

BLUE CRANE ROUTE MUNICIPALITY (102 EC)



ADJUSTED ANNUAL PERFORMANCE REPORT FINANCIAL YEAR: 2024/2025

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1. INTRODUCTION

In June 2024 BCRM Council adopted its 5-year reviewed strategic plan, subsequent to that SDBIP was developed and approved by the Mayor as per circular 13 and s53 of the MFMA. The report seeks to give an overview of the BCRM performance during the 2024/2025 financial year.

2. LEGISLATIVE REQUIREMENTS

Municipal Systems Act 32 of 2000.

- Section 40 requires that; a municipality must establish mechanisms to monitor and review its Performance Management System (PMS)
- Section 41 (1) A municipality in terms of its Performance Management System (PMS) must:
 - (a) set appropriate KPI's as a yardstick for measuring performance as well as measurable performance targets, with regard to the municipality's development priorities and objectives as set out in the IDP.
 - (b) set measurable performance targets with regard to each of those development priorities and objectives.
 - (c) (i)-(ii) monitor, measures and reviews performance at least annually.
 - (d) take steps to improve performance with regards to those development priorities and objectives where performance targets are not met.

Section 46 of the Municipal Systems Act (MSA) requires the Municipality to prepare a performance report for each financial year reflecting the performance of the service providers during the that financial year, comparison of the performances with set targets for and the performances of the previous financial year and measures taken to improve performance .The Act further requires that the report form part of the Municipality's annual report, in terms of Chapter 12 of the Municipal Finance Management Act (MFMA).

3. COMPARISON OF BCRM'S CURRENT PERFORMANCE WITH PREVIOUS TWO FINANCIAL YEAR'S PERFORMANCE:

The table below outlines the performance of the municipality for the past 3 years and comparison thereof.

MUNICIPAL PERFORMANCE RESULTS OVER 3 YEARS BASED ON SDBIP TARGETS			
FINANCIAL YEAR	2022/23	2023/2024	2024/2025
OVERALL PERFORMANCE	74%	80%	78%

4. MUNICIPAL OVERALL PERFORMANCE FOR THE YEAR UNDER REVIEW: 2024/2025

4.1 DEPARTMENTAL PERFORMANCE AS PER THE SDBIP 2024/2025

The following table reflects the annual performance of the departments in terms of the total number of targets achieved against the planned targets.

Departments	Annual Target	Actual Performance	Targets not achieved	% Achieved
Municipal Transformation and Institutional Development: (Corporate Services)	13	7	6	54
Service Delivery and Infrastructure Development: (Technical Services)	15	10	5	67
Service Delivery and Infrastructure Development (Community Services)	17	17	0	100
Municipal Finance Viability (Financial Services)	14	11	3	79
Local Economic Development	5	4	1	80
Good Governance and Public Participation (Office of the Municipal Manager)	14	12	2	86
Municipal overall performance	78	61	17	78

Detailed 2024/2025 Actual performance per department is attached.

Signed by Mr M.P Nini: Municipal Manager

Signed by Cllr B.A Manxoweni: Mayor

**ANNUAL PERFORMANCE REPORT : 2024-2025 FINANCIAL YEAR
BASIC SERVICE DELIVERY - TECHNICAL SERVICES**

Priority Area	Strategic Plan Objective	Indicator	Activity / Project	Annual Target 2023/2024	Actual Performance 2023/2024	Annual Target 2024/25	Actual Performance 2024/25	Reason for deviation	Action plan	Custodian	No of NPI
Water and sanitation	To ensure efficient, economical and quality provision of water and sanitation by 2027.	% Progress on the upgrading of cookhouse water treatment water (Phase 2)	Upgrading of the cookhouse water treatment	100% progress on the upgrading of cookhouse water treatment works (phase 1)	Target not met- 89% progress on the upgrading of cookhouse water treatment works (phase 1).	100% Progress on the upgrading of Cookhouse water treatment works phase 2	Target met- 100% progress on the upgrading of cookhouse water treatment works (phase 2)	n/a	n/a	Director Technical Services	1
		% Progress on the upgrading of riverine pumpstation and Aeroville pumpstation and riverine pumpstation	Upgrading of riverine pumpstation, lifting Aeroville pumpstation (Fencing for lifting and riverine pumpstation and dislodging riverine	New indicator	New indicator	5% progress on the upgrading of riverine pump station, lifting pump station and Aeroville pump station (fencing for lifting and riverine pump station and desludging riverine.	Target met- 5% progress on the upgrading of riverine pump station, lifting pump station, Aeroville pump station, fencing for lifting and riverine pumpstation	n/a	n/a	Director Technical Services	2
		% of Refurbishment of Clevedon pump station	Refurbishment of Clevedon Pump station	New indicator	New indicator	100% refurbishment of Clevedon on pump station.	Target met- 100% refurbishment of Clevedon on pump station	n/a	n/a	Director Technical Services	3
		Number of water samples reports uploaded to IRIS (Blue and Green Drop)	Uploaded reports on IRIS	new indicator	new indicator	6 water samples reports uploaded to IRIS (Blue and Green Drop)	Target met- 6 water samples reports uploaded to IRIS (Blue and Green Drop)	n/a	n/a	Director Technical Services	4
Electro-Mechanical services	To ensure quality electricity supply and reduction of Electricity losses by 2027	Number of detailed design report for installation of streetlights and highmast light completed (planning)	Designs of installation of streetlights and highmast lights	new indicator	new indicator	1 detailed design report for installation of streetlights and highmast light completed (planning)	Target met- 1 detailed design report for installation of streetlights and highmast light completed	n/a	n/a	Director Technical Services	5
		Number of LED bulbs retrofitted	EEDSM KED retrofit lights installed	new indicator	new indicator	607 LED bulb retrofitting.	Target met- 607 LED bulb retrofitting	The submitted municipal business plan was not approved by Dept of Minerals and Electricity because 60% of the funds in the business plan were allocated for solar system. Business plan revised and resubmitted to DME. Procurement processes took place however there was no responsive supplier. DME advised the municipality to consider 3 suppliers and deviation was commenced based on the recommended suppliers. Delivery of the bulbs was done late in June 2025 hence the bulbs could not be fitted during the financial year.	The project will commence in Q1 and be completed in Q2 of 2025/26 financial year.	Director Technical Services	6

Spatial planning and Development	To ensure that the municipality achieves integrated land use planning for sustainable human settlement by 2027	Number of reports on land use and land development applications facilitated as per SPLUMA	Implementation of SPLUMA programme	new indicator	new indicator	4 reports on land use and land development application facilitated as per SPLUMA		n/a	Director Technical Services	15
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ANNUAL PERFORMANCE REPORT 2024/2025

BASIC SERVICE DELIVERY -COMMUNITY SERVICES

Priority Area	Strategic Plan Objective	Indicator	Activity / Project	Annual Target 2023/2024	Actual Performance 2023/2024	Annual Target 2024/25	Actual Performance 2024/25	Reason for deviation	Action plan	Custodian	No of KPI
Environmental Services	To ensure a well maintained clean and healthy environment by 2027	No of Identified new site (Identified site locality and description)	Identified new site	1 new site identified	Target met -1 new site identified	1 identified new site (Identified site locally and description	Target met -1 identified new site (Identified site locally and description	n/a	n/a	Director Community services	16
		Number of waste licence management decommissioning process plan developed	Develop waste licence management decommissioning process plan	New indicator.	New indicator	1 waste licence management decommissioning process plan developed.	Target met-1 waste licence management decommissioning process plan developed	n/a	n/a	Director Community services	17
		Number of greened and beautified spots	Greening and beautification of spots	New indicator.	New indicator.	4 greened and beautified sports.	Target met-4 greened and beautified sports	n/a	n/a	Director Community services	18
		Number of recycling initiatives undertaken	Recycling initiative undertaken	New indicator	New indicator	1 Recycling initiative undertaken	Target met-1 recycling initiative undertaken	n/a	n/a	Director Community services	19
		Number of recycling strategy developed	Development of recycling strategy	New indicator.	New indicator.	1 Recycling strategy developed	Target met-1 recycling strategy developed	n/a	n/a	Director Community services	20
		Number of funding business plans developed and submitted	Business plan development	New indicator.	New indicator	3 funding business plans developed and submitted	Target met-3 funding business plans developed and submitted	n/a	n/a	Director Community services	21
		Number of awareness campaigns conducted	Awareness campaigns	New indicator	New indicator	16 Awareness campaigns conducted	Target met-20 awareness campaigns conducted	n/a	n/a	Director Community services	22
		Number of illegal dumps cleared	Clearing of illegal dumps	32 illegal dumps reduced	Target met -175 illegal dumps reduced	80 illegal dumps cleared	Target met-380 illegal dumps cleared	n/a	n/a	Director Community services	23

