reflected as per the outcome of November 2021 local government elections. The Council has designated the following Councillors in terms of section 18 (4) of Act 117 of 1998 as full time.

The Mayor: Cllr Thamaga M.N:

The Speaker: Clir Boloka M.P.

The Chief Whip: Cllr Rangata M.J.

Infrastructure Development Chairperson: Cllr Raseruthe M.A

Budget and Treasury Chairperson: Cllr Cllr Makobela S.R

Corporate Services: Cllr Motswabe L.P.

And Chairperson of MPAC Cllr Maifo M.L.

The following Councillors are the executive committee members and are not full time.

- 1. Cllr Mosena D.D. (Economic Development and Planning)
- 2. Cllr Raphasha D.S : (Community Services)
- 3. Cllr Phoshoko N.C: (Without Portfolio)
- 4. Clir Tlouamma N.M (Without Portfolio)

### 4.3. FULL COUNCIL OF BLOUBERG MUNICIPALITY

The Communication and Communication of the Communic

WARD COUNCILORS	PROPORTIONAL REPRESENTATIVES COUNCILORS
1. CLLR. MASEBE K.P	1. CLLR THAMAGA M.N
2. CLLR. LEHONG M.V	2. CLLR BOLOKA M.P
3. CLLR. MAIFO M.L	3. CLLR RANGATA M.J
4.CLLR THLAKO	4. CLLR MOSENA D.D
5. CLLR. MASHAMAITE M.G	5. CLLR RASERUTHE M.A
6. CLLR. MOTSWABE LP	6. CLLR MAIFO M.L
7. CLLR. MAPUNYA P.W	7. CLLR PHEEDI M.S
8. CLLR. MAKOBELA S.R	8. CLLR MOETJI M.T
9.CLLR MANAKA N.A	9. CLLR MAKHURA M.H
10. CLLR. MAKHURA K.H	10. CLLR SEOKOTSA M.M
11: CLLR. MOLOKOMME M.J	11. CLLR:MOKOBODI M.M. 6 44.4
12. CLLR MOTSOKO L	12. CLLR DAU M.P.: Christanicata land
13. CLLR MAHLAPE M.J	13. CLLRINTJANA M.I.
14.CLLR MOLOKOMME M.M	14. CLLR KEETSE P.P
15. CLLR. MMOKO MM	15. CLLR MAILULA M.S
16, CLLR MPHAGO M.A	16. CLLR MARIPA M.S
17. CLLR MAPUTLA S.A	17. CLLR: MARIBENG: M.K. MAC Clic Maile 18.1.
18. CLLR MOKAMI M.E	18. CLLR LEHONYE T.J. Mars. and Heart complete communities recent
19. CLLR RAPHASHA D.S	19. CLLR TLOUAMMA M.N. mnomic inevelopment end Prennings
20. CLLR MATHEKGA M.J	20. CLLR MAPHOTO M.D.
21. CLLR THEMA N.R	21. CLLR TLABELA F.P.
22, CLLR MAGWAI T.R	22. CLLR KOBOLA S.J

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#### POLITICAL STRUCTURE AND RESPONSIBILITIES

POSITION	RESPONSIBILITIES
MAYOR: CLLR THAMAGA M.N	Chairperson of the Executive Committee  Promote image of Municipality Lead Municipal IDP Promotes Social and Economic Development Convene Public Meetings Promote Inter- Governmental relations Implement Council decisions Performs Ceremonial role
SPEAKER: CLLR BOLOKA M.P	Presides over Council meetings Performs_duties_and_exercises_powers_delegated_to_the Speaker in terms of section 59 of MSA Ensures that Council meet Quarterly Maintain orders during the meeting
CHIEF WHIP: CLLR RANGATA M.J	Political management of Council and Committee meetings Maintains discipline of councilors Advices the Speaker on the amount of time allocated

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Ero, cur*rul*i sala

#### **ADMINISTRATIVE GOVERNANCE**

#### TOP ADMINISTRATIVE STRUCTURE

#### TOP ADMINISTRATIVE STRUCTURE

1. MUNICIPAL MANAGER

MR REFILWE JONAS RAMOTHWALA - APPOINTED FROM 01ST JULY 2022

2. DIRECTOR, ECONOMIC DEVELOPMENT AND PLANNING

ACTING MOREMI M.S (FROM JULY 2023 TO DECEMBER 2023 AND APPOINTMENT OF MABOTJA K FROM JANUARY 2024 TO JUNE 2024

3. DIRECTOR, CORPORATE SERVICES

ACTING MS RAMAHUMA M.B ACTING FROM 01<sup>ST</sup> APRIL 2023 TO 01ST DECEMBER 2023 APOINTMENT OF MR. MDAKA N.R.

4. CHIEF FINANCIAL OFFICER( BUDGET AND TREASURY)

ACTING MOTUPA M.J. 01 AUGUST 2023 TO 31 JANUARY 2024, ACTING RIBA M.E. FROM FEBRUARY 2024 TO JUNE 2024

5. DIRECTOR ,TECHNICAL SERVICES:

ACTING MALEKA M.J. AS ATING FROM JULY TO DECEMBER 2023 (AND APPOINTMENT OF ACTING RABUMBULU ACTING FROM JANUARY 2024 TO JUNE 2024

6. DIRECTOR, COMMUNITY SERVICES.

(ACTING MANAMELA M.S. M.S ACTED FROM 01<sup>ST</sup> APRIL 2023 TO DECEMBER 2023 APPOINTMENT OF MPHATENG M.F JANUARY 2024)

For the period under view, about seven officials acted on the senior management positions. The above table illustrates the names and the positions for which acting was effected.

. Tainieins Gaarde

#### COMPONENT B: INTERGOVERNMENTAL RELATIONS

#### INTRODUCTION TO CO -OPERATIVE GOVERNANCE AND INTERGOVERNENTAL RELATIONS

#### 2.3 INTERGOVERNMENTAL RELATIONS

#### NATIONAL INTERGOVERNMENTAL STRUCTURES

The Municipality participates in national inter-governmental structures such as the following:

National municipal manager's forum

South African Local Government Association sessions including working groups.

#### PROVINCIAL INTERGOVERNMENTAL STRUCTURES

The Municipality participates in the following provincial intergovernmental structures:

- Premier –Mayor's forum(3)
- Monitoring and evaluation forum (4 x per annum)
- Provincial planning forum (4 x meetings)
- Provincial municipal manager's forum (4 x meetings)

#### **RELATIONSHIP WITH MUNICIPAL ENTITIES**

#### THERE WERE NO MUNICIPAL ENTITIES DURING THE PERIOD UNDER REVIEW:

#### **DISTRICT INTERGOVERNMENTAL STRUCTURES**

The Municipality participated in the following District

IGR structure during the period under review:

- District Speakers Forum
- District Mayors' Forum
- District Chief Whips Forum
- District Municipal Manager's Forum
- District CFOs Forum \*
- District Planning Forum
- District Monitoring and Evaluation Forum

The existence of the above IGR structures has assisted in the sharing of challenges, best practices and resources mobilization. Alignment of programmes and standardization of activities were also achieved from the district IGR structures. These forums contribute to learning and development

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#### COMPONENT C: PUBLIC ACCOUNTABILITY AND PARTICIPATION

#### **OVERVIEW OF PUBLIC ACCOUNTABILITY AND PARTICIPATION**

The municipality has organized its administration in such a way that accountability of its staff is realized and that a system of participatory governance is entrenched. The establishment of a unit to deal with community participation was done during the inception of the municipality. The unit is located in Corporate Services Department various tools of communicating with the community were used in the period under review and the paragraphs supra explain in details the functionality of such tools.

The municipality also used its local IGR structures such as sector forums to ensure sector specific programmes are aligned with those of other roles players in the sector and the following sector forums held four quarterly meetings during the period under view:

- Energy Forum
- Roads and Transport Forum.
- Local Economic Development and Tourism
- Housing Forum
- Disaster Management Forum
- Waste Management Forum

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   District Mayors' Forum
- District Chief White Foreign
   District Hundopal Managor's Furnin
   District CFCs Foreign
   The second weight Furnier

Cottlet westering and Evaluation Forum

#### 2.4 PUBLIC MEETINGS

#### **COMMUNICATION, PARTICIPATION AND FORUM**

The Municipality prides itself on its communication and stakeholders participation structures. The Municipality has a communication strategy which indicates who communicates to who, when and how. There is a communications unit established and such is located in the Office of Municipal Manager. The Municipality's Community participation model is one of the best models in the country and through such models, council and its committees are able to reach out to the Municipal constituencies. Council meetings are held in public at venues rotated throughout the municipal area. After every Council, meeting outreach programme is held. Views and issues raised by community members are recorded and feedback is provided to the members of the community who raised such matters. Council meetings for the period under review were followed by public outreach programme referred to as Imbizo. Most EXCO and council were held physically.

The Municipal Website and Facebook are also useful tools, which the municipality employed to communicate with its stakeholders to cover the cyberspace community.

The Municipal Newsletter - Blouberg News - published two Municipal Newsletters for the year under review

Other forms of communication and public participation during the 2023/24 financial year include the usage of quarterly Ward Public meetings for the 22 wards where in ward Councilors provided feedback and progress report to ward members.

#### WARD COMMITTEES

The Municipality has a fully functional ward committee system. All the 22 wards have functioning ward committees with 220 participants translating into 10 ward committee members for the 22 wards

Ward committee held their meetings bi –monthly with the support from Administration, which plays a secretariat role. Resolutions and issues raised at ward committee are escalated to the office of Municipal Manger and then to all relevant departments.

#### 2.5 IDP PARTICIPATION AND ALIGNMENT

The IDP is reviewed annually and in –house. Council approved the 2023/24 revised IDP/Budget. Like previous IDPs, the 2023/24 IDP was rated high in terms of credibility by the provincial Department of Co –Operative Government, Human Settlements and Traditional Affairs.

The IDP is reviewed in line with required standard and template and it is aligned to the budget. The IDP Process Plan is developed and approved by council as the road map for the review of the IDP/Budget. The IDP Steering Committee is responsible for the review of the IDP and Budget. The IDP is aligned to the budget. The draft IDP/Budget is tabled before the council for public participation process to unfold and wards are clustered for the purpose of the community accessibility and inputs. The IDP representative's forum where all stakeholders are represented is also conducted to interrogate the IDP document. The other stakeholders that are consulted are the traditional authorities and farmers unions. Inputs to the IDP are also submitted physically to the office of the Accounting Officer or faxed and emailed through.

All the inputs and comments are consolidated and the report is developed based on the inputs. The process of prioritization takes place into account the available resources and capacity of the Municipality of the manual manual for the 22 wards waste in word Countries provides to de-

IDP PRTICIPATION AND ALIGNMENT CRITERIA	YES/NO
Does the Municipality have impact, outcome, input, and output indicators?	Yes
Does the IDP have priorities, objectives, KPIs, development strategies?	Yes
Does the IDP have multi –year targets?	Yes
Are the above aligned and can they calculated into a score?	Yes
Does the Budget align directly to the KPI's on the 12 outcomes?	Yes
Were the indicators communicated to the public?	Yes

Were the four quarter aligned reports submitted within	Yes
stipulated time frames?	
	·

# COMPOPONENT D: CORPORATE GOVERNANCE OVERVIEW OF CORPORATE GOVERNANCE

For the 2023/24 financial year, like the 2022/23, the Blouberg Municipality took leaf from King III report on good Governance by including in its operations the functionality of risk function as well as the development and implementation of corruption and anti – fraud strategies. Risk register was developed and its focus was on strategic risks, operational risks and Human Resources risks.

Through IGR, the Municipality used the District Hotline, Premier and Presidential hotline to track areas of noncompliance to its Corporative Governance matters.

#### RISK MANAGEMENT

The Municipality regards risks management as one of the pillars required for the sustainability and Corporative Management. In compliance with the MFMA Sec 62 c (i) and sec 95 c (i) require the Municipality to have and maintain an effective, efficient and transparent system of financial, risk management and internal controls. Risk assessment sessions were conducted by municipality through risk management unit where the risk are identified, mitigated and monitored. The Accounting Officer had appointed a functional Risk Management Committee inclusive of the external member of the committee in accordance with the Public Sector Risk Management Framework. The committee reports to Audit Committee where afterwards the report is presented to the municipal Council on a quarterly basis as required by Treasury Regulations.

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Top five risks identified are the following:

- Loss of financial and physical resources (fraud and corruption)
- Ineffective mSCOA implementation
- Unfavourable audit outcome
- Obsolete IT infrastructure
- Insufficient land for development

#### FRAUD AND ANTI - CORRUPTION STRATEGY

The Municipality has an anti – corruption and risk management strategies in place. Fraud and corruption identified risks are reviewed on a quarterly basis by the municipality.

The Internal Audit Unit has been established and is led by Manager Internal audit.

The Audit Committee is in place and comprised of four members who have relevant experience and qualifications to discharge their responsibilities. For the period under review the audit committee also performed the role of the performance audit committee. The Performance Audit Committee include politicians and officials as voting members performance assessments of top management. The period under review did not have any reported cases of fraud and corruption encountered by the municipality and submitted to authorities.

#### 2.7 SUPPLY CHAIN MANAGEMENT

#### **OVERVIEW OF SUPPLY CHAIN MANAGEMENT**

During the 2023/24 financial year the Supply Chain Management policy was tabled to council for revision alongside with other budget related policies. The revision took into account the BBBEEE codes and arears amended. For the record, no councillor is allowed to participate in the supply chain management processes including being part of committees. Functionality of the established SCM committees was also enhanced. New security services contracts was entered into for a period of three years. Efforts were made to curb the procurement of services from suppliers who are in the service of the state and the municipal records do not have any indication of services awarded to suppliers in the service of the state.

	В	and the second s	DURING 2023/24	ngalan kalingana bilingan kecama. Ngalah berasah kalingan bilingan	Red to the ob 1985 by
Newly Developed	Revised	L (Yes/No)	· · · · · · · · · · · · · · · · · · ·	By- Laws gazette (Yes/No)  WE of the fixed remaining to a control of the areas areas to account to a control of the areas areas areas areas.	
Tariffs By-Law	NVA	Yes	May 2024	Yes	
Credit Control and debt Collection	N/A	Yes	May 2024	Yes isi recources (traud end courts)	253

#### 2.10 WEBSITES

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	YES/NO" TO THE SECOND S
Current annual and adjustment budgets and all budget related document.	YES OF PROPERTY AND A CONTRACTOR OF THE PROPERTY OF THE PROPER
All current budget related policies	YES Aenegement analogies a place in
The previous Annual Report (2022/23)	YES
The Annual Report (2023/24) published to be published	YES
All current performance agreements required in terms of section (b)of the MSA and resulting score cards	157 (1) YES The interpretation which there are been extended and a led by traneger information.
All service delivery agreements (2023/24)	NA
All long term borrowing contracts (2023/24)	ka ja iya <mark>N/A ita a la a kada sanga ka wali isi wili wali Walika sa iya berlukimoji s</mark> i al
All supply chain management contracts above a prescribed value	ie (R N/A 1-1) anders arbeits , abelians   a midders voling transmiss pa
	me find to repose Jeruania and have spelim moteri del en al freuel and comunitative encount
An information statement containing a list of assets over a preson	
value that have been disposed of in terms of section 14 (2) or (4)	l) during
2023/24	·
Contracts agreed in 2023/24 to which subsection (1) of section 3	33 YES
apply, subject to subsection (3) of that section.	
PPP agreements referred to in section 120 made in 2023/24	YES

All quarterly reports tabled in the council in terms of costion 50 (d)	YES
All quarterly reports tabled in the council in terms of section 52 (d)	IEO
During 0000/04	
During 2023/24	

#### **MUNICIPAL WEBSITE CONTENT AND ACCESS**

Most of prescribed key website content materials were placed on the municipal website such as IDP, Budget, Annual Report, Performance Agreements and Budget related policies.

#### PUBLIC SATISFACTION ON MUNICIPAL SERVICES PUBLIC SATISFACTION LEVELS

No formal public participation surveys were conducted during the period under review. The Municipality relied on public participation sessions referred to above, as well as the usage of the Premier and Presidential Hotlines to gauge the level of satisfaction and / dissatisfaction with municipal services.

There were no changes to issues raised in the previous years' engagements.

Key general areas of dissatisfaction include:

- State of road conditions
- Water and sanitation supply
- Unemployment
- Health and education services

#### **COMPONENT A: BASIC SERVICES**

This component includes water, wastewater (sanitation); waste management and housing services; and a summary of free basic services.

#### 1. WATER PROVISION

Blouberg Municipality will not include Water and Sanitation in its 2023/24 Annual Report as such Powers and Functions lie at the Capricorn District Municipality and any attempts to include such information may result in non – alignment with the information provided by the District Municipality.

with consent coupyr related policies. The province Applied Report (2022)

ice delivery agreements (2023/24)

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#### **ELECTRICITY**

#### INTRODUCTION TO ELECTRICITY

Electricity is one of our greatest achievements as we have electrified all settlements within the Municipality. The Municipality is now busy with electrification of extensions

1 350 0000 for 2029/24)

As the electrification programme continues, the Municipality connected approximately 646 households for the financial year and other incomplete project (Construction of Senwabarwana Substation phase 02) rolled over to 2023-24 financial year.

745°

#### 3.4 WASTE MANAGEMENT (THIS SECTION INCLUDES REFUSE COLLECTIONS, WASTE DISPOSAL, STREET CLEANING AND RECYCLING)

#### **WASTE MANAGEMENT**

#### STATUS QUO

The Municipality has developed and adopted an Integrated Waste Management Plan (IWMP) in 2008 and reviewed in 2013 and 2019 respectively. The plan serves as a roadmap for the management of solid waste for the entire Municipality with R293 towns and nodal points, plus some rural villages, used as starting points since the capacity available cannot cover the entire municipal wide area. For the 2023/24 financial year the function was rendered in eleven settlements on a weekly basis while the towns of Alldays and Senwabarwana receive the service on a daily basis. Currently there are two landfill sites in Alidays and Senwabarwana. A waste management team is in place and five waste removal trucks, plus a tractor, have been purchased. To augment the waste and environmental section the Municipality enlisted the use of short term EPWP participants and distributed them across areas of high-volume waste generation. For the 2023/24 period the number of EPWP participants was increased to 260 with the budget of R3, 5 million. In Senwabarwana and Alldays two Recycling initiatives were established with PEACE Foundation playing a leading role in assisting with recycling initiatives at an identified location in Senwabarwana. The backlog is huge, we are still far away from Zero waste, since circular economy is still at low level. Only a tiny fraction of recycling initiative are functional 52 militari Terdinden dadena da

#### THE TABLE BELOW REFLECTS WARD WASTE REMOVAL SERVICE ROLL OUT AND BACKLOGS of the first respective to the service of the servic

WARD	AVAILABLE	BACKLOG TO A LOCAL MARK TO A STATE OF THE ST
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12	2. INDERMARK UP TO DIKGOMONG.	0
13	2 (BURGERUGHT AND MOTLANA)	5
14	0	7
15	2 (KROMHOEK AND DEVREDE)	0
16,	0	5

17	2 (GROOTPAN AND LONGDEN)	6
18	2 (TAAIBOSCH AND ALLDAYS)	0
19	1 (SENWABARWANA)	1
20	0	. 7
21	0	8
TOTAL	11	112

#### **CHALLENGES**

Capacity constraints: this involves lack of resources (financial and human) to roll out the service to the entire municipal area. Available plant and personnel are not enough to render the service for all areas. For the past two financial years, the Municipality could not purchase plant due to budgetary constraints.

The Taaibosch transfer station is not fully utilised.

Lack of education on the part of members of the community on waste matters does not help the situation. Lot of littering occurs in the town of Senwabarwana around the CBD mainly because much business activities are taking place there.

#### 3. INTERVENTIONS

Blouberg Municipality renders the refuse removal service in 13 settlements with the, households serviced standing at 11 549. The backlog is 24 139. Challenges are funding for roll out of the refuse service to all settlements.

The Environmental Management Plan (EMP) is partially implemented, and the document-need to be reviewed to address the current situation. Solid waste and refuse removal by laws are not fully implemented due to capacity challenges that are currently being ironed out. Integrated Waste Management Plan is currently at implementation stage. The neighbourhood funding from the National Treasury earmarked for urban renewal shall come in handy to address some of the waste management challenges encountered.

The Municipal Infrastructure grant is another vehicle to increase waste equipment. The employment of Waste General Workers and drivers will be an ideal option to realise our WMP.

#### INTRODUCTION TO HOUSING

The powers and functions for the provision and construction of housing lies with the provincial government under the Department of Cooperative Governance, Human Settlements and Traditional Affairs. The role of the municipality is to identify housing demands needs throughthe development of the Housing Chapter and identification of beneficiaries.

No municipal entity renders the service on behalf of the municipality.

#### 3.6 FREE BASIC SERVICES AND INDIGENT SUPPORT

#### INTRODUCTION TO FREE BASIC SERVICES AND INDIGENT SUPPORT

The Municipality provides free basic services in the form of electricity, waste and water (as assisted by Capricorn District Municipality). The indigent register is updated annually.

#### COMMENT ON FREE BASIC SERVICES AND INDIGENT SUPPORT:

Indigents shall mean (in terms of municipal policy) residents of Blouberg Local Municipality, who cannot afford to pay for services they receive from the Municipality, the category of people being unemployed, disabled and pensioners who are unable to, pay the full costs of the average Municipal accounts. Conditions for qualification are that support is provided to households earning a joint income of NOT more than R 4 000 per month. Council reviews the threshold on an annual basis, taking into consideration the economic conditions of its citizens in line with the national policy.

#### INTRODUCTION TO ROADS

The municipality is not responsible for public transport but the Department of Roads, Transport, and Capricorn District municipality have the powers and functions related to roads and transport. There was no road-upgrading project implemented by the Department of Roads and Transport through Roads Agency Limpopo (RAL).

Kilometers					
:	Total gravel roads	New gravel roads constructed	Gravel roads upgraded to tar	Gravel roads graded/maintained	
2019/20	786.98km	0	O state or help	488.44-4: 00000-0	e i pri ne e pre preperta in transfer
2020/21	786.98km	0	0	488.44	ampos leremess elabores de mil
2021/22	786.98km	0	0	488.44	revina in 13 outdoments was that
2022/23	786.98km	0			rotuse service to all compress.
2023/24	786.98km	0	. 0	488.44	inggagag proteining and a super-

# 3.8. TRANSPORT (INCLUDINGYEHICLE LICENSING, & PUBLIC BUS OPERATION) LIBERT GREEF IN THE RESERVE THE REPORT OF THE REPORT OF THE PROPERTY OF THE PUBLIC BUS OPERATION). All A to be a whom to make our Vivie.

#### INTRODUCTION TO TRANSPORT

#### **PUBLIC TRANSPORT**

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There is one mode of public transport in the municipal area viz road transport. The dominant public transport mode is the minibus taxi while of the magnet another form of public transport is the bus transport with Great North, Motlapa and Mmabi busses being the main operators. The challenge with the municipal public transport is that if is only available between 6H00 in the morning and 20H00 leaving most commuters stranded outside these stipulated times. The movements of these modes of public transport is towards all the nodal points of Blouberg, viz, Alldays, Senwabarwana, Tolwe and Eldorado while outside Blouberg the major destinations are Musina, Louis Trichardt, Lephalale, Steillop and Polokwane. non como processo a transportante de la marca de la como dela como de la como dela como de la como

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The Minniqueting provides tree basic services in the form of electrony, waste and water

#### STATUS OF TAXI RANK FACILITIES

LOCATION	STATUS	DESTINATIONS	
Senwabarwana	The rank is formal with the following facilities: shelter, loading bays, ablution blocks and hawkers' facilities	The rank covers the rest of Blouberg and destinations such as Polokwane, Johannesburg,	
Eldorado	The rank is formal with the following facilities: shelter, loading bays, ablution blocks	The rank covers the rest of Blouberg and areas such as Senwabarwana and it connects to Polokwane via Kromhoek taxi rank	
Kromhoek	The rank is formal with the following facilities: shelter, loading bays, ablution blocks and hawkers' facilities	The rank covers the rest of Blouberg and destinations such as Polokwane, Johannesburg and Louis Trichardt	
Alldays	The rank is formal with the following facilities: shelter, loading bays, ablution blocks	The rank covers the rest of Blouberg and destinations such as Musina and Louis Trichardt	
Windhoek	The rank is informal	It covers Senwabarwana, Steilloop	
Avon	The rank is informal	It covers Senwabarwana, Vivo, Indermark	
Buffelshoek	The rank is informal	It covers Senwabarwana	
Vivo	The rank is informal	It covers Senwabarwana, Alldays, Mogwadi and Makhado	
Letswatla	The rank is informal	It covers Senwabarwana	
Taaiboschgroet	The rank is informal	It covers kibi ,Kromhoek ,Makhado and Polokwane	

#### 3.5.4.2 PUBLIC TRANSPORT CHALLENGES

The challenge with the municipal public transport is that it is only available between 6H00 in the morning and 20H00 leaving most commuters stranded outside these stipulated times. The other main challenge is the bad state of roads that increases the operation and maintenance costs of public transport operators. Lack of formal taxi ranks with all related amenities in some strategic areas such as Avon, Vivo, Buffelshoek, Letswatla, Taaiboschgroet, Windhoek and Harriswich remains a challenge. Disputes over operating routes occasionally occur resulting in conflicts among taxi associations. The is a recent challenge were Taxi owners are barring community members from giving needy community members lifts

The distribution of the contract of the contra

#### PERFORMANCE OF TRANSPORT OVERALL:

#### PUBLIC TRANSPORT INTERVENTIONS

The roads and transport forum has been established and all taxi associations operating within Blouberg are members of the forum. The matter of accessibility of public transport outside the 6H00 and 20H00 time periods has been referred to the operators for considerations. The state of poor road conditions has been highlighted to the MEC for Roads and Transport for intervention. The municipality and the CDM in collaboration with public transport operators will develop a priority list for formalization of taxi ranks. Taxi and bus shelters have been constructed along major routes such as D1200 (Senwabarwana-Windhoek road), Wegdraai to Eldorado road, Letswatla to Windhoek road

and D1598 (Kibi to Schiermoonikoog road). The Municipality should explore the introduction of Blouberg Bus as part of the Bus Rapid Transport System as is the case in the City of Joburg and Polokwane Municipalities.

Local integrated Transport Plan

The plan has been developed and adopted by council.

Licensing and registering authority

The municipality has a Licensing and Registering authority unit at head office Senwabarwana. The process of opening these services at Alldays and Eldorado Satellite Offices was continued in the period under review and culminated in the functioning of the Alldays and Eldorado learners licensing centres while other full licensing services remained unfulfilled. These services are now earmarked for Hariswish and Langlaagte

Law Enforcement unit

For the period under review, the municipality had a Law Enforcement Unit at head office, Senwabarwana and Alldays Satellite Office, which shares the service with Eldorado Satellite Office.

#### 3.10. PLANNING

#### INTRODUCTION TO PLANNING

The responsibility of the municipal planning function relates to the following functions: settlement establishment and formalization, processing of land development applications, Approval of land use rights applications such as rezoning, consolidation, subdivisions and consent use applications, implementation of building regulations and enforcement of building By-law.

During the 2023/25 financial year, the following were achieved: Tolwe layout plan was implemented and completed and the pre-approval of the surveyor-diagram for the subdivision of the farm Monmouth. A total of 245 low cost houses were constructed and handed over to beneficiaries

Main challenges experienced in the financial year 2023/24 are as follows-: None compliance to Land use policies, building regulations and illegal invasion of land in Senwabarwana, Borkum and Alidays. Three main Service delivery priorities -: Service delivery and Infrastructure development, LED and spatial Planning. The attraction of investors e.g. Establishment of the third mall in Alidays (Gillfillian) and Senwabarwana

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Measures taken to improve the performance: Improved community engagement/public participation, mes. The other main considered is the role solds on

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### 3.11 LOCAL ECONOMIC DEVELOPMENT (INCLUDING TOURISM AND MARKET PLACES)

### INTRODUCTION TO ECONOMIC DEVLOPMENT

The municipality approved Local Economic Development Strategy and growth strategy. The strategy identifies the key sectors of the Blouberg Economy being retail development, agricultural development, SMME development, manufacturing, tourism development and community based public works. Amongst anchor projects identified in the strategy there is the development of retail centres in nodal points, the exploration of alternative energy sources and agricultural development initiatives.

The period under review witnessed the implementation of the following key service delivery priorities:

Implementation of the Venetia mine underground project with a budget of over R2m for hawkers stalls in Senwabarwana complex

Exploration of mineral resources by Ironveld\ HACRA at Harriet's wish, Cracouw and Aurora with strong positive prospects of mining continued. The exploration has yielded positive results, a mining license has been granted, and construction is expected to commence soon. The new explorations by Sylvania Platinum and Platinum Group Metals has brought some hope in the people of the municipality in terms of job creation.

The creation of over 1410 job opportunities through Community Works Programme, EPWP(260), and implementation of municipal capital works programme through labour-intensive methods was maintained.

### INTRODUCTION TO CHILD CARE; AGED CARE; SOCIAL PROGRAMMES

During the period under review, there were no IDP targets for the provision of Aged Care and Social Programmes. The municipality only a played a coordination role with the Department of Health and Social foregoing of the municipal relationship and the following during the coordination role with the Department of Health and Social foregoing the municipal relationship and the following during the coordinates are provided to the coordinates and the coordinates are provided to the coordinates.

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and the same aligner inclamantation of building participas sad cally remain of a

### COMPONENT D: COMMUNITY & SOCIAL SERVICES

The municipality did not play much role on community and social services such as libraries and archives; museums, arts and galleries; community halls; cemeteries and crematoria; childcare; aged care; social programmes, theatres due to capacity challenges. This statement only excludes cemeteries wherein the municipality coordinates the function in Alldays, Senwabarwana and, to a smaller extent, R293 towns of Witten, Dilaeneng, Puraspan and Indermark.

### 3.55 CEMETORIES AND CREMATORIUMS

The Municipality operated the cemetery function in the two R293 towns of Senwabarwana and Alldays. Cremation services are still outsourced as per request.

\*\*Alleasan a fallon to improve the particular and community engagement public.\*\*

### 3,56. CHILD CARE; AGED CARE; SOCIAL PROGRAMMES

These services are mainly with the relevant departments and Municipality is assuming a coordinating role.

### . COMPONENT F: HEALTH

The provincial department of Health and Social Development renders the clinics and ambulance services.

### COMPONENT G: SECURITY AND SAFETY

Law enforcement: there is a law enforcement service within our municipality, which has been decentralized to Alldays and Tolwe Satellite Office.

Licensing and Registering Authority: our municipality has this function, which was also decentralized to both Eldorado and Alldays Satellite.

Fire and disaster management services are functions of the district municipality; however, our municipality plays a coordinating role with regard to disaster management. A disaster coordinator was employed to that effect.

The licensing of animals is a function of the department of Agriculture; however, our municipality has a pounding function, which deals with the control of stray animals out of the public roads and at unauthorized places.

We have a by-law that deals with the control of public nuisances, but it is not implemented due to capacity constraints.

### THE TABLE BELOW REFLECTS AVAILABILITY AND BACKLOG OF STANDARD SPORTS FACILITIES WITHIN WARDS

WARD	AVAILABLE	BACKLOG	
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9	0	1, complete it in the property	(a. 30. a. c. o. 5. a. (a. )
10			तुनस्य इत्तर को तत्र गत्र क्रमणी स्थितः । स्क
11.:	0	1	
12.	(O) (A) (A) (A) (A) (A) (A) (A)	1 Transporter approximate	5
13	O 1 Nate Mark in	1 no mainte de centration	partire at the size RZ95 feater to Suff
14,	1 STANDARD BEN SERAKI		
15	0	1回引き関節を行う的でした	
16	1 STANDARD ELDORADO SPORTS FACILITY		Repertitutive and introference is 2000. I
17	1	1	ninci in unu mus sa semmes ine minimu u
18	1 ALLDAYS SPORTS COMPLEX		
19	1 SENWABARWAN STADIUM	0	
20	0	1	
21	0	1	
		'	

22	1 PINKIE SEBOTSE SPORTS COMPLEX	
TOTAL	5	17

The challenge is that some sports and recreation facilities available do not have enough facilities such as high mast lights for night games; athletic rubber tracks etc. Another challenge with the amenities is on the available halls, which are not used as multi-purpose community centres but are only used scarcely as normal halls.

### 5.5.3 INTERVENTIONS

The municipality, together with SAFA and private partners, construct and upgrades sports and recreational facilities annually. SAFA has to construct an artificial soccer facility as part of its 2010 legacy projects. With regard to community halls, the plan is to move away from normal standard halls and build multi-purpose centres. The Municipality has completed construction Senwabarwana sports complex.

### 3.67 OTHER (DISASTER MANAGEMENT, ANIMAL LICENCING AND CONTROL, CONTROL OF PUBLIC NUISANCES AND OTHER)

### INTRODUCTION TO DISASTER MANAGEMENT, ANIMAL LICENCING AND CONTROL, CONTROL OF PUBLIC NUISANCES, ETC

The municipality has a unit that specifically deals with disaster incidents and the rehabilitation of disaster victims. The unit is working in collaboration with Capricorn District Municipality (CDM). The budget is set aside annually to attend to disaster issues. The District provides its locals with resources and personnel for proper execution of their duties. The municipality has a credible Disaster Management Plan, which gave the municipality areas that need an urgent attention. The municipality hold Disaster Management Advisory Forum sitting on quarterly basis to inform communities about performance regarding incidents that occurred under the period review.

### COMMENT ON THE PERFORMANCE OF DISASTER MANAGEMENT, ANIMAL LICENCING AND CONTROL OF PUBLIC NUISANCES. ETC OVERALL:

Disaster management is a district function; however, our municipality plays a coordinating role to this effect. A disaster coordinator has been employed at officer level to assist in coordination of disaster issues between the district municipality and the local communities

### INTRODUCTION TO SPORT AND RECREATION

### COMPONENT H: SPORT AND RECREATION

All settlements have access to cemeteries though such are not formalized. There is 5 standard sports facilities at Eldorado, Senwabarwana Pinkie Sebotse, Senwabarwana Sports Complex and at Ben Seraki (Buffelshoek).

Blouberg area has 11 community halls. There is one Thusong service centre at Eldorado and it hosts the municipal offices, Department of Education, Department of Agriculture, Department of Labour, SAPS and Department of Health.

### COMPONENT I: CORPORATE POLICY OFFICES AND OTHER SERVICES

This component includes corporate policy offices, financial services, human resource services, ICT services, property services.

### INTRODUCTION TO CORPORATE POLICY OFFICES, Etc.

The components comprises Secretariat, Auxiliary Services, Human Resources, ICT Services and Communications, The main objective is to provide support and auxiliary services to all departments and the political components of the municipality. Some of the functions include fleet control, Office accommodation, Cleaning Services Effective security Services reliable and efficient telecommunication services, timely and well-collated qualitative documents

### 3.69 EXECUTIVE AND COUNCIL

The Components includes The Mayor, Councillors and Municipal Manager, Introduction to executive council Blouberg Local Municipality was established in terms of demarcation notice as NP351 in the Extraordinary Gazette 100 of October 2000. The Municipality is a category B as determined in terms of section 4 of the Local Government Municipal Structures Act No 117 of 1998

It is a Municipality with a collective executive system as contemplated in section 2(a) of northern province Determination of types of municipalities act (4) of 2000 Blouberg Municipality has however and approved delegation system that seeks to decentralize decision making within the institution and improve the pace at which services are delivered to the community. This is intended to maximize administrative and operational efficiency and provide adequate checks and balances for line with the delegation system, some decisions making powers have been cascaded from council to the executive committee, its portfolio committee and full time councillors. Other powers have been delegated to the Municipal Manager

ion plate the magicilis or week was need two coefficial designs. The making with a

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Control of the Military and with the time and the control of the first the control of the contro

Component includes executive office (mayor, councillors; and municipal manager) was and personnel for purpose executive of other demand. If the recommendation

### INTRODUCTION TO EXECUTIVE AND COUNCIL

### THE PERFORMANCE OF THE EXECUTIVE AND COUNCIL:

The support for councillors' policy is in place and councillors receive support in respect of the various aspects of their daily activities as a coordinate representatives, in-house workshops on governance and presentations. Tools of trade were provided in line with upper limits for several aspects. Councillors

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NOTES TO ESTABLISHED LA COMPRENCIA DE C

### 3.70 FINANCIAL SERVICES

### INTRODUCTION FINANCIAL SERVICES

The financial services of the municipality are in the Budget and Treasury office, which is responsible for the following Units::1) Revenue and a services, 2) Expenditure Management, 3) Supply Chain Management, 4) Budget Management, and Assets Management For the period operations under review, SCM and Assets Management were housed in one unit.

Most revenue on the finance department comes from equitable shares, financial management grants, conditional grants (MIG & INEP) and the other sources of income, such as interest earned, rent received, development fund and other sundry income. A full report on financial performance is contained in chapter 5 of this report, which deals with Annual Financial Statements and performance.

### 3.71. HUMAN RESOURCE SERVICES

### INTRODUCTION TO HUMAN RESOURCE SERVICES

Human Resources Unit is comprises of Human Resources Management, Skills Development, Occupational Health and safety, Employment Equity, Labour Relations, Compensation For Injuries and Diseases, and Employees wellness. The unit priorities includes timely filling of vacancies to support municipal vision and objectives, improving working conditions and skills development. Not all the funded positions for 2023/24 were filled. All Human Resources committee including the Occupational Health and Safety Committee were established comprising of employees from all levels and work stations and were crucial in helping Management identify and address working conditions that posed threat to the health and safety of employees.

### SERVICE STATISTICS FOR HUMAN RESOURCE SERVICES

i. Human Resources Development – The Workplace Skills Plan (WSP) and Annual Training Report were developed and submitted in April 2022 for implementation in the 2023/24 financial year as per the Local Government SETA directives. The municipality has developed training programmes for councillors and employees, bursaries for employees, internships and learner ships as informed by the WSP. There were no bursaries for employees during the year under review.

ii. Labour Relations and Occupational Health and Safety – The Local Labour Forum, was revived and helped in sustaining employeremployee peace while the OHS had a committee established which met its full quota of meetings, which had a positive impact.

Employees Health and Wellness – Employee Wellness Day was held and employees participated in activities that included among other various forms of testing e.g. HIV, High Blood Pressure, Sugar Diabetes etc. and a few presentations were made in respect of employee welfare by different banking institutions, insurance companies etc.

Compensation for Injuries and Diseases - there was no reported injuries on duty during the period under review.

Employment Equity – One aspect that we were found wanting on is the Employment Equity. Though the Employment Equity Committee is in place, it could not influence employment/hiring of people from the designated groups.

Organizational Design - Council approved the Organizational Structure.

Compensation and employees benefits - all pension pay-outs were done within fourteen days of application receipt.

Recruitment, selection and placement - all funded posts were filled.

Condition of Services - all employees employed during the period in issue signed their contracts of employment.

Leave Management - all leaves were captured

### COMMENT ON THE PERFORMANCE OF HUMAN RESOURCE SERVICES OVERALL:

The Human Resource Division performed relatively well particularly on the aspect of recruitment. Not all the budgeted positions were filled as amongst others three senior manager positions are still vacant. Employment Equity is the area where the division was found more wanting with middle management the most glaring. Out of twenty four (24) managers, only four (4) are female and none of those was employed during the period under review. The Training Committee was functional and assisted in the enhancement of capacity building wherein at least seven (7) employees were awarded municipal employees bursaries. Training programmes were well-coordinated. The Employment Equity and Occupational Health and Safety Committee did relatively well by complying with the schedule of meetings completing their quota though implementation of resolutions taken in those fora remain a challenge. The Workplace Skills Plan and Annual Training Report were timeously compiled and submitted and programmes thereof were accordingly followed

### 3.72 INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) SERVICES

This component includes Information and Communication Technology (ICT) services.