Safety and security	To create a safe and secure living environment for all citizens by 2027	Number of youth driver safety initiative implemented	Youth driver safety initiative implemented	New indicator.	New indicator.	3 youth driver safety initiative implemented	Target met-3 youth driver safety initiative implemented	n/a	n/a	Director Community services	24
		Number of transport forum established	Transport forum established	New indicator.	New indicator.	1 transport forum established	Target met-1 transport forum established	n/a	n/a	Director Community services	25
		Number of community safety forum initiatives conducted	Community safety initiatives conducted	New indicator.	New indicator.	3 community safety forum initiatives conducted.	Target met-3 community safety forum initiatives conducted	n/a	n/a	Director Community services	26
Library services	To promote a culture of learning amongst communities of BCRM by 2027	Number of pounds fenced	Fencing of a pound	New indicator.	New indicator.	1 pound fenced	Target met-1 pound fenced	n/a	n/a	Director Community services	27
		No of signed business plans submitted to DSRAC	Development of business plan	New indicator.	New indicator.	1 Signed business plan submitted to DSRAC	Target met-1 signed business plan submitted to DSRAC	n/a	n/a	Director Community services	28
Fire and emergency services	To ensure prevention and management of fire incidents to promote safety of the environment, properties and humans by 2027	Number of fire services standard operating procedures developed	Fire services standard operating procedures developed	New indicator.	New indicator.	1 fire service standard operating procedures developed	Target met-1 fire service standard operating procedures developed	n/a	n/a	Director Community services	29
		Number of fire safety by laws reviewed	Fire safety by laws reviewed	New indicator.	New indicator.	1 fire safety by law reviewed.	Target met-1 fire safety by law reviewed	n/a	n/a	Director Community services	30
		Number of revived disaster and fire management forum	Revived disaster and fire management forum	New indicator.	New indicator.	1 Revived Disaster and fire management forum	Target met-1 Revived Disaster and fire management forum	n/a	n/a	Director Community services	31

ANNUAL PERFORMANCE REPORT 2024/2025

Priority Area	Strategic Plan Objective	Indicator	Activity / Project	Annual Target 2023/2024	Actual Performance 2023/2024	Annual Target 2024/25	Reason for deviation	Action plan	Custodian	No of KPI	
Institutional development and transformation	To undertake the transformation of the Municipality's systems and policies across the board by 2027	Number of institutional policies review coordinated	Institutional policies review	New indicator	New indicator	1 institutional policies review coordinated.	Target met 1 institutional policies review coordinated.	n/a	Director Corporate Services	33	
		Number of corporate services strategies reviewed	Corporate services strategies reviewed	New indicator	New indicator	2 Corporate services strategies reviewed.	Target not met 0 Corporate services strategies reviewed.	HR Strategy approved in 2022 valid until 2027. Reviewed ICT Strategy submitted to ICT Steering Comm on 20.6.2025 next Corp Standing scheduled for 10.07.2025	Director Corporate Services	34	
		Number of programmes coordinated for councillors according to the WSP, SETA's, SALGA, SBDM and sector dept's :	Coordinate training for councillors	New indicator	New indicator	3 programmes coordinated for councillors according to WSP, SETA, SALGA, SBDM, and sectors dept.'s.	Target not met 2 programmes coordinated for councillors according to WSP, SETA, SALGA, SBDM, and sectors dept.'s. I SCM E require Developmental Program for Mayors and MPAC Portfolio head on 22 July 2024)	Challenges experienced in getting trainings offering for councillor-specific programmes during the scheduled period. Attempts were made to source alternative providers, like NSG, SALGA, SBDM	Training sessions for Councillors are being rescheduled for the next financial year in alignment with provider availability and councillors' schedules	Director Corporate Services	35
		Number of employees trained according to the WSP SETA's SALGA SBDM and sector dept's	Coordinate training for employees	40 employees trained according to the WSP SETA's SALGA SBDM and sector dept's	84 employees trained according to the WSP SETA's SALGA SBDM and sector dept's	60 employees trained according to the WSP SETA's SALGA SBDM and sector dept's	Target met 123 employees trained according to the WSP SETA's SALGA SBDM and sector dept's employees trained	n/a	n/a	Director Corporate Services	36
		Number of events coordinated	Events coordinated	3 events coordinated	Target met -3 events coordinated	3 events coordinated	Target met -1 events coordinated	n/a	n/a	Director Corporate Services	37
		Number of wellness programmes conducted	Wellness programmes conducted	new indicator	new indicator	2 wellness programmes conducted.	Target met 2 wellness programmes conducted.	n/a	n/a	Director Corporate Services	38

ANNUAL PERFORMANCE REPORT 2024/2025											
Priority Area	Strategic Plan Objective	Indicator	Activity / Project	Annual Target 2023/2024	Actual Performance 2023/2024	Annual Target 2024/25	Actual Performance 2024/25	Reason for deviation	Action plan	Custodian	No of KPI
Local Economic Development	To ensure promotion local economic development and job creation by 2027	% of milestone achieved on the development of LED Strategy	Development of LED Strategy	25% of milestone achieved on the development of LED strategy.	Target met- 25% of milestone achieved on the development of LED strategy (stakeholder engagement situational analysis, development of objectives and action plan)	100% LED Strategy developed	Target met-100% LED Strategy developed	n/a	n/a	Municipal Manager	46
		Number of SMME's supported	SMME's support	30 SMME's supported	86 SMME's supported	40 SMME'S developed	Target met- 40 SMME's have been supported	n/a	n/a	Municipal Manager	47
SMME Development and Business Advisory Services	To facilitate the mainstreaming of Small, Medium and Micro Enterprises (SMME's) business into the formal economy in BCRM by 2027	Number of investors approached	Investors approached	3 investors approached.	target met- 3 investors approached.	5 investors approached	Target met- 5 investors have been approached	n/a	n/a	Municipal Manager	48
		Number of tourism activities conducted	Tourism activities conducted	2 tourism activity conducted	target not met-0 tourism activities conducted.	2 tourism activities conducted	Target met- 3 tourism activities conducted	n/a	n/a	Municipal Manager	49
		Number of tourism master plans developed	Tourism master plans developed	new indicator.	new indicator.	1 tourism master plan developed	Target not met-3 Tourism master plan developed	Budgetary constraints	To forge partnerships with relevant partners	Municipal Manager	50

ANNUAL PERFORMANCE REPORT 2024/2025

Priority Area	Strategic Plan Objective	Indicator	Activity / Project	Annual Target 2023/2024	Actual Performance 2023/2024	Annual Target 2024/25	Actual Performance 2024/25	Reason for deviation	Action plan	Custodian	No of KPI
Supply chain management, Asset Management & Stores Management	To ensure compliance with MFMA and SCM regulations pertaining to reporting	Number of quarterly reports on compliance with SCM Policies and Legislation	quarterly reports on compliance with SCM Policies and Legislation	4 SCM compliance reports submitted to council.	Target met- 4 SCM compliance reports submitted to council	4 SCM compliance reports submitted	Target met- 4 SCM compliance reports submitted to council	n/a	n/a	Chief Financial Officer	51
				12 section 71 (YR) reports submitted to council by the 10th of each month.	Target not met- 11 section 71 (YR) reports submitted to council by the 10th of each month.	12 section 71 reports submitted	Target not met- 10 section 71 report submitted in time target as per treasury compliance report	Target could not be met due to the system not being properly set-up to transact on financial system.	Monthly Miscoa meetings are being held with HOD's to set up the system to work correctly.	Chief Financial Officer	52
Financial Management & Reporting	To ensure compliance with MFMA and DORA regulations pertaining to reporting by 2027	Number of steering committees held	Steering committees held	New indicator	New indicator	4 steering committees held	Target not met- 1 budget steering committee held	Capacity issue with the Department	The vacancies position within Department were filled 1 March 2025	Chief Financial Officer	53
				4 Quarterly financial reports submitted to council within 30 days of the end of each quarter.	Target met- 4 quarterly financial reports submitted to council within 30 days of the end of each quarter	4 Quarterly financial reports submitted	Target met- 4 quarterly financial reports submitted to council within 30 days of the end of each quarter	n/a	n/a	Chief Financial Officer	54
		Number of midyear financial reporting submitted to council by 25th of January	Midyear financial reporting	1 Midyear financial reporting submitted to council by 25 of January.	Target met- 1 midyear financial reporting submitted to council by 25 of January.	1 Midyear financial report submitted	Target met- 1 midyear financial reporting submitted to council by 25 of January	n/a	n/a	Chief Financial Officer	55
				1 Adjustment budget submitted to PT, NT and council by 28th of February.	Target met- 1 adjustment budget submitted to PT, NT and council by 28th of February.	1 Adjustment budget submitted to PT	Target met- 1 adjustment budget submitted to PT, NT and council by 28th of February	n/a	n/a	Chief Financial Officer	56

Annual Performance Report 2024/2025

Priority area	Indicator	Activity	Annual Target 2023/2024	Actual Performance 2023/2024	Annual Target 2024/2025	Actual Performance 2024/25	Reason for deviation	Action plan	Custodian	No of KPI
Internal control	To ensure promotion of enterprise – wide risk management processes To strengthen implementation of internal control by 2027	Number of risk assessments conducted	1 risk assessments conducted.	Target met- risk assessment was conducted on the 22-23 may and 04 June	1 risk assessment conducted	Target met 1 Risk Assessment was conducted on the 11 April 07 May and 11 June 2025	N/A	N/A	Municipal Manager	65
		Number of Reports on the implementation of Risk Register	4 reports on the implementation of risk register.	Target met-4 reports on the implementation of risk register.	4 reports on the implementation of risk register	Target met 4 Follow up activities plans were conducted and reported in the implementation of Risk Register	N/A	N/A	Municipal Manager	66
		Number of Audit and Performance Committee meeting	4 audit and performance committee meeting	Target met- 5 audit and performance committee meeting held in the 2023/24 fy	4 audit and performance committee meetings held on a quarterly basis	Target Met 5 Audit Committee Meetings were held in 2024/25 fiscal year: 28 August, 24 October, 28 January, 7 February, 19 May and 24 June	N/A	N/A	Municipal Manager	67
		Number of Internal Audit Strategic Risk based Plans developed and approved by the Audit and Performance Committee	1 internal audit strategic risk plan developed	Target met 1 Internal Audit Strategic and Risk Based plan for 2025/26 has been developed.	1 internal audit strategic risk plan developed	Target met 1 Internal Audit Strategic and Risk Based plan for 2025/26 has been developed	N/A	N/A	Municipal Manager	68
		Number of reports on the implementation of the Internal Audit Plan on a quarterly basis.	4 report on the implementation of the internal Audit plan on a quarterly basis.	target met- 4 reports on the implementation of the internal Audit plan on a quarterly basis.	4 reports on the implementation of the audit plan	Target met 4 reports on the implementation of the Internal Audit Plan on a quarterly basis	N/A	N/A	Municipal Manager	69
		Number of oversight report on annual report submitted to council.	1 MPAC oversight report facilitated	Target met 1 MPAC oversight report facilitated and tabled to Council for the adoption of the Annual Report.	1 MPAC oversight report on Annual Report facilitated	Target met 1 MPAC oversight report facilitated and tabled to Council for the adoption of the Annual Report	N/A	N/A	Municipal Manager	70

ANNEXURE B: BLUE CRANE ROUTE LOCAL MUNICIPALITY ANNUAL PERFORMANCE INDICATOR SCHEDULE 2024/25

KPA 1: Basic Service Delivery (Technical Services)

KPI No	Indicator	Annual Target	Actual Performance	List /Comments
1	% progress on the upgrading of Cookhouse water treatment works (phase 2)	100% Progress on the upgrading of Cookhouse water treatment works (phase2)	Target met -100% Progress on the upgrading of Cookhouse water treatment works (phase2)	Cookhouse water treatment works (phase2)
2	% progress on the upgrading of river lane pump station, lifting pump station and Aeroville pump station.	5% progress on the upgrading of riverlane pump station, lifting pump station and Aeroville pump station (fencing for lifting and riverlane pump station and desludging riverlane.	Target Met- 5% progress on the upgrading of riverlane pump station, lifting pump station and Aeroville pump station (fencing for lifting and riverlane pump station and desludging riverlane.	Fencing for Lifting and Riverlane pump station and desludging riverlane
3	% progress on the refurbishment of Clevedon pump station.	100% refurbishment of Clevedon pump station.	Target Met -100% Refurbishment of Clevedon pumpstation	Clevedon pump station
4	Number of water samples report uploaded to IRIS (Blue and Green Drop).	6 water samples reports uploaded to IRIS (Blue and Green Drop)	Target Met-6 water samples reports uploaded to IRIS (Blue and Green Drop)	4 water samples reports
5	Number of detailed design report for installation of streetlights and highmast light compiled (planning)	1 detailed design report for installation of streetlights and highmast light compiled (planning)	Target Met-1 detailed design report for installation of streetlights and highmast light compiled (planning)	1 detailed design report for installation of streetlights and highmast light compiled (planning)
6	Number of LED bulbs retrofitting.	607 LED bulb retrofitting.	Target not met- 0 LED Bulb retrofitted	N/A
7	Number of municipal buildings installed with solar aircons	1 municipal buildings installed with solar aircons	Target not met -0 municipal buildings installed with solar aircons	N/A
8	% progress on the refurbishment of Glen Avon Street.	100% progress on site in the refurbishment of Glen Avon Street.	Target Not Met -70% progress on site in the refurbishment of Glen Avon Street. (Layerworks complete, paving not yet commenced and road marking)	N/A
9	% progress of planning towards construction of Khanyiso bridge (final design)	100% progress of planning towards construction of Khanyiso bridge (final design)	Target Met- 100% progress of planning towards construction of Khanyiso bridge (final design)	Design report

KPI No	Indicator	Annual Target	Actual Performance	List /Comments
10	% progress on the construction of the Nelsig Bridge	100% progress on the construction of Nelsig bridge	Target not met -0% progress on the construction of Nelsig bridge	Design report
11	Km of gravel roads in BCRM paved.	2.96 Km of gravel roads in BCRM paved.	Target Met- 2.96 Km of gravel roads in BCRM paved.	1. Potgieter street 2. Van der Vyver street 3. Flamingo street 4. Nyanga street
12	Number of detail design reports for the refurbishment of surfaced roads in all six wards compiled (planning)	1 detail design report for the refurbishment of surfaced roads in all six wards compiled (planning)	Target met -1 detail design report for the refurbishment of surfaced roads in all six wards compiled (planning)	Design report
13	%progress on the installation of interim services for Marikana informal settlement (Wheelie Bins and Electrification).	100% progress on the installation of interim service for Marikana informal settlement (Wheelie Bins and Electrification).	Target not met- 95 % Installation of interim services for Marikana informal settlement (Wheelie Bins and Electrification).	N/A
14	Number of report compiled for land audit with implementation plan.	1 report compiled for land and audit with implementation plan.	Target met- 1 report compiled for land and audit with implementation plan.	Land audit report
15	Number of reports on land use and land development application facilitated as per SPUMA	4 reports on land use and land development application facilitated as per SPUMA	Target met -4 reports on land use and development applications facilitated as per SPLUMA.	Land use and land development applications
KPA 1: Basic Service Delivery (Community Services)				
16	Number of identified new site (identified site locality and description)	1 identified new site (identified site locality and description)	Target met - 1 identified new site (identified site locality and description)	New site
17	No of Waste licence Management decommissioning process plan developed	1 Waste Management licence-consultation for decommissioning of landfill site(DEDEAT-province)	Target met- 1 Waste licence management decommissioning process plan developed.	1 Waste licence management decommissioning process plan developed.
18	Number of greened and beautified sport.	4 greened and beautified sports.	Target met - 4 greened and beautified spots	4 greened and beautified spots
19	Number of recycle and initiatives undertaken.	1 recycle initiative undertaken.	Target met - 1 Recycling initiative undertaken	1 Recycling initiative undertaken
20	Number of recycling strategy developed.	1 recycle strategy developed.	Target met - 1 Recycling strategy developed.	1 Recycling strategy
21	Number of business plans for soliciting	3 finding soliciting business plans	Target met - 3 business plans	3 business plans developed

KPI No	Indicator	Annual Target	Actual Performance	List /Comments
	funding developed and submitted	developed and submitted.	developed and submitted.	
22	Number of awareness campaigns conducted.	16 awareness campaigns conducted.	Target met - 20 Awareness campaigns conducted.	20 Awareness campaigns
23	Number of illegal dumps cleared.	80 illegal dumps cleared.	Target met – 390 illegal dumps cleared.	Q1 Ward 1 and 6- 16 Ward 2-18 Ward 3-12 Ward 4-25 Ward 5-23 Q2 Ward 1 and 6-14 Ward 2-14 Ward 3-13 Ward 4-30 Ward 5-19 Q3 Ward 1 and 6- 16 Ward 2- 18 Ward 3- 12 Ward 4- 25 Ward 5- 23 Q4 Ward 1 and 6- 23 Ward 2- 20 Ward 3- 16 Ward 4- 34 Ward 5- 19
24	Number of youth driver safety initiative implemented.	3 youth driver safety initiative implemented.	Target met -3 youth driver safety initiative implemented	3 youth driver safety initiative
25	Number of transport forum established.	1 transport forum established.	Target Met - 1 Transport forum established and approved.	1 Transport forum
26	Number of community safety forum initiatives conducted	3 community safety forum initiatives conducted	Target Met - 3 community safety forum initiatives conducted.	3 community safety
27	Number of pounds fenced.	1 pound fenced.	Target Met - 1 Pound fenced.	1 Pound fenced.
28	Number of signed business plan submitted to DSRAC.	1 signed business plan submitted to DSRAC.	Target Met -1 signed business plan submitted to DSRAC.	1 signed business plan
29	Number of fire service standard operating procedures developed.	1 fire service standard operating procedures developed.	Target Met 1 Fire service standard Operating Procedure developed.	1 Fire service standard Operating Procedure
30	Number of fire safety by laws reviewed.	1 fire safety by laws reviewed	Target Met - 1 Fire safety by- law reviewed.	Fire safety by- law
31	Number of revived disaster and fire management forum.	1 Revived disaster and fire management forum	Target met – 1 Revived Disaster and	1 Disaster and Fire management forum

KPI No	Indicator	Annual Target	Actual Performance	List /Comments
			Fire management forum	
32	Number of fire safety and preventions inspections conducted in commercial entities and public amenities.	160 fire safety and preventions inspections conducted in commercial entities and public amenities.	Target met - 238 Fire inspections reports available.	40 in Q1 91 in Q2 47 in Q3 60 in Q4
KPA 2: Municipal Transformation and Organisational Development - Corporate Services				
33	Number of institutional policies review coordinated.	1 institutional policy review coordinated	Target met -1 institutional policy review coordinated	1 institutional policy review
34	Number of corporate service strategies reviewed.	2 corporate services strategies reviewed.	Target not met – 0 corporate services strategies reviewed	n/a
35	Number of councillor's programmes coordinated according to the WSP, SETAs, SALGA, SBDM, and sector dept.	3 program coordinated for councillors according to WSP, SETA, SALGA, SBDM, and sectors dept.'s.	Target not met- 2 programmes coordinated for councillors according to WSP, SETA, SALGA, SBDM, and sectors dept.'s.	3 programmes coordinated for councillors
36	Number of employees trained according to the WSP, SETA, SALGA, SBDM, and sector dept...	60 employees trained according to the WSP, SETA, SALGA, SBDM, and sector dept...	Target met 323 of employees trained according to the WSP SETA's SALGA SBDM and sector dept's employees trained	232 of employees trained
37	Number of events coordinated.	3 events coordinated.	Target met- 3 events coordinated	3 events coordinated
38	Number of wellness programme conducted.	2 wellness programmes conducted.	Target met-2 wellness programmes conducted.	2 wellness programmes
39	Number of quarterly compliance corporate services committees coordinated	16 quarterly compliance committees	Target met- 17 quarterly compliance corporate services committees coordinated	17 quarterly compliance corporate services committees
40	Number of Departments coordinated for the development of performance agreements and plans.	5 Department coordinated for the development of staff performance agreement plans.	Target met- 5 departments coordinated for the development of performance agreement plans	5 departments coordinated
41	Number of internal newsletter developed.	4 internal newsletters developed.	Target not met-3 Newsletters developed	n/a