### INTRODUCTION TO INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) SERVICES

Information and Communication Technology is but one area that is cardinal in ensuring that communication lines from within and outside the municipality are maintained. Its major service delivery priorities include I. improvement of citizen participation within the municipality governance; ii. To enable and support technology integration throughout the municipality. To deploy technology for cost effective, responsive service delivery to citizens, business, employees and government. Council and the Executive Committee respectively adopted the IT Governance Framework and a number of policies and plans notably Change Management Policy, ICT Security Policy as well as the Data and Laptop Policy. The Corporate Services Portfolio Committee was favoured with compliance monitor reports to track progress in that regard.

### PERFORMANCE OF ICT SERVICES OVERALL:

The ICT did not perform well mainly due to lack of budget. The Disaster Recovery and Business Continuity Plans could not be put to a test due to constraints relating to time and resources. There was also a lack of sufficient environmental control equipment – no fire suppression, water and smoke detectors. Lack of user account management procedures also contributed to the not so great performance. These safety and environmental controls could not be fitted due to lack of funds.

Contract During the contract has a second material highest on set in a second material highest on set in a second product of the contract of t

entrino procesi di Berla gallo il 1994 (1994). Habito di la contrata il 1994 il contrato di Contrato di Salard Santano mattas del Romano e generale, il 1888 il 1888 di Agrander, Salaran Milliano eggi salari di

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### CHAPTER 3: 2023-24 ANNUAL PERFORMANCE REPORT

### 2. INTRODUCTION AND LEGISLATIVE BACKGROUND

The Blouberg Municipality 2023/24 Annual Performance Report highlights the service delivery and developmental achievements, challenges, measures to improve on the performance. The Report has been compiled in terms of legislative provisions; amongst others, these include Municipal Systems Act (MSA) No. 32 of 2000, Municipal Finance Management Act (MFMA) No 56 of 2003, and National Treasury Circulars (circulars 11 and 63). Section 46 of MSA states that a Municipality must prepare for each financial year a Performance Report and further that the said report must form part of the Municipality's Annual Report for each financial year in terms of chapter 12 of

the MFMA. This Annual Performance Report is a reflection of the Municipality's actual performance in relation to what was planned for in the Integrated Development Plan (IDP) and Service Delivery and Budget Implementation Plan (SDBIP). It is therefore a post-reflection of planned targets and their actual performance with a provision for reasons for variance as well as mitigating and corrective measures taken. The Annual Performance Report 2023/24 is aligned to the Municipal IDP and Budget for the 2023/24 financial year and that it is further aligned to the Service Delivery and Budget Implementation Plan and in-year reports.

The Annual Performance Report 2023/24 evolved over time. It is a product of the in-year engagements monthly, quarterly, half-yearly and ultimately annual basis. These reports served at various committees namely Management, Steering Committee, Portfolio committees, and Review Sessions, Executive Committee, Audit Committee, Municipal Public Accounts Committee (MPAC) and Municipal Council.

### 3. PURPOSE OF THE ANNUAL INSTITUTIONAL PERFORMANCE REPORT 2023/24

### The Annual Performance Report serves the following Purposes:

- The provision of a report on performance in service delivery and budget implementation plan for the 2023/24 financial year
- To promote transparency and accountability for the activities and programmes of the municipality vis-à-vis the six key performance areas
- To provide a record of activities of the municipality for the 2023/24 financial year to which this report relates.

### 4. SUMMARY OF PERFORMANCE FOR THE 2023/24 FINANCIAL YEAR.

### 4.1. SUMMARY OF PERFORMANCE FOR THE 2023-24 FINANCIAL YEAR

### 4. SUMMARY OF PERFORMANCE FOR THE 2023-24 FINANCIAL YEAR. 4.1. SUMMARY OF PERFORMANCE FOR THE 2023-24 FINANCIAL YEAR

The table below indicate the summary of Annual SDBIP Performance 2023-24 per KPA. Out of 112 targets for the year, 100 targets were achieved while 12 targets were not achieved. The overall Annual Performance stands at 89 %

Key performance area	Total Targets	Annual	Total Annual Targets Achieved	Total Annual Targets not Achieved	Overall Percentage of Targets achieved		
Basic Service and Infrastructur Development	30	ia ren aaren	<b>22</b> (i) = 4,55,9 + () (=5,56,55)	8 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	73% A la compadito to e		5 79 28 31, 34 75 75
Municipal Transformation an Organisational Development	1 26	n nuchusen Live i senseten	- <b>25</b> 1 _ 1 11 12 48 \$4.541	a <b>t</b> ual coy and he	96% ji jaran a zaza		:::
Local Economic Development	.4	in the second	<b>3</b> si storiumente P Akreno editasia (Th		75% of contact to the	I I	
Financial Viability and Management	. 14		13 2004 (1940) 144, Films	1	93%		
Good Governance and Public Participation	36		35	tomical mark	97%		1.7.5.
Spatial Planning	2	1.47	2.01 (	O profesion special since	100%	21	
Overall Total Municipal Targets	112	:	100: promote transcription and the promote transcription and the second	arency and accoun	: <b>89%</b> sendoe delik cability for the activi		

### The table below illustrate comparison of 2023-24 and 2022-23 performance Total Targets not Overall Percentage of Targets Department **Total Targets Total Targets Achieved** Achieved achieved 2023-24 2022-23 2023-24 2022-23 2023-24 2022-23 2022-23 2023-24 73% 73% 30 34 22 25 Basic Service and Infrastructure Development 87% 26 32 96% 25 28 Municipal Transformation and Organisational Development 75% 3 75% 4 Local Economic Development 93% 94% 14 16 13 15 Financial Vability and Management 100% 97% 36 35 35 35 Good Governance and Public Participation 100% 100% 2 2 Spatial Planning 88% 112 100 12 15 89% 123 108 Overall Total Municipal Targets

4.2. COMPARISON OF 2023-24 AND 2022-23 SDBIP PERFORMANCE

Basic Service and Infrastructure Development  Maintained  Good Governance and Public Participation  Spatial Planning  Maintained  Maintain	Department	Improved	Maintaine	Declined	77-77-77	Comment				 
Basic Service and Infrastructure Development    Compared to 9 in 2022-23	1.				1564 a 1574 a				- 1	
Municipal Transformation and Organisational Development  Local Economic Development  Maintained  Maintained  Maintained  Maintained  Maintained  Declined by 3	Basic Service and Infrastructure Development			4 <del>1</del>		compared	511			 
Municipal Transformation and Organisational Improved by 12% not achieved  Local Economic Development Maintained 1 target was not achieved 1 target was not not Spatial Planning Not Not Not		1 1	Maintained	1		1		<u> </u>		 
Development 12% achieved  Local Economic Development Naintained 1 target was not achieved  I target was not achieved  1 target was not achieved  1 target was not achieved  1 target was not achieved  Soafial Planning Not Not	Municipal Transformation and Organisational	Improved by		1 1 12 13, 70, 1	e miere e procesio	1	1 007 675 72		36	
Local Economic Development  Maintained  1 target was not not  Maintained  Good Governance and Public Participation  Spatial Planning  Not  Not	Development	1		·		achieved			· ··ka sama	 12.50
Maintained achieved  1 target was not achieved  Good Governance and Public Participation  Declined by 3 not  Spatial Planning  Not				1 - A 1	n promisi alakan	1 target was				
Financial Mability and Management  Maintained  Good Governance and Public Participation  Declined by 3 1 target was not  Not  Spatial Planning	ocal Economic Development		Maintained	1 . 1		1 '	. * ====		ा चित्रक	 
Maintained achievved  Good Governance and Public Participation Declined by 3 % 1 target was not  Spatial Planning			3 1	A.		1 target was				 
Good Governance and Public Participation 3 % not Not	inancial Mability and Management		Maintaineo	<u>.</u>		1				
Spatial Planning	Good Governance and Public Participation					1		-  -  -	-,,,,,,,,	 
	Spatial Planning	1 2 3				1				

### 5. PERFORMANCE OF EACH EXTERNAL SERVICE PROVIDER

The municipality is compelled in terms section 46 (1) (a) of Municipal Systems Act of 2000 to prepare for each financial year a performance report reflecting performance of each external service provider during that financial year. Here under follows the performance of each external service provider during the referred to financial year

## 5.1 PERFORMANCE RATING IN RESPECT OF CONTRACTED SERVICE PROVIDERS DURING 2023/24

# THE ASSESSMENT OF THE PERFOMANCE OF SERVICE PROVIDERS WILL BE-+ BASED ON THE FOLLOWING RATING SCALE.

TEVEL	TERMINOLOGY	DESCRIPTION
2	Excellent/Outstanding	Performance far exceeds the standard expected of the service provider at this level. The appraisal indicates
	Performance	that the service provider has achieved above fully effective results against all performance criteria and
		indicators as specified in the awarded contract.
4	Very Good/Performance	Performance is significantly higher than the standard expected in the job awarded. The appraisal indicates that
~~	significantly above	the service provider has achieved above the fully effective results against more than half of the performance
	expectations	criteria and indicators and fully achieved all others throughout the period of the contract awarded.
က	Good/fully effective	Performance fully meets the standard expected in all areas of the job awarded. The appraisal indicates that the
		service provider has fully achieved effective results against all significant performance criteria and indicators as
		specified in the awarded contract.
2	Fair /not effective	Performance is below the standard required for the specified job. Performance meets some of the standards
		expected for the job and the assessment indicates that the service provider has achieved below fully effective
	leieţ	results against more than half of the key performance criteria and indicators as specified in the awarded
	s fig.	contract,
1	Poor /unacceptable	Performance does not meet the standard expected for the job awarded. The assessment indicates that the
		service provider has achieved below fully effective results against all of the performance criteria and indicators
		as specified in the awarded contract. Further that the service provider failed to demonstrate the commitment or
		ability to bring performance up to the level expected in the job despite management efforts to encourage
	1	Improvement.
	-3	

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COMMENTS AND RECOMMENDATI		The processes of appointment of contractor to complete the remaining scope of works is underway	The project annual target was completed on time	48
SERVICE PROVIDERS PERFORMAN CE (i.e. Poor, fair, good etc.)		Poor	Dood .	
REASON FOR NON-COMPLETION		Contractor Terminated	N/A	
ACTUAL PERFOMANCE	(COMPLETED OR INCOMPLETED)	Incomplete	Completed	
EXPENDITURE TO DATE		R 486 593.75	R 536,079.01	្រាមចៀតស្តី។ ប៉ែញ ស្ត្រីការស៊ីម៉ាស៊ីម. ស្ត្រីការស្តើម៉ាស៊ីម.
VALUE FOR THE CONTRACT AWARDED		R974,902,00	<b>8</b> 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
APPOINTE D SERVICE PROVIDER S		Oltatech Consulting Urich Constructio n	AES consulting engineers JMJ Electrical and Manageme nt	
PROJECT NAME		Construction of Avon Multi-purpose community Centre	Bayswater Electrification project	

1915 W.S.

Mochemi	CMC	R 350 000.00	R 350 000.00	Completed	N/A	Good	The project annual
Electrification	Electrical			•			target was
326	and					-	
	nt		;				
	Business						
	Suppliers						The state of the s
Alldays	Risima	R1,110,000.00	R1,110,000.00	Completed	N/A	Good	The project annual
projects	Manageme						completed on time
•	±						•
	Oakantswe Constructio						
	n and						
Hannel	Projects	54 000 000 00	04 000 000	O constitution of	MIA	7.0	1
Mongalo Electrification	Electrical	טסיססיססייוע	N1,000,000,00	completed	¥.	nons	farget was
project	Projects						completed on time
•	and		-				•
	Manageme						
	nt - Transfer						
	Business			٠			
	Suppliers						
							THE PARTY NAMED AND ADDRESS OF
		-					
			٠.		÷		49

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Swartz	AES	R900,000.00	R900,000,00	Completed	N/A	Good	The project annual
Electrification	consulting						target was
project	engineers						completed on time
	JMJ						
	Electrical						
	Projects	1					
-	and		1 3 1 5				
	Manageme		Control of the contro				
	ı						
		R1,400,000.00	R1,400,000.00	Completed	ΝΆ	Good	The project annual
Electrification	Electrical						target was
	Projects						completed on time
٠	and						•
	Manageme		:	5. -			
	2						
	Ĕ						
	Prest						
	Business						
-	Suppliers						
SimpsonElectrificati	Risima	R200,000.00	R200,000.00	Completed	N/A	Good	The project annual
on project	Projects			•			target was
•	Manageme						completed on time
	E						•
	Oakantswe						
	Constructio					,	
	n and						
	Projects						
Senwabarwana	Volt	R 5 412 286	R 5,209,682.65	Incomplete	contractor	fair	The Contractor
electricity	Consulting				encountered		was informed to
substation (Phase2)	Engineers				hardrock		submit the revised
7	<b>X</b>						

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catch-up plan in order to ensure that the project is completed by the end of September 2024.	The project annual target was completed on time	The project annual target was completed on time	The project annual target was completed on time	51
	<b>G</b> 000	D000	Good	
	N/A	N/A	NIA	
	Completed	Completed	Completed	
1	R3,999,305.96	R2,298,985.66	R986 984.07	
	R4,000,000.00	R25,000,000.00	R17,000,000.00	
NSK JV F.	Dolmen consulting engineers Maphala Group Services	Morwa consulting engineers	Sizeya Consulting Engineers	
:	Sefihlampsayana Access road and stomrwater control	Rehabilitation of Senwabarwana Internal Streets and Stormwater Control	Construction of Alldays Internal Street and Stormwater Control Phase 2	

Good The project annual target was completed on time	Good The project annual target was completed on time Good The project annual target was completed on time	Good The project annual target was completed on time.	Good The project annual target was completed on time.
N/A Go	N/A Go	N/A Go	N/A Go
Completed	Completed	Completed	Completed
R1,109,054.07	R 1 964 101,03 R 2 196 470,97	R 1 051 331,79	R 992 289,29
R5,100,000.00	R1,965,220.00 R2,196,524.00	R 1 051 331,79	R 992 289,29
PJMJ Engineerin g and plant hire	internal Consulting and Engineers control Sizeya  of Sizeya control Consulting Halane Engineers	Dolmen Consulting Engineers Bakone Mathekga wide	Dolmen Consulting Engineers Civik Constructio n and plant hire
Re-graveling of Ga- Kgatla Access Road and stormwater control (4.0km)	Construction of Kwarung internal streets and stormwater control Construction of access road from Bosehla to Thalane	Construction of Danzig Creche	Construction of Mongalo Creche

Substation	Volt	R 27.800.000.00	∞	Incomplete	Manufacturin	fair	Constant
(Senwaharwana	Consulting		12.446.504.77		o processes		monitoring of the
132/22KV 20 MVA)	Fnoineers				of the		project to he
Phase 3	Oakantswe				terials	-	completed within
	Constructio				takes long.		the approved time.
	n > - and	· · · · · · · · · · · · · · · · · · ·	Į	A Company of Company of the Company			
	Projects			-			
Construction of	SVM Civil	R 24,773,378.72	2	Completed	N/A	Good	The project annual
Lethaleng to Pickum	<u> </u>		24,773,378.72				target was
access roa	Lexy		3 3				completed on
	World						time.
	(PTY)LTD		:				
	JV Ngojama					•	
	Trading						
	Enterprise						
	္မ						
Construction of	Morula	R33,859,434.99	R32,377,422.55	Incomplete	Delay in	fair	Constant follow-
Mochemi access	Consulting						up with the
road and internal	Engineers				materials		
street	Mpophoma				from the		
	Constructio				supplier		ō
				-	•		materials.
				-			
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## 5.2. COMPARISON OF PERFORMANCE OF SERVICE PROVIDERS FOR 2023-24 AND 2022-23

Seven (7) projects were rolled over for 2023/24 financial year whereas only three (03) projects were rolled over in the 2022/23 financial year, No service provider was terminated due to poor performance in the 2022/23 financial year and one 01 Service provider was terminated in the 2023/24financial year.

Year		Total nu	Service providers rated good providers rated fair	Service providers rated fair	Service providers rated poor	Service provider/s terminated
		service providers				
2022-23						
	The Control of the Co	14	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	,	0	0
2023-24	*					
		20	16	က	τ-	<del>-</del>

Mary Control of the second of			
6. CAPITAL GRANT SPENDING			
. Charles also			:
6.1. CAPITAL GRANTS SPENDING FOR 2023-24	. 4.	 :	
All the second s		:	

spend 98.9% of ditional R47 100 iditional funding	00.00 Allocation			Comments	One project not completed completed
lity has managed to 000 000.00 and ad and 9.13% of the ad	l 53.4% of R33 000 0		was at 98 %	2022/23 Percent Spending	
nicipal ed R 4 00.00	spend		nding	2022/23 Spendir	98%
r 2023/24. The Mu vality was allocate llocated R4, 000,0	/ has managed to		ar where MIG spe	2022/23 Allocation	R50,408,000
The Municipality was allocated R 49,059 000 and additional R10, 000.00 for MIG for the financial year 2023/24. The Municipality has managed to spend 98.9% of the total allocation inclusive of the additional funding of Municipal Infrastructure grant .The Municipality was allocated R 4 000 000.00 and additional R47 100 000 for MDRG for the financial year 2023/24. The Municipality has managed to spend 99.9% of the allocated R4, 000,000.00 and 9.13% of the additional funding amount of MDRG.	<sup>2</sup> for the financial year 2023-24. The Municipality has managed to spend 53.4% of R33 000 000.00 Allocation	ID 2022/23	it for 2023-24 compared to 2022-23 Financial year where MIG spending was at 98 %	2023-24 Percent Spending	99%  99%  99%  900000  53%  98%  98%  98%  98%  98%  98%  98%  9
and additional R10, 000.C Il funding of Municipal In The Municipality has ma	0 for INEP for the financia	ENDING FOR 2023/24 AN		2023-24 Allocation	R59,059,000  R33,000,000,000  70 February Prints Comments of Comme
y was allocated R 49,059 000 ion inclusive of the additiona or the financial year 2023/24.	The Municipality was allocated R33 000 000.00 for INEI of INEP	6.2. COMPARISON OF CAPITAL GRANTS SPENDING FOR 2023/24 AND 2022/23	Municipality has managed to spend 98.9% of MIG gran		
The Municipality v the total allocation 000 for MDRG for amount of MDRG.	The Municipality of INEP	6.2. COMPARIS	Municipality has	Grant	NEP INEP

MDRG	R4,000,000	%08'66	R300	83.40%	N/A
MDRG Additional funding	R47,100,000.00	9.13%	0	0	Three projects not complete
		-			

### 7. OPERATING REVENUE COLLECTION

Seven (7) projects were rolled over for 2023/24 financial year whereas only three (03) projects were rolled over in the 2022/23 financial year, No service provider was terminated due to poor performance in the 2022/23 financial year and one 01 Service provider was terminated in the 2023/24 financial year.

### 7.1. 2023-24 OPERATING REVENUE COLLECTION

The Municipality has managed to collect R 132 709 223.51 out of R 114 506 855 Operating Revenue budget for 2023-24. This represent 115 % of operating revenue

## 7.2 COMPARISON OF 2023,24 AND 2022,23 OPERATING REVENUE COLLECTION

7.2. COMPARISON	7.2. COMPARISON OF 2023-24 AND 2022-23 OPERALING REVENUE COLLECTION	JPEKA I ING KEVENUE CO	JELEC HON				
ltem	2023-24 P. C. P. S. C. P. S. C. P. P. P. C. P. P. P. C. P. P. P. C. P.	2023-24 Provided to the second		2022/23		Comments	
	2023-24		2023-24	2022/23	2022/23	The 2023-24	
Operating Revenue Collection	Collection	ection Operating budget Actual Collection	Actual Collection	Operating budget	Actual Collection	improved from 2022-23	

R 103 171 697 R 80 080 111.15 due to improved collection on assessment	rates 78%
R 132 709 223.51	T 1
R 114 506 855	115%
	Overall Percentage

Item	2023/24		2022/23		Comments
Operating Revenue	2023/24 Operating budget	2022/23 Actual Collection	2022/23 Operating budget	2022/23 Actual Collection	The 2023/24 collection has
Collection	R 103 171 697	R 80 080 111.15	R 98 619 265	R 102 404 532	declined from 2021-22 linancial
Overall Percentage	%82		100%		year due pour conection on assessment rates

## 8. PERFORMANCE CHALLENGES AND MEASURES FOR IMPROVEMENT

Despite overall performance, there are challenges that needs to be highlighted in order to improve going forward.

The table below illustrate some of the challenges and measures for improvement.

Improve on billing system and collection measures invasions  Improve on billing system and collection measures and traffic revenue sources.  Support the work of revenue management committee invasions for example township establishment and reginations.	Measures for Improvement Improve on billing system and collection measures Identification of additional revenue sources. Support the work of revenue management committee Implement forward planning and proactive land use measures that will alleviate land invasions, for example township establishment and registration, by-law enforcement
ectricity collection,	ollection measures ue sources. Inagement committee I proactive land use measures that will alleviate land establishment and registration, by-law enforcement
	I proactive land use measures that will alleviate land establishment and registration, by-law enforcement
Appointment of term contractor for plant mainten	
Ageing machinery and infrastructure plant annually	Appointment of term contractor for plant maintenance and budgeting for purchase of plant annually
Electricity loss	Appointment of electricians and budget allocation for smart, split meters and meter audit
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10. CERTIFICATION OF ANNUAL REPORT 2023/24

The Annual Performance report 2023/24 has been compiled in line in terms of Section 46 of Municipal System Act no 32 of 2000, circular 11 and 63 of Municipal Finance Management Act no 56 of 2003. I therefore certify that this report represents the highlights of the performance of the Municipality during 2023-24

### RAMOTHWALA REFILWE MUNICIPAL MANAGER BLOUBERG LOCAL MUNICIPALITY

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,是一个人,我们就是不可以是有一种,但是我们有话,可以有什么的话,也可能是这种情况,这种是这种人的话,也可以是一个人的话,也可以是一个人的话,也可以是一个人的话,也可以是一个人的话,也可以是一个人的话,

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,是这种人,他们也是一个人的,我们就是一个人的,我们就是一个人的,我们就会一个人的,我们就会一个人的,我们也会一个人的,我们也会一个人的,我们也会一个人的,我们也不是一个人的,我们也不是一个人的,我们

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Target	Achieved.	20	househol	ds	electrified	and	energised	at	Sweetho	me	village.	-	:						
70 households	electrified and	energised at	Sweethome	village by June	2024					:							-		
New indicator						: : : :					· · · · · · · · · · · · · · · · · · ·								
Number	plonseholds	electrified	and	energized at	Sweethome	village by	June 2024					-		-					
Sweeth	оше	village		*			1												
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Manuf Const	acturi	Вu	proces	ses of	the	materi	ais	takes	guol	time.						_			
Target not	Achieved.	Construct	ion of	Access	Road and	Installatio	n of	Power	Transfor	mer,	NECR and	22KV	Switchge	ar not	done as	we still	waiting	for the	delivery
Procurement	and installation	of 1 x 20MVA	132/22KV	Power	Transformer,	1X NECRT, 1 x	AC/DC	Distribution	panel and	construction	100 metres	paving Internal	Access Road	by June 2024					
Perimeter	fence(120m),	Drilling and	equipping of	borehole(01)	and Building	of Substation	House(160m2)	,Paving	procured and (350m2),Acces	s road (1.3km).	Construction	of Primary	Plant Platform,	Construction	of Primary	Plant	Equipment	Foundations,	Supply and
Number	20MVA	132/22KV	Power	Transformer, borehole(01)	NECRT,	AC/DC	Distribution	panel	procured and	installed and	construction	100 metres	paving	Internal	Access Road	by June 2024			
Senwa	barwan	a	electric	ity .	substat NECRT	ion	Phase	် က											
2	provid	. 45	sustain	able	energy	to all	house	polds						-					-
1	tion of	the	Project	on the	DP,	Project	Registrati	on,	Compilati	ou of	Specifica	tion/Tend	ē	documen	ts,	Tender	advert,	Evaluatio	, ·
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10 x 210L	emulsion	drums, 700 x 25	kg cold mix	bags and 10 x	20L road	marking paints	purchased for	Senwabarwana	Internal Streets	by June 2024						
700 Square	meters of	patching	potholes and	materials 50 square	meters of road 20L road	e 2024 markings at	Senwabarwan	a Internal	Streets by	June 2023	-	-				27 C
Number set	of identified	road	maintenance	materials	purchased	by June 2024										
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Target not	Achieved.	90	Culverts	construct	ed, 4 wing	walls not	construct	ed and 60	culverts	purchase	ö				-	12				5		有 (5)	. (E. )	* 1.5	\$ + 1 - 1 500	- 
06 Culverts and	4 wing walls	constructed	and 60 culverts	purchased by	June 2024												254 - 12 - 12 - 13 - 13 - 14 - 15 - 15 - 15 - 15 - 15 - 15 - 15 - 15		-0. 	de la constante de la constant				3.7		
64 new	culverts and	14 wing walls	constructed	by June 2023										1 13 14 41		3-1-				9-1 2-1 2-1 2-1 2-1 3-1 3-1 3-1 3-1 3-1 3-1 3-1 3-1 3-1 3			*****			
Number of	culverts	constructed	complete	with wing-	walls and	number	culverts	purchased	by June 2024	-			-			in the second se						w				
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Target	Achieved.	4 sets of	identified	road	maintena	nce	materials	purchase	d. (Wheel	barrows	(05),	Brooms	(30),	square	shovels	(10) and	digging	spades	(10).		5.3 1 :		, y5
4 sets of	identified road	maintenance	materials	purchased by	June	2024(Wheel	barrows (05),	Brooms (30),	square shovels	(10) and	digging spades	(10).											
4 sets of	identified road	maintenance	materials	purchased by	June	2023(Wheel	barrows(05),Br	ooms(30),squa	re shovels(10)	and digging	spades(10) by	June 2023		1.5 1.5 2.6 2.6 2.6 2.6 2.6									
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Target	Achieved.	100%	constructi	ou of	Mongalo	Creche	Complete	d by	Septembe	r 2023	(100%	constructi	ou of	Superstru	cture with	roofing,	fencing,	Kids play	around.			N1 27
100%	construction of	Danzig Creche	Completed by	September	2023 (100%	construction of	Superstructure	with roofing,	fencing, Kids	play ground.	Drilling of	borehole and	septic tank				1 1					설 전 성 성 경
Appointment	of contractor,	Site handover,	Site	setablishment,	Foundations,	Drilling of	borehole,	Brickwork	Super	structure up to	wall plate level	completed by	June 2023	1) 2 2	- % 			100 mm m	3.7	1.000		
Percentage	construction	of Danzig	Creche	Completed	by	September	2023						:		10 T	7 <u>14</u> \$.5			1	Post of the Contract		
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<b>Drilling of</b>	borehole	and	septic	tank)		1				:   =0 	* #5 * 1 * 1	- 11 - 2 - 3 - 1 - 2 - 4	<u></u>		3 <sup>2</sup> 25 2 5 3	en en Near Near Near Near Near				<u>1</u> 13	Control of the contro	Vil. Sie	
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N/A R 992 Advert, 289 (R appointm 992 288 ) ent letters, handover minutes, Site visit report ,pictures and Completi on certificat e																				
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tion of provid of the e safe Project and on the Sustain IDP, able Project educati on facility Compilati service on of s Specifica tion/Tend er documen ts, Tender advert, Evaluatio n,	100%		Mongalo		Completed by	- :	2023 (100%	construction of	Superstructure	with roofing,	fencing, Kids	play ground.	Drilling of	borehole and	septic tank)			-		
tion of provid of the e safe Project and on the Sustain IDP, able Project educati on facility Compilati service on of s Specifica tion/Tend er documen ts, Tender advert, Evaluatio n,		of contractor,	Site handover,	Site	setablishment,	Foundations,	Drilling of	borehole,	Brickwork	Super	structure up to	wall plate level	completed by	June 2023	•					
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Drilling of borehole septic tank) (1) 1and SCALL COLL CARS 7<u>5</u>, Appointm Construc tion, closeout. Design, ents,

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	. <u>=</u>	deliver	y of	materi	als	from	the	suppli	eľ										
Target not Delay	Achieved.	4,0 km	constructi	on of	Sub-base,	base layer	works	and	interlocki	ng	pavement	for	Mochemi	access	road and	internal	street		
Construction of	4,4 Km of	Roadbed layer,	Sub base, base	layer and	interlocking	pavement for	Mochemi	access road	and internal	street	completed by	June 2024							
New Indicator	*												:						
Kilometres	of Roadbed	layer, Sub	base, base	layer and	interlocking	pavement for	Mochemi	access road	and internal	street	completed	by June 2024							
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of Lethaleng from of ensure ng and Roadbed (5,2 km of to Pickum the availab Pickum layer and access road Project lifty of Project to Project to Compilati suppor completed on on of transp completed on of transp completed on on of transp completed completed error from from the completed on of transp completed complet
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01 substation	constructed at	Senwabarwana(	Phase 2) by	June 2024	(Isolators(8x132	kv)Current	transformers(15	x132kv),Voltage	transformers(6x	132kv)Circuit	breakers(5x132	kv),Twin	tubular bus	bars	bar(2x132kv),C	olumns(2x132k	v),4 x highmast	lights and	Perimeter
Perimeter	fence(120m),	Drilling and	equipping of	Senwabarwa borehole(01)	and Building	of Substation	House(160m2)	Paving	(350m2),Acces	s road (1.3km)								: .	
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nce report	compiled.	Target	Achieved.	100%	Percentag	e traffic	stationery	purchase	ö		Target	Achieved.	4	Transport	awarenes		campaign	conducte	p	
		100%	Percentage	traffic	stationery	purchased by	June 2024				4 transport	Awareness	Events	conducted by	June 2024					
		100%	Percentage	- «			June 2023				2 transport	Awareness	Event	conducted by	June 2023	÷			-	
		Percentage	traffic	stationery	purchased stationery	by June 2024	i i				Number	transport	Awareness	Events	conducted	by June 2024	100 mg/s	•		
		BLM		• •				er Kr	:		BLM		:							
		To	ensure	enong		materi	al for	Traffic	service	v	70	celebra	te	transp	ort	month	and	promot		
		Purchase	;	. 3		· .					Coordina	te te	awarenes	ø	campaign	G				
		Procurement	of stationery								Catering for	four	awareness's							
		MTO	D 37		·						MTO	D 38		*						

一年第五年との人とした。他の情報を選り、別との難しないできなる情報を記録を確認しているので、別にいてものないを情報を持ち

我们是我们的一个的人就是有好了,我们就想到了一个时间的时候,只是我们的人们就会看到我们的时候,我们就是我们的一个时间,我们就是我们的一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个

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	Equipme	ŧ	maintena	nce	report			Pound	awarenes	ທ	campaig	us	reports								
	R 84	500.00 (R	57 474)	•				OPEX													
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	Number VTS	machines	calibrated by	June 2024	-			Number	awareness	campaigns	conducted	by June 2024				- - - - - - - - -		100 mm	23. 23. 24. 30. 34.		
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	Maintena	nce	.*	<del></del>	* .			campaign	s s						:		-		• .		
	Maintenance	of equipment		-				Pound	Awareness	campaigns				·							
	MTO	D 39						MTO	D 41												
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purchase	Availa	BLM	Number set	New Indicator	10 sets of	Target	N/A	N/A	R 200	Proof of	Com
	bility		of uniform		uniform	Achieved.			000.000 (R	purchase	munit
	of PPE		purchased		purchased for	10 sets of			170 800)		>
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*		•	Enforcement		Enforcement	purchase					ces
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**			June 2024		June 2024	Enforcem					
			÷			ent					
				• .		Personnel					_
Maintena	To	BLM	Number	3 municipal	7 municipal	Target	N/A	ΑN	R 379	Municipa	Com
nce	ensure		municipal	buildings	buildings	Achieved.			000( R	I building	munit
	safe		buildings	maintained by	maintained by	7			315 420)	maintena	>
-	Munici		maintained	June 2023 June 2024	June 2024	municipal				uce	Servi
	pal		by June 2024			puildings				reports	ces
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	s ·				1	0					

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D46	of Sports	nce	ensure	:	sports	facilities	facilities	Achieved.			000(R	facilities	munit
	facilities		nser-		facilities	maintained by maintained by	maintained by	3 sports			159 460)	maintena	>
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			À	<i>f</i> : .	by June 2024			maintaine				reports	ces
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D47	oţ	nce	ensure		community	hails	halls	Achieved.			(R 184	ity halls	munit
	Community		user-		halls	maintained by	maintained by	မွ			865)	maintena	>
	halls		friendl		maintained	June 2023	June 2024	communit				nce	Servi
			>		by June 2024	•	-	y halls				reports	ces
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			Halls				the second of th	1 2					

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OPEX		· _							R 530	a /00 000	NI )00-000	394 366)	-				
N/A							-		ξ. X								
N/A									N/A								
Target	Achieved.	4 Disaster	Awarenes	, : , : , :	campaign	conducte	: '	i.	Target	Achieved		4	Quarterly	SDBIP	reports	compiled	.a. 1 <u>e</u> a.
4 disaster	Education and	awareness	campaigns	conducted by	June 2024		· •	2 2 3 3 4 12 2 4 4 7	4 SDBIP	Reporte	e de la company	compiled by	June 2024				
4 Education	and	awareness	campaigns	conducted by conducted by	June 2023 June 2024	· · · · · · · · · · · · · · · · · · ·	-		4 SDBIP		21000	compiled by	June 2023				
Number	disaster	education	and	awareness	campaigns	conducted	by June 2024		Number of			Reports	compiled by	June 2024			
BLM		-	5		: ::		· ·	1 / 1 / 2   4   4	BLM						•		
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campaign	v			. 5	7 ;			- 2	Compilati			quarterly	SDBIP	Reports			
Conduct	Disaster	Management	education	and	awareness	campaigns to	communities	-	IDP Steering	Committees		and Review	Sessions				
MTO	D49								MTO	2							

MM/M  ayor'  Office  MM/M  ayor'  Office	
Individua I Performa nce assessm ent Reports and Attendan ce Registers Monthly Physical Security Reports	
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Target Achieved. 2 Individual Assessm ents conducte d (Annual and Mid- year). Target Achieved. 12 Physical services reports	compiled
2 Individual Assessments conducted(Ann ual and Mid- year) by June 2024  12 Physical security services reports compiled by June 2024	
Number 2 Individual individual Assessments performance conducted(An assessments nual and Midconducted(A year) by June nnual and 2023 mid-year) by June 2024  Number 12 Physical Physical Security services reports compiled by June 2023	
Number individual performance assessments conducted(A nnual and mid-year) by June 2024 Security security services reports compiled by	June 2024
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Conducti ng individual performa nce Assessm ents ents ent and payment of Physical Security	service provider
Performance Assessments Security Management	
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			pal		June 2024		· ·	by-laws	aints	g		of by-	es
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			; ;	·				:		laws			
MTO	Contract	Reports	Strengt	BLM	Number	4 contract	4 contract	Target	N/A	N/A	OPEX	Contract	Corpo
D 57	Management		hen		contract	management	management	Achieved.				Manage	rate
			munici		management	reports	reports	4 contract				ment	servic
		**	pal		reports	compiled by	compiled by	Managem				Reports	es
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			service		June 2024	• •		compiled					
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		reports	munici		reports	compiled by	compiled by	4			246193		servic
			pal		compiled by	June 2023	June 2024	Litigation					es
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Projec	Project Details												
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Portfolio	of	evidence			Reports	and	pictures					_					
2023-24	Budget(E	xpenditur	e)		R 650 000	(R 355	450)										
	Corre	ctive	Meas	nres	Proje	ct will	pe	funde	d in	finan	cial	year	2024-	25			
	Reaso	n for	Varian	93	Quotat	<u>lo</u>	was	above	the	pndge	t t	cater	for the	third			_
	Actual	Performa	nce	1 1	Target not	Achieved.	02 LED	projects	financially	supported	•				* <u></u>	-	
2023-24 Annual	Target				3 Identified LED	Projects	Financially	supported by	June 2024					· · · · · · · · · · · · · · · · · · ·			
2022/23	Baseline		·		3 LED projects	supported	financially by	June 2023			-		:				
Key	Performance	Indicator	,		Number	identified	LED Projects	Financially	supported by	June 2024	-			-		ALC: N	
Strateg Locatio	_		4		BLM		-		-				3 .				
Strateg	<u>.2</u>	Objecti	Xe.		10	create	and	promot	e LED	initiativ	es in	the	busine	SS	sector		,
Project	Descripti	on (major	activities)		Financial	support	<b>t</b>	identified	ED	Projects							
Project Name					LED Projects												
Proje	ct/K	<u>a</u>	Num	per	9	01(1)		-									_