KPI No	Indicator	Annual Target	Actual Performance	List /Comments
42	Number of ICT infrastructure procured and installed	2 ICT infrastructure installed.	Target not met- 0 ICT infrastructure installed	n/a
43	Number of in-services, Work Integrated Learning and internship provided with experiential training	19 in-service, Work Integrated Learning and internship provided with experiential training	35 in-service, Work Integrated Learning and internship provided with experiential training	35 in-service trainings provided
44	Number of trainings coordinated for batho pele champions	1 training coordinated for batho pele champions	Target not met- 0 trainings coordinated for batho pele champions	n/a
45	Number of social cohesion programmes organised	10 social cohesion programmes facilitated	Target not met -7 social cohesion programmes facilitated	n/a
KPA 3: Local Economic Development				
46	% of milestone achieved on the development of LED Strategy.	100 % LED Strategy developed.	Target met – 100 % LED Strategy developed.	LED Strategy
47	Number of SMME's supported	40 SMME's supported	Target met- 110 SMME's supported	110 SMME's supported
48	Number of investors approached	5 investors approached	Target met-5 investors approached	5 investors approached
49	Number of Tourism activities conducted	2 Tourism activities conducted	Target Met- 3 Tourism activities conducted	3 Tourism activities
50	Number of tourism master plans developed.	1 Tourism master plan developed.	Target not Met -0 Tourism master plan developed.	n/a
KPA 4 : Municipal Financial Viability				
51	Number of quarterly reports on compliance with SCM Policies and Legislation.	4 SCM compliance reports submitted to Council.	Target met- 4 SCM compliance reports submitted to council	4 SCM compliance reports
52	Number of section 71 (IYR) reports submitted to NT, Council by the 10th of each month.	12 section 71 (IYR) reports submitted to NT, Council by the 10th of each month.	Target not met-10 section 71 reports submitted in time	n/a
53	Number of budget steering committees held.	4 budget steering committees held.	Target not met- 1 budget steering committee held	n/a

KPI No	Indicator	Annual Target	Actual Performance	List /Comments
54	Number of quarterly financial reports submitted to council within 30 days of the end of each quarter.	4 quarterly financial reports submitted to council within 30 days of the end of each quarter.	Target met- 4 quarterly financial reports submitted to council	4 quarterly financial reports
55	Number of midyear financial reporting submitted to Council by 25 of January.	1 midyear financial reporting submitted to Council by 25 January.	Target Met - 1 midyear report submitted to council	1 midyear report
56	Number of adjustment budget submitted to PT; NT and Council by the 28th February.	1 adjustment budget submitted to PT; NT and Council by the 28th of February	Target Met- 1 adjustment budget submitted to PT; NT and Council by the 28th of February	1 adjustment budget
57	Number of draft budget by 31 March & final budget by 30 May submitted to Council	1 draft budget by 31 March & 1 final budget by 30 May for 2025/26 reports submitted to Council	Target met- 1 draft budget by 31 March & 1 final budget by 30 May for 2025/26 reports submitted to Council	Draft Budget and Final Budget
58	Number of financial statements submitted to the Auditor General by 31 August.	1 financial statement submitted to the Auditor General	Target met-1 financial statement submitted to the Auditor General	1 financial statement
59	No of Revenue Enhancement plan Reviewed.	1 Revenue enhancement plan reviewed.	Target not met	n/a
60	No of reports submitted on the Implementation of Revenue enhancement plan.	4 implementation reports on Revenue enhancement plan.	Target met- 4 implementation reports on revenue enhancement plan	4 implementation reports on revenue enhancement plan
61	% progress on debtor's collection rate as per the prescribed norm.	4 progress report on the debtors collection.	Target met 4 progress reports on a debtors collection	4 progress reports on a debtors collection
62	Number of cost covering tariff plan developed	1 cost tariff plan developed.	Target met - 1 cost covering tariff plan	1 cost covering tariff plan
63	Number of indigent register updated.	4 indigent registers updated.	Target met- 1 indigent register updated	1 indigent register
64	Percentages of milestones achieved in the development of financial recovery plans.	1 financial recovery plan tabled to council.	Target met- 1 financial recovery plan	1 financial recovery plan
KPA 5 : Good Governance and Public Participation				
65	Number of risk assessments conducted	1 risk assessments conducted	Target met- risk assessment was conducted on the 11	1 risk assessments conducted

KPI No	Indicator	Annual Target	Actual Performance	List /Comments
			April and 7 May and 11 June 2025	
66	Number of Reports on the implementation of Risk Register	4 Reports on the implementation of Risk Register	Target Met- 4 follow up action plan was conducted and reported on the implementation risk register	4 Reports on the implementation
67	Number of Audit and Performance Committee meetings held on a quarterly basis	4 Audit and Performance Committee meeting held on a quarterly basis	Target met -6 Audit and Performance Committee meeting held on a quarterly basis	6 Audit and Performance Committee meeting
68	Number of Internal Audit Strategic Risk based Plans developed and approved by the Audit and Performance Committee for 2024/25 FY	1 Internal Audit Strategic Risk based Plans developed and approved by the Audit and Performance Committee for 2024/25 FY	Target met- 1 internal audit strategic and risk based plan for 2024/25 has been developed	1 Internal Audit Strategic Risk based Plans developed
69	Number of reports on the implementation of the Internal Audit Plan on a quarterly basis.	4 reports on the implementation of the Internal Audit Plan on a quarterly basis.	Target met- 4 reports on the implementation of the internal audit plan on a quarterly basis	4 reports on the implementation of the internal audit plan on a quarterly basis
70	Number of oversight report on annual report submitted to council.	1 Oversight report on annual report submitted to council.	Target met - 1 MPAC oversight report on annual reports facilitated and tabled to council for the adoption of the annual report	1 MPAC oversight report on annual reports facilitated
71	Number of audit and performance committee charter reviewed.	1 audit and performance committee charter reviewed.	Target met- 1 audit and performance audit comite charter developed	1 audit and performance audit committee charter
72	Number of internal audit charter reviewed.	1 internal audit charter developed.	Target met - 1 internal audit charter developed	1 internal audit charter
73	Number of 2022/27 IDP reviewed	2022/27 IDP reviewed	Target met- Final reviewed IDP submitted to council	Final reviewed IDP
74	Number of SDBIP developed in line with circular 13 sent to council for noting and mayor for approval.	3 SDBIP developed.	Target not met- approved SDBIP not submitted to council	n/a
75	Number of municipal annual reports submitted to council for noting and approval.	1 municipal annual reports submitted to council for noting and approval.	Target met- Municipal annual report submitted to council for noting and approval	Municipal annual report
76	Number of organisational performance reports.	6 organisational performance reports	Target met - 6 organisational reports compiled	6 organisational reports compiled

KPI No	Indicator	Annual Target	Actual Performance	List /Comments
77	Number of Public Participation sessions Facilitated.	10 Public Participation sessions facilitated.	Target met - 10 public participation sessions facilitated	10 public participation sessions
78	Number of IGR meetings facilitated.	4 IGR meetings held	Target not met- 3 IGR meetings facilitated	n/a

ANNEXURE C - BLUE CRANE ROUTE MUNICIPALITY : PERFORMANCE OF THE SERVICE PROVIDERS 2024/2025

Project Number	Appointment Date	Project Name	Contractor / Service Provider	FUNDING	Contract Amount	24/25 EXPENDITURE	Amount Paid to Date	Amount Outstanding	VARIATION ORDERS	CONTRACT EXTENSION/ AMMENDMENT	CONTRACT EXPIRY DATE	Comments on Performance
T03/2018	04-Jul-18	GENERAL VALUATION ROLL	F2 WAARDEERders Va SUID KAAP WAARDEERders	OWN	R 594 373,00	R0,00	956 414,87	R -362 041,87	N/A	Extended to 30 June 2024	01-Jun-23	Contract & SLA signed. Meetings regularly held and a GV is out for comments. SP performing fairly well. Extension for a further 2 years requested from the MEC.
T29/2018	27-Feb-19	UPGRADING OF SPORTSFIELD, GLEN AVON STREET, SOMERSET EAST	OWENCO (PTY) LTD	MIG	R 1 400 818,50	R0,00	1 283 906,09	R 117 012,41	N/A	N/A	12-Jul-05	Construction not completed, project ran out of funds for the CConsultat still sitting on WIP
T14/2019	03-Feb-20	PROVISION OF BANKING SERVICES	ABSA BANK	OWN	RATE	R0,00	R0,00		N/A	N/A	30-Jun-25	Expired 30 June 2025.
T04/2020	13-May-21	PROVISION OF EXTERNAL LOAN FINANCE	NEDBANK	OWN	R7 124 248,10	R1 425 222,04	2 850 121,47	R 4 274 127,63	N/A	N/A		8,28% pa - Capital amount due received. SP performing well
T09/2020	08-Apr-21	PROVISION OF PRE-PAID ELECTRICITY VENDING SYSTEM	CONTOUR TECHNOLOGIES (PTY) LTD	OWN	R 1 841 800,00	R887 564,38	2 477 338,16	R -835 738,16	N/A	Extended to 31 December 2024	30-Jun-24	SP started servicing the municipality September 21 & is performed very well. Contract expired June 2024 was extended till Dec 2024 but ran till June 2025.
T10/2020	30-Mar-21	UPGRADING OF AERVILLE SPORTSFIELDS, PHASE 1	OWENCO (PTY) LTD	MIG	R 1 323 025,97	R0,00	1 087 127,37	R 255 898,60	N/A	N/A	24 weeks	Construction completed - penalties disputed by contractor & project still sitting on WIP.
T01/2021	24-May-21	SUPPLY, DELIVER AND INSTALLATION OF 18 x MULTIFUNCTIONAL PRINTERS FOR 3 YEARS	KONICA MINOLTA SA	OWN	R 1 816 224,51	R 587 177,38	2 130 448,75	R -314 224,24	N/A	Extended to 30 September 2024	30-Jun-24	SP performing well. Contract expired, was extended only for 3 months but still running on a month-to-month!
T14/2021	15-Jul-21	PROVISION OF SHORT-TERM INSURANCE	LATERAL UNISON INSURANCE BROKERS	OWN	R 5 718 556,09	R 1 119 898,60	6 847 845,78	R -1 129 289,69	#1 = R1 502 45-21/22/20 #2 = R407,54 #3 = R3662,46	Extended to 30 September 2024	30-Jun-24	SP performed fairly well. Contract expired.
T13/2021	13-Aug-21	UPGRADING OF STORMWATER DRAINAGE IN FRANCIS STREET, WESTVIEW SOMERSET EAST	COSTIAPX (PTY) LTD	MIG	R 2 159 142,25	R0,00	2 144 404,27	R 14 737,98	N/A	N/A	24 WEEKS	Contractor performed well. Completion certificate out and Defects liability period expired.
T02/2021	10-Aug-21	CIT FOR A PERIOD OF THREE YEARS	ABSA BANK	OWN	R 778 899,80	R131 456,45	641 479,99	R 135 419,81	N/A	N/A	30-Sept-24	SP performed well. Contract expired
T11/2021	09-Sept-21	HIRING OF PLANT, MACHINERY AND EQUIPMENT FOR PERIOD OF THREE YEARS	JK STRUCTURES cc	MIG	RATE	R338 387,50	7 885 716,75		N/A	N/A	30-Aug-24	Contract had challenges of timeous delivery of plant. Expired.
RFQ10 OF T32/2018	13-Sept-21	PES: PAVING OF INTERNAL STREET IN SOMERSET EAST, COOKHOUSE AND PEARSTON	SKYHIGH CONSULTING ENGINEERS	MIG	R 2 998 827,00	R 20 893,20	2 986 786,42	R 28,58	N/A	N/A	11-Sept-24	SP performed well. Contract expired
RFQ11 OF T32/2018	22-Sept-21	PES: UPGRADING OF ORANGE FISH WTW & RISING MAIN TO KWANQJOLI RESERVOIR	BOSCH PROJECTS (PTY) LTD	WSIG	R 2 128 288,50	R0,00	2 128 289,37	R 0,13	N/A	Contract extended. 28 Apr 2024 C/Res - R556 277,89	AT THE END OF CONSTRUCTION	SP performs well - possible contract amendment due to contractor not finishing on time. The Contractor abandoned site municipality still trying to fund the snags left by the Contractor.
RFQ12 OF T32/2018	22-Sept-21	PES: UPGRADING OF SEWER PUMP STATIONS IN SOMERSET EAST	IX ENGINEERS (PTY) LTD	OWN	R 1 634 160,00	R0,00	1 075 356,35	R 558 803,65	N/A	Contract extended.	AT THE END OF CONSTRUCTION	SP performs well, contract delayed due to funding, was also amended to 2 sewer pumpstations. Contractor appointment done 10 July 2025.

Project Number	Appointment Date	Project Name	Contractor / Service Provider	FUNDING	Contract Amount	24/25 EXPENDITURE	Amount Paid to Date	Amount Outstanding	VARIATION ORDERS	CONTRACT EXTENSION/ AMMENDMENT	CONTRACT EXPIRY DATE	Comments on Performance
RFQ13 OF T32/2018	22-Sept-21	PES: UPGRADING OF COOKHOUSE WATER TREATMENT WORKS	BOSCH PROJECTS (PTY) LTD	WSIG	R 2 687 67,46	R488 860,46	2 753 787,52	-8 620,06	N/A	C/Res 12 Dec 2023 C/Res 29 Feb 2025 - R1 474 CONSTRUCTION 281,35 - Separate Contract (Cleveland) Below	AT THE END OF CONSTRUCTION	SP performed well
T17/2021	10-Sept-21	PROVISION OF MEDICAL EXAMINATIONS FOR EPWMP FOR A PERIOD OF THREE YEARS	POSH INNOVATION (PTY) LTD	MIG/EPWP/ OWN	RATE	R64 100,00	406 543,99		N/A	N/A	30-Oct-24	Rate of R'450, SP performs well
T18/2021	27-Sept-21	PROVISION OF DISCONNECTION, RECONNECTION OF ELECTRICITY AND INSPECTION/AUDIT OF ELECTRICITY METERS FOR A PERIOD OF THREE YEARS	RED ANT SECURITY AND EVICTION SERVICES (PTY) LTD	OWN	RATE	R855 886,66	1 888 020,66		N/A	N/A	30-Aug-24	SP performs well
T12/2021	01-Oct-21	PANEL OF CONSULTANTS FOR ELECTRICAL CONTRACTORS FOR A PERIOD OF THREE YEARS	LISTED ON A DIFFERENT LIST	N/A	N/A		N/A		N/A	N/A	01-Oct-24	Rated on each RFQ
T21/2021	21-Feb-22	UPGRADING OF AEROVILLE SPORTSFIELDS, PHASE 2	LRC CIVILS CC	MIG	R 3 408 564,96	R0,00	3 344 883,44	153 881,52	N/A	N/A	23-Sept-22	Fair performance
T25/2021	21-Feb-22	UPGRADING OF ORANGE FISH WTW AND KWANJOLI PIPELINE	MAX-MEZIE CIVIL & BUILDING CONTRACTORS	WSIG	R 12 522 044,13	R0,00	11 806 783,87	715 260,26	N/A	N/A	26-Nov-22	Project delayed and is running on extended time with penalties at R4000 per day. Contractor abandoned site in Oct/Nov 2023. Terminated Jan/Feb 2023!
T22/2021	08-Mar-22	SUPPLY AND DELIVERY OF TRANSFORMERS FOR A PERIOD OF THREE YEARS	ARTIVOLT	OWN	R 2 537 602,77	R242 659,08	2 955 615,11	-418 012,34	N/A	Steel prices changed monthly as indicated on tender submission. This affected the price of producing the Transformer on the said months thus affecting the invoiced price the SP. Recommended by BAC then approved by AO - on each payment.	01-May-25	SP performed well. Contract expired.
T01/2022	31-May-22	SUPPLY AND DELIVERY OF TYRES FOR THREE YEARS	MALAS (PTY) LTD	OWN	RATE	R390 983,28	1 012 587,83		N/A	N/A	01-Jun-25	Fair performance
RFQ14 of T32/2018	31-Oct-22	REFURBISHMENT OF GLEN AVON ROAD AND MAYILA STREET	BOSCH PROJECTS	MIG	R 2 242 985,42	R720 161,53	2 241 246,08	1 737,34	N/A	N/A	At the end of construction	Project encountered challenges at the start of construction that delayed performance of the Contractor (Design challenges, existing services not known etc) No longer part of the project!
T09/2022	07-Mar-23	UPGRADING OF COOKHOUSE WTW	PURPLE PANSY 101 cc /a SONDEZA AMANZI	WSIG	R 15 787 800,37	R1 305 095,51	15 383 105,37	384 695,00	N/A	C/Res 28 Feb 2025 - R7 020 284,60 Separate Contract (Cleveland) Below		SP performed well