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Econ	omic	Devel	орте	⊒t &	Plann	ing					
Reports	and	Attendan	Se	Register							
R 170 000 Reports	(R 49	826)									
N/A											
N/A											
Target	Achieved.	1 LED	summit	held.	:		•		'n.		
1 LED summit	held by June	2024									
New Indicator			-					V-62	-		
Number LED	summit held	by June 2024							1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
BLM											
	create	and	promot	e LED	initiativ	es in	the	hisina	2	SS	sector
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LED Summit Coordina To											
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Econ	omic	Devel	opme	n, Se	Plann	ing	•					-							•	131	
Hawkers	manage	ment	reports								·										
OPEX																					
N/A	<b>-</b>			-				<u>.</u>													
N/A																					
Target	Achieved.	04	Quarterly	report on	managem	ent of	hawkers	⊆	Senwaba	rwana	and	Alldays	compiled	,		2 t					
4 quarterly	reports on	management of	hawkers	compiled by	June 2024										A STATE OF THE STA	Paris Pari Paris Paris Paris Paris Paris Paris Paris Paris Paris Paris Pa Paris Paris Paris Paris Paris Paris Pari Pari Pari Paris Paris P			,		
4 quarterly	reports on	management	of hawkers	compiled by					:					12							
Number	quarterly	reports on	management	of hawkers		June 2024			-	·						- 1 - 1 - 1 - 2 - 2 - 2 - 2 - 2	 	 -	<u></u>	<del></del> -	
BLM			7						1												
<u>م</u>	create	and	promot	e LED	initiativ	es in	the	busine	SS	sector							 			-	
managem	ent of	hawkers		//	;					•							 	 		<del></del>	
Informal	traders																				
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Com	munit	>	Servi	ses		,					Ī.,							132	707		
List and	EPWP	reports													,		·				
R 5 785	000 (R5	344 724)																			
N/A											:										
N/A	·								-								,				
Target	Achieved.	260 job	opportuni	ties	created	through	EPWP	program	me.				, in .		-					-	n F
260 job	opportunities	created through	EPWP	programme by	June 2024										\$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7					-	
235	opportunities	created by	June 2023					:			TIONAL)			150 150 270 270 270 270 270 270 270 270 270 27		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			• .		
Number job	opportunities	created	through	EPWP	programme	by June 2024				MENT	SICAL &INSTITUTIONAL				7 7 7 7 7 7 7 7 7						
BLM							:			MANAGE	MAN, PHY										
2	create	doį	opport	unities	throug		EPWP	progra	mme	ITY AND	TIES(HU	-		· <del></del>	* 1 * 1 * 1						•••
Appointm	ent of	EPWP	PRACTIO	NERS			;			 FINANCIAL VIABILITY AND MANAGEMENT	EY CAPABIL	ADMINIS	TRATIVE	AND	FINANCI	AL	CAPABIL			-	
EPWP - Grant										FINAL	BUILDING OF KEY CAPABILITIES (HUMAN, PHYSICAL &I										
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Proje	Proje Project Name	Project	Ď.	Locatio	Key	2022-23	2023-24 Annual				2023-24	Portfolio	Resp
ct/X		Descripti ic	. <u>.</u>		Performance	Baseline	Target	Actual	Reaso	Corre	Budget(E	of	ldisuo
<u>n</u> .		on (major	Objecti		Indicator	2-		Performa	n for	ctive	xpenditur	evidence	a)
Mun		activities) ve	, ve		-			nce	Varian	Meas	(e)		Depar
ber		7.	· .						ల్ల	ures			tment
MFV	Annual	Compilati	Enhan	BLM	Number set	2022-23 AFS	1 set of AFS	Target	A/N	N/A	R1	Acknowi	Budg
<b>₹</b>	financial	ou of	es		of AFS	compiled &	Compiled &	Achieved.			150,000.0	edgemen	ಕ ಕ
	statement	AFS	Sound		Compiled &	submitted to	submitted to	1 set of			0 (R 990	t of the	Treas
			Munici		submitted to	AGSA, LPT&	AGSA,LPT,COG	AFS			200)	receipt	nı
			pal		AGSA,LPT,C	NT by June	HSTA & NT by	Compiled			· •	from	
			financi al viabilit	-	OGOHSTA& NT by June 2024	2023	June 2024	& submitted to AGSA,				AGSA	
			y and manag ement					COGHST A & NT.					
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MFV         Monthly         Compilati         Enhan         BLM         Number         12 monthly         budget         Achieved.         Achieved.         Achieved.         Achieved.         Achieved.         Achieved.         Budget         4.8         Monthly         Budget         Statements         12 monthly         Budget         Achieved.         Ach					•		-								
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N/A											N/A											
Target	Achieved.	<b>4</b> ×	MSCOA	projects	implemen	tation on	reports	compiled			Target	Achieved.	400X	Monthly	reconcilia	tion,	registers	and			· ·	
4 x MSCOA	projects	implementation	reports	compiled by	June 2024	1 · · · · · · · · · · · · · · · · · · ·					400 x monthly	reconciliation,	registers and	schedules	compiled by	June 2024			# E	22		
1 MSCOA	projects	implementatio	n reports	compiled by	June 2023 June 2024				•		12 monthly	reconciliation	and registers	reported to	portfolio by	June 2023	17. 27. 28.					• •
Number	MSCOA	projects	implementati	on reports	compiled by	June 2024		-		٠.	Number	monthly	reconciliatio	n, registers	and	schedules	compiled by	June 2024	27 24 34 34	-		
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Compilati	on of	reports			; :	<i>1.</i> ;	· · · ·			***	Compilati	on of	reports		<del></del>							
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seinpaus	compiled	Target	Achieved.	1 x draft	budget	compiled	and	tabled by	March	2024.		:
		1 x draft budget Target	compiled and Achieved.	tabled by June tabled by March	2024							
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Target	Achieved.	1X final	budget	compiled				:			Target	Achieved.	×	adjustme	nt budget	compiled	and	submitted	ţo.
1 x Final budget Target	compiled by	June 2024	-								1 x adjustment	budget	compiled and	submitted to					
Number final 1 Final budget	compiled by	June 2023	:								Adjustment	budget	compiled by	June 2023	:				
Number final	budget	compiled by	June 2024								Number	adjustment	budget		June 2024				
BLM							- -				BLM				:				
Enhan	93	Sound	Munici	pal	financi	<del>-</del>	viabilit	y and	manag	ement	Enhan	93	Sound	Munici	pal	financi		viabilit	y and
Compilati Enhan	ou o	reports	1	,		ē		٠.		, .	Compilati	on of	adjustme	nt budget				-	
Annual	Budget	(Final)									Adjustment	budget							
MFV	M 08					•					MFV	60 ₩							

· 化机物 化多分子 你看着一家的人的话,我们就是一个我们的人们看着我们的一个人,不是一个人的话,这个女孩子

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conncil,	LP & NT.	
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manag	ement	:

Budg	ತ ಕ	Treas	ury				•				·
Quarterly Budg	financial	reports									
OPEX											
N/A	·····								_		
N/A											
Target	achieved.	<b>4</b> ×	quarterly	financial	report	compiled	and	reported	to EXCO	& Council	
4 x quarterly	financial report	compiled and	reported to	Executive	committee and	Council by	-			= ·	
4 x quarterly	financial	report	compiled and		EXCO &						
Number	quarterly	financial	reports	compiled reported to	and reported	to Executive   Council by	Committee(E June 2023	XCO) and	Council by	June 2024	•
BLM	-						:	# 100 miles			
Enhan	9	Sound	Munici	pal	financi	70	viabilit	y and	manag	ement	
Compilati	on of	report					,				
Compile	financial	report,	(section 52)	-							
MFV	图 12										

Budg	et &	Treas	any			-					Budg	et &	Treas	ury						
Procure	ment	plan									SCM	training	report	and	Attendan	es	Register			7
OPEX											<b>0</b> 2	250,000.0	0 (R 239	845)	-					
N/A			<b></b>								N/A									
N/A											N/A									į
Target	Achieved.	1×	procurem	ent plan	develope	d and	approved.				Target	Achieved,	01X SCM	training	attended	•	N . ∄			]  -  -
×	procurement	plan developed	and approved	by June 2024	•						1 x SCM	Training	conducted by	June 2024						1 S
1×	procurement	plan	developed and	approved by							1 SCM	Training	attended by	June 2023		. :				
Number	procurement	plan	developed	and		June 2024				,	Number SCM	Training	aftended by	June 2024		2 2 77 2 72 2 73 2 74 2 74	,	13 14 15 15 15 15		
BLM				 	7						BLM		:							-
$\overline{}$	ee	Sound	Munici	pal	financi	<u> </u>	viabilit	y and	manag	ement	Enhan	9	Sound	Munici	pal	financi	<del></del>	viabilit	y and	
Compilati	on of	report	1.	:			,				Conduct	training	of SCM	practition	e					
Procurement Compilati Enhan	plan										Conduct	training of	SCM	practitioner		•••				
MFV	₹ 13									,	MFV	M 15							1-2	

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List of	awarded	Bids	(updated)						٠			
OPEX					-							
N/A		,	-									
N/A												
Target	Achieved.	4×	updated	awarded	Bids	placed on	website.		: .	 		
4 x updated	awarded Bids	placed on	website by	June 2024			4		# 1		-	
12 x updated	awarded Bids	reports by	June 2023				5. 2. 2.					
Number		awarded	Bids reports	by June 2024			12 14 14 14 14 14 14 14 14 14 14 14 14 14	- 7		18 or	7 (5 2 - 2 - 5 - 5 - 5 - 5 -	000 000 000 000 000 000 000
BLM	191	-										7
Enhan	es	Sound	Munici	pal	financi	<del>-</del>	viabilit	y and	manag	ement		
Compilati	;	reports										
Acquisition	management(	Bids	Register)									
MFV	M 16											
	Acquisition Compilati Enhan BLM Number 12 x updated 4 x updated Target N/A N/A OPEX	AcquisitionCompilatiEnhanBLMNumber12 x updated4 x updatedTargetN/AN/AOPEXList ofmanagement(on ofceupdatedawarded Bidsawarded BidsAchieved.	AcquisitionCompilatiEnhanBLMNumber12 x updated4 x updatedTargetN/AN/AOPEXList ofmanagement( Bidsceupdatedawarded Bidsawarded BidsAchieved.awardedBidsreportsSoundawardedreports byplaced on4 xBids	AcquisitionCompilatiEnhanBLMNumber12 x updated4 x updatedTargetN/AN/AOPEXList ofmanagement( Bidsceupdatedawarded Bidsawarded BidsAchievedAchievedawardedBidsreportsSoundawardedreports byplaced on4 xBidsRegister)MuniciBids reportsJune 2023website byupdated(updated)	AcquisitionCompilatiEnhanBLMNumber12 x updated4 x updated4 x updatedTargetN/AN/AOPEXList ofmanagement( Bidsceupdatedawarded BidsAchieved.Achieved.BidsBidsreportsSoundawardedreports byplaced on4 xBidsRegister)MuniciBids reportsJune 2023website byupdated(updated)palby June 2024June 2024awarded(updated)	Acquisition       Compilati       Enhan       BLM       Number       12 x updated       4 x updated       Target       N/A       N/A       OPEX       List of         management(       on of       ce       updated       awarded Bids       awarded Bids       Achieved.       Achieved.       Bids         Bids       reports       Sound       awarded       reports by       placed on       4 x       Bids         Register)       Munici       Bids reports       June 2023       website by       updated       (updated)         pal       by June 2024       June 2024       awarded       Bids       (updated)         financi       financi       Bids       Bids       Bids	Acquisition       Compilati       Enhan       BLM       Number       12 x updated       4 x updated       4 x updated       Achieved.       Achieved.       Achieved.       List of awarded         Bids       reports       Sound       awarded       reports by placed on teports by placed on teports       4 x       Bids         Register)       Munici       Bids reports       June 2023       website by updated awarded       (updated)         financi       by June 2024       June 2024       awarded         financi       al	Acquisition       Compilati       Enhan       BLM       Number       12 x updated       4 x updated       17 x updated       12 x updated       13 x updated       13 x updated       14 x       Achieved       Achieved	Acquisition       Compilati       Enhan       BLM       Number       12 x updated       4 x updated       Achieved.       Achieved.       Achieved.       List of awarded Bids awarded Bids awarded Bids awarded Bids awarded Bids reports       List of awarded Bids awarded Bids awarded Bids awarded on Ax       Ax       Bids awarded Bids awarded on Ax       Bids awarded Innancial Bids reports       June 2024       Awarded awarded awarded Innancial Bids awarded Innancial Bids       Availabilit       Bids awarded Innancial Bids       Availabilit       Availabilit <td>Acquisition       Compilati       Enhan       BLM       Number       12 x updated       4 x updated       Target       N/A       N/A       OPEX       List of awarded         management( on of reports       ce       updated       awarded Bids       Achieved       Achieved       awarded         Bids       reports       Sound       awarded       reports by       placed on       4 x       Bids         Register)       pal       by June 2024       website by       updated       (updated)         financi       by June 2024       June 2024       awarded       (updated)         viabilit       viabilit       website.       website.</td> <td>Acquisition       Compilation       Enhan       BLM       Number       12 x updated       4 x updated       Target       N/A       N/A       N/A       OPEX       List of awarded bids         Bids       reports       ce       updated       awarded Bids       Achieved       Achieved       awarded         Bids       reports       Sound       awarded       reports by       placed on       4 x       Bids         Register)       pal       by June 2024       June 2024       awarded       awarded       (updated)         financi       by June 2024       June 2024       awarded       awarded       awarded         y and       y and       website.       website.       awarded         manage       y and       website.       website.</td> <td>Acquisition       Compilati       Enhan       BLM       Number       12 x updated       4 x updated       12 x updated       4 x updated       Minior       Achieved       Achieved       Achieved       List of awarded Bids       Achieved       Achieved       Achieved       List of awarded Bids       Achieved       Achieved</td>	Acquisition       Compilati       Enhan       BLM       Number       12 x updated       4 x updated       Target       N/A       N/A       OPEX       List of awarded         management( on of reports       ce       updated       awarded Bids       Achieved       Achieved       awarded         Bids       reports       Sound       awarded       reports by       placed on       4 x       Bids         Register)       pal       by June 2024       website by       updated       (updated)         financi       by June 2024       June 2024       awarded       (updated)         viabilit       viabilit       website.       website.	Acquisition       Compilation       Enhan       BLM       Number       12 x updated       4 x updated       Target       N/A       N/A       N/A       OPEX       List of awarded bids         Bids       reports       ce       updated       awarded Bids       Achieved       Achieved       awarded         Bids       reports       Sound       awarded       reports by       placed on       4 x       Bids         Register)       pal       by June 2024       June 2024       awarded       awarded       (updated)         financi       by June 2024       June 2024       awarded       awarded       awarded         y and       y and       website.       website.       awarded         manage       y and       website.       website.	Acquisition       Compilati       Enhan       BLM       Number       12 x updated       4 x updated       12 x updated       4 x updated       Minior       Achieved       Achieved       Achieved       List of awarded Bids       Achieved       Achieved       Achieved       List of awarded Bids       Achieved       Achieved

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OPEX												
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Clash	οť	progra	mmes									
Target not Clash Devel OPEX	achieved.	02x	revenue	managem	ent	meeting	held.					
4 x revenue	management	meetings to be	held by June	2024		- - - - - - - -					, te	
2 revenue	management	meetings held	by June 2023		4		\$					
Number	revenue	management	meetings	held by June	2024		, , , , , , , , , , , , , , , , , , ,					
BLM						. 3 						
Enhan	8	Sound	Munici	pal	financi	<u></u>	viabilit	y and	manag	ement		
Revenue Enhan	managem	ent	committe	ø	meetings	to be	held	·				
MFV Revenue	management	committee			-				-			
MFV	M 17											

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Bndg	et es	Treas	r T								Budg	et ex	Treas	an						
Unbundli	ng of	Asset	report								Incidents	Report								
R 1 100	000 (R	803 060)									OPEX									
A/N			<u></u>								N/A							_		
N/A										-	ΝΑ									
Target	Achieved.	_	Unbundli	ng of	assets	report	compiled				Target	Achieved.	12	monthly	incidents	reports	compiled		* ;	· -
1 x unbundling	of assets report	compiled by	June 2024								12 monthly	incidents	reports	compiled by						
1 Asset	unbundling	reports	compiled by	June 2023		1		-			12 monthly	incidents	reports	compiled by	June 2023					
Number	unbundling	of assets	report	N 6	June 2024	* *	· · · · · · · · · · · · · · · · · · ·		-		Number	incidents	reports	compiled by	June 2024		1 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1			
BLM			: :					; ;			BLM									
Enhan	Se	Sound	Munici	pal	financi	<u></u>	viabilit	y and	manag	ement	Enhan	ce	Sound	Munici	pal	financi	<u></u>	÷ilidoiv.	VIADIIII	y and
Unbundli	ng of	Asset	Register	, , , , , , , , , , , , , , , , , , ,		F					Reports									
Unbundling	of Asset	Register									Reporting of	incidents	occurred							
골	M 28								·		MFV	M 30								

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NDP ACTIVE	ACTIVE ENGAGEMENT OF CITIZENS IN THEIR OWN DEV	DE CITIZENS	IN THEIR	OWN DEVEL OPMENT	MENT							
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Project Details					:							
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ct/K	Descripti	:: ::	_	Performance	Baseline	Target	Actual	Reaso	Corre	Budget(E	of	disuo
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Num	activities)	s) ve		· ·			nce	Varian	Meas	(e)		Depar
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MM/M	ayor,	Office									MM/M	ayor,	Office					
2023-24	Audit	report									Minutes	and	Attendan	es	Registers			
R 5 000	000(R4	754 783)									R 400	000 (R	385 301)					
Devel	d	and	imple	ment	actio	_	plan				N/A							
Qualifi	ed due	to 3	areas.								N/A							
Target not	Achieved.	~	qualified	andit	opinion	obtained	for 2022-	23	financial	year.	Target	Achieved.	04 Risk	and 04	Audit	Committe	Ð	meetings
1 unqualified	audit opinion	obtained for	2022-23	financial year	by June 2024		•		•	•	04 Risk and 04	Audit	Committee	meetings held	by June 2024			-
Unqualified	audit opinion	obtained for	2021-22								08 meetings	held by June	2023					
Number	unqualified	audit opinion	obtained for	2022-23	financial year	by June 2024					Number Risk	and Audit	Committee	meetings	held by June	2024		
MTB								\$			BLM							
Improv	eq	audit	opinio	_	T						Improv	þ	audit	opinio				
Coordina	tion of	external	Audit	process	3			· -				tion of	Risk and	Audit	Committe	Φ	meetings	
Auditing											Audit & Risk   Coordina	Committee	Allowances					
GGP	P 01									· · ·	ССР	P 02						

医鼠虫菌属 医经验检测量 医多种异形 医多种异种 医多种多种 医多种性神经病 化物物 医多种物物 医多种动物 医多种动物 医多种动物 医多种性性

GGP	Printing and	Productio	70	BLM	Number	2 editions	2 newsletter	Target	N/A	N/A	R 200 000	Copy of	Corpo
Р 03	Publication	n of	improv	•	newsletter	newsletters,	editions, 60	Achieved.			(R 150	newslette	rate
		Municipal	Ø		editions,	100 diaries	diaries and	2	···		000	7.	servic
	:	newslette	comm		diaries and	ld and 1000	2000 calendars	newslette				Reports	es
	,	r,diaries, unicati	unicati		calendars	calendars	produced by	r editions,				and PoP	
.,		calendars	ō		Ş	produced by	June 2024	60 diaries					
		٠.	- to		June 2024	June 2023		and 2000					
					7			calendars					
						₹.	1 1 5	produced.					
GGP	Publicity and	procurem	Enhan	BLM	Number	40 banners	20 banners and	Target	N/A	N/A	R 350	POP and	Corpo
P 04	Branding	ent of	peo		banners and	and 4 gazebos	2 gazebos	Achieved.			000.000	delivery	rate
		banners	comm		gazebos	procured by	procured by	20			R297 973	notes	servic
		and	unicati		procured by	June 2023	June 2024	banners					es
		gazebos	Б		June 2024			and 2				_	***
			-		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			gazebos	. <b>.</b>				
								procured.					
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Corpo	rate	servic	es		•				Corpo	rate	servic	es							147
Council	outreach	report				<del></del>			Minutes	and	Attendan	9	register				•		
R 1 215	000 (R1	081 905)							R 200 000	(R 95 905									
N/A									N/A										
N/A								•	N/A										
Target	Achieved.	6 Council	outreach	program	теѕ	coordinat	ed and	supported	Target	achieved.	4	Whippery	managem	ent	meeting	coordinat	ed and	supported	
6 Council	oufreach	programmes	coordinated	and supported	by June 2024				4 Whippery	management	meeting	coordinated	and supported	by June 2024	- 10 - 10 - 12 - 12 - 14				
6 Council	outreach	programmes	coordinated	and supported and supported					4 Whippery	management	meeting	coordinated	and supported	by June 2023					
Number	Council	outreach	programmes	nated	and	supported by	June 2024	Mark to the Control	Number	Whippery	management	meeting	coordinated	and	supported by	June 2024			0 L E-1
BLM								* * * * * * * * * * * * * * * * * * *	BLM			·					ı		
Enhan	ced	Comm	unity	partici	pation	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	: -		Promot	0	multip	arty	relatio	IIS	, 25		7 ; 2 ; 2 ; 2 ;		
Meetings				- 1		**	-	÷.	Meetings				-						
Community	Participation								Whippery	Management									
GGP	P 08								GGP	P 09		•						•	

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Corpo	rate	servic	Se			Corpo	rate	servic	es			
	program	mes	report			Ward	Committ	ee	Conferen	93	Report	
R 790 000 MPAC	(R 601	167)				R1,853	000 (R1	852 243)	`	."		
N/A						N/A						
N/A						N/A						
Target	Achieved.	5.MPAC	programs	coordinat	ed.	Target	Achieved.	01 Ward	committe	Ð	conferenc	e held.
5 MPAC	programs	coordinated by	June 2024	* <u>= 100000000000000000000000000000000000</u>		01 Ward	committee	conference	held by June	2024		
5 programmes	coordinated	by June 2023	:				committee	conference	held by June	2023		
Number	MPAC	programs	coordinated	by June 2024		Number 01 Ward	Ward	committee	conference	held by June	2024	
BLM						BLM	1					
<u>م</u>	improv	<b>a</b>	public	partici	pation	To	improv	0	public	partici	pation	
Coordina To	tion of	MPAC	program	mes		Coordina	tion and	support				
MPAC	Programmes			-		Ward	Committees'	Conference	Programmes			
GGP	P 10	·			****	GGP	P 11			·		

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Corpo	rate	servic	Se					_
Ward	Committ	99	meetings	Report	<del>-</del>			
R4,908	000.00 (R Committ	4 520 861						
ΝΑ								
N/A								
Target	Achieved.	220 ward	committe	, , , , , ,	members	received	monthly	stipends
220 Ward	Committee	members	receiving	monthly	stipend by June   members	2024	т. Ф	
220 Ward	Committee	members	receiving		stipend by s	,	!	
Number	Ward	Committee	members		monthly	stipend by	June 2024	•
BLM				· · ·				•
	improv	ø	public	partici	pation			
Payment	of	stipends	for Ward public	Committe partici	es			
GGP Remuneratio Payment To	P 12 n of ward	committees				-		
GGP	P 12							

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P 13 sup			1040	<u> </u>	Number	Number of	60 Rules of	Target	A/N	A/N	R 200 000	Proof of	Corpo
lite	support	oĮ	books		Rules of	printed	Order, 250	Achieved.			(R 167	purchase	rate
	literature	Booklets	ę.		Order, Ward	booklets by	Ward	60 Rules			350)		servic
		:	assist		Committees'	June 2023	Committees,	of Order,					es
			Counci		Constitution		,	250 Ward					
			llors		and Service		and 100 Service	Committe					
			with	5 4 2 1 2 2	Delivery		Delivery	es					
			Rules		Charter		Charter	Constituti					
			and	:	booklets		booklets	on and					
			Orders		developed by		developed by	100					
		:			June 2024		June 2024	Service					
						-		Delivery					
								Charter					
								booklets					
					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			develope					
			e. Sali			11.5 11.5 11.5 11.5 11.5		ਾ ਹ					

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Econ	omic	Devel	obme	Ӗ	and	Plann	ing	Econ	omic	Devel	opme	ŧ	and	Plann	ing	
Copy of	IDP and	Council	resolutio	=				da	Process	plan and	Council	Resolutio	=			
OPEX								OPEX								
N/A						•••••	•••	N/A								•
¥N								N/A								
Target	Achieved.	<del>~</del>	IDP/Budg	ě	reviewed	compiled.		Target	Achieved.	1 IDP	Process	plan	develope	d and	approved.	
1 IDP/Budget	reviewed	compiled by	June 2024			-		1 IDP Process	plan developed	and approved	by June 2024		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
Number	IDP/Budget	reviewed	compiled by	June 2023.			-	1 IDP Process	plan	developed and	approved by	June 2023				
Number	IDP/Budget	reviewed	compiled by	June 2024				Number IDP	Process plan	developed	and	approved by	June 2024	2.50 - 1.50 - 1.		
BLM		•		*, * *.			:	BLM					- - -			
	ensure	sacces	stul	review	of the	립		To	ensure	secons	sful	review	of the	집		
Review of To	IDP/Budg	et	*.					developm	ent and	approval	of plan					
GGP IDP Review								IDP/Budget	Process plan							
GGP	P 14				•			d99	P 15							

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Econ	omic	Devel	орше	¥	and	Plann	ing	Econ	omic	Devel	opme	nt T	and	Plann	ing	
Proof of	purchase						,	Strategic	sessions	Report	and	attendan	ce	registers		
R 170 000 Proof of	(R 170	( 000	٠					R 650 000	(R 535	( 086						-
N/A								N/A								
N/A								N/A		•					-	
Target	Achieved.	50 IDP	Booklets	produced.		÷ .		Target	achieved.	9	Strategic	session	held			
50 IDP Booklets	produced by	June 2024						6 Strategic	session held by	June 2024						
New indicator		- t					**************************************	2 Strategic	session held	by June 2023			:			
Number IDP	Booklets	produced by	June 2024			10 10 10 10 10 10 10 10 10 10 10 10 10 1		Number	strategic	sessions	held by June	2024			, 1 , 4 , 4	
BLM							r	BLM							·	,
To	ensure	secons	sful	review	of the	造		To	ensure	sacces	sful	review	of the	P D	-	
Produce	Booklets			,				Hold	sessions							7
GGP IDP/Budget	Booklets			_				Strategic	planning	sessions						
GGP	P 16							GGP	P 17							

Econ	omic	Devel	opme	ıţ	and	Plann	ing			
dal	Consulta	tive	reports	and	attendan	9	registers			
R 636 000	(R 544	663)						•		
N/A		·								
N/A					***					
Target	achieved.	13	consultati	Ve	meetings	held				: :
13 IDP	consultative	meetings				reports	compiled by	June 2024	•	
13 IDP	consultative	meetings	conducted and	One IDP One IDP	consultative	reports	compiled by	June 2023		
Number IDP	consultative	meetings	conducted,		consultative consultative	reports reports	compiled by compiled by	June 2024		
BLM			· ·					·		
ပ္	ensure	effectiv	Φ?	public	partici	pation	in the	review	of the	00 0
d <u>O</u>	stakehold ensure	er	consultat	ions	:	3 .				
IDP/Budget	Public	participation				÷			•	
GGP	Р 18				·					

																7
Com	munit	^	servic	es												
Municipa	l Hast	plan			····		***									
OPEX		-16						- a <del></del>								
N/A			, .													
N/A																
Target	Achieved.	<b>~</b>	Municipal	HAST	plan	approved	by the	Local	AIDS	council	and	submitted	to DAC	and	LPAC.	
1 Municipal	HAST plan	approved by	the Local AIDS	council and	submitted to	DAC and LPAC	by June 2024							 		
1 plan	developed and	submitted by	2023					`					:			
Number	Municipal	HAST plan	approved by	the Local	AIDS council	and	submitted to	DAC and	LPAC by	June 2024	-		-			
BLM					,								:			
To	Provid	Ф	suppor	ton	HIVIAI	SS	progra	÷								
developm	ent and	approval	of plan	\$ ·		:	. :				-					
GGP   Development   developm   To	municipal	multi sectoral	implementati	on plan								14.				
g G	P 19									,						

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Minutes Com and munit Attendan y ce servic register es	Com	munit	>	servic	es			Com	munit		servic	4-	
d endan jister				_				Ü	Ε	>	8	es 	
Minu and Attel ce ce regis	Minutes	and	Attendan	ce	register			Minutes	and	Attendan	93	register	
OPEX	OPEX							OPEX		-			
N/A	N/A							N/A					
<b>A</b>	N/A							N/A					
Target Achieved. 4 M&E Meeting held.	Target	Achieved.	4 Local	Council	Technical	meeting	held.	Target	Achieved.	4 Local	Aids	council	
4 M&E meetings held by June 2024	4 AIDS Council	technical	committee	meetings held	by June 2024		:	4 Local Aids	council	meetings held	by June 2024		
2 HIV/AIDS programmes coordinated by June 2023	2 HIV/AIDS	programmes	coordinated	by June 2023				4 Local Aids	conncil	meeting held	by June 2023		
Number M&E 2 HIV/AIDS meetings programme held by June coordinated 2024 by June 207	Number		technical	committee	meetings	held by June	2024	Number	Local Aids	conncil	meetings	held by June	2024
<b>N</b>	BLM			. 1				BLM					
Implem entatio n HIV/AI DS programmes	Implem	entatio		HIVIA	DS	progra	mmes	Implem	entatio		HIVA	DS	
meetings	meetings							meetings					
nes	DS	75	nical	committee				Local Aids	conncil	meetings			
Conduct HIV/AIDS programmes	HIV/AIDS	Council	technical	COM				2	200	E E			

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	•	Com	munit		servic	es					Com	munit		servic	s					156
	,	HIV/AIDS (	Ward	committe	Φ	establish	ment	Report			HIV/AIDS (	Cluster	meeting	reports						
		OPEX									R 100 000	(R 100	( 000							
		N/A									N/A									
		N/A	·							•	N/A							-		
meetings	held.	Target	Achieved.	22	HIV/AIDS	ward	committe	· sə	establishe	p	Target	Achieved.	24	HIVIAIDS	ward/clus	ter	meeting	coordinat	ed.	
		22 HIV/AIDS	ward	committees	established by	June 2024		•			24 HIV/AIDS	ward/cluster	meeting	coordinated by	June 2024		 -			
		22 ward	committees	established by	June 2023			-			2 HIV/AIDS	coordinated	. 23							
		Number	HIV/AIDS	ward	committees	established	by June 2024				Number	HIV/AIDS	ward/cluster	meeting	coordinated	by June 2024	 			
		BLM		. )							BLM			=			÷			
progra	mmes	2	Provid	a	suppor	ton	HIV/AI	DS	progra	mme	Promot	a)	advoca	cy and	stakeh	older	collabo	ration	-	
		establish	ment of	committe	es		<del></del>				meetings									
		Promote	advocacy	and	stakeholder	collaboration					HIV/AIDS	Ward/Cluster	meetings							
		GGP	P 23								GGP	P 24								

																			,
Com	munit	>	servic	S	<u>-,                                     </u>					Com	munit	<b>*</b>	servic	es					
HAST	awarenes	s reports								Report	and	attendan	93	registers					
R 100 000 HAST	(R 97 180	_								R 40 000 (	R 40 000)								
N/A										N/A									
N/A										N/A									
Target	Achieved.	4 HAST	awarenes	w	campaign	s and	preventio	ns held		Target	Achieved.	4 men	and 4	women	councils	meeting	coordinat	eq	1 2
4 HAST	awareness	campaigns and	preventions	held by June	2024					4 men and 4	women	councils	meeting	coordinated by	June 2024	. 1, 7	3 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	. 05 . 05 . 05 . 05 . 05 . 05 . 05 . 05	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
4 HAST	awareness	campaigns	and	preventions	held by June	2023				Two gender	programs	support to the	gender	programs by	June 2023		17 1 = 1		
Number	HAST	awareness	campaigns	and	preventions	held by June	2024			Number men	and women	councils	meeting	coordinated	by June 2024	2000 2000 2000 2000 2000 2000 2000 200	6_3 - 177 - 177		JAMES STATES
BLM										BLM			:				<i>:</i>		
2	preven		spread	of	comm	unicabl	Ð	diseas	es	2	provid	a)	suppor	tto	special	focus	groups		
Hold	awarenes	ď	campaign spread	v			. :			Support	to gender	programs							
Prevent	spread of	communicabl	e diseases			-				Gender	Programme								
GGP	P 25		,							GGP	P 26								

															_	
Com	munit	>	servic	es												
Gender	mainstre	aming	Reports													
R 40 000 ( Gender	R 40 000)		•													
N/A																
ΝΆ																
Target	Achieved.	4 gender	mainstrea	ming	activities	con	ducted as	per	calendar	events			<del></del>		-	
4 gender	mainstreaming	activities con	ducted as per	calendar events	by June 2024	* - · · · · · · · · · · · · · · · · · ·										
Two gender	programs	supported by	June 2023				-				. •				.7.9	
Number	gender	mainstreami	ng activities	con ducted	as per	calendar	events by	June 2024	•			-				
B. R				:			* * * * * * * * * * * * * * * * * * *							1 		
promot	e the	needs	and	interes	ts of	special	focus	groupi	sgu	and	gender	mainst	reamin	ි ත	,	
	on of	events	· ·					:			•			·	. ==	
Special focus   cordinati	groupings	and gender	mainstreamin	5)		•										
GGP	P 27															

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Com	munit	^	servic	es					Com	munit	>	servic	es				·		
Capacity	building	Report	and	attendan	93	registers			Elderly	and	disability	program	mes	report	and	attendan	93	registers	
R 20 000 (	R 5 100)								R 120 000	(R 60 000	_								
N/A									N/A										].
N/A									N/A										
Target	Achieved.	2 capacity	building	workshop	conducte	o o		-	Target	Achieved.	02 events	coordinat	ed.				, iba.	# 원론	: -
2 capacity	pnilding	workshop	conducted by	June 2024					02 events	coordinated by	June 2024								
2 capacity	building	workshop	conducted by	June 2023					Two	programmes	supported by	June 2023	:					٠	
Number	capacity	building	workshop	conducted	by June 2024				Number	events	coordinated	by June 2024							
BLM							:		BLM	-			:						
10	provid	a)	suppor	t t	disabili	ty and	elderly	groups	<b>To</b>	provid	a)	suppor	t to	disabili	ty and	elderly	groups	; 1:	
Conduct	capacity	building	worksho	Sd		3 - 2	•		Coordina	tion of	events								
Special focus Conduct	groupings	and gender	mainstreamin	g(capacity	puilding)		-		Elderly and	disability	programmes								
GGP	P 28								GGP	P 29									

不是其中人名 的复数的 人名英格兰人姓氏克里克的变体 医克耳氏病 医阿拉氏病 医神经病

GGP	GGP Elderly and	meetings	To	BLM	Number	4 elderly and 4 4 elderly and 4		Target	N/A	N/A	R 60 000 ( Minutes	Minutes	Com
P 30	disability		provid		elderly and	disability	disability	Achieved.			R 29 087 ) and	and	munit
	programmes(		Φ		disability	conncil	council	4 elderly				Attendan	^
	Council		suppor		conncil	meetings	meetings	and 4				es	servic
	meetings)		tto		meetings	coordinated	coordinated by	disability				register	es
		. 1	disabili		coordinated	coordinated by June 2023 June 2024	June 2024	council					
:			ty and	* :	by June 2024			meetings					
-			elderly	ė.	:			coordinat					
			groups		F			ed.					
GGP	Elderly and	Worksho	70	BLM	Number	02 capacity	02 capacity	Target	N/A	N/A	R 80 000 ( Capacity	Capacity	Com
P 31	disability	sd	provid		capacity	building	building	Achieved.			R 29 087)	building	munit
	programmes(		ø		building	workshop	workshop	02				reports	>
	Capacity		suppor		workshop	conducted by	conducted by	capacity	,				servic
	(guilding)		t to		conducted	June 2023	June 2024	building					es
-			disabili		by June 2024			workshop					
			ty and					conducte					
			elderly				\$7 20 20 20	ਲ					
			groups										

									Т									_
Com	munit	^	servic	es					Com	munit	^	servic	es					
i	and	Attendan	e S	register					Back to	school	Report	and	attendan	eo Ce	registers			
R 80 000 ( Minutes	R 30 000) and		-			·			R 50	000.000	26 000 )					·		
N/A								<u>.</u>	N/A									
ΑN								<u>.</u>	N/A									
Target	Achieved.	4 Youth	Council	meetings	held.	· · · · · · · · · · · · · · · · · · ·			Target	Achieved.	10	schools	visited	during	back to	campaign	. 25 · · · · · · · · · · · · · · · · · ·	-
4 Youth Council Target	meetings held	by June 2024			:			3.	10 schools	visited during	back to	campaign by	June 2024			1		
4 Youth	Council	meetings held	by June 2023						Number	schools	visited during	back to	campaign by		- 1			
Number	Youth	Council	meetings	held by June	2024				Number	schools	visited	during back	to campaign	by June 2024		The second secon	NIT'S BEAT A	
BLM								* *	BLM									
10	provid	Φ	suppor	t to	Youth	and	childre	: : : :	To	provid	Ф	suppor	t to	Youth	and	childre		
meetings					. •	-		*	Conduct	the back	to school	campaign						
GGP Youth and	children	programme(Y	outh Council	meetings)					GGP Youth and	children	programme(B	ack to school	campaign)					
GGP	P 32								GGP	P 33								
					-													

Com	e munit	^	servic	es					Сош	munit	<u> </u>	servic	es S				_
Career	guidance	and	EXPO	report		·			Youth	month	commem	oration	reports				
R 27 000	(R 9 310)								R70 000 ( Youth	R 40 000 ) month	·-						
N/A						•	· · · · · · · · · · · · · · · · · · ·		N/A								<u> </u>
N/A									N/A								
Target	Achieved.	1 Career	guidance	and EXPO	held.		i .		Target	Achieved.	1 Youth	month	commem	oration	event	hosted.	
1 Career	guidance and	EXPO held by	June 2024				- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	: 	1 Youth month	commemoratio	n event hosted	by June 2024	:				
1 Career	guidance and	EXPO held by	June 2023				-		1 Youth month	commemorati	on event	hosted by	June 2023	W			
Number	Career	guidance	and EXPO	held by June	2024		, T		Number	Youth month	commemorat	ion event	hosted by	June 2024			
BLM	,						ř		ВГМ		•		:				
To	provid	d)	suppor	tto	Youth	and	childre	E	70	provid	Φ	suppor	t to	Youth	and	childre	
Coordina	tion of	event		•	1 2 2		<i>2.</i> € € € € € € € € € € € € € € € € € € €	-	Coordina	tion of	event	·	·				
GGP Youth and	children	programme(C	areer	guidance and	EXPO)				Youth and	children	programme(C	ommemorati	on of youth	month)			
GGP	P 34	_							GGP	Р 35							

The second of th

Com munit y y servic es	4.
	munit y servic es
	day celebrati on report and attendan ce registers
000	(R 55 000)
N/A	
N/A N/A	
Target Achieved. 4 youth capacity building event conducte d.	Achieved. 1 children's day celebrate d.
ent by	June 2024
4 youth capacity capacity building event building event conducted by conducted June 2024  Two 1 children*	children's programs supported by June 2023
y g ted e 2024	children's day celebrated by June 2024
B.M.	
wid poor uth	e suppor to Youth and childre
<u>o</u>	th.
nd me(Y sacity )	children to the programme(C children hildren' day) programs
GGP Youth and P 36 children programme(Y outh capacity building) GGP Youth and	pro hile

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GGP	Youth and	Coordina	To	BLM	Number take	Two	01 Take a child	Target	N/A	N/A	R 100 000	take a	Com
P 38	children	tion of	provid		a child to	children's	to work	Achieved.	,		(R 30	child to	munit
	programme(T	event	0		work	programs	campaign	01 Take a			(000	work	>
	ake a child to	`	suppor	7	campaign	supported by	conducted by	child to				campaig	servic
	work)		tto	*	conducted		June 2024	work				n reports	es
<del></del> :-			Youth	*	by June 2024			campaign					
		, ·	and					conducte					
			childre		÷	•	;	Ö					
				1		-			<b>—</b>				
GGP	Mayor ~	Hosting	Improv	BLM	Number	4 Mayor-	4 Mayor-	Target	¥	N/A	R180	Minutes	Com
P 39	Magoshi	of Mayor	pa		Mayor-	Magoshi	Magoshi	Achieved.			000.000 (R	and	munit
		Magoshi	stakeh		Magoshi	meetings held	meetings held	4 Mayor			178 000 )	attendan	>
			older		meetings	by June 2023	by June 2024	Magoshi				es	servic
			relatio	:	held by June			meetings				register	S
			ns	÷.	2024	- ·		held.				)	
KPA	SPATIAL	SPATIAL RATIONALE				2 - · · · · · · · · · · · · · · · · · ·							
NDP	ACTIVE ENGAG	GEMENT OF	CITIZENS	IN THEIR	ACTIVE ENGAGEMENT OF CITIZENS IN THEIR OWN DEVELOPMENT	IENT	. T				ļ		
5	ACTION SUPPORTIVE TO HUMAN SETTLEMENT(OUTPUT	ORTIVE TO H	UMAN SE	TTLEMEN	(OUTPUT 1)			-					
COM				,				· ፲፰					
<u>н</u>						· ·							_
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Projec	Project Details						-						
Proje	Project Name	Project	Strateg	Strateg Locatio	Key	2022-23	2023-24 Annual				2023-24	Portfolio	Resp
윥		Descripti	<u>:</u>	<b>E</b>	Performance	Baseline	Target	Actual	Reaso	Corre	Budget(E	of	onsibl
盂		on (major	Objecti		Indicator			Performa	n for	ctive	xpenditur	evidence	Ф
Num	<del>.</del>	activities)	ve	· • • • • • • • • • • • • • • • • • • •	•			nce	Varian	meas	(e		Depar
ber		÷					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		9	ure	-		tment
SPR	Township	Conduct	2	BLM	Number of	9 townships	1 township	Target	N/A	N A	R1.1 M (	Townshi	Econ
8	development	township	formali		townships	developed	developed by	Achieved.		_	R 1 072	О.	omic
	:	establish	Se		developed by		June 2024				500)	develop	Devel
		ment	rural		June 2024	-		township				ment	obme
		process	and.					develope				Report	Ħ
			urban					ਚਂ	12 20				and
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			,-					8.7 172 		·			
			13										
													165

Econ	omic	Devel	obme	Ħ	and	Plann	ing		
R155.000 Municipa	l tribunal	Report			-				
R155.000	(R151	(999)							
₹									
N/A									
Target	Achieved.	2	Planning	tribunal	meetings	held.			
2 Planning	tribunal	meetings held	by June 2024					-	-
New indicator		aria di Amerika di Ame							:
Number	planning	tribunal	meetings	ne	2024			1	
BLM									
To	determ	ine	land	nse	and	develo	pment	applica	tions
Coordina To	tion	meetings				· ·		,	
Municipal	Planning	Tribunal					:		-
SPR	9								

### **CHAPTER 4: ORGANIZATIONAL** PERFORMANCE (HUMAN DEVELOPMENT AND

RESOURCES)

### CHAPTER 4

# ORGANIZATIONAL DEVELOPMENT AND PERFORMANCE (HUMAN RESOURCES) INTRODUCTION

The municipal Organizational structure was aligned to IDP and budget. The council also adopted the Organisational structure as part of IDP/Budget 2023-24. All skills gaps that were crucial in work performance were identified and training interventions were made to address skills gap. The institution comply with the national legislations

## EMPLOYEE TOTALS TURNOVER AND VACANCIES

Description	• 20	2023/124			• 2022/23		
	• B	No. of employees	No. of vacancies	• % of vacancies	No. of employees	No. of vacancies	% of vacancies
Water	0		0 •	•	0	0 •	%0
<ul> <li>Waste Water (sanitation)</li> </ul>	0		0	•	0	0	% 0
Electricity	•		φ •	30 %	• 16	4	20 %
Waste Management	•		9	43%	60 •	• 10	53 %
Housing	•		0	%0	• 01	• 03	75 %
Waste Water (Storm water Drainage)	0	:	0	%0	•	0	%0

Roads	•	• 12	40 %	• 16	80 •	33 %
Transport	2 •	0	%0	9	• 2	25 %
Planning	10	m	37 %	90	• 2	25 %
Local Economic Development	<b>9</b>	\(\frac{1}{2}\)	25 %	• 02	•	33%
Planning (Strategic & Regulatory)	0	0	% 0	0	•	400 %
Community & social services	0	0	%0	0	•	100 %
Environmental protection	ro	0	% 0	٠ •	• 01	16 %
	0	0 •	%0	0 •	0 •	%0
Security & safety	•	•	75 %	0	• 3	100 %
Sport & recreation	0	0	%0	0	•	100 %
Corporate Policy offices & other	• 109	• 28	20 %	• 125	• 36	24 %
	1672.18.18.	• 28	76 % :	• 186	• 72	27 %

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一方のようによるななないはないというなるようには有力がない、可能はなる

Vacancy Rate:		The state of the s		
Designation		*Total approved posts     No.	*Variances (Total time that vacancies exist using fulltime equivalents)     No.	<ul> <li>"Variances (as a proportion of total posts in each category)</li> <li>%</li> </ul>
Municipal Manager				%0
• CFO				% 0
Other S57 Managers (excluding Finance Posts)	g Finance	• ئ	• 36 months	•
Other S57 Managers (Finance posts)	posts)	. 2	• 6 months	
Municipal Police		N/A	N/A	N/A
Fire Fighters		N/A	N/A	N/A
Management:		• 36	• 1 YEAR	
Senior Management: Levels 13-15 (Finance Posts)	3-15			
Highly skilled supervision: Levels 9-12 (excluding Finance posts)	els 9-12	41		•
<ul> <li>Highly skilled supervision: Levels 9-12 (Finance posts)</li> </ul>	els 9-12	4	120	
• Total		• 61		•
	-			

Details	• Total	Terminations during	Turn-over Rafe*
	Appointments	the financial year	
	as of beginning of financial year	• No.	
	• No.		
2021/22	• 179	• 02	•
2022/23	• 182	• 03	
2023-24	• 195	0	•

### COMMENT ON VACANCIES AND TURNOVER:

Unavailability of Succession Plan/Policy makes it impossible to ideally source personnel from the
institution to fill the vacated posts. The Plan will come in handy in preparing potential incumbents of the
challenges that lie ahead. Most of the vacancies were filled except for Senior Management level.

### COMPONENT B: MANAGING THE MUNICIPAL WORKFORCE

### INTRODUCTION TO MUNICIPAL WORKFORCE MANAGEMENT

• The Municipality has taken into cognizance the history of apartheid laws and practices with the resultant disparities and inequalities, in the spirit of Employment Equity Act is geared towards achieving employment equity across all occupational levels and categories and therefore in order to redress the imbalance of the past and move towards a humane and representative Labour market underpinned by Equity, Equity redress and Affirmative Action. The Municipality has Employment Equity Plan and active/functional Employment Equity Committee. 2022-23 Employment Equity report was timeously submitted to the Department of Labour. HR Policies are in place.

### 4.2 POLICIES

•	<ul> <li>HR Policies &amp; Plans</li> </ul>			
•	Name of Policy	• Completed • %	<ul><li>Reviewed</li><li>%</li></ul>	Date adopted by council or comment on failure to adopt
• 1	Affirmative Action	• 0%	• 0%	<ul> <li>Using employment equity policy</li> </ul>
• 2	Attraction & Retention	• 100 %	• 100%	• 30/06/2015
• 3	Code of conduct for employees	• 100%	• 100%	<ul> <li>Using the Disciplinary code collective agreement.</li> </ul>

• 4	Delegations,     Authorization &     responsibility	• 100%	• 100%	Done by council for the entire council term.
• 5	Disciplinary Code &     Procedures	• 100 %	• 100 %	Using the disciplinary code collective agreement
• 6	Essential Services	• 100 %	• 100 %	• 2023/06
• 7	Employee Assistance/ wellness	• 100%	• 100%	• 2023/06
• 8	Employment Equity	• 100%	• 100%	• 2023/06
• 9	Exit Management	• 100%	• 100%	• 2023/06
• 10	Grievance Procedures	• 100%	• 100%	• 2023/06
• 11	HIV/AIDS	• 100%	• 100%	• 2023/06
• 12	Human Resource &     Development	• 100%	• 100%	• 2023/06
• 13	Information     Technology	• 100%	• 100%	2023/06
→ 14	Job Evaluation	• 100%	• 100%	• 2023/06
• 15	• Leave	• 100%	• 100%	• 2023/06
• 16	Occupational Health & Safety	• 100%	• 100%	• 2023/06
• 17	Official Housing	• 0%	4 <b>● 0%</b> Ail. 4.	galya • c'aN/A
• 18	Official Journeys	• 100%	• 100%	Using treasury guidelines
• 19	Official Transport to attend funerals	• 100%	• 100%	• 2023
• 20	Official working hours and overtime	• 100 %	• 100 %	<ul> <li>Using main collective agreement</li> </ul>

• 21	Organisational rights	• 100 %	• 100 %	Using main collective agreement
• 22	Payroll Deductions	• 100%	• 100%	• 2023/06
• 23	Performance     Management &     Development	• 100 %	• 100%	• 2023/06
• 24	Recruitment, selection     & Appointments	• 100%	• 100%	• 2023/06
• 25	Remuneration Scales     & Allowances	• 100 %	• 100 %	• 2023/06
• 26	Resettlement	• 0%	• 0%	•
• 27	Sexual Harassment	• 100%	• 100%	• 2023/06
• 28	Skills development	• 100%	•100%	• 2023/06
• 29	Smoking	• 100%	• 100% -	• 2023/06 · · · · ·
• 30	<ul> <li>Special skills</li> </ul>	• 0%	0.%	2023/06
• 31	Work Organization	• 100 %	•100 %	2023/06
• 32	Uniforms & protect clothing	• 100 %	• 100 %	• 2023/06
• 33	• Other	•		•

### **COMMENT ON WORKFORCE POLICY DEVELOPMENT:**

· 新聞人の一次をおおりのは、私ののおおかれ、我の一般のないない。 ないか

• Over the years the Municipality has managed to develop all priority human resource policies, procedures and systems in line with the MSA 2000 (S67) to ensure fair, efficient, effective and transparent personnel administration. During the year in issue emphasis was placed on improving implementation of the policies and amendment of those policies that were becoming outdated. The Corporate Services Portfolio Committee had developed a monitoring tool and monthly received and considered policy implementation progress report. Policies were developed and adopted by the council. There is a need to develop a detailed implementation plan that will outline the processes to be followed in implementing the plan. Bursaries will be issued to eligible employees for career development purposes. The municipality will continue to make funds available on each financial year to ensure that capacity building is funded and both organization and employees benefit from the project

INJURIES, SICKNESS AND SUSPENSIONS 4.3

	• Total estimated cost	0		•	175
	Average injury leave per employee     Days	• 01	•	•	
·	Proportion     employees using     sick leave     %			• • • • • • • • • • • • • • • • • • •	
	• Employees using injury leave	0	0	0	juries on duty)
Number and cost of injuries on duty	<ul><li>Injury leave taken</li><li>Days</li></ul>	n • 02	0		Number of days and cost of sick leave (excluding injuries on duty)
Number and co	Type of injury	Required basic medical attention only     Temporary total	disablement  Permanent disablement	• Fatal	Number of day:

• Designations sick sick (level 1-2)         • Total sick (level 8-6)         • Total (level 8-10)         • Total (level 8-10)         • Total (level 9-10)         • Total (level by Ital)         • Total			Ι.		T	T		1	T	1
Sick   Of sick   Using sick   Employees   Total   Sick   Ieave   Ieave   Ieave   Impost*   Imp	Estimated cost	• R 000	• 38 230	000 96 •	• 26 000	• 21 232	8 703	• 26 000		
Sick   Sick   Proportion   Employees   Sick   Proportion	*Average sick leave per employees	• Days	• 1.07	6.0	• 0.32	0.60	• 0.59	• 2	• 5.48	
• Designations         • Total sick leave leave without medical certification         • Proportion of sick leave leave without leave without medical certification         • Days         • Certification leave without leave	Total     employees     in post*	, N	• 26	• 49	• 43	• 28	• 32	4	• 182	column 5
• Designations         • Total         • Proportion of sick leave leave without medical certification           • (level 1-2)         • Days         • Certification certification certification certification           • (level 1-2)         • 28         • 2           • (level 6-8)         • 46         • 4           • (levels 6-8)         • 14         • 1           • (level 9-10)         • 17         • 0           • (level 9-10)         • 19         • 0           • (levels 11)         • 19         • 0           • (levels 11)         • 19         • 0           • Total         • 2         • 2           • Total         • 10         • 2           • Total         • 2         • 2           • Total         • 3-5         • 2           • Total         • 4         • 2           • Total         • 2         • 3           • Total         • 4         • 4           • 7         • 6         • 2           • 7         • 6         • 2           • 7         • 6         • 2           • 7         • 6         • 2           • 7         • 6         • 2           • 7         • 6         • 7 <td>Employees     using sick     leave</td> <td>• No.</td> <td><b>ω</b></td> <td>•</td> <td>භ •</td> <td>9</td> <td>• 4</td> <td>• 2</td> <td></td> <td>l by total employees in c</td>	Employees     using sick     leave	• No.	<b>ω</b>	•	භ •	9	• 4	• 2		l by total employees in c
<ul> <li>Designations</li></ul>	Proportion     of sick     leave     without	medical certification	• 5	4	•	0	0	• 2		ne beginning of the year leave in column 2 divided
<ul> <li>Designations</li> <li>(level 1-2)</li> <li>Skilled (level 3-5)</li> <li>(levels 6-8)</li> <li>(level 9-10)</li> <li>(level 9-10)</li> <li>Total</li> <li>*Number of emp</li> <li>*Average calcula</li> </ul>	Total sick leave	• Days	. 58	• 46	• 14	• 17	• 19	9	•	oloyees in post at tated by taking sick
	Designations		• (level 1-2)	Skilled (level 3-5)	• (levels 6-8)	• (level 9-10)	(levels 11)	• MM & S57	<ul> <li>Total</li> </ul>	<ul><li>*Number of emp</li><li>*Average calcula</li></ul>

### **COMMENT ON INJURY AND SICK LEAVE:**

 Minor injuries were encountered which only needed basic medical attention during the year under review. Occupational Health and Safety Committee conducted risk assessment. Recommendations to minimize risks were made and implemented to minimize risks.

• Position	Nature of alleged misconduct	Date of suspension	•	Details of disciplinary action taken or status of case and reasons	٠	Date finalized
			:	why not finalized		
	None	None	None	****	None	
•	None :	None	None	•	None	

Disciplinary ac	tion taken on cases of financ	cial misconduct	; ,\$	
• Position	Nature of alleged misconduct and rand value of any loss to the municipality	Disciplinary action taken	Date finalized	
• 0	• 0	• 0	• 0	

- COMMENT ON SUSPENSIONS AND CASES OF FINANCIAL MISCONDUCT:
- There were no cases related to financial misconduct during 2023/24

4.4. PERFORMANCE REWARDS

Designation	•	Beneficiary Profile	y Profile							
		Gender	•	Total number of	•	Number of beneficiaries	•	Expenditure on rewards	•	Proportion of honoficiaries
				in group				/ · · · · · · · · · · · · · · · · · · ·	•	within group
					:			R,000	•	2
Lower skilled     House 1.2)	•	Female	•	0	•	0	•	0	•	0
(Ievels 1-2)	•	Male	•	0	•	0	•	0	•	0
Skilled     Skilled	•	Female	•	0	•	0	•	0	•	0
(levels 0-0)	•	Male		0	•	0		0	•	0
<ul> <li>Highly skilled production</li> </ul>	•	Female	•	0	•	0		0	•	0
(levels 6-8)	•	Male	•	0	•	0.77	•		•	0
<ul> <li>Highly skilled</li> <li>Supervision</li> </ul>	•	Female	•	0	•	0	1 25	0	•	0
(levels 9-12)	•	Male	•		• .			0	•	0
					The second of th	nicki ka cente di nastato	punta			

Senior	• Female	0 •	0	0	0 •
Management (levels 13-	• Male	0	0	0	0 •
15) • MM and S57	• Female	0 •	0 •	00	0 •
	• Male	0		0 •	0 •
Total	•		•	•	•
Has the statutory municipal calculator been used as part of the evaluation process?	sipal calculator been	used as part of the eva	luation process?		

Note: MSA 2000 S51 (d) requires that ... 'performance plans, on which rewards are based should be aligned with the IDP...' (IDP objectives the basis of performance rewards. Those with disability are shown in brackets '(x)'in the 'number of beneficiaries' column as well as in the and targets are set out in chapter 3) and that service delivery and budget implementation plans (developed under MFMA S69 and Circular 13) should be consistent with the higher level IDP targets and must be incorporated appropriately in personal performance agreements as numbers at the right hand side of the column (as illustrated above)

### COMPONENT C: CAPACITATING THE MUNICIPAL WORKFORCE

### INTRODUCTION TO WORKFORCE CAPACITY DEVELOPMENT

The Work Skills Plan and Annual Training Report were developed and submitted to LGSETA within required time frame. The municipality complies with the plan. Mandatory and discretionary grants were claimed and received to assist training interventions

181

SKILLS DEVELOPMENT AND TRAINING

ONIIIS IMAUIY	IIY													
Manage	Gender	Employ ees in post as at 30 June		Number of skilled employee	mployees	s required and	nd actual a	s required and actual as at 30 June 2024	ne 2024					
		2024												
		No.	Learnerships	hips		Skills program short courses	Skills programme & other short courses	other	Other for	Other forms of training	<b>D</b>	Total		
			Actual 30 July 2023	Actual 30 June 2024	Target	Actual 30 July 2023	Actual 30 July 2024	Target	Actual 30 July 2023	Actual 30 June 2024	Target	Actual 30 July 2023	Actual 30 June 2024	Target
MM &	Female	0	0	8	0	0	80	02	05	02	02	02	02	02
ico.	Male	0	0	0	0	00	00	00	0	0	0	0	00	00
Councillo	Female	0	0	0	0	15	15	15	. 0.	0	0	15	15	15
officials & manager s	Male			0	90	90	90	90	0	0	0	90	90	90
Technicia	Female			0	0	20	20	20	0	0	0	20	20	20
associate	Male			0	0 .	90	90	90	0	0	0	90	90	90

	05 05 05 0 0 0 05 05 05	04 04 0 0 0 0 04 4 04	6 60 00 00 00 60 60		54 54 54 54
	0 0	0 0	0 0		
	0	0	0		
	Female	Male 0	Female 0	Male	0
professio nals	Professio nals		Sub Total Female		Total

Financial competency development: progress repo	evelopment: progr	ess report				
Description	A Total number of officials employed by municipality (Regulation 14 (4)(a) and (c)	B Total number of officials employed by municipal entities (Regulation 14(4)(a) and (c)	Consolid ated: Total of A and B	Consolidated: competency assessment completed for a and B (regulation 14(4)(b) and (d)	Consolidated: Total number of officials whose performance agreements comply with regulation 16 (Regulation 14(4)(f)	Consolidated: Total Number of officials that meet prescribed competency levels (Regulation 14(4)(a)
Financial officials	22	00.	22	00	00	20
Accounting officer	01	00	01		01	02
Chief Financial Officer	01	00	01	0	01	01
Senior Managers	02	02	04	02	02	02
Any other financial officials	12	00	12	0	12	0
Supply Chain Management officials		: 00	03		00	03
Heads of SCM units	01	00			00	01
SCM senior managers	00	00		0 C	00	00
Total	42	02 [1]	44	03.5	16	49
				1		

Management Gender Emp	Gender	Employees	Original I	Budget an	d Actual Exp	enditure on s	Budget and Actual Expenditure on skills development 2023/24	ent 2023/24		
		beginning of the financial year	Learnerships	sdiu	Skills programmes & other short courses	Skills programmes & other short courses	Other forms of training	of training	Total	
	:	No.	Origina       Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual
MM and S57	Female	00	110	00	00	00	00	00	110 000	00
-	Male	00	00	00	00	00	00	00	00	00
Legislators, senior officials	Female	22	500	000	000	00	00	00	500 000	00
	Male	22	20	00	10 000	00	00	00	20 0000	00
Professionals	Female	21	00, 11	8	10 000	00	00	00	350 000	00
	Male	.90	00	00	30 00	. 00	00	00	350 000	00
	_									

8	00	8	00	8	8	8	00	90	00	00	00
350 000	000 09	5 000	00	00	00	00	00	00	00	395 000	550 000
00	00	00	00	00	00	00	00	00	00	00	00
00	00	00	00	00	00	00	00	00	00	00	00
00	00	00	00	00	00	00	00	00	00	00	00
30 000	000 09	5 000	00	00	00	00	00	00	8	395 000	550 000
00	00	00	00	00	00	00	00	00	00	8	00
00	00	8	8	8	8	8	00	00	8	00	8
90	12	18	90	38	25	15	12	8	00	14	20
Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male
Technicians	professionals	Clerks		Service and		Plant and	operators and	Elementary	occupation	Sub Total	

,以他的时间,我们也不是一个人的时候,这一种的人的一个人的人,也是是一个人的人,他们也是一个人的人,也是一个人的人,也是一个人的人,也是一个人的人,也是一个人的

# COMMENT ON SKILLS DEVELOPMENT AND RELATED EXPENDITURE AND ON THE FINANCIAL COMPETENCY REGULATIONS.

Not all Managers and Finance officials were trained on financial competency regulations due to insufficient budget

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		:	: '		:				

### COMPONENT D: MANAGING THE WORKFORCE EXPENDITURE

### 4.6. EMPLOYEE EXPENDITURE

Beneficiaries	Gender	Total
Lower skilled (level 1-2)	Female	3
	Male	
Skilled (level 3-5)	Female	
	Male	
Highly skilled production (levels 6-8	Female	
	Male	
Highly skilled supervision (level 9-1	2) Female	4
	Male	2
(levels 13-15)	Female	**************************************
	Male :	1
MM & S57	Female	
	Male	
Total		3

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
General workers	28	3	Т3	Above the grade
Admin Officer	5	09	Т9	Above grade
Process officer	1	09	Т9	Above grade
Supervisor cleaning	1	8	T8	Above grade
Records Administrator	1	9	Т9	Above grade

Employees	appointed to posts no	t approved (NONE)		
	Level	Date of appointment	No. appointed	Reason for appointment when no established post exist
0	0	0	0	0

### COMMENT ON UPGRADED POSTS AND THOSE THAT ARE AT VARIANCE WITH NORMAL PRACTICE:

There were no upgraded posts during the period under review.

### DISCLOSURES OF FINANCIAL INTERESTS

All Senior Managers and Councillors Completed and Submitted their Disclosure of Financial Interests and submitted same to The Office of the Municipal Manager

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Scan Officer		
Kunn Greer Process officer		

# **CHAPTER 5: 2023/24 ANNUAL** FINANCIAL STATEMENTS

**ANNEXURE A** 



Blouberg Local Municipality (Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

### **General Information**

Legal form of entity

Local Municipality

Category B

Nature of business and principal activities

Local Government and the provision of basic services to the local

Var Harryster sereited 30 Julius

community

**Executive committee** 

**Executive Mayor** 

Speaker

Chief Whip

Members of executive committee

Thamaga MN

Boloka MP

Rangata MJ

Makobela SR

Makobela Sh

Raseruthe MA

Raphasha DS

Mosena DD

Motswabe LP

Keetse PP

Tlouamma NM

Maifo ML

Councillors

Masebe KP

Lehong MV

Tlhako NB

Mashamaite MG

Mapunya PW

Manaka NA

Makhura KH

Baloyi HP

Motsoko L

Mahlape NJ

Molókomme MM

Mmoko ML

Mphago MA

Tiepyane S

Mokami ME

Mathekga MJ

Thema NR

Magwai RT

Pheedi MS

Makhura MH

Seokotsa MM

Moetji NT

Mokobodi MM

Sehata NA

Ntjana MI

Lehonye TJ

Maripa MS

Mailula MS

Maribeng MK

Dau MP

Maphoto MD

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

### **General Information**

Kobola	JS
Tlabela	FΡ

### Grading of local authority

Acting Chief Finance Officer (CFO)

### **Municipal Manager**

Registered office

### **Business address**

### Postal address

### **Bankers**

**Auditors** 

Audit committee members

### Attorneýs

### Published

Grade 3

Motupa MJ Riba M

Ramothwala RJ

2nd Building Dendron Road Senwabarwana 0790

2nd Building Dendron Road Senwabarwana 0790

P.O.Box 1593 Senwabarwana. 0790

### ABSA

Auditor- General of South Africa

Mr. Poopedi MD (Chairperson) Adv. Nevondwe T(Member) Ms. Ngwenya L (Member) Mr. Ramalatso S (Member)

GSM Mohlabi Incorporated Attorneys
Kgoroane Shabalala Incorporated
Kuaho Attorneys
Lebea and Associates Attorneys
Lebetha Attorneys & Associates
Machaba Incorporated Attorneys
Modise Mabule Incorporated Attorneys
Tshikovhi Incorporated

To be published 31 January 2025

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Accounting Office	er's Responsibilities and Approva	al			6	
Statement of Fin	ancial Position				7	
Statement of Fin	ancial Performance				8	•
Statement of Cha	anges in Net Assets				9	
Cash Flow State	ment				10	
Statement of Cor	mparison of Budget and Actual A	mounts			11 - 15	
Accounting Polic	ies				16 - 38	
Notes to the Ann	ual Financial Statements	1			39 - 79	313, ee 15, a
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(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

### Index

Abbreviations used:

MFMA Municipal Finance Management Act

AFS Annual Financial Statements

AGSA Auditor General South Africa

CFO Chief Financial Officer

GRAP Generally Recognised Accounting Practice

FMCMM Financial Management Capability Maturity Model

FMG Financial Management Grants

IAS International Accounting Standards at Emanaged Glademental Counting

CIGFARO Chartered Institute of Government Finance, Audit and Risk Officers (previously

IMFO

IPSAS International Public Sector Accounting Standards

IDP Integrated Development Plan

MEC Member of the Executive Council

MIG Municipal Infrastructure Grant (Previously CMIP)

VAT Value Added Tax

LED Local Economic Development

CDM Capricorn District Municipality

WIP Work In Progress

COIDA Compensation for Occupational Injuries and Diseases Act

IFRS International Financial Reporting Standards

MISA Municipal Infrastructure Support Agent

MM Municipal Manager

NT National Treasury

LPT Limpopo Provincial Treasury

SDBIP Service Delivery Budget and Implementation Plan

mSCOA Municipal Standard Chart of Accounts

COGHSTA Cooperative Governance, Human Settlements and Traditional Affairs

NSF National Skills Fund

SALBC South African Local Government Bargaining Council

# Blouberg Local Municipality (Registration number LIM351)

(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

### Index

WSP	Water Service Provider
INEP	Integrated National Electrification Programme Grant
EPWP	Expanded Public Works Programme
SETAS	Sector Education and Training Authority
EEDSM	Energy Efficiency Demand Side Management
EEDMG	Energy Efficiency and Demand-side Management Grant
UIF	Unemployment Insurance Fund
SDL	Skills Development Levy

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MEC		member of the Executive
at Ca		municipal (r řast rotuřa 🗟
MT		Maine Added Tax
LED		Local Economic Develop
C Charles Catalogue		Ospacom District Municip
		wark in Progress
00/04	•	Öğmiyansətləri for Occupa
FRS		International Financial Ro
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14		Marional Tribasury
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(Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

### Accounting Officer's Responsibilities and Approval

The accounting officer is required by the Municipal Finance Management Act (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 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 municipality is wholly dependent on the government funding for continued funding of operations. The annual financial statements are prepared on the basis that the municipality is a going concern and that the municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

The external auditors are responsible for independently reviewing and reporting on the municipality's annual financial

÷ ,	6. \$ <sub>0</sub>		
Ramothwala RJ Municipal Manager			
Date:			

## Blouberg Local Municipality (Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

### Statement of Financial Position as at 30 June 2024

Figures in Rand	,	Note(s)	2024	2023 Restated*
Assets				
Current Assets	·			•
Inventories		10	4,618,097	5,661,497
Receivables from exchange transactions		11	5,069,547	5,119,998
Receivables from non-exchange transactions		12	55,202,096	15,635,272
VAT receivable		13	· -	2,358,739
Consumer debtors		14	12,216,896	12,768,748
Cash and cash equivalents		15	186,399,745	
	•		263,506,381	143,386,928
Non-Current Assets				
Investment property		3	9,916,000	9,433,600
Property, plant and equipment		4	1,111,735,695	
Intangible assets	The state of the s	<b>5</b>	108,885	174,803
Other financial assets	( Propried Action ( Propried A	<b>6</b> ,	11,399,735	4,864,604
	menepenien in de m		1,133,160,315	1,076,475,557
Total Assets		etina o	1,396,666,696	<u> </u>
	Tym cynlydd i'r seinnin	es, sanjaj	-,555,550,550	.,,_,_,,
Liabilities	្មកាល ពីបានមធិសាវិមិន			
Current Liabilities	The about of the differn	ta di Bark	nasian inggas :	s u Jacktonnastra.
Finance lease obligation	internal control provide	ട സൂരംബ		that 9,322,788
Payables from exchange transactions	1300000 000000000000000		-100.1.00	68 547 240
VAT payable	, व्यापन्य क्रिक्स स्थापना । १५५५ व्यापना क्रिक्स स्थापना स्थापना	en in Angsa R	7,124,531	5,361,772
Employee benefit obligation	1 2000 a 11 a 11 a 11 a 11 a 11 a 11 a 1	a		
Unspent conditional grants and receipts	i saganarié pinasi Lingan			
Provisions	the first of the constitution of the constitut		- 59,040,303 - 69,68,255,407	20,100,109 ···
* To the second				
	Two marking lights of the		171,537,818	
Non-Current Liabilities	s of angula the monard	n op ige i	esis indina m	unice-ili, is s gol
Finance lease obligation	in withe need to liquidate	or ourial <b>16</b>	2,768,429	scale of the munici 4,864,257
Employee benefit obligation	en e			
Provisions	whenes The annua			
	วมากาลโมดี คุณ page: 7	·		
			26,368,114	33,857,817
Total Liabilities	The entrust អ៊ីកុខរាជនៅ មាន	imenanai	197,905,932	140,512,662
Net Assets	31 August 2024 and wa	ra signed -	1,198,760,764	1,079,349,823
Accumulated surplus			1,198,760,764	1,079,349,823
Total Net Assets			1,198,760,764	
	Approximation (C.)	•		
5 4 1 1 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1	*			

je i kololj elika nagaris

<sup>\*</sup> See Note 43

### **Statement of Financial Performance**

Figures in Rand	Note(s)	2024	2023 Restated*
Revenue	·		
Revenue from exchange transactions			
Service charges	20	37,518,573	33,866,035
Rental of facilities and equipment	21	604,906	461,443
Licences and permits		3,997,903	4,166,391
Electricity illegal connections		5,880	43,524
CDM - Commissions received		250,126	259,654
Landfill site provision reversal		8,218,745	-
Cemetery, Burial and Plans approval fees		201,154	231,794
Valuation Services		3,167	2,722
Interest charged on outstanding debtors		1,065,528	806,882
Sale of Inventory - Sites/Land		8,476,924	5,683,006
Cattle Grazing	23	383,248	108,985
Interest received - investment		7,844,238 181,278	4,112,364
Gain on disposal of assets and liabilities	10114898 : - <b>3</b> -	482,400	483,099
Fair value adjustments			
Total revenue from exchange transactions		69,234,070	50,225,899
Revenue from non-exchange transactions		•	
Taxation revenue			
Property rates	24	68,960,737	25,228,987
Interest charges an everytic account		1.396.171	1,266,424
	explande napes	ialional	
Transfer revenue Sayable		000 000 000	227 040 477
Government grants & subsidies Reported assets as the first subsidies and the first subsidies are subsidies as the first subsidies and the first subsidies are subsidies as the first subsidies are s	∩τα σουμεία. <b>≃9</b> π	336,832,636	337,919,177 6,107,929
	(ional (mani <b>26</b> nd <b>22</b>	1,133,750	1,154,400
Fines Unclaimed money	22	1,100,700	1,758,495
Actuarial gains		_	1,200,433
		400 000 004	_
Fig. 1 considerate		408,323,294	374,635,845
Total revenue State Stat		477,557,364	424,861,744
<b>Expenditure</b> Frevioions			
Employee related costs	27	(132,413,802)	(125,450,428
Pomunoration of councillors	28	(19,212,717)	(17,982,273
Depreciation and amortisation	29	(33,819,528)	(31,026,520
Impairment loss	30	(143,588)	(5,390,169
Repairs and maintenance has a first the second state of the second	<sub>juraius</sub> 31	(10,065,162)	(2,671,178
Finance costs "Aini Mei Agro	<u>=te</u> 32	(6,061,142)	(4,440,458
Debt Impairment	34	11,132,557	(54,121,084
Bad debts written off		(73,367)	
Bulk purchases	36	(60,926,195)	(52,983,493
Contracted services	37	(36,824,707)	(49,975,911
Loss on disposal of assets and liabilities		-	(260,520
Actuarial losses	.=	(28,871)	
General Expenses	35	(69,709,901)	(61,779,410
Total expenditure		(358,146,423)	(406,081,444
Surplus for the year		119,410,941	18,780,300

<sup>\*</sup> See Note 43

(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

### **Statement of Changes in Net Assets**

Figures in Rand	Accumulated surplus / deficit	Total net assets
Opening balance as previously reported Adjustments	, ,	1,059,619,509
Prior year adjustments 43	950,014	950,014
Balance at 01 July 2022 as restated* Changes in net assets	1,060,569,523	1,060,569,523
Surplus for the year	18,780,300	18,780,300
Total changes	18,780,300	18,780,300
Opening balance as previously reported Adjustments	1,082,169,319	1,082,169,319
Prior year adjustments 43	(2,819,496)	(2,819,496)
Restated* Balance at 01 July 2023 as restated* Changes in net assets	1,079,349,823	1,079,349,823
Surplus for the year	119,410,941	119,410,941
Total changes	119,410,941	119,410,941
Balance at 30 June 2024	Carl of Street, 4 of 1;198,760,764	1,198,760,764
Note(s)	ieuramente ,	

croparty rates -

interest energes on evenue account

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Undsimed money

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Entrer Offure

Employee related costs

Remanerably, of Chandler's

repreciation and amortisation

Prositional loss

Cavelty and maintenance

finance costs

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Madde and officered a

Langere syrwees

<sup>\*</sup> See Note 43

### **Cash Flow Statement**

Figures in Rand	Note(s)	2024	2023 Restated*
Cash flows from operating activities			
Receipts			
Cash receipts from rate payers and other		96,063,143	72,254,816
Grants		376,321,000	333,762,001
Interest income		9,930,786	4,112,364
		482,314,929	410,129,181
Payments			
Employee costs		(151.626.519)	(143,432,701)
Suppliers			(144,238,442)
Finance costs		-	(4,440,468)
	- ·	(298,721,160)	(292,111,611)
The same of the sa	o su 374 (April 2022 <mark>38</mark> - )	183,593,769	118,017,570
Cash flows from investing activities		-	
Purchase of property, plant and equipment	4 .	(84 738 648)	(100,159,896)
Proceeds from sale of property, plant and equipment	4	1,559,869	(100,159,696)
Proceeds from sale of financial assets	•	(6,535,131)	(226,631)
Net cash flows from investing activities			(100,386,527)
Cash flows from financing activities			
Cash nows from miancing activities	.*		
Finance lease payments		(4,880,911)	(622,920)
Interest paid on finance lease		(4,441,877)	(022,020)
Net cash flows from financing activities		(9,322,788)	(622,920)
		:	
Net increase/(decrease) in cash and cash equivalents		84,557,071	17,008,123
Cash and cash equivalents at the beginning of the year		101,842,674	84,834,551
Cash and cash equivalents at the end of the year	15	186,399,745	101,842,674
		- 30,000,740	,

The accounting policies on pages 16 to 38 and the notes on pages 39 to 79 form an integral part of the annual financial statements.

<sup>\*</sup> See Note 43

Budget on Cash Basis						
	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis		Reference
igures in Rand		<del></del>			actual	
atement of Financial Performa	nce					
Revenue						
Revenue from exchange ransactions						
Service charges	60,971,356	(8,606,470)	52,364,886	37,518,573	(14,846,313)	Refer to note
Rental of facilities and equipment	350,000	389,802	739,802	604,906	(134,896)	54 (1)
icences and permits	1,109,803	3,890,197	5,000,000		(1,002,097)	
andfill site provision reversal	-	-	-	8,218,745	8,218,745	
Agency services	300,000	-	300,000	201,154	(98,846)	Refer to note 54 (2)
nterest earned - outstanding lebtors	456,901	500,000	1144 956,901	1,065,528	<u></u> 0-108,627	
Other income	8,938,655	1,920,000	10,858,655	9,119,345	(1,739,310)	
nterest received - investment	3,206,212	3,000,000	6,206,212	7,844,238	1,638,026	Q- <del>1</del> (-1)
otal revenue from exchange	75,332,927	1,093,529	76,426,456	68,570,392	(7,856,064)	ment
ansactions :			froceeds from	sale of financial s	esets	
evenue from non-exchange			r af engh ffesig	ynym haractina	g chickling	
ansactions		:				
axation revenue						
operty rates	32,970,836	7:	<b>32,970,836</b> Trance lease p	68,960,737	35,989,901	Refer to note 54 (6)
operty rates - penalties	288,023		1,188,023	1,396,171 1,396,171	208,148	Refer to note
cences and Permits (Non-	5,000,000	(5,000,000)		e in a second control of the second	= -	54 (7)
(change)				ಚಾಲುವರರಕ್ಕೆ ಬು ಅದಕ		
ransfer revenue	1			renderbej ni Pas SQUVSK Lis Still		
overnment grants & subsidies	322,952,000	73,391,966	396,343,966	336,832,636	(59,511,330)	Refer to note
ines, Penalties and Forfeits	2,021,540	(100,000)	1,921,540	1,133,750	(787,790)	<sup>9661</sup> 54 (8)
otal revenue from non- xchange transactions	363,232,399	69,191,966	432,424,365	408,323,294	° (24,101,071)	ine noce on e
otal revenue	438,565,326	70,285,495	508,850,821	476,893,686	(31,957,135)	
<del>,</del>					, . ,/	
xpenditure ersonnel	(135,978,991)	(345,000)	(136,323,991)	(132,413,802)	3,910,189	Refer to note
Grooming	, 100,010,001)	(545,000)	,; <del>010</del> ;001)	(102,410,002)		54 (10)
emuneration of councillors'	(20,752,503)	-	(20,752,503)	(19,212,717)	1,539,786	Refer to note 54 (11)
epreciation and amortisation	(37,667,907)	365,000	(37,302,907)	(33,819,528)	3,483,379	Refer to note 54 (12)
npairment loss/ Reversal of npairments	-	-	-	(143,588)	(143,588)	- · (· <del>-</del> /
xpenses from service oncession arrangements	-	-	-	(10,065,162)	(10,065,162)	
inance costs		_	-	(6,061,142)	(6.061.142)	Refer to note

Budget on Cash Basis		······	<del></del>			<u> </u>	
Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis		Reference	
Debt Impairment	(5,769,623)		(5,769,623)	11,132,557	16,902,180	Refer to note 54 (14)	
Bad debts written off Bulk purchases	(60,000,000)	-	(60,000,000)	(73,367) (60,926,195)	(73,367) (926,195)	Refer to note 54 (15)	
Contracted Services	(59,971,051)	1,514,025	(58,457,026)	(36,824,707)	21,632,319	Refer to note 54 (16)	
Inventory consumed General Expenses	(5,854,960) (63,077,218)	788,880 (4,602,180)	(5,066,080) (67,679,398)		5,066,080 (2,030,503)	Refer to note 54 (17)	
Total expenditure	(389,072,253)	(2,279,275)	(391,351,528)	(358,117,552)	33,233,976		
Operating surplus Gain on disposal of assets and liabilities	49,493,073	<b>68,006,220</b> 2,000,000	117,499,293 2,000,000	<b>118,776,134</b> 181,278	1,276,841 (1,818,722)	n meneral	
Fàir value adjustments Actuarial gains/losses		- -	ume(m) Dis (Pembe <mark>)</mark>	482,400 (28,871)	482,400 <sub>-</sub> (28,871)	7 (1912-1910) Z (1912-1910)	÷ -
		2,000,000	2,000,000	G- ⊞∀ <b>634,807</b>	(1,365,193)	2 3,000,00u	
Surplus before taxation	49,493,073	70,006,220	119,499,293	119,410,941	(88,352)		**************************************
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	49,493,073	70,006,220	119,499,293	119,410,941	(88,352 <u>)</u>		
			ilib inga r <del>ip ripr</del> Panjarin riprjar	:도구 ·	\$2,970,83		
			Probeny mres - Proposi	penairies		3 950,000	Ĩ
			i inances and P acatenya)	əmitz (Mon-	5,000,00	0 (5,000.000)	
			និសាសសាលាសមាន នៃមសាលាសាស <mark>់ ភ្នាព</mark>	oe ants & subsidies	322,951,00	0 72,891,9 <b>66</b>	9 <b>9</b> 4
·		•	- ree. Hensing:	and horients	2.021,5-2	ניסט.ססט)	÷
			មិនកំបើបអាកម្មភាព <b>និ</b> ឯកភេទសេសស្រួន ភូពនាគ		1083,372.83	9 69,394,988	<b>432</b>
6 8 1	<u>.</u>		e ustani i madoonada		000,595,02	8 70,265,485	búé
			Recorded to the control of the contr		(135,978,99	1) (\$45.000)	(135
		-	landineller, c	i ocenciiorej	Total Association	) -	erier V