Project Number	Appointment Date	Project Name	Contractor / Service Provider	FUNDING	Contract Amount	24/25 EXPENDITURE	Amount Paid to Date	Amount Outstanding	VARIATION ORDERS	CONTRACT EXTENSION/ AMMENDMENT	CONTRACT EXPIRY DATE	Comments on Performance
T10/2022	13-Feb-23	PEARSTON BULK WATER SUPPLY AUGMENTATION - PHASE II	ARMLO ABRAM JV	WSIG	R 3 791 073,19	R2 572 808,75	3 745 398,43	45 674,70	N/A	N/A		SP performs fairly well
T01/2023	28-Jul-23	PANEL OF CONSULTANTS - CIVIL & ELECTRICAL	LISTED ON A DIFFERENT LIST	N/A	N/A	N/A	N/A	N/A	N/A	N/A	28-Jul-28	performance on each rfq
T06/2023	18-Sept-23	SUPPLY AND DELIVERY OF INTERLOCKING PAVING BRICKS, ASSOCIATED MATERIALS, TOOLS AND EQUIPMENT FOR A PERIOD OF 12 MONTHS.	SIVUCON PROJECTS PTY LTD	MIG	RATE BASED	R 2 853 347,34	7 889 198,99		N/A	N/A	01-Sept-24	SP performs well.
T09/2023	21-Aug-23	SUPPLY, DELIVERY AND PROGRAMMING OF THREE RE ClosERS AND TWO VOLTAGE TRANSFORMERS (VT)	LESEDI RETICULATION PTY LTD	MDRG	R 670 608,70	R670 608,70	670 608,70	-	N/A	N/A	01-Sept-24	SP performs well
RFQ 3 OF T11/2022	20-Sept-23	REHABILITATION AND PAVING OF NORMAN STREET IN COOKHOUSE	HLONI GROUP	MDRG	R 653 406,13	R0,00	440 022,64	213 383,48	N/A	N/A	01-Jun-24	SP performed well.
RFQ 4 OF T11/2023	20-Sept-23	REHABILITATION AND PAVING OF BELGRAVIA STREET IN SOMERSET EAST	HLONI GROUP	MDRG	R 1 241 470,13	R0,00	955 474,01	285 986,12	N/A	N/A	01-Jun-24	SP performed well.
T13/2023	23-Oct-23	REFURBISHMENT OF GLEN AVON ROAD (CONSTRUCTION)	AMLO TRADING CC	MIG	R 8 954 591,43	R3 483 048,84	8 667 489,79	267 101,64	N/A	Contract extended. 31 Mar 2025 CfRes - R2 911 977,79		Contract has gone way past its original completion date also the extension granted. Council approved additional funds in April 2024
T18/2023	14-Dec-23	SUPPLY AND DELIVERY OF LED LIGHTS	MANDELA BAY ELECTRICAL TRADING	EEDMS	R 3 216 685,00	R0,00	3 205 287,97	11 377,03	N/A	N/A	01-Mar-24	SP performed well
T20/2023	14-Dec-23	SUPPLY AND DELIVERY OF FOUR CONTAINERS	CONTAINER CONSUMABLES AND EPWP/OWN INDUSTRIAL SUPPLIES	EPWP/OWN	R 260 590,00	R 260 590,00	260 590,00	-	N/A	N/A	Once Off Delivery on order	SP performed well
RFQ 02 OF T01/2023	24-Jan-24	PROVISION OF PROFESSIONAL SERVICES FOR REFURBISHMENT OF SURFACED ROADS IN ALL 6 WARDS.	ZUTARI (PTY) LTD	MIG	R 2 572 260,72	R 688 445,46	688 445,46	1 883 815,26	N/A	N/A	01-Jun-25	SP performs fairly
RFQ 01 OF T01/2023	24-Jan-24	PROVISION OF PROFESSIONAL SERVICES FOR CONSTRUCTION OF KHANYISO AND NELSG BRIDGES IN PEARSTON	GILGAL DEVELOPMENT CONSULTING ENGINEERS & PROJECT MANAGERS	MIG	R 3 542 000,00	R 498 935,03	1 424 927,99	2 117 172,01	N/A	N/A	01-Jun-25	SP performs fairly
RFQ 03 OF T01/2023	24-Jan-24	PROVISION OF PROFESSIONAL SERVICES FOR INSTALLATION OF STREETLIGHTS AND HIGHMAST LIGHTS	BOSCH PROJECTS PTY LTD	MIG	R 2 562 871,84	R 438 344,50	843 490,50	1 739 381,44	N/A	N/A	01-Jun-25	SP performs fairly
T20/2023	05-Mar-24	APPOINTMENT OF A SERVICE PROVIDER FOR THE SUPPLY, DELIVERY OF ONE SERVER EQUIPMENT WITH THREE YEARS MAINTENANCE AND SOFTWARE FOR THE SERVER	BUSINESS CONNEXION	OWN	R 718 285,39	R -	-	718 285,39	N/A	N/A	01-Jun-27	SP performs fairly
T25/2024	14-Mar-24	SUPPLY AND DELIVERY OF ELECTRICAL SINGLE PHASE PREPAID SPLIT METERS	CONLOG	OWN	R 665 275,00	R665 275,00	665 275,00	-	N/A	N/A	Once Off Delivery on order	SP performed well
T03/2024	29-Apr-24	SUPPLY AND DELIVERY RECYCLING BAILER	LUNOTA PROJECTS PTY LTD	EPWP/OWN	R 377 875,00	R0,00	-	377 875,00	N/A	N/A	Once Off Delivery on order	SP did not deliver till 30 June 2025 citing SLA that was issued late (Jan 2025) while order was issued June 2024

Project Number	Appointment Date	Project Name	Contractor / Service Provider	FUNDING	Contract Amount	24/25 EXPENDITURE	Amount Paid to Date	Amount Outstanding	VARIATION ORDERS	CONTRACT EXTENSION/ AMENDMENT	CONTRACT EXPIRY DATE	Comments on Performance
T04/2024	28-May-24	PROVISION OF REAL TIME VEHICLE TRACKING AND FLEET MANAGEMENT SYSTEM	NETSTAR PTY LTD	OWN	RATE	R0,00		#VALUE!	N/A	N/A	01-Jul-27	Fair performance
T05/2024	08-May-24	PROVISION OF AUCTIONEERING SERVICES FOR A PERIOD OF 12 MONTHS	MICHAEL JAMES ORGANIZATION - PE (PTY) LTD	OWN	RATE (11,5% COMMISSION)	R0,00		#VALUE!	N/A	N/A	01-Jun-25	No services yet
R157-2022	31-May-24	SUPPLY AND DELIVERY OF SEDAN, LIGHT & HEAVY COMMERCIAL VEHICLES, BUSES, MOTORCYCLES, AGRICULTURAL TRACTORS, CONSTRUCTION PLANT & EQUIPMENT TO THE STATE FOR THE PERIOD OF 1 JULY 2023 TO 30 JUNE 2028 (2x LCV SWB/LWB 4x2, 2400cm ³ , PAYLOAD NOT LESS THAN 1000kg DIESEL/PETROL)	ISUZU MOTORS SOUTH AFRICA	M/G	R 862 881,29	R0,00		R 862 881,29	N/A	N/A	Once Off Delivery on order	No services yet - Department doesn't have enough budget.
T08/2024	28-Jun-24	THE PROVISION OF A SERVICE PROVIDER TO COMPLETE GRAP AND MSCOA COMPLIANT ASSET REGISTER(S) FOR THE FINANCIAL YEARS 2023/2024 AND 2024/2025 AND THE PROVISION OF AN ASSET MANAGEMENT SYSTEM	SONGO CHARTERED ACCOUNTANTS	OWN	RATE	R11 417 274,75	11 417 274,75		N/A	N/A	01-Jul-27	SP performs fairly
T08/2024	29-Apr-24	APPOINTMENT OF A MUNICIPAL PROPERTY VALUER	OHAWEKAZI GLOBAL PTY LTD TIA SUID KAAP WARDERDERS	OWN	R 1 475 162,50	R1 013 430,80	1 013 430,80	R 461 731,70	N/A	N/A	01-Jun-26	SP performs fairly well
102/2024	27-May-24	PANEL OF SERVICE PROVIDERS FOR SUPPLY OF SERVICE PROVIDERS FOR SUPPLY AND DELIVERY OF PPE AND PROMOTIONAL CLOTHING	LISTED ON A DIFFERENT LIST	N/A	N/A	N/A	N/A	N/A	N/A	N/A	01-May-27	performances on each frq
T12/2024	28-May-24	PROVISION OF VAT RECOVERY SERVICES FOR A PERIOD OF 12 MONTHS	MAXIMUM PROFIT RECOVERY	OWN	RETA (9% COMM)	R855 192,05	855 192,05		N/A	Contract Extended 30 June 2025 C/ffes for 12 months at the same percentage	01-Jun-25	sp performs well
RFO 4 OF T01/2023	03-Apr-24	PSP FOR AUDITING OF STREETLIGHTS AND HIGHMAST LIGHTS	EYA-MACETHE TRADING		R 391 000,00	R243 784,03	360 143,81	R 30 656,09	N/A	N/A	01-Jun-25	Fair performance
RFO 5 OF T01/2023	03-Apr-24	PSP FOR OVERHEADLINES (MV) MAINTENANCE AND REPAIRS	EYA-MACETHE TRADING	MDRG	R 2 451 800,00	R2 063 580,72	2 454 706,22	R -2 806,22	N/A	N/A	End of construction	Fair performance
T16/2024	28-Jun-24	SUPPLY, DELIVERY, INSTALL AND PROGRAMME 3 AUTO REclosERS	MANDELA BAY ELECTRICAL TRADING	MDRG	R 833 225,00	R833 225,00	833 225,00	R -	N/A	N/A	Once Off Delivery on order	SP performs well
RFO 1 OF T02/2024	28-Jun-24	SUPPLY AND DELIVERY OF PPE	LINOTO DEVELOPERS	OWN	R 384 332,30	R344 688,40	344 688,40	R 39 643,90	N/A	N/A	Once Off Delivery on order	Fair performance
RFO 1 OF T12/2021	28-Jun-24	RE-CONSTRUCTION OF SOMERSET EAST / COOKHOUSE 11KV LINE	TM CONSORTIUM PTY LTD	MDRG	R 4 625 077,20	R4 362 575,13	4 362 575,13	R 445 502,07	N/A	N/A	28-Feb-25	Contractor is slow