Budget on Cash Basis						
Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis		Reference
Statement of Financial Positio	n					
Assets	••					
Current Assets						
Inventories	5,900,710	(239,211)	5,661,499	4,618,097	(1,043,402)	Refer to note 54 (18)
Receivables from exchange transactions	10,000,000	-	10,000,000	5,069,547	(4,930,453)	
Receivables from non-exchange transactions	941,847,183	(897,459,797)	44,387,386	55,202,096	10,814,710	
VAT receivable	16,361,432	5,329,769	21,691,201	-	(21,691,201)	
Consumer debtors	11,870,570	500,000	12,370,570		(153,674)	
Cash and cash equivalents	92,096,784	21,483,147°	113,579,931	186,399,745	72,819,814	. 2,000,00
	1,078,076,679	(870,386,092)	207,690,587	263,506,381	55,815,794	٠.
Non Current Acces		13	ang misi gelepak	20100808		
Non-Current Assets Investment property	8,950,501	566,016	9,516,517	9,916,000	399,483	Marie Control
Property, plant and equipment	150,697,248			1,111,735,695	(25,191,192)	Refer to note
Intangible assets		185.291	185,291	35 m m 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(76,406)	24 (197.55
Other financial assets		9,053,553	9,053,553	11,399,735	2,346,182	Refer to note 54 (20)
	159,647,749	996,034,499	1,155,682,248	1,133,160,315	(22,521,933)	Company of Company of Company of Company
Total Assets	1,237,724,428			1,396,666,696	33,293,861	,
Liabilities			•			
Current Liabilities Finance lease obligation	7,000,000	· -	7,000,000	6,537,705	(462,295)	Refer to note
Payables from exchange transactions	37,171,349	6,229,348	43,400,697	96,374,672	52,973,975	54 (21)
VAT payable	5,000,000	17,178,753	22,178,753	7,124,531	(15,054,222)	
Employee benefit obligation	2,000,000	17,170,755	2,000,000		(601,000)	•
Unspent conditional grants and receipts	10,000,000	(4,664,606)			54,311,109	Refer to note 54 (22)
Provisions	600,000	-	600,000	455,407	(144,593)	
$\int_{\mathbb{R}^{n}}  \chi ^{2n} dx$	61,771,349	18,743,495	80,514,844	171,537,818	91,022,974	***
Non-Comment Linkstein						
Non-Current Liabilities Finance lease obligation		1/ 107 0/2	14,187,046	2 769 420	(11,418,617)	
Employee benefit obligation	8,500,000	14,187,046	8,500,000	-,,	(1,761,000)	
Provisions	18,037,377	6,608,787	24,646,164	-,	(7,785,479)	
. 10:0000	26,537,377	20,795,833	47,333,210	26,368,114	(20,965,096)	
Total Liabilities		39,539,328				
	88,308,726		127,848,054		70,057,878	·-····
Net Assets	1,149,415,702	86,109,079	1,235,524,781	1,198,760,764	(36,764,017)	

Accumulated surplus

### Statement of Comparison of Budget and Actual Amounts

1,149,415,702

Budget on Cash Basis					
Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Reference
Net Assets					
Net Assets Attributable to Owners of Controlling Entity			,		
Reserves					

86,109,079 1,235,524,781 1,198,760,764

		· ·		
	filanos comercialista de que	44,776,576	ana jene	· · · · · .
٠.	i som promoven manikelikulik	. ಉತ್ತಮವನ್ನು ಸ್ಥಾ	21,4#4,14Y	. · · · ·
		-1,274.676,670	(272,222,222)	277
	ing a second control of the second control o			
	The Continuent groupset by	ବ ପ୍ରମୁ ଅନୁଏ	무슨은 음식의	9.5
	Projectivicant and explane a	150 397,048	995 729 506	4,4200
	ាក់ដាញា១០ សុទទេវិទ		145,291	
	, inscrinciand assols		0.563.553	7.3
		558,84 <b>7,74</b> 9		4,488, <del>1</del>
	folki Asasis	1,237,728,4028	520,655,487	o-u. Tykukyi
٠	File years and		v.	
	The region of the state of the			
	Elatrico logae chilgation	7,525,000	-	· ·
	Payables from exchange transactions	37,17,1.349	6,229,348	
	VAT processes	8,400.600	17,178,765	AX,
	Emplayed benefit obligation	2,000,000		
	Unitymic conditional grants and monators	10,000.000	(4.664,608)	AE 1
	- unout it	666,666	-	
		na ny hanana ara-ara-ara-ara-ara-ara-ara-ara-ara-ar	\$46,5100,5000	1 VF 3 V
	rian dresent i <b>labilities</b>		•	
	Financa lesse obligation	-	14,187.046	4 -1,
	Employee benefit obligation	6,500.660		ri <sub>y</sub> i,

(36,764,017)

Budget on Cash Basis						
	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	between final budget and	Reference
Figures in Rand		٠, .			actual	
Cash Flow Statement						
Cash flows from operating activ	/ities					
Receipts						
Cash receipts from rate payers and other	108,204,288	(6,469,469)	101,734,819	96,746,560	(4,988,259)	
Interest income	3,206,212	1,500,000	4,706,212	9,491,773	4,785,561	
Grants	322,952,000	63,391,965	386,343,965	376,321,000	(10,022,965)	
	434,362,500	58,422,496	492,784,996	482,559,333	(10,225,663)	
Payments				1 p. 5		
Employee costs and suppliers	(345,634,723)	6,934,845	(338,699,878)	(299,340,714)	39,359,164	·
Net cash flows from operating activities	88,727,777	65,357,341	154,085,118	183,218,619	29,133,501	
Cash flows from investing activ		(70.400.040)	(4E7 220 242)	(0 ( 700 0 10)	70 500 604	
Purchase of property, plant and equipment	(86,892,000)	(70,436,342)	(157,328,342)	(84,738,648)		•
Proceeds from sale of property, plant and equipment	- · · · · · · -	2,000,000	2,000,000	1,559,869	(440,131)	
Purchase of financial assets		-	-	(6,535,131)	(6,535,131)	
Net cash flows from investing	(86,892,000)	(68,436,342)	(155,328,342)	(89,713,910)	65,614,432	
activities	. s . 1			<del> </del>	· · · · · · · · · · · · · · · · · · ·	·-··
Cash flows from financing activ	rities					
Finance lease payments	-	9,053,553	9,053,553	(4,880,911)	(13,934,464)	
Interest paid on finance lease		-	-	(4,441,877)	(4,441,877)	•
Net cash flows from financing		9,053,553	9,053,553	(9,322,788)	(18,376,341)	
activities				04 404 004	76,371,592	
Net increase/(decrease) in cash	1,835,777	5,974,552	7,810,329	84,181,921	10,511,552	i.
* ·	1,835,777 90,261,007	5,974,552 12,352,228	7,810,329	101,842,674	(770,561)	

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

### **Accounting Policies**

				<del></del>
Figures in Rand	•	Note(s)	2024	2023

### Significant account policies

The principal accounting policies applied in the preparation of these annual financial statements are set out below.

### 1.1 Basis of preparations

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 Municipal Finance Management Act (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. They are presented in South African Rand.

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

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Purchase of financial assets

These accounting policies are consistent with the previous period.

### . 1.2 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the municipality.

### 1.3 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.

### 1.4 Materiality

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.

### 1.5 Significant judgements and sources of estimation uncertainty in continuous

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:

Other significant judgements; sources of estimation uncertainty and/or relating information, have been disclosed in the relating notes.

### Fair value estimation

The carrying value less impairment provision of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the municipality for similar financial instruments.

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

### **Accounting Policies**

### 1.5 Significant judgements and sources of estimation uncertainty (continued)

### 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. These calculations require the use of estimates and assumptions. It is reasonably possible that the [name a key assumption] assumption may change which may then impact our estimations and may then require a material adjustment to the carrying value of goodwill and tangible assets.

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. In addition, goodwill is tested on an annual basis for impairment. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of goodwill and tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors including [list entity specific variables, i.e. production estimates, supply demand], together with economic factors such as [list economic factors such as exchange rates inflation interest].

### **Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 18 - Provisions.

### Useful lives of waste and water network and other assets

The municipality's management determines the estimated useful lives and related depreciation charges for the assets in use. This estimate is based on industry norm. 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.

The municipality determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, the municipality considers the interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating the terms of the related pension liability.

Other key assumptions for pension obligations are based on current market conditions. Additional information is disclosed in Note 9.

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### Receivables /Investments and/or loans

The municipality assesses its trade receivables, investments and loans and receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, judgements has to be made as to whether there were observable data indicating a measurable decrease in the estimated future cash flows from a financial asset. The impairment is measured at the reporting date taking into account the different classes of debtors and the history of payment success of debtors.

### 1.6 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:

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- · 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.

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

### **Accounting Policies**

### 1.6 Investment property (continued)

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 3 - Proceedings.

### 1.7 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 asset the more than one period.

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using a number of assumptions. The assumptions used in determining to undersome amount of corrections and these assumptions will impact on the partition amount of corrections.

rock of ratios of the see which rate here with one of temperates.

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 it is no service potential associated with the item will flow to the municipality; and it is no service potential associated with the item will flow to the municipality; and it is no service potential associated with the item will flow to the municipality; and it is no service potential associated with the item will flow to the municipality; and it is no service potential associated with the item will flow to the municipality; and it is no service potential associated with the item will flow to the municipality; and it is no service potential associated with the item will flow to the
- the cost of the item can be measured reliably.

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 condition rebates are deducted in arriving at the cost.

In determining the present value of satimated future cash outliows expects determining the appropriate discount rate, are municipality considers for the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisitions will be gold, and that

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 cos

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.

(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

### **Accounting Policies**

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### 1.7 Property, plant and equipment (continued)

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.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

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

Item	Depreciation method	Average useful life
Land		Indefinite
Buildings	Straight-line	5-55
Infrastructure	Straight-line	e <b>5-65</b> 4ffanta maggal conditions at tha re
Plant and machinery	Straight-line	5-20
Furniture and fixtures	, rese_Straight-line englise de et e	e <mark>5-19</mark> taa watan ka bi din badan ilad kangd
Motor vehicles	Straight-line	5-25
Office equipment	Straight-lineant and require	<del></del> 5 <u>-1</u> 3
IT equipment	Straight-line	5-19
Roads and paving	Straight-line	n <b>5-55</b> ngiệcie nhi là là banh (b. 1966) (Banha)
Concrete	praau <b>Straight-line</b> ply of geous or	<b>5-85</b> ces, remai to others, or for admir
Electricity	ം - Straight-line, ക്ര	5 - 55
Recreational facilities	Straight-line	5 - 55
Security		: <b>5 55</b> d eutopoient is recognised as a:
Halls		, <b>5.–55</b> 0000 mig itenseits var derviks ju
Libraries	Straight-linebalisv: and	
Parks and gardens	<b>Straight-line</b> ? of the form on	r <b>5 - 55</b> eabured relichty.
Other assets	Straight-line	5 - 55
Other property, plant and equipment		t <b>5 - 55</b> td partiem nat is the purchase to
Specialist vehicles		· 5 - 55: the population of operating leather
Bins and Containers	nedet. <b>Straight-line</b> .tod in arriving (	a10 - 20 at.
Specialised past and equipment	Straight-line	5 - 10
Other items of plant and equipment		4 <mark>515</mark> nn-Evonança transaction, its cot
Leased assets	Straight-line	3 - 5
Emergency equipment		i <b>5</b> -: 10-octomes, is a ecolories in exchair
Paintings and artifacts		o <b>550</b> totany occata, the ancer acquir
	eccuiree liemie fair valua was no	Legie minable. Ps desired cost is the :

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 compant another asset.

control increases where continued believes an experience an accommon as its analysis of the control of the cont

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economics that 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.

(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

### **Accounting Policies**

### 1.8 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.

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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.

Line and Containers

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 so the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over the asset its useful life.

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

Internally generated goodwill is not recognised as an intangible asset. In contrary, plant and aquiament are denoted when the account

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	Straight-line	5-8 years	

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

### **Accounting Policies**

### 1.8 Intangible assets (continued)

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).

### 1.9 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.

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 intimate of it foreign exchange rates.

Derecognition is the removal of a previously recognised financial asset or financial financial from an entity's statement of a previously recognised 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 ment and 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 contractual term of the 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 a value, is 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; orde upole\* (its of an interior bases of the entity and the a
  - exchange financial assets or financial liabilities with another lentity under conditions that are potentially eliments favourable to the entity.

asset may be impaired. For all other intengible assets amortisation is provi-

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A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a secondarial 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.

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

### Accounting Policies

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.

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 size in the acquisition, issue or disposal of a financial asset or size in the acquisition. 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 a fixed as injective about a provincial of or investigating the associated or Tabilit en di of Thereid Hendito) e d of allocative the brend bu
- are held for trading.

priective inferest rate is the rate that exactly discounts estimated future of Financial instruments at cost are investments in residual interests that do not have a quoted market price in an active market, and an active market, and an active market are the and whose fair value cannot be reliably measured. ් වෙන ද පවසිය වෙන්වනවාර්ම්ම කිසි පරිසිවල්වේ ක්රීතියේම්වර්ත්වේ විය. inerius: instrument (for exemple, creuerment, call and similar coup-

Financial instruments at fair value comprise financial assets or financial liabilities that are two and path a condition rate in accordance in the condition rate in the conditi

derivatives:

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- interest rate (see the Standard of GPAP on Revenue from Exphange T contingent consideration of an acquirer in a transfer of functions between entities not under common control to which a second the Standard of GRAP on Transfer of Functions Between Entities Not Under Common Control (GRAP 106) applies to the Standard of GRAP 106) applies to the Standard of GRAP 106 ap
- combined instruments that are designated at fair value; a literated instrument for around of instruments held for trading. A financial instrument is held for trading if the borders are trading in the second of the borders are trading.
  - 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 fored, or a like 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 A figalitys asserts:
  - financial instruments that do not meet the definition of financial instruments at amortised cost or financial la residual interest of specifier proling or instruments at cost.

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Annual Financial Statements for the year ended 30 June 2024

### **Accounting Policies**

### 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

Exchange - Trade and other receivables

Cash and cash equivalents

Investments

Non-exchange - Consumer receivables: property rates

### Category

Financial asset measured at amortised cost

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

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Trade and other payables. Finance lease obligations

### Category

Financial liability measured at amortised cost
Financial liability measured at amortised cost

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financial liquidity. An introduction of the unit that would not have be obsposed at the financial institutions.

### 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 no whose and investigates on the restaurance of the contraction of the contracti

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] Common Entire the content of the content

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.

(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

### **Accounting Policies**

### 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, an 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.

### 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.

A county instability to the acquisition or issue of the financial asset or financial its action of the acquisition or issue of the financial asset or financial its

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.

The ending measured a financial appet and financial Replity is scally as its p

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.

### 1.10 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.

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

### **Accounting Policies**

### 1.10 Statutory receivables (continued)

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 a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

### Recognition

The municipality recognises statutory receivables as follows:

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

If there is objective syldenor that an impairmant loss on financial state

event occurring after the impolarisatives recognised. The previously cadiusting an allowence occurring. This reversal does not result in a reco

amortised cost would have been had the impairment not been recognise

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Linancial basets measured at amortised cost:

activities of the later is represented in openius or colony.

### Initial measurement

The municipality initially measures statutory receivables at their transaction amount. The residuality initially measures statutory receivables at their transaction amount. The residuality is the residuality of the residua

### 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 of the after initial recognition to reflect any accrued interest. Accrued interest is calculated using the nominal interest rates assects required.

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 in the policy of Revenue from non-exchange transactions (Taxes and transfers), whichever is applicable in the policy of Revenue from non-exchange transactions (Taxes and transfers), whichever is applicable in the policy of Revenue from non-exchange transactions (Taxes and transfers), whichever is applicable in the policy of Revenue from non-exchange transactions (Taxes and transfers), whichever is applicable in the policy of the policy of Revenue from non-exchange transactions (Taxes and transfers), whichever is applicable in the policy of the policy

### 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 a later 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).

(Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

### Accounting Policies

### 1.10 Statutory receivables (continued)

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 is recognised in surplus or deficit.

In estimating the future cash flows, an 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 case is 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

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- the municipality, despite having retained some significant risks and rewards of ownership of the receivable, has well as transferred control of the receivable to another party and the other party has the practical ability to sell the receivable 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 the received additional restrictions on the transfer. In this case, the entity: in ormeent tossest and pripara decemanicad
  - 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 are a finished and a finished are a finished as a finished and a finished are a finished as a finished a finished are a finished as a finished are 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. infarest on artifliony reclavables is recognised as reversit in acco transactions coths policy on Revailes from Franceschange timesations (

### 1.11 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 Lanta or Conductor, a

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

### 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 the corresponding liability to the corresponding liability liability liability liability to the corresponding liability liabilit included in the statement of financial position as a finance lease obligation; and included in the statement of financial position as a finance lease obligation;

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The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease.

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.

(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

## **Accounting Policies**

#### 1.12 Inventories

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.

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

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.

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.

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for the specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the first-in, first-out (FIFO) 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 for sold, expended 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.

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## 1.13 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 transfer subject to an insignificant risk of changes in value.

Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

Cash and cash equivalents comprise bank balances, cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less which are available on demanda lease if it transfers substantially all the same to perache to see the document of the particles and the perache to see the document of the particles and the particles are the particles are the particles and the particles are the particle

Some equity investments are included in cash equivalents when they are, in substance, cash equivalents.

Bank overdrafts which are repayable on demand forms an integral part of the entity's cash management activities, and as such are included as a component of cash and cash equivalents.

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## Accounting Policies

#### 1.14 Employee benefits

#### Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

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 expected cost of surplus sharing and bonus payments is recognised as an expense when there is a legal or constructive obligation to make such payments as a result of past performance.

#### Defined benefit plans

For defined benefit plans the cost of providing the benefits is determined using the projected credit method.

Actuarial valuations are conducted on an annual basis by independent actuaries separately for each plan.

The cost of inventores of lieuts that she not ordinarly interchanguable Consideration is given to any event that could impact the funds up to end of the reporting period where the interim valuation is performed at an earlier date.

The section of the section of the section of the section of Past service costs are recognised immediately to the extent that the benefits are already vested, and are otherwise amortised on a straight-line basis over the average period until the amended benefits become vested. Whan investodes are sold the occurred amounts of score in enjoyies.

To the extent that, at the beginning of the financial period, any cumulative unrecognised actuarial gain on loss exceeds tenthe supply percent of the greater of the present value of the projected benefit obligation and the fair value of the plan assets (the corridor), that portion is recognised in surplus or deficit over the expected average remaining service lives of participating employees. Actuarial gains or losses within the corridor are not recognised. reversal or any winte-cown, collectioness, analing from an violesce.

ta ses rilaes, qui ai ras demen, miline o modri jo filovaciforine, redegris vidiae a Gains or losses on the curtailment or settlement of a defined benefit plan is recognised when the entity is demonstrably committed to curtailment or settlement. 1 12 timbi sud avdi aquivajanu.

When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value. In all other respects, the asset is treated in the same way as plan assets. In surplus or deficit, the expense relating to a defined benefit are used plan is presented as the net of the amount recognised for a reimbursement an insignment association of stranges in value.

The amount recognised in the statement of financial position represents the present value of the defined benefit obligation as research and adjusted for unrecognised actuarial gains and losses and unrecognised past service costs, and reduces by the fair value of plan assets.

Cash and cash accirclents commissibent betancen, cash on band, occ-Any asset is limited to unrecognised actuarial losses and past service costs plus the present value of available refunds and as which a reduction in future contributions to the plan.

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#### 1.15 Provisions and contingencies

- are included as a component or caph and cash aquivalents. 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.

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.

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Accounting Policies**

#### 1.15 Provisions and contingencies (continued)

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 and a measured as a provision.

A constructive obligation to restructure arises only when an entity: Advisor of the confidence of the 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; recognized management to the executive and the
  - the principal locations affected;

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the location, function, and approximate number of employees who will be compensated for services being terminated;

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- 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 a plan or announcing its main features to those affected by it.

A restructuring provision includes only the direct expenditures arising from the restructuring; which are those that are both:

- · necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the municipality in its virtually contain that another pany will rainibure some or of

No obligation arises as a consequence of the sale or transfer of an operation until the municipality is committed to the sale sets. In surgit or transfer, that is, there is a binding arrangement.

After their initial recognition contingent liabilities recognised in entity combinations that are recognised separately are on representations that are recognised separately are on representations that are recognised separately are on to separately allowed and unracognised and entracognised separately sales and unracognised.

- the amount that would be recognised as a provision; and the seasons
- the amount initially recognised less cumulative amortisation.

Any asset is limited to unrecognised actuarial losses and post service (
Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 41; seed.

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 Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions purious of redecided cribinarying above to a version and the commitment to provide credit under pre-specified terms and conditions purious of redecided cribinary and the conditions are conditionally and the conditional are conditionally are conditionally and the conditional are conditionally are condition

The municipality recognises a provision for financial guarantees and loan commitments when it is probable that an outflow of resources embodying economic benefits and service potential will be required to settle the obligation and a reliable estimate of the obligation can be made.

Determining whether an outflow of resources is probable in relation to financial guarantees requires judgement. Indications that an outflow of resources may be probable are:

- financial difficulty of the debtor;
- defaults or delinquencies in interest and capital repayments by the debtor;
- breaches of the terms of the debt instrument that result in it being payable earlier than the agreed term and the
  ability of the debtor to settle its obligation on the amended terms; and

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Accounting Policies**

#### 1.15 Provisions and contingencies (continued)

 a decline in prevailing economic circumstances (e.g. high interest rates, inflation and unemployment) that impact on the ability of entities to repay their obligations.

Where a fee is received by the municipality for issuing a financial guarantee and/or where a fee is charged on loan commitments, it is considered in determining the best estimate of the amount required to settle the obligation at reporting date. Where a fee is charged and the municipality considers that an outflow of economic resources is probable, an municipality recognises the obligation at the higher of:

- the amount determined using in the Standard of GRAP on Provisions, Contingent Liabilities and Contingent Assets;
   and
- the amount of the fee initially recognised less, where appropriate, cumulative amortisation recognised in accordance with the Standard of GRAP on Revenue from Exchange Transactions.

#### 1.16 Commitments

Items are classified as commitments when an entity has committed itself to future transactions that will normally result in the outflow of cash.

Disclosures are required in respect of unrecognised contractual commitments: as a contract master in expectate, whe passent contractual commitments:

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements, if both the following criteria are met:

Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or delegated building maintenance services); and

terminated;

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Contracts should relate to something other than the routine, steady, state business of the entity is therefore salary
commitments relating to employment contracts or social security benefit commitments are excluded.

#### 1.17 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 advantage in net assets, other than increases relating to contributions from owners as a contribution of the second assets in the second assets.

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

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

## Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

The amount of revenue arising on a transaction which is statutory (non-contractual) in nature is usually measured by reference to the relevant legislation, regulation or similar means. The fee structure, tariffs or calculation basis specified in legislation, regulation or similar means is used to determine the amount of revenue that should be recognised. This amount represents the Confident fair value, on initial measurement, of the consideration received or receivable for revenue that arises from a statutory (non-contractual) arrangement (see the accounting policy on Statutory Receivables) are nessesses account of the consideration received or receivables.

## Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied; page 15 a provide cream page.

- 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 susually associated with some ownership nor effective control over the goods sold;

zeat instrument.

- 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.

(Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

## Accounting Policies

## 1.17 Revenue from exchange transactions (continued)

#### Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality:
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are performed by an indeterminate number of acts over a specified time frame, revenue is recognised on a straight-line basis over the specified time frame unless there is evidence that some other method better represents the stage of completion. When a specific act is much more significant than any other acts, the recognition of revenue is postponed until the significant act is executed.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised annual and a services cannot be estimated reliably, revenue is recognised annual and a services. 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 services performed to date as a percentage of total services to be performed and the services performed to date as a percentage of total services to be performed.

#### Interest, royalties and dividends

. US COMO a single considera do COS a um objecto en escaba da adecente da Coma caba cama establego de entre la mendiona de como especial secundo Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when: Control of the contro

- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality, and Reventira is tina gross initiais di aconomic nanchilla ur sansca potential dunns
- The amount of the revenue can be measured reliably: thesice in the series, in the content included on the content of the content in the content of the conte

Interest is recognised using the effective interest rate method for financial instruments, and jusing the nominal interest rate assets of method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is a Acad of classified based on the nature of the underlying transaction.

Colinative in the americal for velice on asset could be suckenged on a lieful 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.

Service fees included in the price of the product are recognised as revenue over the period during which the service is performed. il no estroro, er revenue arieran es, o realización violun religión respensa

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(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

## **Accounting Policies**

#### 1.18 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, other than increases relating to contributions from owners.

Revenue comprises gross inflows of economic benefits or service potential received and receivable by a municipality, which represents an increase in net assets, other than increases relating to contributions from owners.

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.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Expenses paid through the tax system are amounts that are available to beneficiaries regardless of whether or not they pay taxes.

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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.

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 an 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 fai binding arrangement, imposed upon the ruse of alloas, and transferred asset by entities external to the reporting municipality leader of the arrangement, imposed upon the ruse of alloas, and transferred asset by entities external to the reporting municipality.

Tax expenditures are preferential provisions of the tax law that provide certain taxpayers with concessions that are not available to others.

The taxable event is the event that the government, legislature or other authority has determined will be subject to taxation.

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or service 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.

(Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

## **Accounting Policies**

#### 1.18 Revenue from non-exchange transactions (continued)

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.

Receivables that arise from statutory (non-contractual) arrangements are initially measured in accordance with this accounting policy, as well as the accounting policy on Statutory Receivables. The entity applies the accounting policy on Statutory Receivables for the subsequent measurement, derecognition, presentation and disclosure of statutory receivables.

Interest is recognised using the effective interest rate method for financial instruments, and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

#### **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. accountment your, as a othercoence of the thereof or laive or regulation

Transferred assets are measured at their fair value as at the date of acquisition: May applied a transferred assets are measured at their fair value as at the date of acquisition: 

#### Fines

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Assets arising from fines are measured at the best estimate of the inflow of resources to the municipality.

Silpurations on Canaferred access are leanned to leave or regulation, or Where the municipality collects fines in the capacity of an agent, the fine will not be revenue of the collecting entity: a management of the collecting entity as a collecting entity of an agent, the fine will not be revenue of the collecting entity as a collecting entity of an agent, the fine will not be revenue of the collecting entity as a collecting entity of an agent, the fine will not be revenue of the collecting entity as a collecting entity of an agent, the fine will not be revenue of the collecting entity as a collecting entity of an agent, the fine will not be revenue of the collecting entity as a collecting entity of an agent, the fine will not be revenue of the collecting entity as a collecting entity of an agent, the fine will not be revenue of the collecting entity as a collecting entity of an agent of the collecting entity as a collecting entity of an agent of the collecting entity and the collecting entity as a collecting entity of an agent of the collecting entity and the collecting entity as a collecting entity and the collecting entity and the collecting entity and the collecting entity as a collecting entity and the collecting entity as a collecting entity and the collecting entity are collecting entity as a collecting entity and the collecting entity and the collecting entity are collecting entity and the collecting entity and the collecting entity are collecting entity and the collecting entity are collecting entities.

Revenue received from conditional grants, donations and funding are recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. A liability is recognised when the or chief a criteria, conditions or obligations have not been met.

## 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 a potential for

of the law.

#### Services in-kind

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

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.

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Accounting Policies**

#### 1.19 Investment income

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

#### 1.20 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.

#### 1.21 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).

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Access arising from fines are measured at the bast estimate of the inflow.

course careagnic will flow to the municipality and the fair value of the use

## 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 a few allows 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 assess 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 good the testablished in the binding arrangement.

, Greenwa

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.

| They are the parties to the arrangement re-assess whether they act as a principal or an agent. | They are the parties of the parties

#### Assessing which entity benefits from the transactions with third parties of the entity benefits from the transactions with third parties of the entity benefits from the transactions with third parties of the entity benefits from the transactions with third parties of the entity benefits from the transactions with third parties of the entity benefits from the transactions with third parties of the entity benefits from the transactions with third parties of the entity benefits from the transactions with third parties of the entity benefits from the transactions with the transaction with the trans

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.

Gifts and consticute. Endealing goods in hims, are very given as a re-

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; doi:very objectives as assets and recognise the release revenue.

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.

(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

## **Accounting Policies**

#### 1.21 Accounting by principals and agents (continued)

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.

#### 1.22 Comparative figures

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

When the presentation or classification of the items in the annual financial statements is amended, prior period comparative amounts are restated. The nature and reason for the classification is disclosed. 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 the accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

#### 1.23 Unauthorised expenditure

Unauthorised expenditure means:

- overspending of a vote or a main division within a vote; and parties on creatif, and for the benefit of, another entry from a
- expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

HERE PARES ON IS DONAL SON WARD OVER LEATING

Unauthorised expenditure is accounted for in line with all relating requirements; including, but not limited to ruling Legislation, and the Regulations, Frameworks, Circulars; Instruction Notes, Practice Notes, Guidelines etc. (as applicable), assets and/or liabilities that require

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where are supported to the expense of the ex

## 1.24 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been avoided exercised.

Gittorny arrangoment

the excessions.

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Fruitless and wasteful expenditure is accounted for in line with all relating requirements, including but not limited to ruling possess a Legislation, Regulations, Frameworks, Circulars, Instruction Notes, Practice Notes, Guidelines etc (as applicable).

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial (1974) as 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. 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.

## 1.25 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003); the warm production of the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No.20 of 1998) or is in contravention of the minimum accommic entity's supply chain management policy.

Irregular expenditure is accounted for in line with all relating requirements, including, but not limited to ruling Legislation, access Regulations, Frameworks, Circulars, Instruction Notes, Practice Notes, Guidelines etc (as applicable).

Irregular expenditure as defined in section 1 of the MFMA is expenditure other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation, including -

- this Act; or
- the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act; or
- any provincial legislation providing for procurement procedures in that provincial government.

National Treasury practice note no. 4 of 2008/2009 which was issued in terms of sections 76(1) to 76(4) of the MFMA requires the following (effective from 1 April 2008):

(Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

## Accounting Policies

#### 1.25 irregular expenditure (continued)

Irregular expenditure that was incurred and identified during the current financial and which was condoned before year end and/or before finalisation of the financial statements must also be recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the financial statements.

Irregular expenditure that was incurred and identified during the current financial year and for which condonement is being awaited at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount condoned.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the accounting officer or accounting authority may write off the amount as debt impairment and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly. If the irregular expenditure has not been condoned and no person is liable in law, the expenditure related thereto must remain against the relevant programme/expenditure item, be disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register. coverpending of a new or blibbin own on a rich a voie; and

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the economic entity's supply chain management policy. Irregular expenditure excludes unauthorised expenditure fregular 👙 🕬 👙 expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered it is subsequently. Notes, C accounted for as revenue in the Statement of Financial Performance.

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(ค.ศ. ธาตุ อกิสติด ซาซิเลล์กฤ ซาซิกลิสติดของคอดิ ๒๕๖ อกิสติดสุด โซ รอบปลุกิตอินิ คือ คิต

year was the expensional year nounder. The expenditure is dissented in gibo i Pare o i coi il ele colo cole en der popularies d'or les laterat, que in la colo en site arend

Subspace, and where recoversor it is subsequency appointed for as rever

#### -1,26 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 we are a activity and in assessing its performance; and ar Banka La
- for which separate financial information is available.

umiliss kuna kustimiai impenditaitetia autoaumau torian mitotilih ali sela Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified an area of the segments are the segments identified an area of the segments. above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met. All subsyditions relating to finitess and visite is expanditure is reduced for improve in the year that the expanditure was incurred. The expandi

#### 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. Adjustments and eliminations made in preparing the entity's financial statements and allocations of revenues and expenses are included in determining reported segment surplus or deficit only if they are included in the measure of the segment's surplus or deficit that is used by management. Similarly, only was a segment of the segment's surplus or deficit that is used by management. those assets and liabilities that are included in the measures of the segment's assets and segment's liabilities that are used by the first that are used by management are reported for that segment. If amounts are allocated to reported segment surplus or deficit, assets or liabilities, those amounts are allocated on a reasonable basis.

national pribation has brief and bit reprinces at enumbrance reliagement, If 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. If management uses more than one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities, the reported measures are those that management believes are determined in accordance with the measurement principles most consistent with those used in measuring the corresponding amounts in the entity's financial statements.

## 1.27 Budget information

Municipality are typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Accounting Policies**

#### 1.27 Budget information (continued)

General purpose financial reporting by municipality shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The approved budget is prepared on a cash basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2023/07/01 to 2024/06/30.

The budget for the economic entity includes all the entities approved budgets under its control.

The annual financial statements and the budget are on the same basis of accounting 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 as the recommended disclosure when the annual financial statements and the budget are on the same basis of accounting as determined by National Treasury.

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- and the conditional and this alternation as belong in them, but the example in the condition of the state of the second and the condition of the second and the second and the condition of the second and the second

Comparative information is not required.

#### 1.28 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 between over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities among of remencial

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party is a case of the services of obligations between the reporting entity and a related party is a case of the services of the services of the services entity.

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

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 generally perform such functions.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by that person in their dealings with the municipality.

The amount of each segment item reported is the measure reported to

The municipality is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within an anomal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is a some or 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.

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## 1.29 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);
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

## **Accounting Policies**

#### 1.29 Events after reporting date (continued)

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.

#### 1.30 Value Added Tax (VAT)

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The municipality is registered with the South African Revenue Services (SARS) for VAT on the payment basis in accordance with Section 15(2) of the VAT Act (Act 89 of 1991). VAT is accounted for on accrual basis in the financial records.

VAT output refers to tax charged by municipality and the entities on a taxable supply and is declared in the Part A of the VAT 201 return. Input tax and other deductions are deducted from the output tax liability to arrive at the net VAT payable (or refundable) for any particular tax period.

The net amount of VAT recoverable from or payable to the taxation authority is reported separate from other receivables or payables in the statement of financial position.

 A restrict pany is a person or an entity with the ability to control or purify that the other perify period responsible for an entity to some consection or.

n fin in experiment to experiment

Control is the power to govern the financial and operating policies of an a

 unust control to the acreed shanned of common cross on activity by a with tinancial and oberating decisions relating to the activity redding one of the shares.

Trebuted party transaction is a transfer of resources; services or obligations of whether a price is charged.

frighter withfluence is the name injustificate in the financial and name to see policies.

Througement was these parametric responsible for planning, discoling on them charged with the governments of the municipality in accordance is perform such functions.

Close members of the family of a person are those family members who become in their dealines with the municipality.

The ministrality is example from disclosure requirements in relation to renormal supplier and/or client/recipient relationships on ferms and condirepressible to expect the municipality to have adopted if dealing with the find leader and conditions are within the number operating parameters of

content the municipality is exempt from the disclosures in accordance information about the nature of the transportions and the related out is:

# Blouberg Local Municipality (Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

	<del></del>	 	
Figures in Rand		2024	2023

#### 2. New standards and interpretations

## 2.1 Standards and interpretations issued, but not yet effective

The municipality has not applied the following standards and interpretations, which have been published and are mandatory

Standard	I/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
•	GRAP 103 (as revised): Heritage Assets	01 April 2025	Unlikely there will be a material impact
•	Guideline: Guideline on the Application of Materiality to Financial Statements	01 April 2025	Unlikely there will be a material impact
•	GRAP 104 (as revised): Financial Instruments	01 April 2025	Impact is currently being assessed

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

Figures in Rand					2024	2023
3. Investment property						
		2024			2023	
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	9,916,000	-	9,916,000	9,433,600	-	9,433,600
Reconciliation of investme	ent property - 2024					
				Opening balance	Fair value adjustments	Total
Investment property			٠ ـ	9,433,600	482,400	9,916,000
Reconciliation of investme	ent property - 2023			•		
				Opening balance	Fair value adjustments	Total
Investment property				8,950,501	483,099	9,433,600

## Pledged as security

The municipality does not have any investment property that is pledged as security.

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

The effective date of the revaluations was Friday, 30 June 2023. Revaluations were performed by an independent valuer, Mod Hope Properties by Modiba Kholofelo, registered as a Professional Associated Valuer in terms of the Property Valuer's Professional Act, 2000 (Act, No. 47 of 2000). Mod Hope Properties are not connected to the municipality and have recent experience in location and category of the investment property being valued.

The valuation was based on open market value for existing use.

These assumptions are based on current market conditions.

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

	 ·	
Figures in Rand	2024	2023

## 4. 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	8,026,575	-	8,026,575	7,756,290	-	7,756,290
Buildings	40,571,293	(28,643,398)	11,927,895	40,571,293	(27,016,100)	13,555,193
Infrastructure	1,198,550,310	(473,747,178)	724,803,132	1,127,004,177	(454,084,261)	672,919,916
Community Assets	245,492,448	(81,418,855)	164,073,593	239,666,718	(73,717,245)	165,949,473
Other Assets	63,309,713	(24,441,666)	38,868,047	70,391,706	(27,333,665)	43,058,041
WIP - Community Assets	35,992,414	_	35,992,414	39,495,191	-	39,495,191
WIP - Infrastructure	128,044,039	-	128,044,039	119,268,446	*. <del>-</del>	119,268,446
Total	1,719,986,792	(608,251,097)	1,111,735,695	1,644,153,821	(582,151,271)	1,062,002,550

## Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Disposals	Transfers	Depreciation	Impairment loss	Total
Land	7,756,290		- AND A COMPANIE	270,285	_		8,026,57
Buildings	13,555,193	<u>.                                    </u>	in the stanger of the second		(1,627,298)		11,927,89
Infrastructure	672,919,916	837,891	(858,117)	72,545,881	(20,642,441)	-	724,803,13
Community Assets	165,949,473	_	res a la co <del>t</del> ar	5,825,730	(7,701,610)	<del></del>	164,073,59
Other Assets	43,058,041	256,329	(520,474)	uam gawa ag.	(3,782,260)	(143,588)	38,868,04
WIP - Community Assets	39,495,191	2,322,953		(5,825,730)		in and the second	35,992,41
WIP - Infrastructure	119,268,446	81,321,475	in depositions	(72,545,881)	- ಚಟನಚನವಾದಿಗಿ ನಡು - ಇಲ್ಲೇಕ ತಿಂಗಿಕಿಕ	James by sealth	128,044,03
1	1,062,002,550	84,738,648	(1,378,591)	270,285	(33,753,609)	(143,588)	1,111,735,69

#### Reconciliation of property, plant and equipment - 2023

		Opening	Additions	Transfers	Depreciation	Impairment	Total
ć.	1 .	balance				loss	7,756,290
Land	: :	7,756,290		THE AMERICA IN	sa nazad on d <b>h</b> a	H HIALKSI VSTŪE	7,756,290
Buildings		15,178,045	· · · _	: -,.	(1,622,852)		. 13,555,193
nfrastructure	- 2	644,168,673	217,090	48,393,541	(19,662,830)	(196,558)	672,919,916
Community Assets	:	126,660,555	_	46,761,662	(6,410,272)	(1,062,472)	165,949,473
Other Assets	i ;	29,001,529	20,450,164	-	(3,523,170)	(4,131,138)	43,058,041
VIP - Community assets		73,543,448	12,713,405	(46,761,662)		_	39,495,191
NIP - Infrastructure		80,739,170	86,922,817	(48,393,541)	-	_	119,268,446
	3	977,047,710	120,303,476	-	(31,219,124)	(5.390.168)	1,062,002,550

#### Pledged as security

The municipality does not have any property, plant and equipment that is pledged as security.

## Work-in-Progress delayed projects

Work-in-Progress delayed projects Avon Multi-purpose community center

5,529,105

. apa Proportios by Modiba Knoloido, rudistered as a Professional

Avon Multi-purpose community center to the amount of R5,529,105 is deemed to be delayed as the project has been delayed for more than 12 months after the projected end date of 24 May 2023.

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

Figures in Rand	2024	2023
4. Property, plant and equipment (continued)		
Expenditure incurred to repair and maintain property, plant and equipment		
Expenditure incurred to repair and maintain property, plant and equipment included in Statement of Financial Performance		

10,065,162

2,671,178

Delayed projects

General expenses

There were no delayed projects in current financial year.