Project Number	Appointment Date	Project Name	Contractor / Service Provider	FUNDING	Contract Amount	24/25 EXPENDITURE	Amount Paid to Date	Amount Outstanding	VARIATION ORDERS	CONTRACT EXTENSION/ AMMENDMENT	CONTRACT EXPIRY DATE	Comments on Performance
RFQ 2 OF T12/2021	28-Jun-24	RE-CONSTRUCTION OF SOMERSET EAST / MIDDLETON 22KV LINE	SIYA AND AYA ENGINEERING PTY LTD	MDRG	R 6 777 067,70	R6 153 166,77	6 153 166,77	R 623 639,93	N/A	C/Res 31 Jan 2025 - Separate Contract Below	28-Feb-25	Fair performance
RFQ 3 OF T12/2021	28-Jun-24	RE-CONSTRUCTION OF SOMERSET EAST / PEARSTON 22KV LINE	MANIKWA GROUP	MDRG	R 3 661 265,79	R3 475 603,55	3 475 666,55	R 185 379,24	N/A	N/A	28-Feb-25	Contractor abandoned site since December 2024
RFQ 4 OF T12/2021	28-Jun-24	RE-CONSTRUCTION OF PEARSTON / MELKERNIER 22KV LINE	TM CONSORTIUM PTY LTD	MDRG	R 7 210 449,70	R7 129 046,83	7 129 046,83	R 81 399,87	N/A	N/A	28-Feb-25	Contractor is slow
RFQ 5 OF T12/2021	28-Jun-24	RE-CONSTRUCTION OF SOMERSET EAST / PEARSTON/ GRAFF REINETT/ PETERSBURG/ RESEVOIR 22KV LINE	TM CONSORTIUM PTY LTD	MDRG	R 3 958 466,75	R3 848 160,77	3 648 160,77	R 310 305,98	N/A	C/Res 31 Jan 2025 - Separate Contract Below	28-Feb-25	Contractor is slow
T13/2024		PROVISION OF SHORT-TERM INSURANCE	SIMAH RISK ADVISORS	OWN	R 2 179 572,00	R979 577,00	979 577,00	R 1 199 995,00	N/A	N/A	01-Aug-26	SP performs well
T20/2024		SUPPLY AND DELIVERY OF FIRE EQUIPMENT	UNQONDO PROJECTS	OWN	R 271 369,96	R271 369,96	271 369,96	R -	N/A	N/A	Once Off Delivery on order	Fair performance
T24/2024	01-Nov-24	PROVISION OF MULTILAYERED ENDPOINT SECURITY SOFTWARE FOR ONE YEAR	NETSEC PTY LTD	OWN	R 320 762,94	R320 762,62	320 762,62	R 0,32	N/A	N/A	01-Nov-25	Fair performance
T30/2024	01-Nov-24	SUPPLY AND DELIVERY OF WATER PIPES AND MATERIAL FOR A PERIOD OF 12 MONTHS	JK STRUCTURES cc	OWN	RATE BASED	R264 263,00	264 263,00	R -	N/A	N/A	01-Nov-25	Fair performance
RFQ 7 OF T01/2023	01-Nov-24	PSP FOR UPGRADING OF AERVILLE LIFTING STATION AND RIVERLANE SEWER PUMPSTATIONS	MBB CONSULTING ENGINEERING	WSIG	R 4 743 229,23	R3 448 870,00	3 448 870,00	R 1 293 359,23	N/A	C/Res 18 Mar 2025 - R3 324 420,66	AT THE END OF CONSTRUCTION	SP performs well
RFQ 8 OF T01/2023	01-Nov-24	PSP FOR OVERHEADLINES (MV) RE-CONSTRUCTION	EYA-MACETHE TRADING	MDRG	R 2 841 709,25	R1 820 309,46	1 820 309,46	R 1 121 399,79	N/A	N/A	AT THE END OF CONSTRUCTION	Fair performance
RFQ 9 OF T01/2023	01-Nov-24	PSP FOR RE-CONSTRUCTION OF VICTORIA PARK SPORTS FACILITIES	MBB CONSULTING ENGINEERING	M&G	R 4 730 509,39	R4 074 385,67	4 074 385,67	R 656 123,72	N/A	C/Res 28 Feb 2025 - R1 236 653,39 C/Res 16 Mar 2025 - R2 251 611,45	AT THE END OF CONSTRUCTION	SP performs well
T18/2024	18-Dec-24	PROVISION OF CELLULAR AND MOBILE DATA SERVICES FOR A PERIOD OF TWO YEARS	MOBILE TELEPHONE NETWORKS (MTN)	OWN	RATE BASED	R0,00	-	R -	N/A	N/A	18-Dec-26	Fair performance
T31/2024	18-Dec-24	CASH IN TRANSIT SERVICES	FIDELITY CASH SOLUTIONS	OWN	R 1 404 917,26	R156 099,80	-	R 1 404 917,26	N/A	N/A	06-Jan-28	Fair performance but there is an issue of money appealing 23 days later from pickup day
T38/2024	18-Dec-24	SUPPLY AND DELIVERY OF PPE FOR FIRE FIGHTERS	SPARKS AND ELLIS PTY LTD	FIRE GRANT	R 320 897,97	R320 898,07	320 898,07	R -0,10	N/A	N/A	Once Off Delivery on order	Fair performance
T45/2024	20-Dec-24	PROVISION OF INTERIM ELECTRICAL SERVICES FOR MARIKANA (120) INFORMAL SETTLEMENT TURKEY CONTRACTOR (ENGINEERING, PROCUREMENT AND CONSTRUCTION)	BAZAKHE PROJECTS JV BLOSSOM VUMA TRADING	SBDM	R 5 204 326,38	R0,00	-	R 5 204 326,38	N/A	N/A	6 Months contract	Appointed for SBDM, who then resolved to implement the project on their own!

Project Number	Appointment Date	Project Name	Contractor / Service Provider	FUNDING	Contract Amount	24/25 EXPENDITURE	Amount Paid to Date	Amount Outstanding	VARIATION ORDERS	CONTRACT EXTENSION/ AMMENDMENT	CONTRACT EXPIRY DATE	Comments on Performance
RFO 5 OF T1/2022	24-Jan-25	REHABILITATION AND PAVING OF NYANGA STREET IN COOKHOUSE	EKULA TRADING ENTERPRISE	MIG	R 2 120 653,76	R1 577 656,68	1 577 656,68	R 542 987,08	N/A	N/A	06-Jun-25	Fair performance
T38/2024	17-Feb-25	SUPPLY AND DELIVERY OF INTERLOCKING PAVING BRICKS, ASSOCIATED MATERIALS, TOOLS AND EQUIPMENT FOR A PERIOD OF 12 MONTHS.	OWENCO (PTY) LTD	MIG	RATE BASED	R253 217,58	253 217,58		N/A	N/A	17-Feb-26	Fair performance
T39/2024	24-Jan-25	PROVISION OF PROFESSIONAL SERVICES FOR THE DEVELOPMENT OF LAND AUDIT REPORT FOR BCRM	URBAN DYNAMICS TOWN AND REGIONAL PLANNERS	SBDM	R 460 000,00	R62 000,00	82 000,00	R 388 000,00	N/A	N/A	08-Jul-25	Fair performance
Sec 116	17-Feb-25	RECONSTRUCTION (MAINTENANCE & REPAIRS) OF PEARSTON/GRAAFF REIN/PETERSBURG/RESERVOIR 22KV LINE_PHASE 2; SECTION 1	TM/CONSORTIUMPTY LTD	MDRG	R 3 623 028,00	R2 273 481,00	2 273 481,00	R 1 348 548,00	N/A	N/A	30-Jun-25	contractor is slow
Sec 116	17-Feb-25	RECONSTRUCTION (MAINTENANCE & REPAIRS) OF PEARSTON/GRAAFF REIN/PETERSBURG/RESERVOIR 22KV LINE_PHASE 2; SECTION 2	TM/CONSORTIUMPTY LTD	MDRG	R 3 694 041,50	R1 464 421,50	1 464 421,50	R 2 229 620,00	N/A	N/A	30-Jun-25	Contractor is slow
Sec 116	17-Feb-25	RECONSTRUCTION (MAINTENANCE & REPAIRS) OF SOMERSET EAST/MIDDLETON 22 KV LINE_PHASE 2; SECTION 1	SIYA AND AYA ENGINEERING PTY LTD	MDRG	R 3 789 852,50	R291 042,00	281 042,00	R 3 507 810,50	N/A	N/A	30-Jun-25	Fair performance
Sec 116	17-Feb-25	RECONSTRUCTION (MAINTENANCE & REPAIRS) OF SOMERSET EAST/MIDDLETON 22 KV LINE_PHASE 2; SECTION 2	SIYA AND AYA ENGINEERING PTY LTD	MDRG	R 3 795 977,50	R2 254 183,89	2 254 183,89	R 1 541 793,81	N/A	N/A	30-Jun-25	Fair performance
Sec 116	17-Feb-25	PSP FOR REFURBISHMENT OF CLEVEDON PUMPSTATION	BOSCH PROJECTS	WSIG	R 1 474 291,35	R1 088 359,55	1 088 359,55	R 385 931,80	N/A	N/A	30-Jun-25	Performing well
Sec 116	17-Feb-25	REFURBISHMENT OF CLEVEDON PUMPSTATION	PURPLE PANSY 101 cc./fa SONDEZA AMANZI	WSIG	R 7 020 294,60	R5 506 313,45	5 506 313,45	R 1 513 981,15	N/A	N/A	30-Jun-25	Contractor is performing well
T32/2024	08-Apr-25	DISCONNECTIONS, RECONNECTIONS, AND INSPECTIONS OF ELECTRICITY METERS	RHATI UTILITY SERVICES	OWN	RATE BASED	R0,00	-	#VALUE!	N/A	N/A	08-Apr-28	Fair performance
T40/2024	08-Apr-25	PROVISION OF BANKING SERVICES	ABSA BANK	OWN	RATE BASED	R0,00	-	#VALUE!	N/A	N/A		Fair performance
T43/2024	22-Apr-25	SUPPLY AND DELIVERY OF COLDMIX ASPHALT FOR A PERIOD OF 3 YEARS	LUTAK CONSULTING CC	OWN	R 1 426 148,00	R639 894,00	539 894,00	R 898 154,00	N/A	N/A	22-Apr-28	Fair performance
T47/2024	22-Apr-25	SUPPLY AND DELIVERY OF ENVIRONMENTAL SERVICES EQUIPMENT	SKY GROUP	OWN	R 388 456,00	R0,00	-	R 388 456,00	N/A	N/A	Once Off Delivery on order	
RFO 03 OF T02/2024	06-Feb-25	SUPPLY AND DELIVERY OF PPE	HAMISA SAFETY EQUIPMENT SUPPLIES	OWN	R 79 102,35	R79 102,33	79 102,33	R 0,02	N/A	N/A	Once Off Delivery on order	Fair performance
RFO 01 of T22/2024	28-Feb-25	SUPPLY AND DELIVERY OF WATER CHEMICALS	WILCOX SPECIALITY PRODUCTS (PTY) LTD	OWN	R 1 056 928,88	R880 396,88	980 396,88	R 66 530,00	N/A	N/A	Once Off Delivery on order	Fair performance
RFO 02 OF T02/2024	09-Oct-24	SUPPLY AND DELIVERY OF PPE	HAMISA SAFETY EQUIPMENT SUPPLIES	OWN	R 159 281,76	R0,00	-	R 159 281,76	N/A	N/A	Once Off Delivery on order	
DEV 17/2025	13-Jun-25	SUPPLY AND DELIVERY OF LED LIGHTS	MATIMBA YERU ENERGY (PTY) LTD	EEDMS	R 1 119 316,08	R0,00		R 1 119 316,08	N/A	N/A	Once Off Delivery on order	
DEV 16/2025	13-Jun-25	SUPPLY, DELIVER & INSTALL INVERTOR TYPE AIR CONDITIONERS	MPUMA KOLONI COOLING & ELECTRICAL	EEDMS	R 1 304 127,47	R0,00		R 1 304 127,47	N/A	N/A	6 Months contract	