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

#### Intangible assets

, o. mangible assets						
				3. <u>8885 (5.84</u> 2	Rugo di Pastro Israh	
	3	2024		2023	<del></del>	· <del>_ ·</del>
	Valuation	Accumulated : Carrying value :====================================	Valuation	amortisation ্ৰ and – accumulated	,	
Computer software, other	750,685	(641,800) 108,885	750 695	impairment (575,882)	174-803	
Computer software, other	700,000				174,803	. 6.5.6,11
Reconciliation of intangible as	ssets - 2024	Diskutifik vassiti Laier Absetti Mori Occazio della		06.844.878 	238,529 238,529	(500,40
		MOR - Olembia (1998 2018) - Inflatebatione	Opening 4	ி. 'Amortisation ி	i.S2Total	A CONTRACTOR OF THE
Computer software, other		_	balance 174,803	(65,918)	108,885	5,279,61
Reconciliation of intangible a	ssets - 2023	illengmailleitan <b>et</b> g	br <b>opert</b> y, pis	स्रोत्तरं व्यवस्थात	করে ১ জিলারির জিলার ১	
			Opening	Amortisation	Total	, Te. 615
Computer software, other		topó Salatas	balance 240,698	(65,895)	174,803	
Pledged as security		Prinsstructure Community Assets		944,168,673 126,660,665 00,665,600	217,000	<b>28</b> 1.71
The municipality does not have	any intangible asse	Öilier Assets ets that is pledgéd as securityi⊯ a ets that is pledgéd as securityi⊯ a		29,001.529 TS 5 3446 49,739,170	20,450 164 12 710 465 00,922,617	
6. Other financial assets				977,067,752	129,300,470	
At amortised cost ABSA Bank -20-7075-0019 ABSA Bank -93-6800-0389		e eggag at herien The municipality for		3,469,626 7,930,109	3,209,553 1,655,051	er Barlen
· * :		OF finition decays and the first	melini ingula e	11,399,735	4,864,604	i mede
Non-current assets At amortised cost				11,399,735	4,864,604	

The Municipality has a long term investment in an ABSA fixed deposit as Eskom Guarantee to an amount of R3,466,682 in capital. The balances is R3,466,682 (2023: R3,209,553) as at 30 June 2024. The difference from the capital amount is due to accrued interest at the end of each financial period. The municipality does not have access to the account, only receives interest on investment. During the year an amount of R261,317 (2023: R159,889.98) interest was earned from the investment.

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

Figures in Rand	•	2024	2023

#### Other financial assets (continued)

#### **Eskom Guarantee**

The Municipality has an investment in ABSA fixed deposit as Eskom Guarantee to an amount of R7,930,109 (2023: R1,655,051) in capital. The municipality open an addintional Eskom Guarantee to an amount of R5,844,000 during the 2024 financial year for Witten. The municipality does not have access to the account, only receives interest on investment. During the year and amount of R431,058.76 (2023: R230,203.06) interest was earned from the investment and capitalized.

## 7. Payables from exchange transactions

9,100,635 418,115 7,864,630	3,567,521 146,745 6,197,480
418,115	146,745
9,100,635	3,567,521
1,281,761	210,548
12,082,806	11,926,313
2,591,202	2,346,110
21,878,517	18,859,224
7,368,938	7,885,191
33,788,068	17,408,108
	7,368,938 21,878,517 2,591,202 12,082,806 1,281,761

#### Sale of sites

57 50 ±

13

03 63

5∂... 04 Included in payables from exchange transactions is the amount of R9,100,635 (2023: R3,567,521) relating to monies paid by customers for the sale of stands. Once ownership has been transferred to customers, a reallocation will be made from payables to sale of stands in the statement of financial performance thereby realising the revenue from sale of stands.

#### Accrued for leave

Provision is made for enployees who are having leave credit at the end of the financial period and is provided up to 48 days in terms of SALBC agreement. The leave provision is calculated by taking the total basic salary divide by number of working days per year multiply by the number of days unused/remaining.

#### Unallocated deposits

This relate to monies received from individuals and companies with either incorrect reference numbers or without references which cannot be allocated when identified as received for less than three years. This relates to monies both received in current year and prior years, the municipality policy is to recognise the monies received unallocated as revenue when it is not claimed for more than a period of three years. All those monies which have been received for more than three years, an advert in the local newspaper is done to allow those who deposited monies in the municipality account to come forward and provide supporting documentations so that the municipality can allocate funds for a reasonable period of time. Failure of individuals to provide evidence will result in the municipality recognising the monies as revenue.

#### 8. VAT payable

Tax refunds payables 7,124,531 5,361,772

- 108A f ani. -20-7075-0019 Juden Beuk -95-0500-0589

CTOST WHENCER ASSETS

1882 74 (1.196) 197 hr 23 198 148 20 20 40 - 2020

វិសិសមាន ស៊ីស៊ីនិភាន ហ៊ីនី និសាស្ត្រីស៊ីកា តានការកំពុក តិស៊ីនីពី

#### 9. Employee benefit obligations

## Defined benefit plan

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

Figures in Rand	2024	2023
9. Employee benefit obligations (continued)		
The amounts recognised in the statement of financial position are as follows:		
Carrying value Present value of fund obligation Current service costs Interests costs Benefits paid Acturial (gains)/lossess	7,718,000 578,000 786,000 (972,871) 28,871	8,260,000 492,000 772,000 (605,567) (1,200,433)
	8,138,000	7,718,000
Current assets Non-current liabilities Current liabilities	6,739,000 1,399,000	6,654,000 1,064,000
	8,138,000	7,718,000
المنظور وميول فيستوجونين فالمنافئ والمنافق والمنافق والمنافق والمنافق والمنافق والمنافق والمنافق والمنافق والمنافق		e e

#### Key assumptions used

Assumptions used at the reporting date:

#### Rate of interest

Discount rate	2
Consumer price inflation	è
General earnings inflation	rate
Net effective discount rate	

Sala of susal

cludéd m	ដូកៗ កូលមែ	ta li Carrè	ക്കിക്കള്	a Nansa	วีลีปกริ 1	s ăi <del>e</del> as	mai :
akomana	tor tha	solo of	stands.	ୀ0.68	%16/fSh	10.92	%
ryspies to	डसीट र्ज	atanda ir	i tije sta	<sup>†</sup> 5≣4.91	%:nem	iai 6:39	<b>%</b> ===
				5.91	%	6.39	%
oorusd for	icava	•		4.51	%	4.26	%

Attavision in a solifar empisyede kron <mark>ore bewlag Pasve bredit</mark> estine, und

terms of SALEC corsonrem. The leave provision is calculated by taking

recover acting the municipality recomming the montes as

transfi ce the

## Provision for long - service awards

The employees of Blouberg Municipality qualifies for the following long service: award additional leave for various periods of uninterrupted service:

- 10 years uninterrupted service: 10 working day's leave and booked disposits
- 15 years uninterrupted service: 20 working day's leave
- 20 years uninterrupted service: 30 working day's leave
- 25 years uninterrupted service. 30 working day's leave ກ່າວການພາກຄວາມ ຂ່ານພະເສດ ກ່າວກໍ່ຂ້າມເຄີຍດີ ຂອງ ເສດອີກອດ ຄວາມ ອີກສະ ຄວາມ ອີກສະ
- 30 years uninterrupted service: 30 working day's leavey are and place years, the municipality policy is to recognise the monies to
- 35 years uninterrupted service: 30 working day's leave or more than a period of three years. All those monies which have been 40 years uninterrupted service: 30 working day's leave how more than a period or allow more value or opposited monos in the content of th
- 45 years uninterrupted service: 30 working day's leave authoring securite realizations so that the municipality can allocate terms of
- The Long Service Awards are defined benefits plans. As at year end 30 June 2024 191 (2023: 180) employees were eliglible for Long Service Bonuses.

The Employer's Unfunded Accrued Liability as at 30 June 2024 is estimated at R8 138 000 (2023: R7 718 000). The current cost for the year ending 30 June 2024 is estimated at R578 000 (2023: R492 000).

The actual expense cost for the year ending 30 June 2023, and the net change in the accrued obligation over the financial year ending 30 June 2023 are determined as follows:

	· · · · · · · · · · · · · · · · · · ·	
Net change in the accrued liability over the financial year ending	420,000	(542,000)
Net expense recognised in income statement Actual benefit payments	1,392,871 (972,871)	63,567 (605,567)
Actuarial (gain)/loss	28,871	(1,200,433)
Current interest cost	786,000	772,000
Current service cost	578,000	492,000
Net change in the accided obligation		

**Blouberg Local Municipality** (Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

gures in Rand	2024	2023
). Inventories		
	0 540 407	0.004.555
ventory sites onsumable stores	3,510,167 1,107,930	3,981,555 1,679,942
mountable stores	4,618,097	5,661,497
	4,010,001	0,001,701
ventories recognised as an expense during the year	3,439,546	3,569,119
ventory pledged as security		
ne municipality does not have any inventory that is pledged as security.		
. Receivables from exchange transactions		
repaid electricity Accrued	776,059	746,770
ther Receivables	· -	1,041,525
ccrued VAT (Statutory receivable)	4,293,488	3,331,703
	5,069,547	5,119,998
. Receivables from non-exchange transactions	e ang cusig	
ross balances Rolling Control		
afic fines	8,053,302	7,342,879
her receivables - Senior Managers Discours rate her receivables from non-exchange transactions Dunsumer stice inflation	211,143	211,143
her receivables from non-exchange transactions ————————————————————————————————————	1,715,853 97,474,098	1,715,853 76,705,456
tes ( ) that a Machine discount rete		85,975,331
	107,454,396	00,813,331
and the second of the second o	LINGTEG (AY) II	
afic fines. The employees of Blockers !	//unic(6:919:552)f	es (6,193.009
ther receivables from non-exchange transactions	(1,715,853)	(1,715,853
ates Togacia control of the Control		
y years uninferrate	(52,252,300)	(70,340,059
2. Veers winterup	· <del></del>	
et balance : 30 years uninterrup	ned service: 55 wi	nking day'a le
S ( ) years uninterrup		
affic Fines		
ther receivable- Senior Managers בין אין אין אין אין אין אין אין אין אין א	E2 0E7 402	211,143 14,274,259
The Fang Pervice Awards are	U. EE 000 000	
to the horizon of the state of	55,202,096	15,635,272
on-current assets 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	070000 LLECTEM 20 no 9455/202-009-2	10: 30: 30:00 14: 10:15:695:979
Honi assets		
The adual expense cost for t		
waam 60 dune 2020 ene detë		
atutory receivables included in receivables from non-exchange transactions above are nes	as follows: 1,133,770	1,149,870
ates	53,857,183	14,274,259
	54,990,953	15,424,129
nancial asset receivables included in receivables from non-exchange transactions	211,143	211,143
manular appet levelvables intrinded ill levelvables from Noti-excitatige transactions	211,143	211,140

## Blouberg Local Municipality (Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## Notes to the Annual Einensiel Statements

Figures in Rand	2024	2023
12. Receivables from non-exchange transactions (continued)		
Total receivables from non-exchange transactions	55,202,096	15,635,272
· · · · · · · · · · · · · · · · · · ·	00,202,000	10,000,212
Receivables from non-exchange transactions		
he ageing of these receivables is as follows:		
Rates		
Current	879,663	4.047.50
81-60 days 81-90 days	1,261,945 535.387	1,047,537 741,207
11-120 days	595,338	357,21
21-365 days	49,191,545	12,045,876
365 days	45,009,612	62,513,62
	97,473,490	76,705,45
The second secon	reconverse y	
raffic fines		
Current Control of the Control of th	117,800	253,600
1-60 days	157,000	77,100
1-90 days	128,050	133,800
1-120 days 21-365 days	142,400 839,100	133,200
365 days	6 660 NEO	723,800 6,021,379
To the second of	Maria di serio di Artico di Caracteria di Caracteria di Caracteria di Caracteria di Caracteria di Caracteria di	
The section of the se	on-eroden <b>8,053,302</b> (	··· 7,342,879
eceivables from non-exchange transactions impaired	•	
aduded in the Traffic fines receivables there is a provision for impairment of D6 010 55°	2 (2022) DE 102 000\ II	natudad alaa i
ncluded in the Traffic fines receivables there is a provision for impairment of R6 919 552 debt write of of R- ( 2023: R-).	z (2023. No 193 009). II 1764:1111.111	iciuueu aiso i
Trafic fines	•	
ncluded in the property rates receivable there is a provision for impairment of R43 705 70	00 (2023: R62 431 197)	. Included als
s a debt write off of R- ( 2023: R-).		
econciliation of provision for impairment of receivables from non-exchange trans	actions	-
Net belance		
pening balance	(70,340,059)	(23,015,012
Provision for impairment	18,087,759	(47,325,047

13. VAT receivable

·VAT (Statutory receivable) 2,358,739

Other receivable- Senior Managa (52,252,300)

Consumer deofors - Sistes

(70,340,059)

These amounts are receivable by the group as a result of transaction attracting value added tax (VAT) as legislated under the Value Added Tax Act 89 of 1991 from the South African Revenue Services.

No impairments against the Vat receivables.

Blouberg Local Municipality (Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

Figures in Rand				2024	2023
14. Consumer debtors		•			
<b>Gross balances</b> Electricity				27,252,982	23,534,948
Refuse				7,750,511	6,111,631
VAT on Services				5,076,146	4,368,821
Sundries				3,063,547	2,748,785
				43,143,186	36,764,185
Less: Allowance for impa	irment	e.			
Electricity	•			(22,124,897)	(17,355,009
Refuse				(6,090,976)	(4,279,393
Sundries				(2,710,417)	(2,361,035
				(30,926,290)	(23,995,437
Net balance					
Electricity				5,128,085	6,179,939
Refuse			gan Prilasa	1,659,535	1,832,238
VAT on Services				5,076,146	4,368,821
Sundries			e in 1919 ja G1-80 days	353,130	387,750
	•		STATE OF STA	12,216,896	12,768,748
			12% විද්යි ස්වේල		
Electricity	$I = I - \lambda_{ij} + \frac{1}{2} - \frac{1}{2}$		aCS5 days		
Current (0 -30 days)		3		805,863	1,567,954
31 - 60 days	the second			1,391,657	645,677
31 - 90 days			<ol> <li>And the second control of the second of the s</li></ol>	660,079	1,189,983
91 - 120 days	¥	,	i la divinto and naturate de decendration.	506,850	489,480
121 - 365 days		-	. Trataco in ma Trailia fines r	3,886,349	3,510,233
> .365 days			a ospulwrite of of R- ( 2023: F		16,131,621
• Line Editor of Fitting of		•	0.0000000000000000000000000000000000000	27,252,982	23,534,948
Ş			Instarted in the property rates		
Refuse		•	is a dest write off of R- ( 2023	N. Fry.	-
Current (0 -30 days)			•	191,344	177,584
31 - 60 days		* *	្នាក់ ប៉ុន្តិការបញ្ជាអាចប្រជាធិបាននិងជាម	411,413	333,334
61 - 90 days	i .	:		172,890	163,578
91 - 120 days			Opening balance Provision for knockment	170,058	160,544
121 - 365 days			To some read the lattice and the life	1,306,160	1,204,051
365 days				5,498,647	4,072,540
		•		7,750,512	6,111,631
and a dataway na ny fisik					
Sundries		P <sub>2</sub>			
Current (0 -30 days)			ida (Tirinian) receimin <u>is)</u>	30,881	58,488
31 - 60 days		* .		277,363	28,793
31 - 90 days			Trace we apply and sense here	2.59 200 30,177.0	28,684
91 - 120 days		4	y Value Added Tax Act 89 of 19	991 from <mark>:30,095</mark> th	Africa <b>28,607</b>
121 - 365 days				235,906	199,292
> 365 days		*		2,459,125	2,404,134
				3,063,547	2,747,998
Reconciliation of allowan	ce for imnairment				
Balance at beginning of the				(23,995,437)	(17,200,122)
Debt impairment	,			(6,930,853)	(6,795,315)
- ···  ······					(23,995,437)
				(30,926,290)	(23.995.437)

Bopainn.

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

Figures in Rand	2024	2023
15. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Cash on hand Short-term deposits Bank balances	660 5,699,780 180,699,305	660 5,214,870 96,627,144
	186,399,745	101,842,674

## Cash and cash equivalents pledged as collateral

No cash and cash equivalents are held as collateral.

#### The municipality had the following bank accounts

Account number / description	Bank	statement bala	nces	· Ca	sh book balanc	es
$l_{ij}$	30 June 2024	30 June 2023	30 June 2022	30 June 2024	30 June 2023	30 June 2022
ABSA BANK - Current Account	180,324,155	96,627,144	78,848,458	180,324,155	96,627,144	78,848,458
<sup>1</sup> - 11 5016 9476	1		The beautiful and the second			
ABSA BANK - Short-term	5,699,780	5,214,870	5,985,432	5,699,780	5,214,870	5,985,432
investment Account - 93 540'			5,500,00			
119 04						
Total	186,023,935	101,842,014	84,833,890	186,023,935	101,842,014	84,833,890

#### NEDBANK ACCOUNT -037-8811-376-14

During the current year the municipality invested in Nedbank fixed deposit account number 037-8811- 376-14 which earned interest totalling R2,629,041. The investment of R50,000,000 was invested from 15 August 2023 to 16 October 2023 which earned the municipality a interest of R 1 224 373. Re-invest R80,000,000 from 16 october 2023 to 17 November 2023 which earned interest of R 616,504.10 municipal The investment of R100 000 000 was invested from 15 August 2023 to 16 October 2023 which earned the interest of R788,164.40 The investment amount and interest were withdrawn to the main municipal account before the end of the year.

Electricity

## 16. Finance lease obligation

	**************************************		
Minimum lease payments due	Opening (A. Soldana)		0.000.700
- within one year	6 i - 60 days	8,958,875	9,322,788
- in second to fifth year inclusive	ଖ୍ର - ୪୯ ୧୯୬୫	2,986,292	11,945,167
	91 - 120 days	11,945,167	21,267,955
less: future finance charges	101 - 009 <del>cays</del> 5-368 cays	(2,639,033)	(7,080,910)
Present value of minimum lease payments	. 600 00,0	9,306,134	14,187,045
Present value of minimum lease payments due			
- within one year	Denel les	6.537,705	4,880,911
- in second to fifth year inclusive	Camba (1.58 days)	2,768,429	9,306,134
		9,306,134	14,187,045
	. 94 − ±20 days		
Non-current liabilities	end of some states for	2,768,429	4,864,257
Current liabilities		6,537,705	9,322,788
		9,306,134	14,187,045

It is municipality policy to lease certain [property]motor vehicles and equipment under finance leases.

The average lease term was 3 years and the average effective borrowing rate was 10% (2023: 10%).

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

Figures in Rand	2024	2023

#### 16. Finance lease obligation (continued)

Interest rates are linked to prime at the contract date. All leases have fixed repayments and no arrangements have been entered into for contingent rent.

#### Defaults and breaches

In the current financial year the municipality never defaulted and/or breached any terms and conditions of the lease contract.

#### Market risk

The carrying amounts of finance lease liabilities are denominated in the following currencies:

Rand 9,306,134 14,187,045

1,113,506

183,514,231

namica interest of it biggifus (Cimunicipal The investment of

account perfore the end of the year20,158,139

2023 (A.C.), earned the interest of E788.184.40 The inventment

ि । को प्राप्त के कि कि वर्ष के विकास कर (144,025,867) (116,843,176)

1951 553 7 , 0 6 5

214,778

10,395,680

24,315,315

112,686,000

The fair value of finance lease liabilities approximates their carrying amounts.

#### 17. Unspent conditional grants and receipts

#### Unspent conditional grants and receipts comprises of:

## Unspent conditional grants and receipts

Financial Management Grant (FMG) Municipal Infrastructure Grant (MIG) Capricorn District Municipality Grant (CDM) Integrated National Electrification Programme Grant (INEP)

135,395 135,395 15,691,932 5,412,286 EBBB/03 ( ACCES/67 4887-8891 42,705,670 Disaster Relief Grant (DRG) 4,000,000 Pairs as comes were as as 59,646,503 20,158,139 Interest totalling P.2,329,041., The Carried the municipality a little-as- of A 7 124 575. Re-Myssi

er opkalavina

445.02 .

night carpinalper, igas

falserens Fülcesettigs 5%

## Movement during the year

Balance at the beginning of the year Additions during the year Income recognition during the year

59,646,503 20,158,139 Lipht one year Non-current liabilities - in alsoend to tinh year (notus) va Current liabilities 59,646,503 20,158,139 last, futura linance charpas 59,646,503 20,158,139 Present value, of mintarna lease paymants

The nature and extent of government grants recognised in the annual financial statements and an indication of other forms of government assistance from which the municipality has directly benefited; and

Unfulfilled conditions and other contingencies attaching to government assistance that has been recognised.

See note for reconciliation of grants from National/Provincial Government.

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

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

Figures in Rand					2024	2023
18. Provisions	•				-	
Reconciliation of provisions -	2024					
Environmental rehabilitation Performance bonus	Opening Balance 24,246,165 294,301	Additions - 161,106	Utilised during the year d (1,906,605)	Reversed luring the year (6,312,140) -	Change in discount factor 833,265	Total 16,860,685 455,407
	24,540,466	161,106	(1,906,605)	(6,312,140)	833,265	17,316,092
Reconciliation of provisions - 2	2023					
Environmental rehabilitation	÷		Opening Balance 23,221,540	Additions 1,024,625	Utilised during the year	Total 24,246,165
Performance bonus			582,583 <b>23,804,123</b>	1,024,625	(288,282) (288,282)	294,301 <b>24,540,466</b>
Non-current liabilities Current liabilities			iling an ceptig Disappa dasan	omei gerine i omei gerine i	16,860,685 455,407	22,339,560 2,200,906

The provision represents management's best estimate of the municipality's liability on the experience and knowledge.

Provision for performance bonus

Performance bonus is the benefit paid to the senior management after performance assessment are being done and expectations or targets are met. Performance bonus is calculated at 14% of total package.

Environmental rehabilitation provision

্ Balance of the beginning of the year Additions ouring the year cilities in terms of section 20 of Environmental Conserva

The Alldays and Serwabarwana land fill sites are permitted facilities in terms of section 20 of Environmental Conservation Act 73 of 1989. The provision for rehabilitation of landfill sites relates to the legal obligation to rehabilitate landfill sites used for waste disposal. It is calculated as the present value of the future obligation discounted at 3.73% as at 30 June 2024. Both landfill sites are expected to be in operation for a period of more than 5 years from July 2023.

Non-current liabilities Constitution trabilities

Disaster Relief Grant (DRG)

The nature and extend of povernment grams recognised in the annual to covernment assistance from union the municipality has directly benefited

ប៊ីនាំនៅមេនថ្មី បានដើម្បីបាន អាច សំពេក សេវាម៉ែត្រូកសេវិកន សម្រស់នៃព្យូ ថៃ ពួកគេមហាមមា ស

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# Blouberg Local Municipality (Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

igures in Rand	2024	2023
. Revenue		
ervice charges	37,518,573	33,866,035
ental of facilities and equipment	604,906	
icences and permits	3,997,903	
hotocopies & Electricity Fines - Illegal connections	5,880	
DM - Commissions received	250,126	
andfill site provision reversal	8,218,745	
ementry, Burial and Plans approval fees	201,154	
aluation services	3,167	
terest charged on Outstanding Debtors	1,065,528	
ale of Inventory - Sites/Land	8,476,924	
		108,985
attle Grazing	383,248	
terest received - Investments & Current accounts	7,844,238	
roperty rates	68,960,737	
roperty rates - penalties imposed	1,396,171	1,266,424
overnment grants & subsidies	336,832,636	
onated assets	-	6,107,929
nes	1,133,750	
ther transfer revenue		1,758,495
air value adjustments and acturial gains \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	· · · · · · · · · · · · · · · · · · ·	1,683,532
<ul> <li>A super-Parch Global</li> <li>A super-Parch Global</li> </ul>	476,893,686	424,861,744
ne amount included in revenue arising from exchanges of goods or services		
re as follows:	ralia (ement's laest f	estimate of the much
ervice charges	37,518,573	33,866,035
ental of facilities and equipment	tonus 604,906	
cences and permits	3,997,903	
hotocopies & Flectricity Illegal connections	a Geneili (25 <b>5 880</b> )	43 524
DM - Commissions received https://doi.org/10.1003/10.1	mei 무관(250.126)	259.654
andfill site provision reversal	8 218 745	
emetery, Burial & Plans approval fees	n provision 201 154	231,794
quotion Sonicos	3 167	. 2722
toront on Outstanding Debtors 1	Property of A Decision	
ale of law antenue Citatili and the first of the first naturalisms	0.476.004	E 602 006
ale of Inventory - Sites/Land attle Grazing Heats discussed the State of the State	16470,9241 16461 64 1620210401	United to the control of
	303,240	100,900
terest received - investment		4,112,304
air value adjustments and acturial gains	482,400	
	69,052,792	50,225,899
ne amount included in revenue arising from non-exchange transactions is as		
llows:		
ixation revenue		
operty rates	68,960,737	25,228,987
operty rates operty rates - penalties imposed		1,266,424
	1,396,171	1,200,424
ansfer revenue	226 220 600	227 040 477
overnment grants & subsidies	336,832,636	337,919,177
onated assets		6,107,929
nes	1,133,750	1,154,400
nclaimed money	-	1,758,495
cturial gains	-	1,200,433
	408,323,294	374,635,845

Blouberg Local Municipality
(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

igures in Rand	2024	2023
20. Service charges		
Sale of electricity Refuse removal	35,449,329 2,069,244	31,889,458 1,976,577
	37,518,573	33,866,035
1. Rental of facilities and equipment		-
acilities and equipment		
tental of facilities	604,906	461,443
2. Traffic fines		
raffic fines	1,133,750	1,154,400
3. Investment revenue		
nterest revenue nvestments	·7;844,238	4,112,364
4. Property rates		
lates received	หราช ฮิก์ลิกักฏ โดยก	i exchangas c
Résidential Service charges  Commercial Licences and dermits  State-owned Promocopies & Electrony slegs	3,572,074	2,378,680 2,804,938 18,550,238
omail notdings and farms	68,960,737	1,495,131 25,228,987
ntèrest charges on overdue account (1) Cometery. Buriol & Plans appri Valuation Services	70,356,908	1,266,424 <b>26,495,411</b>
Aluations Careta Constant	<u> </u>	
Residential Pair value ad estments and actionmental	urie739,240,182 324,532,830	580,597,430 439,588,960
State-owned Municipalities	1,281,143,600 44,413,032	385,260,000 108,576,062
Other The smooth thousand in the Small holdings and farms of the same of the smooth thousand in the same of the sa	2,517,309,980	3,484,082,565
Proposity rates  The posity rates  The posity rates are served as the server of the se	. <mark>4,912,814,444</mark> oed	5,006,485,517
25. Government grants & subsidies Covernment grants & subsidies		
Duncied assolic		
Operating grants Equitable share Financial Management Grant (FMG) Expanded Public Works Programme (EPWP) Disaster Relief Grant	233,791,778 2,400,000 1,185,000 8,394,330	221,255,921 2,185,222 1,950,000
	245,771,108	225,391,143
Capital grants Municipal Infrastructure Grant (MIG)	68,341,174	85,302,320

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

Figures in Rand	2024	2023
25. Government grants & subsidies (continued) Integrated National Electrification Programme (INEP)	22,720,354	27,225,714
	91,061,528	112,528,034
	336,832,636	337,919,177

#### **Equitable Share**

In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members.

#### Financial Management Grant (FMG)

Balance unspent at beginning of year Current-year receipts Conditions met - transferred to revenue	214,778 2,400,000 (2,400,000)	2,400,000 (2,185,222)
Withheld by National Treasury Through Equitable share	(214,778)	-
and the state of t		214,778

Conditions still to be met - remain liabilities (see note 17).

To promote and support reforms in financial management by building capacity in municipalities to implement the Municipal Finance Management Act (MFMA).

Grant provides direct support to municipalities to develop financial management and technical capacity for the implementation of the MFMA, its regulations and associated financial reforms.

Alenberger.

#### Municipal Infrastructure Grant (MIG)

Balance unspent at beginni	ng`	of y	ea	ŗ.
Current-year receipts		•		
Conditions met - transferred	d to	rev	en	ue
Repayment of grant	ż.			

	1,113,506	10,395,680
interest charges on overdue.ac	DOUNE	(161,955)
	(68,341,174)	(61,302,320)
	59,059,000	71,698,000
ishalako 1530 Minali poldinga and farma	10,395,680	161,955
- Qoranisi <b>c</b> ial		

Conditions still to be met - remain liabilities (see note 17).

To provide specific capital finance for eradicating basic municipal infrastructure backlogs for poor households, microenterprises and social institutions servicing poor communities. To Improved access to basic services infrastructure for poor communities, through the use of labour-intensive constructionmethods where it is technically feasible. To Improved reliability of basic services infrastructure for poor communities.

Smalt noisings and ferms

#### **Expanded Public Works Programme (EPWP)**

Current-year receipts	1,185,000	1,266,000
Conditions met - transferred to revenue	(1,185,000)	(1,266,000)
		<del></del>

Conditions still to be met - remain liabilities (see note 17).

To provide Expanded Public Works Programme (EPWP) incentive funding to expand job creation efforts in specific focus areas, where labour intensive delivery methods can be maximised.

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

Figures in Rand	2024	2023
25. Government grants & subsidies (continued)		
Capricorn District Municipality (CDM)		
Balance unspent at beginning of year	135,395	135,395
Conditions still to be met - remain liabilities (see note 17).		
CDM grant - disposal of unwanted waste through compaction inside the working cell.		
Integrated National Electrification Programme (INEP)		
Balance unspent at beginning of year Current-year receipts Conditions met - transferred to revenue Repayment of grant	5,412,286 33,000,000 (22,720,354)	96,748 32,638,000 (27,225,714) (96,748)
	15,691,932	5,412,286

Conditions still to be met - remain liabilities (see note 17).

To implement the Integrated National Electrification Programme (INEP) by providing capital subsidies to municipalities to address the electrification backlog of all existing and planned residential dwellings (including informal settlements, farm dwellers, new and existing dwellings) and the installation of relevant bulk infrastructure.

#### Disaster Relief Grant (DRG)

Balance unspent at beginning of year Current-year receipts Conditions met - transferred to revenue

Entropy to the contract of the	4,000,000
(6,594,550) (6	0,900,000)
47,100,000 Galance unspont at beginning of yc (8,394,330) (8	8,900,000)
, ,	2,900,000

TVAR. Ita requietions and associated fine acts reforms.

Conditions still to be met - remain liabilities (see note 17).

To provide for the immediate release of funds for disaster response.

To enable a timely response to immediate needs after a disaster has occurred.

## 26. Donated assets

:Donated assets

To provide specific capital finance for exadinating basic municipal intrastruand social institutions servicing poor communities. To improved access through the use of labour-intensive constructionmethods where is to services intrastructure for poor communities. \_ 6,107,929

During the year CDM donated 3 Waste Disposal Trucks to the municipality that are worth R6 107 929.

Demini voor ravaipio

Conditions still to be met - remain fightiller, (see note 17).

## Blouberg Local Municipality (Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

Figures in Rand	2024	2023
27. Employee related costs		
Basic salary	73,210,628	69,057,406
Bonus	6,426,508	5,280,091
Medical aid - company contributions	5,402,194	5,038,152
Unemployed Insurance Fund (UIF)	398,963	396,226
Skills Development Levy (SDL)	1,132,416	1,121,173
Leave payout	825,922	1,234,794
Pension Fund contributions	16,537,800	15,962,960
Travel, motor car, accommodation, subsistence and other allowances	17,732,459	16,618,894
Overtime payments	5,187,614	5,410,246
Long-service awards	578,000	492,000
Acting allowances	528,162	516,178
Housing benefits and allowances	281,532	269,131
Bargaining Council	25,536	23,846
Standby allowance	695,292	718,379
Telephone & CellPhone allowances	3,246,098	3,131,851
Group life insurance	204,678	179,101
	132,413,802	125,450,428

The amounts disclosed below for senior managers have been included in the table above.

Dansan anation	- E		
Remuneration	or mi	unicipai	manauer

Annual Remuneration Acting allowance				Toturer II Well Smart (DAG)	802,208	653,999 38.549
Car Allowance				. dalānoš urīspent strāsginning or ve	279,644	228,287
13th Cheque	•	4 1		Chmande di raponi si beginning di ya	67,829	-
Contributions to UIF, Me	dical and Pen	sion Funds	3		167,544	136,997
Other Allowances	•	,		Conditions met - transferred to rew	47,924	47,924
Back Pay	f				400,995	44,609
Subsistence and Travelli	ng Allowance		:		168,470	158,115
3 3		1 - 1	1 1	Conditions still to be met - remain t	1,934,614	1,308,480

## Remuneration of chief finance officer

Annual Remuneration Car Allowance	••	•		, ŧ		
13th Cheque		1	•	÷	ŧ	Š.
Contributions to UIF, Medica	al ar	id	Ρę	nsic	n I	Fund
Other allowances					2	
Back pay		ŧ 1	, '		•	
Subsistence and Travelling	Allo	wa	nc	3		-
Leave Pay						
Acting Allowance			1	•		

	363,019	1,279,392
	63,337	
	119,522	
Turing tow year Offile donored (	3 Week ( <b>3,271</b> et	⊺ ≅≅107,898 ।
	40,192	44,684
LAUNGIOU assets	3,994	47,924
Donated assats	13,986	138,195
Service Control of the Control of th	47,553	51,109
50. Pacatod casess	19,288	229,748
To anada a jimay Jasponse to	51,876	659,834

creatized been used artisting detailings) and the herbiliotics of estayent be

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

Figures in Rand		2024	2023

#### 27. Employee related costs (continued)

Remuneration of Senior Management

There is no acting allowances paid during the year on the Director Technical Services bacause the managers acting on the position were earning above the minimum entry notch for the directors.

position were earning above the minimum entry	noter for the dire	ectors.			•
Remuneration of Senior Management 2024 (included in employee related cost)	Technical Services	Economic Development and Planning	Corporate Services	Community Services	Total
Annual Remuneration	-	-	321,220	321,220	642,440
Acting allowance	71,965	58,018	27,086	32,825	189,894
Car allowance	, –	· -	120,646	124,266	244,912
Contributions to UIF, Medical and Pension Funds	-	-	67,357	71,932	139,289
Other allowances	-	_	24,116	24,116	48,232
Subsistence and Travelling Allowance	-	-	39,517	68,580	108,097
	71,965	58,018	599,942	642,939	1,372,864
		•		•	
Remuneration of Senior Management 2023 (included in employee related cost)	Technical Services	Economic Development	Corporate Services	Community Services	Total
2023 (included in employee related cost)	Services	Development	Services	Services	hawa basar ka
2023 (included in employee related cost)  Annual Remuneration	<b>Services</b> 163,731	Development and Planning	Services	<b>Services</b> 279,678	1964 a 1966 - 196 443,409
2023 (included in employee related cost)  Annual Remuneration Acting allowance	<b>Services</b> 163,731	Development	Services	<b>Services</b> 279,678 48,978	443,409 122,538
2023 (included in employee related cost)  Annual Remuneration Acting allowance Leave Pay out	<b>Services</b> 163,731 17,804	Development and Planning	Services 37,678 63,784	<b>Services</b> 279,678	1964 a 1966 - 196 443,409
2023 (included in employee related cost)  Annual Remuneration Acting allowance Leave Pay out 13th Cheque	163,731 17,804 42,591	Development and Planning 18,078	Services 37,678 63,784	279,678 48,978 53,098	443,409 122,538 116,882 42,591
2023 (included in employee related cost)  Annual Remuneration Acting allowance Leave Pay out 13th Cheque Car allowance	163,731 17,804 42,591/ 57,220	Development and Planning (1975) 18,078	Services 37,678 63,784	<b>Services</b> 279,678 48,978	443,409 122,538 116,882 42,591 93,797
2023 (included in employee related cost)  Annual Remuneration Acting allowance Leave Pay out 13th Cheque	163,731 17,804 42,591/ 57,220 33,732	Development and Planning (1975) and 18,078.  Annual Remuner (1976) and (1976)	Services 37,678 63,784	279,678 48,978 53,098	443,409 122,538 116,882 42,591
2023 (included in employee related cost)  Annual Remuneration Acting allowance Leave Pay out 13th Cheque Car allowance Contributions to UIF, Medical and Pension	163,731 17,804 42,591/ 57,220 33,732	Development and Planning 4  Vitti de 18,078  Inpusi Remunari 4  Vitti de 18,078	Services	279,678 48,978 53,098	443,409 122,538 116,882 42,591 93,797
2023 (included in employee related cost)  Annual Remuneration Acting allowance Leave Pay out 13th Cheque Car allowance Contributions to UIF, Medical and Pension Funds	163,731 17,804 42,591/ 57,220 33,732	Development and Planning 4  Vitti de 18,078  Inpusi Remunari 4  Vitti de 18,078	Services	279,678 48,978 53,098 - 36,577 24,890	443,409 122,538 116,882 42,591 93,797 58,622

#### 28. Remuneration of councillors

Subsistence and Travelling Allowance

<sup>⊊</sup> Mayor	<						998,615	961,902
Chief Whip	•	,	. j			Annual Remuderation	769,365	731,210
Executive Committee	Members	1			. •	Çar Allowande	4,109,956	4,437,142
<sup>5</sup> Speaker		į				Title Chaque	817,067	.773,652
Councillors			1			Considerions to GIF. Processi a	nd <b>∂12,517,714</b> 0∋	11,078,367
	· · · · · · · · · · · · · · · · · · ·					Outer allowers took	19,212,717	17.982.273
•	7.5	2	1.1	3		asok psy		,,

20,828Tix 1 Cay

348,451 18,078 101,639

Subcistance and Travelling Allowence

20,828

919,376

#### In-kind benefits

The Mayor, Speaker, Chief Whip and Executive Committee Members are full-time. Each is provided with an office and secretarial support at the cost of the Council.

Leave Pay Adiga / 65 hund

The Mayor and the Speaker each have the use of separate Council owned vehicles for official duties.

### 29. Depreciation and amortisation

Property, plant and equipment Intangible assets	33,753,609 65,919	30,960,625 65,895
	33,819,528	31,026,520

## Blouberg Local Municipality (Registration number LIM351)

(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

igures in Rand	2024	2023
0. Impairment loss		
mpairments	440.500	F 000 400
Property, plant and equipment	143,588	5,390,169
1. Repairs and maintenance		
Repairs and maintenance	10,065,162	2,671,178
2. Finance costs		
inance leases	4,441,877	3,668,458
andfill site discounting interest	833,265 786,000	772,000
	6,061,142	4,440,458
		- "   see s
The interest paid is made up of Long service award , landfill site discounting interest quipment.	t and the finance lease	on the office
The second of th	one character can't	in jaarjage, en
3. Auditors' remuneration		183.734
Fees Addition to the state of t	4,754,784	4,370,569
g g g g g g g g g g g g g g g g g g g		-
4. Debt impairment		1 42,591 57,220
Seht impairment	(11,132,557)	54,121,084
Funda Sunda Su	(11,112)	12,545
he movement of debt impairment reversal was due to better collections on the governme	ent debt.	An An Ann
Subsistence and Travelli		20,028
	•	2 2 2 2 2 2 2 2

Pager Chist White Executive Committee Members 1: Specifies Guandwers

ាំក្នុងដែលដី ស្រុសស្រីនៃស

The Use of Species Chief White and Evanuius Committee Members commonstration of the operation Committee Committee

A SECTION OF THE PARTY OF THE SECTION OF THE SECTIO

Figures in Rand	2024 2023
35. General expenses	
Advertising	1,271,523 977,069
Auditors remuneration	4,754,784 4,370,569
Bank charges	542,876 500,390
Provision for restoration costs of landfill site	803,061 2,176,939
EPWP costs	6,335,225 5,951,212
Consulting and professional fees	2,246,194
Vorkmens Compensation Costs	612,533 406,582
nsurance	3,131,419 1,702,123
Conferences, Accomodation and seminars	2,151,500 2,248,426
C expenses	1,610,452 2,057,076
uel Costs	3,682,876 4,401,932
ostage and courier	2,010 2,010
rinting and stationery	304,061 100,000
romotions	165,675 191,596
laster Plans for LDP	1,170,924 1,432,788
overty Alleviation	355,450 529,840
taff welfare	and the of the H1,000 a second , the second
ubscriptions and membership fees	2,355,923 2,525,668
elephone and fax	3,899,691 1,515,738
ubsistence and travel	
efuse	145,306 -
pecial Focus	253,978 758,647
udit committee fees	385,302 336,784
irragion	97 266 222 267
ublic participation	515,548 178,000
cance face - vahicles	145,184 148,434
efreshments Labitimoairman:	144,982 137,800
emuneration of ward committee members	4,520,861 4,703,761
	d impalignem rev <b>752,599</b> a due 1 <b>775,286</b> 02 la
upport of ward committee	1,852,243 1,767,238
ther expenses	10,741,129 7,804,933
	69,709,901 61,779,410
6. Bulk purchases	
landrinita. Falcana	60 006 105 - 52 002 403
lectricity - Eskom	60,926,195 52,983,493
7. Contracted services	
	•
formation Technology Services	- 202,377
eet Services	302,598 190,914
perating Leases	2,520,783 3,059,422
pecialist Services	7,452,099 25,448,481
Other Contractors	26,549,227 21,074,717
	36,824,707 49,975,911

Figures in Rand			2024	2023
			· · · - · ·	
38. Cash generated from operations				
Surplus			119,410,941	18,780,300
Adjustments for:				
Depreciation and amortisation			33,819,528	31,026,520
Gain or loss on sale of assets and liabilities			(181,278)	260,52
air value adjustments			(482,400)	(483,09
inance costs			1,619,265	
nterest income			2,461,699	E 000 40
mpairment deficit			143,588	5,390,16
Debt impairment			(11,132,557)	54,121,08
Bad debts written off			73,367	/E 40.00
Movements in employee benefits obligation			420,000	(542,00
Movements in provisions Acturial loss			(6,965,699)	736,34
Ponated assets			28,871	/C 107 00
Changes in working capital:		4 4		(6,107,92
nventories	\$ 1	For Arthy Allerticians	773,114	(294,27
Receivables from exchange transactions		Since I in the property	50,451	(4,129,33
Consumer debtors		Ellinia Mara pari montori mpo ka	11 684 409	(55,213,97
Other receivables from non-exchange transaction	s		(39,566,824)	
Payables from exchange transactions	:	Britania made sud i espa	27,827,432	22,081,53
/AT		Febre	4,121,498	4,881,83
Inspent conditional grants and receipts		Species Foces	39,488,364	(4,157,176
		Arrii Jammiliee leas	183,593,769	118,017,570
		FU.06.136	100,000,100	
		Public particles don		• •
		Minate Gas reliables		
		Poljoeismonie		
选系。		Remuneration of ward committee:	memoars	
		fine bapiges, viese elepticity		
		Rusport of ward committee		
		Ottor oxponeda		
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	Ţ.	<u> 1966 - Bergias randada</u> (h. 1967)	•	-
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ewona serie India eriese in dispersional and in the contract of the series of the seri		Sther Contractors		
	:	tkater WRILdutarb	•	
		•		

**Biouberg Local Municipality** (Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
39. Financial instruments disclosure		
Categories of financial instruments		
2024		
Financial assets		
	At amortised	Total
Other financial assets Trade and other receivables from exchange transactions Receivables from non-exchange transactions Consumer debtors Cash and cash equivalents	cost 11,399,735 4,776,734 55,180,900 9,824,693 186,024,595	11,399,73 4,776,73 55,180,90 9,824,69 186,024,59
	267,206,657	267,206,65
	ouppes Hirables from exchange transactions estimond Mibris	:
	er secelesbles from occurach At amortised R	use Total
Trade and other payables from exchange transactions	cost spend on client a charle de cost spend cost spend conditional grants and recella 306,134	93,878,19 9,306,13
	103,184,331	103,184,33
2023		
Financial assets		
	At amortised cost	Total
Other financial assets Trade and other receivables from exchange transactions Receivables from non-exchange transactions Consumer debtors	4,864,604 5,119,998 5,635,272 2,768,748	4,864,60 5,119,99 5,635,27 2,768,74
Cash and cash equivalents	101,842,674	101,842,67
	120,231,296	120,231,29
Financial liabilities		
	At amortised cost	Total
Trade and other payables from exchange transactions Finance lease obligation	68,547,240 14,187,045	68,547,24 14,187,04
	82,734,285	82,734,28

# **Blouberg Local Municipality** (Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

Figures in Rand	2024	2023
40. Commitments		
Authorised capital expenditure		
Already contracted for but not provided for		
Property, plant and equipment	57,912,314	105,183,014
Total capital commitments		
Already contracted for but not provided for	57,912,314	105,183,014
Authorised operational expenditure		
Already contracted for but not provided for		
<ul> <li>Security services</li> <li>Consulting services</li> <li>Township Establishment</li> </ul>	37,284,715 2,416,662 877,500	57,348,763 - -
<ul> <li>Leasing of 10 photocopying machines</li> </ul>	<u>-</u>	575,564
Telephone Management Solution     I and fill Management	2,029,621	4,656,162
<ul> <li>Landfill Management</li> <li>Leasing of Graders</li> </ul>	5,976,335 12,914,696	11,473,671 20,380,425
Supply and Delivery of Protective Clothing	12,914,090	699,445
Unbundling of Assets     Inhe and other payables in	rm excat:105:549=	
Valuation Roll     Valuation Roll	· · · · · · · · · · · · · · · · · · ·	2,775,950
<ul> <li>Enhancement of Network Connectivity of All Satelites Offices</li> </ul>	4,044,724	4,044,724
	66,649,802	103,863,314
Total operational commitments	00.045.000	400 000 044
Already contracted for but not provided for	66,649,802	103,863,314
Total commitments		
Total commitments		
Authorised capital expenditure	57,912,314	105,183,014
Authorised operational expenditure	66,649,802	103,863,314
nuum med maan ee eelikaleme	124,562,116	209,046,328
	,002,110	200,040,020

This committed expenditure relates to Security, consulting, growth strategy and special development services and property, plant and equipments and will be financed by available bank facilities, retained surpluses, rights issue of shares, issue of debentures, mortgage facilities, existing cash resources, funds internally generated, etc.

To de and office payables from exchange francacions immence legge chinostoc

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

## **Notes to the Annual Financial Statements**

Figures in Rand	2024	2023

#### 41. Contingencies

Litigation claims are in progress against the municipality relating to various matters who alleges that the municipality has infringed on certain laws and regulations and they are seeking damages. The municipality's lawyers and management consider the likelihood of the actions against the municipality being successful is unlikely, and the case should be resolved within the next two years.

There is no reimbursement from any third parties for potential obligations of the municipality.

	2024	2023
Contingent Liabilities		
Below is a detail explanation of the nature and financial impact:		•
I. Kgamaki Jonas Mangweta: Case No. LP/PLK/RC 499/2015 - The plaintiff is suing he municipality for defamation.	545,071	518,071
. Machuene Charlese Keetse - The plaintiff is suing the Municipality and the Minister of the Police for unlawful arrest and detention. The matter is still pending, awaiting for trial	1. 1. prek 300,000 Tulullen	300,000
ate.		
Joseph Manaka - The plaintiff is suing both the municipality and Eskom after he was	6,584,125	6,194,625
lectrocuted by a half fallen electrical pole after a disaster caused by heavy rainfalls	latine Of here	
nd Winds Unburified of Assets	574.000	574.000
Overland cruises and logistics - The plaintiff is suing the Premier of Limpopo and the	574,800	574,800
funicipality for non-payment of service rendered, the Premier's office procured ment or menuroric	Compedition a	ii Gasalitas Unicas
ansport services to ferry residents of Blouberg Municipality to Polokwane during a nemorial service of the late former President Nelson Mandela. N J Morero Attorneys	•	
as been appointed to act on behalf of the municipality. The matter was provisionally		
as been appointed to act on behalf of the municipality. The matter was provisionally withdrawn and awaiting for new trial date.	· ·	
. Tebogo Mokoboti - The plaintiff is suing the Municipality for damages which she as we because the		68,839
aim to have suffered as a results of a collision which between her vehicle and the	310 11.0 E 11.0 F 10.0 T 10.0	00,000
ouncil's grader. The matter is still pending, Awaiting further particulars (discovery		
ocuments) and trial date from the court.		
Pension Fund For Municipal Councilors - The Municipality received a letter of	7,800,000	7,800,000
emand from the Municipal Councillors Pension Fund for outstanding contributions by	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
ome of the Municipality's Councillors and sought a legal opinion from Lebea and a same and the s		
ssociates Attorneys on the letter of demand. The matter is still pending, awaiting for	WWG	
ummons MC Incorporated Attorneys.		
Salaelo Andrew Madibana the Applicant is suing the Municipality for Defamation	859,262	
Magoja Communications sued Municipality for non payment of services rendered	,132,731	peneriting Tapawa
. NCM Printing and Projects (Pty) Ltd sued Municipality for non payment of services	62,268	avaitable balik feoit
endered continues months are facilities.	i na Grenzek by Prejellan reek res	s chemo bom but. Sumes finals blems
0. Raseruthe Matome Ben the Applicant is suing the Municipality for damages	6,181,600	roughout, rongog mitoring
uffured due to the Demolition of his property as a result of a Court Order granted in		
avor of the Municipality		
	23,113,806	15,456,335

(Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

### **Notes to the Annual Financial Statements**

Figures in Rand	2024	2023

### 42. Related parties

Relationships Members of key management

Councillors **Executive Committee Members** Municipal Manager Chief Financial Officer

### Related party transactions

### **Debtors Balance with key management**

Councillor Thamaga NM

359,725

341,000

The above executive members have balances included in the Receivables from exchange and non-exchange transactions relating to the assessment rates, refuse, water and interest charged on overdue accounts. Payables as and when the members pay to the municipality.

Compensation to accounting officer and other key management at the contract of 
Defined contribution plans

93.797

### Key management information

### Remuneration of management

Bretains on Briston is Benefit in at categories, and remain and Minds

F. Chanzilo di paes and legistics - Tha plantiff is song the Pretion of c Highlightly for herepayment to service rendered, the Premier's other pr transcort servicas la terry residents n'i Plaubara Municipality ta Polo memona service or the bale former Prosident to being or the best or the commencer.

Subject this is a new year to be obtained a setting it this design. Notes the setting

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Council's prader. The matter is still penant, wastung sucher particulars

documents) and wal date from the osurt.

 Petraton Fund For Manifebai Councilors - The Monopality (Aceiyed a) consent from the framopal Councilors Fension retail for outsessing conon the Atlanta on the policy of demand. The methy is a

- outstachs and incorporated Archievs.

  Selecto Andrew Meditions the Applicant is suing the Huminicality for E. A Magoja Communications sued Municipality for non-payment of service Con CIA Printing and Property (Phy) Ltd base bitationality for rem payment
- 10. Askarutha waroma San the Aptilicant is sugarities alumbiopher for der suffuces and to the Demelition of his property as a recurl of a Court Circo Inche ina Musicipality

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Blouberg Local Municipality
(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

# Notes to the Annual Financial Statements

Figures in Rand

42. Related parties (continued)

Municipal Manager and Chief Financial Officer

Omeon	Basic salary	Bonuses and Car Allowance performance related payments	ar Allowance	Post- employment benefits	Other benefits received	Acting Allowance	Total
Ramothwala RJ Mabote NJ Motupa MJ - Acting CFO Riba M - Acting CFO	802,208 51,876	8 67,829 5 47,553	279,644 19,288	167,544 13,986	617,389 166,979	32,812 30,524	1,934,614 299,682 32,812 30,524
	854,084	115,382	298,932	181,530	784,368	63,336	2,297,632
2023		Basic salary B	Bonuses and Car Allowance	ar Allowance	Post-	Other benefits	Total
Name		o Transition Electrosis	performance related payments		employment benefits	received	
Ramothwala RJ Mabote NJ		653,999 659,834	38,549 51,109	228,287 229,748	136,997 138,195	250,648 200,506	1,308,480

2,587,872

451,154

275,192

458,035

89,658

1,313,833

# Blouberg Local Municipality (Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

### **Notes to the Annual Financial Statements**

	·		
Figures in Rand		2024	2023

### 42. Related parties (continued)

### **Councillors/Executive Committee Members**

2024

Name	Basic salary	Allowances	Subsistence & Traveling	Total
Thamaga MN	GEO 400	0.46-604	4.000	4 007 000
Boloka MP	659,439	346,601	1,288	1,007,328
	528,999	294,684	142,718	966,401
Rangata MJ	496,391	279,364	199,080	974,835
Makobela SR Motswabe LP	496,391	279,099	179,601	955,091
	496,391	279,290	202,540	978,221
Raseruthe MA Maifo ML	496,391	279,246	216,116	991,753
Phoshoko NC	486,562	275,139	236,469	998,170
Tlouamma NM	269,975	174,374	93,124	537,473
Mosena DD	280,126	176,629	181,157	637,912
	280,126	176,779	193,034	649,939
Raphasha DS	280,126	176,629	182,647	639,402
Lehong MV	213,636	144,836	105,157	463,629
Moetjie NT	213,636	145,535	188,248	547,419
Makhura MH	213,636	144,869	108,900	<u>□</u> 467,405
Mathekga MJ	213,636	144,859	126,440	<i>⊆</i> 5 484,935
Molokomme MM	213,636	144,251	112,984	± 470,871
Mphago MA	213,636 213,636	144,785	101,921 <del> </del>	<u>≅</u> 400,342
Magwai RT Lehonye TJ		144,900	124,299 <sup></sup>	
Mapunya PW	213,636 213,636	144,811	71,737 88,118	430,184
Manaka NA	,	144,759		446,513
Makhura KH	213,636	144,873	125,715	484,224 481,260
Tihako NB	213,636	144,869	122,755	
Mashamaite MG	213,636 213,636	144,800 144,790	119,679 120,012	478,115 478.438
Motsoko L	213,636	144,790	97,214	476,436 455,547
Mahlape NJ	213,636	144,870	124,104	482,610
Mmoko ML	213,636	144,696	124, 104	358,332
Pheedi MS	204,879	138,586	66,753	410,218
Makami ME	213,636	144,991	124,199	482,826
Thema NR	213,636		145.538	504,211
Seokotsa MM	213,636	144,850	120,906	479,392
Mokobodi MM	213,636	145,156	151,186	509,978
Sehata AQ	213,636	145,007	132,564	491,207
Tlabela FP	213,636		141,863	500,727
Maphoto MD	213,636 —	144,797	,	429,055
Mailula MS	213,636	144,788	- 73 733	432,157
Ntjana MI	213,636	144,950	107,911	466,497
Dau MP	213,636	144,751	72,225	430,612
Maribeng MK	213,636	144,776	59,186	417,598
Kobola JS	213,636	144,923	99,554	458,113
Maripa MS	213,636		2,740	361,639
Masebe KP	213,636	144,696	96,241	454,573
Maputla SA	213,636	135,529	188,440	537,605
Molokomme MJ	146,361	109,491	-	255,852
-	11,744,873	7,467,853	5,218,718	24,431,444
_	1 1,7 <del>44</del> ,073	1,401,003	9,410,716	Z4,431,444 

# **Blouberg Local Municipality** (Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

### **Notes to the Annual Financial Statements**

	· · · · · · · · · · · · · · · · · · ·		
Figures in Rand		2024	2023

### 42. Related parties (continued)

2023

		Basic salary	Allowances	Subsistence & Traveling	Total
Name					
Thamaga MN		633,558	328,345	20,943	982,846
Boloka MP		502,561	271,081	81.544	855,186
Rangata MJ		474,434	256,776	194,658	925,868
Makobela SR		477.254	256,776	180.846	914,876
Motswaba LP		523,097	204,837	200,355	928,289
Raseruthe MA		474,211	256,776	190,421	921,408
Maifo ML		461,646	252,079	229.915	943,640
Keetse PP		•	,	229,915	,
		139,496	82,754	472.005	222,250
Tlouamma NM		266,453	161,920	173,835	602,208
Mosena DD		264,010	161,920	181,762	607,692
Raphasha DS	1	266,384	•	172,184	600,488
Lehong MV		202,819	132,755	121,210	456,784
Moetjie NT		203,111	•	178,266	514,132
Makhura MH		203,515	132,755	105,551	441,821
Mathekga MJ		202,819	132,755	135,262	470,836
Molokomme MM	•	202,666∺	132,755		441,993
Mphago MA	•	202,663		103,116	438,534
Magwai RT		202,736	,	134,010	469,501
Phoshoko NC	•	120,110	79,166	21,251	220,527
Lehonye TJ		200,395	132,755	50,360	383,510
Mapunya PW	A STORY	200,227	132,755	104,646	437,628
Manaka NA		200,293∀√	,	118,758	451,806
Makhura KH		200,315	132,755	127,132	460,202
Tihako NB	<b>,</b>	200,228	132,755	111,759	444,742
Mashamaite MG		200,227	132,755	116,642	449,624
Motsoko L	i k	200;139	•	95,568	428,462
Mahlape NJ		200,274	132,755	120,446	453,475
Mmoko ML	\$ - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	200,134	132,755	1,976	334,865
Tiepyane S	to the second to	52,554	31,206	30,168	113,928
Pheedi MS		208,765	132,755		475,309
Mokami ME		200,398	132,755	137,804	470,957
Thema NR		200,415	132,755	144,849	478,019
Seokotsa MM		. 200,275 W	•	115,199	448,229
Mokobodi MM		200,522	•	141,402	474,679
Sehata AQ	· v	∴≑200,289	132,755	114,489	447,533
Tlabela FP		200,456	132,755	156,196	489,407
Maphoto MD		200,400	132,755	67,022	400,177
Mailula MS		200,226	132,755	75,430	408,411
Ntjana MI		200,400	132,755	131,279	464,434
Dau MP		200,188	132,755	70,525	403,468
Maribeng MK		E.: 200,150:≓.	132,755	9,267	342,172
Kobola JS	7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	200,300	132,755	92,662	425,717
Baloyi HP		200,485	132,755	132,962	466,202
-Maripa MS		200,705	132,755	11,263	344,723
Masebe KP	<b>S</b>	200,135	132,755	89,081	421,971
Maputla SA		79,413	57,083	24,155	160,651
		11,171,851	6,810,799	5,056,530	23,039,180

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(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

### **Notes to the Annual Financial Statements**

Figures in Rand	2024	2023

### 42. Related parties (continued)

Management class: Senior management

2024

Name		Technical Services	Local Economic Development	Corporate Services	Community Services	Total
Annual Remuneration Acting Allowance Car Allowance		71,965	58,018 -	321,220 27,086 120,646	321,220 32,825 124,266	642,440 189,894 244,912
Contributions to UIF, Med Funds Other allowances Subsistence and Travellin		- -	- -	67,357 24,116 39,517	71,932 24,116 68,580	139,289 48,232 108,097
		71,965	58,018	599,942	642,939	1,372,864
2023		4	September 1975 September 1976 September 1975		. ;	· ·
		Technical Services	Local Economic Development	Corporate Services	Community Services	Total
Name			Pirayhaka NO			
Annual remuneration		163,731		-	279,678	443,409
Acting Allowance		17,804	18,078	37,678	48,978	122,538
Leave pay out 13th Cheque	^	42,591	- Dana-Halima	63,784	53,098	116,882
Travel, Motor Car, Accom	ndation	57,220	i akaupe rem Harama ile	Ξ	36,577	42,591 93,797
Contribution to UIF and M		33,732	i na a uza. Nanatanakeo ak	, e –	24,890	58,622
Other allowances		12,545	hardenten i -	-	7,987	20,532

The following were directors for senior management position:

Technical Services - Siboiboi DG Community Services - Monyemoratho MB

Subsistence and Travelling Allowance

### 43. Prior-year adjustments

Back pay

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:

18,078

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Sanow Aŭ Tishele FP

'нриою мD

177

451,208

101,639

177

20,828

919,376

Trade debtors and revenue from exchange transactions were adjusted because of incorrect rates that are being used on prepaid revenue.

Trade and other payables was adjusted because of incorrect rates that are being used for prepaid revenue on electricity.

20,828

348,451

Property plant and enquipment was adjusted due to incorrect depreciation calculations and impairment of assets that are not in use.

### Statement of financial position

(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

### **Notes to the Annual Financial Statements**

Figures in Rand	2024	2023

### 43. Prior-year adjustments (continued)

### 2022

	Note	As previously reported	Correction of Restated error
Property, plant and equipment		977,360,374	950,014 978,310,388
Accumulated surplus		(1,059,619,509)	(950,014)(1,060,569,523)
		(82,259,135)	- (82,259,135)

### 2023

Receivables from exchange tra VAT receivable	nsacti	ons		
Trade and other payables from		•		ctions
Property, plant and equipment	$V_{i} \in \mathcal{F}(\mathcal{F})$	. :		
Accumulated surplus			100	

	(78,415,776)	-	(78,415,776)
	(1,082,169,320)	2,819,496 (1	1,079,349,824)
4	1,065,221,605		1,062,002,550
	(68,536,750)	(10,489)	-(68,547,239)
	2,418,673	(59,934)	2,358,739
	4,650,016	469,982	5,119,998
	reported	error	
Note	As previously	Correction of	Restated

Tecanicai

San Ingg

### Statement of financial performance

### 2023

Revenue from exchange tr	ans	act	ions	,.	•
Depreciation and amortisa Loss on disposal of assets		l lia	bili	ties	1
General expenses Repairs and maintenance	;	1	) / 2	•	
Surplus for the year	r.	•		4	

Lanual remun	eration		463,731
Note As previous	sly: Correction of	of Re-	Restated
Loavereported	error	classification	
49,826,3	40 399,5	59 -	50,225,899
30 Table (767;4	00) / (4,623;10	69) -	(5,390,569)
29 🗦 (31,482,2	40)F end 455,70	<b>20</b> 4id -	(31,026,520)
35 Other at (260;5	20) 2,02	21 -	(258,499)
೨೯೨ (64,450,5		- 2,671,178	(61,779,410)
าร์ว สร้างกระบาน	ung bransamé yan	(2,671,178)	) (2,671,178)
(47,134,4			(50,900,277)

The following were discour for conformenagement position:

Technical Services - Mirothol DG-

### 44. Risk management

### Financial risk management

In running its operations the city is exposed to variety of financial risks: market, liquidity, credit and interest rate risks. Section 62.(1)(c)(i) Of MFMA states that the Accounting Officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure that the municipality has and maintains effective, efficient and transparent systems of financial and risk management and internal control incresponse to this the financial municipality's adopted National Treasury Public Sector Risk Management Framework and its committed to the effective management of the risks. The process is called risk monitoring and control. It involves monitoring the identified risks including the above mentioned financial risks, identifying new risks, and evaluating the overall effectiveness of the risk management plan and required revenue.

The municipality's Treasury is committed to the effective management of the financial risks, with Treasury office responsible for management of market, liquidity, and interest rate risks. The Revenue office is responsible for credit risk management. In the course of the municipality's business operations it is exposed to interest rate, credit, liquidity and market risk. The Municipality has developed a comprehensive risk management process to monitor and control these risks. The risk management process relating to each of these risks is discussed under the headings below.

The municipality's activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk.

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

### **Notes to the Annual Financial Statements**

Figures in Rand 20	024 2023

### 44. Risk management (continued)

### Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities.

At 30 June 2024	Less than 1 Between 1 and Between 2 and Over 5 years year 2 years 5 years	
Trade and other payables	93,878,197	-
Finance lease obligation	6,537,705 - 2,768,429	-
At 30 June 2023	Less than 1 Between 1 and Between 2 and Over 5 years year 2 years 5 years	
Trade and other payables	68,547,240	_
Finance lease obligation	0,000,700	-

### Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

The beginning provides that each more inspections

Comments of the contract services

Less on disposal of assets and trabilities

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Trade receivables comprise a widespread customer base. 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. Individual risk limits are set based on internal or external ratings in accordance with limits set by the board. The utilisation of credit limits is regularly monitored. Sales to retail customers are settled in cash or using major credit cards. Credit guarantee insurance is purchased when deemed appropriate.

As of 30 June 2024, the municipality's total credit risk exposure, including trade and other receivables, amounts to R68,195,051 (2023: R30, 192, 315). Appreciation and amortization

### Market risk

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### Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will be negatively affected by the adverse changes in interest rates. Interest rate risk arises from the fluctuations in the economic market due to the economic climate. The Municipality manages its interest rate risk by maintaining an appropriate mix between fixed and floating interest rate borrowings and investments, as well as by entering into interest rate swap contracts on outstanding borrowings. The Municipality's exposure to interest rate risk and the effective interest rates on financial instruments at statement of financial position date are as follows: In running his operations the city is exposed to variety of financial risks.

The Municipality has significant exposure to interest rate risk due to the volatility in South African interest rates, fluctuations in the control of the co interest rates on bonds issued and short-term investment will impact the Municipality's cash flow negatively. The municipality's make the interest rate risk arises from interest that is being earned on the cash deposits and investments that the municipality has risk arises invested with the ABSA bank. Investments issued at variable rates expose the municipality to cash flow interest rate risk that the rest rate risk that one oktoemient of the lixik. The princess is celleduled monliming and to respect to the installanced flight of little identifying year daks, part profession

### 45. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The ability of the municipality to continue as a going concern is dependent on a number of factors. The most significant of these is that the accounting officer continue to procure funding for the ongoing operations for the municipality to remain in force for as long as it takes to restore the solvency of the municipality.

(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

### **Notes to the Annual Financial Statements**

Figures in Rand	 2024	2023

### 46. Events after the reporting date

The municipality have not identified any material non-adjusting events after the reporting date relating to the financial period then ended 30 June 2024.

### 47. Unauthorised expenditure

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· ' :

Opening balance as previously reported - 7,086,649
Less: Amount written off - current SC(172)2022/2023 - (7,086,649)

Closing balance - - - -

Prior year Unauthorized Expenditure: R7,086,649

The municipality has an unathorised expenditure of R7,086,649 due to increase on Eskom Tarrif. On 29 June 2023 the council resolved to write Unauthorised expenditure of R7,086,649 as per the recommendation of the Municipal Public Accounts Committee report of 2021/22 and 2022/23 through resolution SC(172)2022/2023.

The state of the

Tracte receivables compage a widespread outtomer base interrigation or going bases, in customers are indopendently rated, these receive and control assesses not creat susany of the distribution, tening his bounders in thirting, risk limits are set passed on internal or extend militias in some regarding is requirity monitored. Sales to read outtomers the period outsides in all the sale outsides and the sale outsides and the sale.

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integral rate disk is the risk that the fair value or fature each floor of a soverae accorder in menes, rates, interest rate now sheep than the or to comple. The Mannesolality manages its interest rate risk by ministrance take benowings and investments, as well as by obtaining into interest fature position cafe are as follows:

The hundripsity has significant exposure to interest rate risk due to the inforest rates on bonds issued and short-term investment vitil impost on interest that is being samued on the case myosred on time 4654 being. Investments issued at vertices offer the case invosited on time 4654 being. Investments issued at vertices offer the continuous case of the case invosited on time 4654 being.

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(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

### **Notes to the Annual Financial Statements**

Figures in Rand	2024	2023
48. Irregular expenditure		
Opening balance as previously reported	4,023,794	_
Opening balance as adjusted - prior period	-	195,000
Add: Irregular expenditure - current	34,653,587	4,507,094
Less: Amount written off - current	(6,799,744)	(678,300)
Closing balance	31,877,637	4,023,794

### Current Year Irregular Expenditure: R34,653,587

The municipality Irregular expenditure increased by R34,653,587 as a result of contravention of MFMA. The following are the contraventions to the MFMA:

R3,904,899 as a result of contravention of MFMA section 33 for the development of General valuation roll and maintenance thereafter.

R12,859,451 Irregular incurred on appointment of Debt Collector (Enigma) for the following reasons. The service provider did not attach proof of municipal rates for the company and was not evaluate on functionality.

R119,920 Kgokanang Trading Enterprises was appointed for delivery of Diesel four times using three quoatation system instead of using formal quotation system and this resulted in Splitting of service.

R6,916,413 Irregular resulting from PPR 2022 requirement not applied to quotations after the regulation was changed form PPR 207 to PPR 2022.

R577,549 Irregular that arose as a result of Political allowances paid after employees were re-located.

R9,559,475 Irregular expenditure that arose from the appointment of Oakantswe Construction and Projects for construction of Senwabarwana Sub station. The Bidder did not sign MBD8 form.

R500,079 Irregular expenditure arose as a result of appointment of JMJ Electrical Projects for Electrification of Bayswater and the service provider did not attach Audited financial statements for 3 consecutive years.

R215,800 Irregular expenditure arose as a result of appointment of Blouberg Community Radio and Mohodi Community Radio without signing declaration of interest.

### Prior Year Irregular Expenditure: R4,507,094

The municipality Irregular expenditure increased by R483,300 as a result of contravention of SCM Reg22 from prior year during the year.

The municipality incurred additional irregular Expenditure of R4,023,794 which was a result of a variation order which did not comply with MFMA section 116(3)(b) for the construction of Pinkie Sebotse Sports Facility.

(Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

### **Notes to the Annual Financial Statements**

Figures in Rand		2024	2023

### 48. Irregular expenditure (continued)

### Amount written-off

Irregular Expenditure: R6,799,744 (2023: R678,300)

The Municipality has an prior year opening balance of R195,000 as a result of contravention of SCM Reg22\(\) Ingwe, PJMJ, Izigi Molokwane Trading JV, Mode-Hope) and CIDB Reg25 (Urich) and MFMA Circular 65 (Tlou Intergrated Tech).)

On 29 June 2023 the council resolved to write Irregular expenditure of R678,300 as per the recommendation of the Municipal Public Accounts Committee report of 2021/22 and 2022/23 through resolution SC(172)2022/2023.

On 27 March 2024 the council resolved to write off Irregular expenditure of R6,799,744 as per the recommendation of the Municipal Public Accounts Committee report.

Opening balance Irregular Expenditure 2022: R33,782,515.00

The Municipality has an opening balance of R 33 782 515 as a result of contravention of SCM: Reg22\(\) Ingwe; PJMJ (Izigina ) 

The said irregular expenditure was taken to council(SC06/2020-21) held on the 29 dune 2021 which referred the matter to a state of the said irregular expenditure was taken to council (SC06/2020-21). Allegan, allege og led am i sla<mark>mblere syskola bo</mark>r afskædelikar af Reforke ell MPAC for further investigations.

Prior Year Expenditure: R8,337,640.00

ROS test to inlegate real stop what PPP 2020 (equitaries) not appear PPR 201 to PPN 2022. The current year irregular expenditure amount is because of contravention of CIDB Reg25(Urich), MFMA circular ( Tlou - 9677.549 Inrequier that arose as a result of Political allowances paid all Intergrated Tech). in a f

of any abanyana ligha sie light. The Bigger obtains signing \$000 turns

The irregular expenditures were written off on the 19 October 2021 and 27 July 2022 respectiture. Uses are no incompositionent of Co.

### 49. Additional disclosure in terms of Municipal Finance Management Activities stops of these areas as a reservice spublic and the the service provider did not allech Audited financial statements for 5 con

Contributions to organised local government	ا ماله دما ما جراد د	en de la degrapa de la	١
Current year subscription / fee Amount paid - current year	1,590,309 (1,590,309)	1,586,780 (1,586,780)	
Audit fees	ondhara morevedê	<u>-</u> : by ਜੇਵੇਲੋਟੇ,ਠਹੋਰੋਂ as a ross	ili Piri
Current year subscription / fee The municipality incurred and company who will did section in the company who will did section in the	itiona 4,754,784 () 5(3): (4,754,784)	<b>ре 4,370,569<sup>5,4</sup>,</b> 023.7 ч. <b>(4,370,569)</b> ме бер	] الا
	-	-	ŀ
PAYE and UIF	20,000,505	27.004.200	ļ
Current year subscription / fee  Amount paid - current year	29,260,565 (29,260,565)	27,004,390 (27,004,390)	

### **Pension and Medical Aid Deductions**

Current year subscription / fee	24,976,243	21,623,408
Amount paid - current year	(24,976,243)	(21,623,408)
	 _	-

(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

### **Notes to the Annual Financial Statements**

Figures in Rand	2024	2023
49. Additional disclosure in terms of Municipal Finance Management Act (continued)		
VAT		
VAT receivable VAT payable	- 7,124,531	2,358,739 5,361,772
	7,124,531	7,720,511

VAT output payables and VAT input receivables are shown in note.

All VAT returns have been submitted by the due date throughout the year.

### Councillors' arrear consumer accounts

The following Councillors had arrear accounts outstanding for more than 90 days at 30 June 2024:

30 June 2024		The Newtone in Outstanding in Outstanding in 60 Total in an amount more than 90 in 100 Acceptables than 90 in more than 90 in 100 Acceptables.
	* .	days days
Councillor Thamaga M		The and at Yellon CoResident Local Resident Section (1970) (2000)
30 June 2023		Parc Pleas English 1995 1998 Outstanding Outstanding Total
* · · · · · · · · · · · · · · · · · · ·		The current yearless than 90 periore than 90 unit is it. Ricuse of colline of the contract of
Councillor Thamaga M		The imaginer expension 13,854 and 327,146 and 10, 341,000 and 1 and 2

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

Content year supposition / fee

Content year supposition / fee

Amount poid - oursets / fee

Current year subscription / feel for much pools within view of

# Blouberg Local Municipality (Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

### **Notes to the Annual Financial Statements**

	 <del> </del>		
Figures in Rand		2024	2023

### 50. 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.

Supplier name and details	Reason	Amount
Truvelo Africa Electronics Division-Service & Repair of traffic speed meter	Sole Supplier	15,790
Workshop Electronics-Service and Reapir of pro-lase machine	Sole Supplier	19,795
Mohodi Community Radio Station-Advertisiment	Only local Radio Station available	28,456
* * * * * * * * * * * * * * * * * * * *	for the service	,
Mohodi Community Radio Station-Advertisiment	Only local Radio Station available	32,600
	for the service	,
Mohodi Community Radio Station-Advertisiment	Only local Radio Station available	90,390
So And Services	2 for the service	00,000
Blouberg Community Radio Station-Advertisiment	Only local Radio Station available	15,800
bloadely community readio deaton novolution	for the service	. 10,000
Blouberg Community Radio Station-Advertisiment	Only local Radio Station available	42,360
	for the service	72,000
Blouberg Community Radio Station-Advertisiment	Only local Radio Station available	18,600
Diodoeig Community Nadio Station-Advertisiment	for the convice	10,000
Lovio Novio Lovi books	for the service	3 300
Lexis Nexis-Law books	only printer of government law	3,309
Tanala Africa Floridadia Didicio Occide 8 Decide of Acetta consideration	books	00.005
Truvelo Africa Electronics Division-Service & Repair of traffic speed meter	Sole Supplier	66,095
Blouberg Community Radio Station-Advertisiment	Only local Radio Station available	64,200
	for the service	
Mohodi Community Radio Station <sub>s</sub> Advertisement	Only local newspaper available	182,600
	for service bying Councilions had a	
Mohodi Community Radio Station-Advertisement	Only local Radio Station available	66,400
	for the service	
Mohodi Community Radio Station-Advertisement	Only local Radio Station available	: 62,600
	for the service	
Blouberg Community Radio Station-Advertisement	Only local Radio Station available	32,000
	for the service	*.
Lefokane consulting and projects-supply and installation of electrical poles	Emergency	109,048
and wires	•	
Tumishi Electrical-supply and installation of transformers	Emergency	135,359
S000000027 : SUPPLY & INSTALLATION OF: 25KVA TRANSFORMER	Emergency	93,661
AT -supply and installation of transfomers		
PIN AFRIKA CONSULTING ENGINEERS -INSTALLATION OF	Emergency	74,060
TRANSFORMER		
Bell equipment sales south Africa-maintenance of graders	Sole supplier	266,479
Blouberg Community Radio Station-Advertisement	Only local Radio Station available	33,200
	for the service	
Lefokane consulting and projects-supply and installation of electrical poles	Emergency	161,862
and wires		
Lefokane consulting and projects-supply and installation of transformers	Emergency	139,889
Oakantswe Construction - supply and installation of broken poles	Emergency	212,577
Caterlim Quality parts for earthmoving -Processes to service and	Sole Supplier	94,098
maintenance of excuvator	marketerine.	3 1,000
Tumishi Electrical - Supply delivery and removal of transformer	Emergency	110,347
Committee Coppy delivery and temperation delivered		
	-	2,171,575

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

### **Notes to the Annual Financial Statements**

Figures in Rand			•	2024	2023

### 51. Segment information

### General information

### Identification of segments

For management purposes, the municipality is organised and operates in four key functional segments (or business units). To this end, management monitors the operating results of these business units for the purpose of making decisions about resource allocations and assessment of performance. Revenues and expenditures relating to these business units are allocated at a transactional level. Costs relating to the governance and administration of the municipality are not allocated to these business units.

The four key business units comprise of:

- Community and public safety which includes community and social services, sport and recreation, public safety, health and housing services;
- Economic and environmental services which includes planning and development, road transport and environmental protection services;

Trading services which includes energy sources, water management, waste water management and waste management services;

The decay Community For the foreign Advantaging on

The grouping of these segments is consistent with the functional classification of government activities which considers the nature of the services, the beneficiaries of such services and the fees charged for the services rendered (if any).

Management does monitor performance geographically but does not at present have reliable separate financial information for decision making purposes. Processes have been put in place to generate this information at a transaction level and in the most cost effective manner.

The four key business units comprise of:

Community and public safety which includes community and social services, sport and recreation, public safety, health and housing services;

uvsio Amea Electronics Oblision Service & Repair of traffic

HMSTALLATION

PIN APRIKA CONSULTING ENGINEERS

- Economic and environmental services which includes planning and development, road transport and environmental protection services;
- Trading services which includes energy sources, water management, waste water management and waste management services;
- Governance and administration

The grouping of these segments is consistent with the functional classification of government activities which considers the nature of the services, the beneficiaries of such services and the fees charged for the services rendered (if any).

Management does monitor performance geographically but does not at present have reliable separate financial information for decision making purposes. Processes have been put in place to generate this information at a transaction level and in a second the most cost effective manner.

### 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: Appendix ment

Reportable segmer	nt the state of th	•	Goods and/or services and the property of the services of the services and the services of the
Segment 1			Community and Public Safety
Segment 2		14	Economic and Environmental Services Apply and Installation of transit
Segment 3	s section of the State		Trading Services in action a supply and materialism of broken pole-
Segment 4		ti T	Governance and administration

TRANSFORMER

# Blouberg Local Municipality (Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

# Notes to the Annual Financial Statements

Figures in Rand

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Segment
 2

Segment surplus or deficit, assets and liabilities

								47	Consum	Community and Public Safety	Economic and Environmental Services	Trading Services	Governance and administration	Total
Revenue Revenue from non-exchange transactions Revenue from exchange transactions	isactions ions	; ;	: :: :: ::		· ·	•		;	<b>−</b> 2	1,185,000 2,774,533	76,735,504 8,656,006	22,720,354 38,496,576	305,152,509 11,779,110	405,793,367 61,706,225
Total segment revenue									<u>က</u>	3,959,533	85,391,510	61,216,930	316,931,619	467,499,592
Entity's revenue		. •			-									467,499,592
Segment expenditure Total segment expenses Depreciation and amortisation	- Democre Sommen Servicen	Those re	Nanagon Jos Gross Vanagos	i The grou neives w			M Albert	e delinijas 1941 iksele 1941 maai	37	37,651,198 9,328,908	31,960,269 8,106,050	80,321,664	164,508,694 3,848,178	314,441,825 33,819,527
Total segment expenditure Total segmental surplus/(defici	ide ver	rgaviotak opriobile	त्वम् द्वेव भागको द्वेष्टर्श्व	ក្រាំងដូចនៅ កាលខាត់ព	i rasii Natai Cara	Steller Steller Steller	erije i želje	146 iu 14 mili enetek	46	46,980,106 (43,020,573)	40,066,319	92,858,055 (31,641,125)	168,356,872	348,261,352
Other Information Segment assets Segment liabilities	im=ini	, z.n.urov s.ac a segmonis :	ios monitor ; lint: purpoca facilive mant	ಚಲಾತಗ ಸಂ <mark>ಥಗ</mark> ಕುಲಹಾ, ಕಡಾ ಓಗ	ng services Gentuckers Gentuckers	r drifty zinka p 1 Selau i Dulbeli 1 Selau i Persona 1 Selau i Persona	dogas tiple	sa medilery Lint purposs fertive meny	2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2	(14,723,486) (16,996,080)	112,564,215 (47,806,305)	806,155,442 (29,350,924)	515,286,863 1,419,283,034 (122,333,758) (216,487,067	(216,487,067)
Total segment assets  Total assets as per Statement of	of financ	ે ial Posi	Astorn 15. říse 181. <b>uoj</b>	i i pata la sispisso	which ices; Julius	ective ec Sistina Napoli Sistema		1821-2717. 1821-1 <sup>7</sup> 1-20 1 <b>47</b>	(31	(31,719,566)	64,757,910	776,804,518	392,953,105	1,202,795,967
ereard navo ba <del>o</del> n p ly parament as the goods and/o		as the goods and/o	iance geographicali Albara novo bo <del>o</del> n p	er milikerkeit uditte tige general europie editstatu	includes energy s Judius	afay vaion moude: Car Carries - All 193 Carresa		umos geograpolius. Seujsod navo beon j	nondeproductive and the second	e prima naday na				
	lingga an Demosika Spanosika	services for deer	but does not stij at in place to our	umedadal encesia Samune Telas ()	larces, waler na	community and :	92	ilin dhex fib. al i lat la place llo ger	umpilanti desci h Loci i Neci Seculos	ales, surium mund				

(Registration number LIM351)

Annual Financial Statements for the year ended 30 June 2024

### Notes to the Annual Financial Statements

Figures in Rand 2024 2023

### 52. Accounting by principals and agents

The entity was a party to a principal-agent arrangement(s).

### Details of the arrangment(s) is are as follows:

Water Service Authority (WSA) and Water Service Provider (WSP) Service Level Agreemenent

WSA (CDM) was authorized in terms of Structures Act Section 84(1) b and 84(1) to perform functions and exercises the powers as Water Service Authority. The District Municipality appointed Local Municipalities as WSPs in line with Water Service Provider Contract regulations (R980 of 19th July 2002) on interim basis. The contract commenced on the 1st July 2018 and remain effective until revised, reviewed, changed or amended by the parties. In terms of SLA, WSP shall account for the revenue collected as commission earned from the agency services in line with paragraph 8.3 titled Revenue Collection and implement credit Control and Debt Collection in line with paragraph 8.4 of the Service Level Agreement.

Memorandum of Understanding between Department of Roads and Transport (DRT) and Blouberg Local Municipality (BLM)

DRT is responsible for general motor vehicle registration and drivers' licenses in terms of applicable National and Provincial Road Traffic legislations. MOU formalizes the relationship between the two state organs and establishes the terms and conditions which the Municipality shall provide functions on behalf of DRT, in line with applicable legislations to the citizens of the republic and as envisaged by Batho Pele Principles. In terms of the MOU, BLM shall collect and retain monies as per annexure B and C of the MOU and pay to DRT a percentage agreed in the annexures, within a period of 30 days of each calendar month.

### Memorandum of Understanding between Ontec (Pty) Ltd and Blouberg Local Municipality (BLM)

Ontec is contracted to the municipality, to provide on line vending service to pre paid customers. The agent manages pre paid meters and collects revenue on behalf of the municipality from third party vendors. The agent is paid (10,25%) based on commission of revenue collected on a monthly basis.

Memorandum of Understanding between Enigma Consulting (Pty) Ltd and Blouberg Local Municipality (BLM)

Enigma Consulting is contracted by the municipality to provide services of revenue investigation, negotition and collection for 36 months. The contract is based on a risk of 20% vat inclusive as quoted in the bid documents.

### Entity as agent

### Revenue recognised

The aggregate amount of revenue that the entity recognised as compensation for the transactions carried out on behalf of the principal is R- (2023: R-).

The aggregate amount of revenue that the entity recognised as compensation for the transactions carried out on behalf of the principal (WSA) is R250,126 (2023:R259,654).

The aggregate amount of revenue that the entity recognised as compensation for the transactions carried out on behalf of the principal (DRT) is R3,997,903 (2023: R 4,166,391).

### Entity as principal

### Fee paid

The aggregate amount of compensation fee that the entity recognised as fees for the transactions carried out on behalf of the agent is R1,225,269 (2023: R1,174,490).

The aggregate amount of compensation fee that the entity recognised as fees for the transactions carried out on behalf of the agent (Engima Consulting) is R562,523 (2023: R12,392,035).

(Registration number LIM351) Annual Financial Statements for the year ended 30 June 2024

### Notes to the Annual Financial Statements

Figures in Rand	2024	2023
53. Distribution Losses		

7.922.414 Electricity 11.667.060

The municipality purchased units 21,955,806 (2023: 21,201,696 units) from Eskom and sold 17,612,209 units (2023: 17,999,706 units) resulting in a difference of 4,343,595 units (2023: 3,201,990 units) between the purchases and sales. This amounts to a distribution loss of 19.78% (2023: 15.10%).

The municipality had a distribution loss amount of R11,667,060 (2023: R7,922,414).

### 54. Explanation of Variances on Actual Costs Versus Budgeted Costs

- Note 1 The decrease is as a result of non payments by businesses and residential customers, this is due to economic conditions or challenges of the country.
- Note 2 The decrease is as a result of non payments by businesses and residential customers.
- Note 3 The movement of the interest is due to non payments by businesses and residential customers.
- Note 4 The reason of the lower amount is due to most customers not finalising thier purchase of land sites through signing the purchase agreement.
- Note 5 The difference is due to unallocated amount that was advertised too allow community to give further documents so that the amounts can be allocated to correct accounts from 2021 balances and no responses were obtained on those amounts thus why they are allocated to revenue.
- Note 6 The movement was due to the implementation of the new valuation roll and new tarrif charge on state properties.
- Note 7 -The movement of the interest is due to no payment by debtors.
- Note 8 The actual amounts include capital grants while the budget includes capital grants. The movement of both bugets is due to projects not finalised at year end that relates to capital nature that are still on going.
- Note 9 The donation income was a result of assets (waste removal trucks) that were donated by CDM and were recognised at
- -Note 10 -The reason why the expenditure is lower than the budget is due to unfilled post of senior managers.
- Note 11 The councillors salary increase was below as budgeted for during the financial period 2023/24.
- Note 12 The actual depreciation was lower that the budget due to few projects capitalised late into the year which did not attract more depreciation. The apprenate amount of revolute that the eatily recognised as compa
- Note 13 The actual finance cost is high than the budget due to the fact that the actual budget for finance cost is allocated under general expenditure if included on the line the movement is still within the budget of totall general expenses, recognised as general
- Note 14 The movement of debt impairment reversal was due to better collections on the government debt.
- Note 15 -The bulk purchases movement is due to electricity projects not completed on time which resulted in households not being connected.
- Note 16 The significant amount of other receivables from exchange transactions were written of in the previous financial period after the budget has been submitted.
- Note 17 The contracted services and general expenses were budgeted together if the spending and budgeted amount combined the spending of the two is within budget.
- Note 18 The budget for inventory is lower due to increases in inventory consumables during the financial period.

(Registration number LIM351)
Annual Financial Statements for the year ended 30 June 2024

### **Notes to the Annual Financial Statements**

Figures in Rand	2024	2023

### 54. Explanation of Variances on Actual Costs Versus Budgeted Costs (continued)

**Note 19** - The budget is lower than the actual as the budget was based on the expected spending of capital expenses rather than the balance of the assets. The actual capital expenses of the financial period they are in line with the budgeted amount.

Note 20 - Other financial assets seem to be higher than the budgeted amount as the amount was budgeted under cash and cash equivalents.

Note 21 - The actual finance lease obligation is high than the budget due to purchase of 3 graders through finance lease.

Note 22 - The actual unspent grant is more than the budget due to increase in grants received during the year.

### 55. Change in accounting estimates

Impact on debt impairment allowance

44.522.991

In the current year management reviewed the assumptions for debt impairment estimates of receivables from exchange and receivables from non-exchange transactions. This effect of this revision is an increase in debt impairment in the allowance in the current year.

The amount of the effect of future periods is not disclosed as it is impracticable to estimate.

A de 6 - The difference is then to environistic remonities but a charity of Se a mounty out its Aloo, led in correct accounts from 2015 institutes a why firey are dilocaled to revenue.
form of ATTeological Injury to the graph as to Charlist place after the training of the following the state of the state of the following the state of the following the state of the s
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<ul> <li>As a fine expension of include conitor growth while the lates of the control projects and manifeld at year and their relative to explain easing to</li> </ul>
which a $\star$ libe donation income was a result of sasets (westerner or $^{1}$ and air value.
to the rest of the responding time singular requirements by the subject of the su
erane (m. e. Tha councillors solvely) harmons urea the remained autiquited for do
$\mathbb{Z}_{200}$ th -The adjust cented with the sower that the bodies and to $\mathbb{Z}$ attract more depreciation.
Note 45 - The ectual finance coeffe high than the budget due to the under general expenditure if introded on the line the movement is still or
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N. In 1807 The built providing a magazinant is also be which billy an ipair of

# **CHAPTER 6: 2023/24 AUDIT REPORT**

# **ANNEXURE B**

# Report of the auditor-general to Limpopo provincial legislature and the council on Blouberg Local Municipality

### Report on the audit of the financial statements

### **Qualified opinion**

- I have audited the financial statements of the Blouberg Local Municipality set out on pages xx to xx which comprise the statement of financial position as at 30 June 2024, statement of financial performance, statement of changes in net assets and statement of cash flows and the statement of comparison of budget information with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies
- 2. In my opinion, except for the effects and possible effects of the matters described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the with Standards of General Recognised Accounting Practice (Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2022 (DoRA).

### Basis for qualified opinion

### Property, plant and Equipment

- 3. In the prior year, property, plant and equipment was qualified due to assets selected from the asset register could not be physically verified. The misstatements are material, remain unresolved and recurred in the current year. I identified assets amounting to R468 539 058 that could not be located during the asset verification process. I was unable to verify the assets by any alternative means. Consequently property, plant and equipment disclosed in note 4 to the financial statements is overstated by R468 539 058. There is a consequential impact on surplus for the year.
- 4. Adequate systems were not in place to record assets in accordance with GRAP 17, Property plant and equipment as assets were not recorded in the current year. In the prior year, property, plant and equipment was qualified due to assets selected from the floor that could not be traced to the asset register. The misstatements are material, remain unresolved and recurred in the current year. I was not able to determine the full extent of the misstatement. Consequently I was unable to determine whether any adjustment was necessary to property plant and equipment, stated at R1 111 735 695 (2023:R1 062 002 550) in note 4 to the financial statements. There is a consequential impact on surplus for the year.
- 5. Work in progress amounting to R48 078 708 included in note 4 of the financial statements was incorrectly classified as work in progress while it is available to use in terms of *GRAP*

- 17, Property, plant and Equipment. This resulted in the overstatement of work in progress and understatement of completed assets by R94 937 354. Additionally there is resultant impact on surplus for the year and accumulated surplus.
- 6. I was unable to obtain sufficient appropriate audit evidence for the work in progress to the value of R16 154 186 as disclosed in note 4 to the financial statements as supporting documents were not submitted. Consequently I was unable to determine whether any adjustment was necessary to property plant and equipment, stated at R1 111 735 695 in the financial statements. There is a consequential impact on surplus for the year.
- 7. In prior year property plant and equipment was qualified due to an inadequate impairment assessment for property plant and equipment as required by GRAP 21, Impairment of non-cash generating assets. The misstatements are material and remain unresolved. Consequently I was unable to determine whether any adjustment was necessary to property plant and equipment, stated at R1 111 735 695 (2023:R1 062 002 550) in the financial statements. There is a consequential impact on surplus for the year.

### Repairs and maintenance

8. Not all items of property, plant and equipment were recognised in accordance with GRAP 17,
Property, plant and equipment. Additions to property, plant and equipment were incorrectly
recognised as expenditure. Consequently, property, plant and equipment was understated and
the total expenditure was overstated by R7 990 071, additionally, there was an impact on the
surplus for the period and on the accumulated surplus

### Context for opinion

- I conducted my audit in accordance with the International Standards on Auditing (ISAs). My
  responsibilities under those standards are further described in the responsibilities of the
  auditor-general for the audit of the financial statements section of my report.
- 10. I am independent of the municipality in accordance with the International Ethics Standards
  Board for Accountants' International code of ethics for professional accountants (including
  International Independence Standards) (IESBA code) as well as other ethical requirements that
  are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in
  accordance with these requirements and the IESBA code.
- 11. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of matters**

12. I draw attention to the matters below. My opinion is not modified in respect of these matters

### Restatement of corresponding figures

13. As disclosed in note 42 to the financial statements, the corresponding figures for 30 June 2023 were restated as a result of an error in the financial statements of the municipality at, and for the year ended 30 June 2024.

### Material impairments

14. As disclosed in note 12 and 13 to the annual financial statements, material impairments of R85 180 219 were incurred as a result of providing for doubtful debts.

### Significant uncertainties

15. With reference to note 40 to the financial statements, the municipality is the defendant in various claims, which it is opposing. The ultimate outcome of these matters cannot presently be determined and no provision for any liability was made in the financial statements.

### Material losses -electricity

16. As disclosed in note 52 to the financial statements, material electricity losses to the amount of R11 415 424 (2022: 7 922 414) was incurred which represents 19.36% (2023: 15.10%) of total electricity purchased.

### Material underspending of government grants

17. As disclosed in note 17 to the financial statements, the municipality materially underspent the Integrated National Electrification Programme Grant (INEP) by R 15 691 932.

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### Other matter

18. I draw attention to the matter below. My opinion is not modified in respect of this matter

### Unaudited disclosure notes

19. In terms of section 125(2)(e) of the MFMA, the particulars of non-compliance with the MFMA should be disclosed in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it

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### Responsibilities of the accounting officer for the financial statements

- 20. The accounting officer is responsible for the preparation and fair presentation of the financial (GESEA code) is statements in accordance with the (Standards of GRAP) and the requirements of the MFMA code and DoRA and for such internal control as the accounting officer determines is necessary to a final code and believe that are free from material misstatement, whether due to fraud or error.
- 21. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

### Responsibilities of the auditor-general for the audit of the financial statements

- 22. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these statements.
- 23. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 8 forms part of our auditor's report.

### Report on the audit of the annual performance report

- 24. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected development priorities presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
- 25. I selected the following development priorities presented in the annual performance report for common is not of the year ended 30 June 2024 for auditing. I selected development priorities that measure the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

Key performance areas	Page numbers	Purpose
Basic service delivery and infrastructure development	xx-xx	To provide access to basic electricity, public transport and access to educational facilities
Local economic development	xx-xx	To create and promote LED initiatives in the business sector, to create job opportunities through EPWP programme.

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- 26. I evaluated the reported performance information for the selected development priorities against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the municipality's planning and delivery on its mandate and objectives.
- 27. I performed procedures to test whether:

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 the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives

- all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable.
- there is adequate supporting evidence for the achievements reported and for the measures taken to improve performance
- 28. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.
- 29. The material findings on the reported performance information for the selected development priorities are as follows:

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Laide Play's performence on the primary mandaged for

Basic service delivery and infrastructure development a mean ancied 30 dama 2004 for abdilling I selected de

Number of indigent households provided with free basic electricity as at 30 June 2024

30. An achievement of 3500 was reported against a target of 3500. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially less than reported. Consequently, it is likely that the achievement against the target was lower than reported.

### Other matters

31. I draw attention to the matter below.

### Achievement of planned targets

- 32. The annual performance report includes information on reported achievements against planned targets and provides taken to improve performance. This information should be considered in the context of the material findings on the reported performance information.
- 33. The table that follow provide information on the achievement of planned targets and list the key service delivery indicators that were not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report on pages [xx to xx].

Targets achieved: 73%
Budget spent: 99%
Kay sarving delivery ind

		. 國本語句: 1	
Key service delivery indicator not achieved	Planned target	Reported achievement	
BSID 1- Number of identified electrical equipment purchased by June 2024	30 Identified sets of Electrical equipment purchased by June 2024	Target not achieved. 24 identified sets of Electrical equipment were purchased.	
BSID 8- Number of 20 Poles purchased and installed by June 2024	20 Poles purchased and installed by June 2024	Target not achieved. 08 Electrical poles purchased and installed.	
BSID 16- Number of Procurement and installation of 1 x 20MVA 132/22KV Power Transformer, 1X NECRT, 1 x AC/DC Distribution panel and construction 100 metres paving Internal	Procurement and installation of 1 x 20MVA 132/22KV Power Transformer, 1X NECRT, 1 x AC/DC Distribution panel and construction 100 metres paving Internal Access	Target not achieved. Construction of access road and installation of Power transformers, NECR and 22KV	
Access Road by June 2024	Road by June 2024	Switchgear not done as we still waiting for the delivery of the lead	ا بناچان
BSID 17- Number of 10 x 210L	10 x 210L emulsion drums, 700 x 25	materials(Transformer and switchgear panels)  Target not achieved.  Procurement of 05 x 210L	· ••,•; · · · ••,•
emulsion drums, 700 x 25 kg cold mix bags and 10 x 20L road marking paints purchased for Senwabarwana Internal Streets by June 2024	kg cold mix bags and 10 x 201 road marking paints purchased for Senwabarwana Internal Streets by June 2024	emulsion drums and 200 x 25kg cold mix bags purchased for Senwabarwana internal	
		streets.	
BSID 29-Number of culverts constructed complete with wing-walls	06 Culverts and 4 wing walls constructed and 60 culverts	Target not achieved. 06 culverts constructed and	
and number culverts purchased by June 2024	purchased by June 2024 and the control of	60 culverts purchased. 4 wing walls not constructed	i Brid Dozoiti
BSID 40-Kilometres of Roadbed layer, Sub base, base layer and interlocking pavement for Mochemi access road	Kilometres of Roadbed layer, Sub- base, base layer and interlocking pavement for Mochemi access road.	Target not achieved. 4.0 Km construction of Sub-base, base layer works,	ucher
and internal street completed by June 2024	and internal street completed by June 2024	and interlocking pavement for Mochemi access road and internal street.	
BSID 56- Number of 01 substation constructed at Senwabarwana(Phase 2) by June 2024 (Isolators(8x132kv)Current	01 substation constructed at Senwabarwana(Phase 2) by June 2024 (Isolators(8x132kv), Voltage	Target not achieved.  Mounting equipment on the Street support structure, stringing of	
transformers(15x132kv),Voltage transformers(6x132kv)Circuit breakers(5x132kv),Twin tubular bus	transformers(6x132kv)Circuit breakers(5x132kv),Twin tubular bus bars	conductors, and installation of high mast light.	i de esc
bars bar(2x132kv),Columns(2x132kv),4 x high mast lights and Perimeter fence(2,4m hightx170m	bar(2x132kv),Columns(2x132kv),4 x high mast lights and Perimeter fence(2,4m hightx170m	ен імжет, та ктіркамет ұлында	1 1 West 18 77 _
BSID 58- Number Multi-purpose Community centre at Avon Completed by June 2024	Construction of one Multi-purpose Community centre at Avon Completed by June 2024	Target not achieved. Quotation for the remaining scope of work submitted and awaiting approval.	

### Material misstatements

34. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for Basic service delivery and infrastructure development. Management did not correct the misstatement and I reported material findings in this regard.

### Report on compliance with legislation

- 35. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the municipality's compliance with legislation.
- 36. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
- 37. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the municipality, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
- 38. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

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### Procurement and contract management

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- 39. The preference point system was not applied some of the procurement of goods and services as required by section 2(1)(a) of the Preferential Procurement Policy Framework Act.
- 40. Awards were made to providers who were in the service of other state institutions or whose directors / principal shareholders were in the service of other state institutions, in contravention of MFMA 112(1)(j) and SCM Regulation 44. Similar awards were identified in the previous year and no effective steps were taken to prevent or combat the abuse of the SCM process, as required by SCM Regulation 38(1).
- 41. Some of the quotations were accepted from bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, as required by SCM Regulation 13(c).
- 42. Sufficient appropriate audit evidence could not be obtained that contracts were awarded to bidders based on points given for legislative requirement that were stipulated in the original invitation for bidding [as required by the 2017 Preferential Procurement Regulation 5(1) & 5(3). Similar non-compliance was also reported in the prior year.

43. Some of the contracts were extended or modified without the approval of a properly delegated official, in contravention of SCM Regulation 5.

### Conditional grants

44. The Municipal Infrastructure Grant was not spent for its intended purposes in accordance with the applicable grant framework, as required by section 16(1) of the Division of Revenue Act (Act 5 of 2023).

### Annual financial statements, performance reports and annual reports

- 45. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA.
- 46. Material misstatements on current liabilities, revenue, expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently, but the uncorrected material misstatements and or supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

### Assets management

47. An effective system of internal control for assets (including an asset register) was not in place, as required by section 63(2)(c) of the MFMA.

### Other information in the annual report

48. The accounting officer is responsible for the other information included in the annual report the audit committee's report. The other information referred to does not include the financial statements, the auditor's report and those selected development priorities presented in the annual performance report that have been specifically reported on in this auditor's report.

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- 49. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
- 50. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected development priorities presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
- 51. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

### Internal control deficiencies

- 52. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
- 53. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion and the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
- 54. The internal control environment is not operating effectively as the financial statements and annual performance report contained material misstatements not detected by the municipality's own system of internal control.
- 55. The leadership did not have an adequate record keeping system to enable reliable reporting on performance on performance information and the financial statements
- 56. There was no adequate review and monitoring of compliance with laws and regulations to detect and prevent instances of non-compliance with laws and legislations.

Auditor-General

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30 November 2024



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### Annexure to the auditor's report

The annexure includes the following:

- · The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

### Auditor-general's responsibility for the audit

### Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected development priorities and on the municipality's compliance with selected requirements in key legislation.

### Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit
  procedures that are appropriate in the circumstances, but not for the purpose of
  expressing an opinion on the effectiveness of the [type of auditee]'s internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the municipality's to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a municipality's to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

### Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated to those charged with governance, I determine those matters that were of most significance in the audit of the financial statements for the current period and are therefore key audit matters. I describe these matters in this auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in this auditor's report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

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conducte on the appropriateness of the use of the properties of the decidence of the formation contains and these conductions is well as the conduction of the appropriate of the approp

### Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

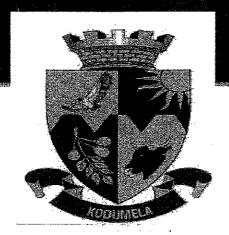
Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Section 1 - Paragraph (a), (b) & (d) of the definition: irregular expenditure, Section 1 - Definition: service delivery and budget implementation plan, Sections 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 29(1), Sections 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), Sections 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i), Sections 62(1)(f)(ii), 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b), Sections 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g),
	65(2)(a), 65(2)(b), 65(2)(e), Sections 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), Sections 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), Sections 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, Sections 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations 71(1), 71(2), 72
MFMA: Municipal Investment Regulations, 2005	Regulations 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 13(c)(i), 16(a), 17(1)(a), Regulations 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), Regulations 27(2)(e), 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a), 29(1)(b), Regulations 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), Regulations 38(1)(d)(ii), 38(1)(e), 38(1)(g)(ii), 38(1)(g)(iii), 43, Regulations 44, 46(2)(e), 46(2)(f)
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 29(3)(b), 34(a), 34(b), Sections 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 56(a), 57(2)(a), Sections 57(4B), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 93J(1), 96(b)

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Legislation	Sections or regulations				
MSA: Municipal Planning and performance Management Regulations, 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 3(6)(a), 7(1), 8, 9(1)(a), 10(a), Regulations 12(1), 15(1)(a)(i), 15(1)(a)(ii)				
MSA: Municipal Performance Regulations for Municipal Managers and Managers directly Accountable to Municipal Managers, 2006	Regulations 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)				
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2), 36(1)(a)				
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)				
Annual Division of Revenue Act	Section 11(6)(b), 12(5), 16(1); 16(3)				
Construction Industry Development Board Act 38 of 2000	Section 18(1)				
Construction Industry Development Board Regulations	Regulations 17, 25(7A)				
Municipal Property Rates Act 6 of 2004	Section 3(1)				
Preferential Procurement Policy Framework Act 5 of 2000	Sections 2(1)(a), 2(1)(f)				
Preferential Procurement Regulations, 2017	Regulations 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8),				
Preferential Procurement Regulations, 2022	Regulations 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)				
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1) detector, 1017				

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### VISION

A participatory municipality that turns Prevailing challenges into opportunities for growth and development through Optimal utilization of available resources.

### MISSION

To ensure delivery of quality services through community participation and Creation of enabling environment for economic growth and job creation.

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## MUNICIPAL PUBLIC ACCOUNTS COMMITTEES OVERSITE REPORT ON THE 2023 / 2024 DRAFT ANNUAL REPORT TO COUNCIL.

### 1. ZURPOSE OF THE REPORT

The purpose of this report is to present the Municipal Public Accounts Committee's Oversight Report on the Draft Annual Report 2023 / 2024 Financial Year to the Council of Blouberg Municipality for consideration and adoption. The council of Blouberg Municipality has established the Municipal Public Accounts Committee in terms of Section 79 A of Local Government Municipal Structures Amended Act 2021. The Municipal Public Accounts Committee is expected to play an oversight role by promoting accountability and responsibility in all spheres of local government.

Section 121 of the Municipal Finance Management Act No. 56 of 2003 requires each municipality to prepare an Annual Report.

### 2 BACKGROUND

The Draft Annual Report 2023/ 2024 was tabled before the council of Blouberg Municipality during the Council meeting held on the 30th January 2025 in compliance with Section 127 (2) of MFMA. The report was further referred to the Municipal Public Accounts Committee for further scrutiny and the committee was mandated to report back to council on the findings.

### 3 LEGISLATIVE AND REGULATIONS

The Municipal Public Accounts Committee of Blouberg Local Municipality is guided by the following pieces of legislations and regulations in order to table the Draft Annual Report on the 2023 / 2024 Financial Year: -

- i. Local Government: Municipal Systems Act, 2000
- ii. Draft Annual Report 2023 / 2024
- iii. Audited Financial Statements 2023 / 2024
- iv. Municipal Finance Management Act (Section 121)
- i. Draft IDP Review 2023 / 2024
- v. Service Delivery and Budget Implementation Plan 2023 / 2024

### 4. MUNICIPAL PUBLIC ACCOUNTS COMMITTEES PROGRAMME OF ACTION

- a. The Municipal Public Accounts Committee is responsible for performing the oversight work and activities on the Draft Annual Report 2023 / 2024 and also engaging the community at large together with all responsible stakeholders in line with Section 33 and Section 79 of the Municipal Structure Act of 2000 as amended.
- b. The Municipal Public Accounts Committee developed the third quarter Programme of Action for the purposes of conducting the Public Consultations meetings specifically for the Four Clusters, namely (Cluster A, B, C and D), Pulblic Hearing meeting and other meetings with different stakeholders.

c. The committee developed the Programme of Action aimed to deliberate more on the Draft Annual report 2023 / 2024 and all activities attached to the quarter under review. The programme is hereunder attached as "ANNEXURE A".

**ANNEXURE "A"** 



PROGRAMME OF ACTION FOR MUNICIPAL PUBLIC ACCOUNTS COMMITTEE'S PROGRESS ON IMPLEMENTATION FOR THE  $3^{RD}$  QUARTER ACTION PLAN (DRAFT ANNUAL REPORT 2023 / 2024)

ACTIVITY	DATE	VENUE	TIME	MAIN CONSIDERATION
MPAC Portfolio Meeting	27 <sup>th</sup> January 2025	Senwabarwana Sports Complex (Boardroom)	10h00	Discussion on the 03 <sup>rd</sup> Quarter Activities 2023 / 2024.
MPAC Working Session	19th February 2025	Landmark Protea Hotel Polokwane	09h00	Scrutinizing the Mid – Year Performance Report, AG's Report, Audit Committee Report and Draft Annual Report 2023 / 2024. Formulation of questions to Management and Executive Committee.
MPAC meeting with the Auditor – General	20th February 2025	Landmark Protea Hotel Polokwane	10h00	Presentation of the Audit – General's Report to MPAC Members.
MPAC Portfolio Meeting	05 <sup>th</sup> March 2025	Municipal Boardroom	10h00	Scrutinizing the Municipal Financial Statements
MPAC Public Participation (Cluster A)	10 <sup>th</sup> March 2025 Wards: 01,02,21&22	Raweshi Satellite Offices	11h00	Solicit inputs from Stakeholders and Community
MPAC Public Participation (Cluster B)	11 <sup>th</sup> March 2025 Wards: 03, 04, 05, 06, 07 & 20	Langlaagte Satellite Offices	11h00	Solicit inputs from Stakeholders and Community

MPAC Public Participation (Cluster C)	12 <sup>th</sup> March 2025 Wards: 08,09, 10, 11,12,14 & 19	Inveraan Satellite Offices	11h00	Solicit inputs from Stakeholders and Community
MPAC Public Participation (Cluster D)	14 <sup>th</sup> March 2025 Wards: 13, 15, 16, 17 & 18	Alldays Community Hall	11h00	Solicit inputs from Stakeholders and Community
MPAC Special Meeting	18 <sup>th</sup> March 2025	Inveraan Satellite Offices	09h00	Allocations of questions to MPAC Members in preparations of the Public Hearing ( Draft Annual Report 2023/2024, AG's Report 2023/2024 and UIF 2023/2024)
MPAC Public Hearing	18 <sup>th</sup> March 2025	Inveraan Satellite Offices	10h00	MPAC Public Hearing (Draft Annual Report 2023/2024, AG's Report 2023/2024 and UIF 2023/2024)
MPAC Special Meeting	25th March 2025	Mayor's Boardroom	10h00	Adoption of the Final MPAC Report to Council
Council Meeting	28 <sup>th</sup> March 2025	Makgato Community Hall	10h00	Tabling of the Oversight Report to Council.

### 5. MUNICIPAL PUBLIC ACCOUNTS COMMITTEE PUBLIC CONSULTATIONS MEETINGS ON THE DRAFT ANNUAL REPORT 2023 / 2024

- a. The Municipal Public Accounts Committee Public Participations Meetings were conducted and divided into Four (4) Clusters as follows: -
- Cluster A was convened at Raweshi Satellite Offices on the 10<sup>th</sup> March 2025 and the following Wards attended: Wards: 01, 02, 21 & 22. A total number of 188 People registered their attendance for the Public Participation meeting at Raweshi Satellite Offices.
- ii. Cluster B convened at Langlaagte Satellite Offices on the 11th March 2025 and the following Wards attended: Wards: 03, 04, 05, 06, 07 and 20. A total number of 202 People registered their attendance for the Public Participation meeting at Langlaagte Satellite Offices.

- iii. Cluster C convened at Inveraan Satellite Offices on the 12th March 2025 and the following Wards attended: Wards: 08, 09, 10, 11, 12, 14 & 19. A total number of 330 People registered their attendance for the Public Participation at Inversan Satellite Offices.
- iv. Cluster D convened at Alldays Community Hall on the 14th March 2025 and the following Wards attended: Wards: 13, 15, 16, 17 and 18. A total number of 316 People registered their attendance for the Public Participation at Alldays Community Hall.
  - 6. PUBLIC HEARING ON THE DRAFT ANNUAL REPORT 2023 / 2024, AUDITOR GENERAL'S REPORT 2023 / 2024 AND UIF&W EXPENDITURE 2023 / 2024 FINANCIAL YEAR
  - i. The Public Hearing on the Draft Annual Report 2023 / 2024, Auditor General's Report and Unauthorized, Irregular and Fruitless Expenditure 2023 / 2024 was successfully held on the 18th March 2025 at Inversan Satellite Offices to allow the Executive Committee and the Management to respond and Clarify the Municipal Public Accounts Committee on the issues raised regarding the below mentioned Reports.
  - ii. The Public Hearing Session was successfully attended by the Mayor, Speaker, Executive Committee, Councillors, Management of Blouberg Municipality, Stakeholders and Community Members at large.
  - iii. During the Public Hearing, all questions raised by the Municipal Public Accounts Committee were responded by the Mayor and the Chairpersons of the Portfolio Committees assisted by the Management for further clarifications.
  - iv. A total number of 70 People registered their attendance during the Public Hearing on the Draft Annual Report 2023 / 2024, AG's Report 2023/2024 and UIF 2023/2024.
  - v. The Committee noted the responses and clarifications provided by the Management and the Executive Committee during the Public Hearing. The Municipal Public Accounts Committee will always continue to play an oversight role and hold the Management and Executive accountable to ensure a smooth running of the municipality and also on the provision of services to the communities of Blouberg Local Municipality.

7. RECOMMENDATIONS TO COUNCIL ON THE DRAFT ANNUAL REPORT 2023 / 2024, AUDITOR — GENERAL'S REPORT 2023/2024 AND UNAUTHORISED, IRREGULAR AND FRUITLESS EXPENDITURE 2023 / 2024

### 7.1 DRAFT ANNUAL REPORT 2023 / 2024

### 7.1.1 FINDINGS: PUBLIC TRANSPORT CHALLENGES

a. The Municipal Facilities e.g Taxi Ranks are not clean and being maintained.

### RECOMMENDATION

i. The Municipal Public Accounts Committee recommend that the municipality develop memorandum of agreement with Taxi Associations in relation to maintenance of Taxi Ranks.

### 7.1.2 FINDINGS: SENWABARWANA INTERNAL STREETS

a. Consumers and Streets Tenants are exposed to air pollution through dust as the Contractor engaged in earth moving.

### RECOMMENDATION

i. The Committee recommend that strict measures be put in place to monitor the Contractor on a daily basis to ensure that Contractor do things diligently.

### 7.1.3 FINDINGS: MAINTENANCE OF SPORTS FACILITIES

a. The Sports facilities are not being maintained and they pose a threat to Security Personnel as well as the wellbeing of the facilities venue.

### RECOMMENDATION

i. The Committee recommend to Council to develop a plan on how to remedy the situation and the wellbeing of Municipal Sports Facilities.

### 7.2 AUDITOR - GENERALS REPORT 2023 / 2024

### 7.2.1 FINDINGS: MATERIAL LOSSES - ELECTRICITY

a. Municipality does not have a proper plan in terms of reviewing indigent register.

### RECOMMENDATION

i. The Municipal Public Accounts Committee recommend that the municipality must develop an action plan on reviewing and registering of indigents into the municipal indigent data base.

### 7.3 UIF 2023 / 2024

### 7.3.1 FINDINGS: FORMER EMPLOYEES IN POLITICAL OFFICES

- a. The Municipal Public Accounts Committee findings are that Five (05) Municipal Officials were initially appointed / seconded to Municipal Political Offices, mainly as Chauffers to either at Speaker's Office and / or Mayor's Office (Political Office Bearers) and they were later transferred to either initial positions or in other positions within the municipality and in the process they continued receiving their allowances under pretext of title to holder.
- b. MPAC after investigations has discovered that the Management upon discovering that there are officials who were still receiving political allowances while they were no longer serving in the political offices, had on the 24th May 2024 issued letters to affected employees terminating / cancelling their allowances with effect from the 31st May 2024 and such allowances had indeed effectively terminated.
- c. MPAC have noted that the letters of appointments concerning those five employees to political offices did not clearly state that upon termination of their work in political offices, their allowances should have been terminated. And the fact that their allowances were either Overtime allowances or Political Special allowances, it is difficult to require these employees to pay back the funds as is not necessarily their faults but rather embedded in the abnormalities of the system in the institution on how HR processes were done.

### 7.3.2 RECOMMENDATIONS

- i. It is against these findings that we therefore submit to Council and recommend that Council Write Off the Political allowances paid to the affected employees amounting to R577 549, 60.
- ii. The Municipal Public Accounts Committee recommend to this Council that municipality must ensure that upon terminating or moving employees from one office to another, the allowances of that particular offices be immediately done in terms of the Local Government: Municipal Staff Establishment Regulation Number 890 dated 20th September 2021 in particular Regulation 21 dealing with staff members in Political Offices.
- 7.3.3 FINDINGS UNDER IRREGULAR EXPENDITURE FOR 2023 / 2024 ON 06 COMPANIES NAMELY: -
- i. ENIGMA 27 Consulting for the amount of R12, 859, 451, 31.
- ii. Kgokanang Trading Enterprises for the amount of R119, 920,00.
- iii. All Suppliers for the work below R30, 000, 00 resulting to the amount of R6, 916, 413, 53.
- iv. Oakantse Contructions and Projects for the amount of R9, 559, 474, 77.
- v. JMJ Electrical Projects and Management for the amount of R500, 079, 01.
- vi. Blouberg and Mohodi Community Radio Stations for the amount of R215, 800, 00.
- 7.3.4 The findings on the above mentioned companies are that the municipal officials dealing directly with the supply chain processes awarded these companies projects without verifying different attachments on their tender documents. Documents like municipal rates and taxes for the company ENIGMA 27 Consulting were not attached.
- 7.3.5 All Suppliers for work below R30, 000, 00, the historically disadvantaged individuals criteria was not applied, which is contrary to PPR 2022.
- 7.3.6 The MBD 8 Form was not signed for Oakantse Constructions and Projects.
- 7.3.7 JMJ Electrical Projects and Management did not attach audited financial statements and municipal rates for the Director of the Company.
- 7.3.8 Awards were made to Community Radio Stations without declaration of interest form signed.
- 7.3.9 In Conclusion, the Committee has sent questionnaires pertaining the UIF to Management and also publicly interviewed the Executive and Management to get the correct vision of events that transpired leading to accrued UIF and concluded in this following Recommendations: -

### 7.3.10 MPAC RECOMMENDATIONS ON THE ABOVE MENTIONED IRREGULAR EXPENDITURE

- a. The Committee recommend to Council to Write Off all 06 amounts mentioned above as Irregular Expenditure as the committee did not detect any malicious intent in appointing all the above mentioned companies.
- b. MPAC further recommend that SCM trainings and workshops be organized for officials involved in all Bids Committees from Specifications to adjudications as a matter of urgency and applying corrective measures.

- c. The Committee recommend that Management should also adhere to amended policies and pieces of legislations.
- d. The Committee recommend consequence management on any official that may be found in breach of SCM policies and regulations.

### 8. CONCLUSION

### **RECOMMENDATIONS**

- That Council should adopt the 2023 / 2024 Oversight Report and approve the 2023 / 2024 Annual Report without reservations.
- b. That Council should adopt all recommendations made by the Municipal Public Accounts Committee.
- c. That the Accounting Officer should publicise the 2023 / 2024 Oversight Report within Seven (07) days after adoption as per Section 129 (3) of Municipal Finance Management Act and in accordance with Section 21 A of the Municipal Systems Act.

CLLR. MAIFO M.L

**CHAIRPERSON: MPAC**