**Blue Crane Route Local Municipality (EC 102)
Annual Financial Statements
for the year ended 30 June 2025**

**AUDITOR GENERAL
SOUTH AFRICA**

30 NOV 2025

Blue Crane Route Local Municipality (EC 102)

Annual Financial Statements for the year ended 30 June 2025

General Information

Legal form of entity	Local Municipality
Grade	2
Nature of business and principal activities	Local Government. Principal activities in-line with the Constitution of South Africa, Schedule 4 B and 5 B
Council Members	BA Manxoweni - Mayor E L Miggels- Speaker N P Nkonyeni - Chief Whip J M Martin Dr F P Brown P Sonkwala Z S Baskiti A B C Heynse A Dyantyi H C Davenport L E Smith-Johnson M K Mali (Term ended - March 2024)
Accounting Officer	M P Nini (patrickn@bcm.gov.za)
Chief Finance Officer (CFO)	N B Delo (nigeld@bcm.gov.za)
Registered office	67 Nojoli Street KwaNojoli 5850
Postal address	P.O. Box 21 KwaNojoli 5850
Auditors	Auditor General South Africa
Bankers	Absa Bank
Attorneys	Smith Tabata Attorneys Pagdens Incorporating Gray Moodliar Chris Bakes & Associates Lionel Trichardt & Associates



Blue Crane Route Local Municipality (EC 102)

Annual Financial Statements for the year ended 30 June 2025

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Abbreviations used:

GRAP	Generally Recognised Accounting Practice
MEC	Member of the Executive Council
MFMA	Municipal Finance Management Act
SBDM	Sarah Baartman District Municipality
MIG	Municipal Infrastructure Grant
WSIG	Water Services Infrastructure Grant
FMG	Financial Management Grant
EPWP	Expanded Public Works Programme
DWS	Department of Water & Sanitation
DoRA	Division of Revenue Act
SARS	South African Revenue Services

Blue Crane Route Local Municipality (EC 102)

Annual Financial Statements for the year ended 30 June 2025

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) and the Municipal Finance Management Act (No.56 of 2003) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

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

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

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

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

Although the accounting officer are primarily responsible for the financial affairs of the municipality, they are supported by the Chief Financial Officer.

The external auditors are responsible for expressing an audit opinion on the municipality's annual financial statements. The annual financial statements have been examined by the municipality's external auditors.

The annual financial statements set out on pages 4 to 82, which have been prepared on the going concern basis, were approved by the accounting officer on 31 August 2025 and were signed by him.

The accounting officer hereby certify as required by Section 124(1)(a) of the Municipal Finance Management Act (No. 56 of 2003) that the salaries, allowances and benefits of political office-bearers and councillors of the Blue Crane Route Municipality, whether financial or in kind, are within the upper limits of the framework envisaged in section 219 of the Constitution.



MP Nini
Municipal Manager

31 August 2025

Blue Crane Route Local Municipality (EC 102)

Annual Financial Statements for the year ended 30 June 2025

Statement of Financial Position as at 30 June 2025

Figures in Rand	Note(s)	2025	2024 Restated*
Assets			
Current Assets			
Inventories	3	1 117 787	1 893 767
Other receivables from exchange transactions	4	1 696 551	1 607 093
Receivables from non-exchange transactions	5	15 551 431	7 976 736
Receivables from exchange transactions	6	59 837 163	28 287 866
VAT receivable	56	1 692 250	-
Cash and cash equivalents	7	39 018 565	40 136 360
VAT input accrual	52	29 137 277	13 156 048
		148 051 024	93 057 870
Non-Current Assets			
Investment property	8	33 742 834	35 784 796
Property, plant and equipment	9	800 507 391	822 400 336
Heritage assets	10	458 067	458 067
		834 708 292	858 643 199
Total Assets		982 759 316	951 701 069
Liabilities			
Current Liabilities			
Employee benefit obligation	11&12	2 298 000	2 401 000
Other financial liabilities	13	1 266 024	1 155 439
Unspent conditional grants and receipts	14	13 605 196	32 886 554
Payables from exchange transactions	15	249 262 648	129 211 660
Trade and other payable from non-exchange	16	52 330	161 685
VAT payable	17	-	1 349 650
Consumer deposits	18	3 118 875	3 086 176
VAT output accrual	53	1 133 177	-
		270 736 250	170 252 164
Non-Current Liabilities			
Employee benefit obligation	11&12	29 326 000	26 465 000
Other financial liabilities	13	679 739	1 947 666
Provisions	19	35 806 563	31 519 912
		65 812 302	59 932 578
Total Liabilities		336 548 552	230 184 742
Net Assets		646 210 764	721 516 327
Accumulated surplus		646 210 764	721 516 327
Total Net Assets		646 210 764	721 516 327

* See Note 30

Blue Crane Route Local Municipality (EC 102)

Annual Financial Statements for the year ended 30 June 2025

Statement of Financial Performance

Figures in Rand	Note(s)	2025	2024 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	22	173 868 763	160 187 390
Rental of facilities and equipment		585 511	723 855
Interest earned - outstanding debtors	54	9 677 786	7 215 028
Interest earned - external investments	23	5 331 783	2 507 707
Agency services	24	732 018	546 241
Licences and permits		253 680	-
Other income	26	2 490 361	2 606 978
Total revenue from exchange transactions		192 939 902	173 787 199
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	21	22 862 256	20 329 604
Licences and permits		207 758	436 111
Interest earned - outstanding debtors	54	1 969 021	1 880 644
Transfer revenue			
Fines		1 556 362	113 471
Government grants & subsidies	25	155 572 014	122 472 719
Total revenue from non-exchange transactions		181 967 411	145 232 549
Total revenue	20	374 907 313	319 019 748
Expenditure			
Employee related costs	27	107 537 600	102 820 498
Remuneration of councillors	28	5 196 044	4 951 126
Inventory consumed	35	11 997 843	8 877 691
Debt Impairment/ write off	29	41 638 741	52 493 433
Depreciation and amortisation	31	48 788 955	53 697 744
Finance costs	32	23 187 254	12 612 624
Lease rentals on operating lease		344 258	-
Bulk purchases	33	140 569 200	123 757 103
Contracted services	34	27 762 241	8 362 443
Transfers and subsidies	36	1 156 021	1 089 500
Operational cost	37	17 058 762	14 841 792
Total expenditure		425 236 919	383 503 954
Operating deficit		(50 329 606)	(64 484 206)
(Loss) / profit on disposal of movables assets		(102 229)	291 738
Actuarial gains	11	1 712 000	1 926 000
Cost adjustment on landfill site		(788 080)	1 293 447
Impairment loss: Assets	9	(39 639 343)	(5 086 245)
Reversal of impairment: Revenue	57	14 342 189	10 838 490
		(24 475 463)	9 263 430
Deficit for the year		(74 805 069)	(55 220 776)

* See Note 30

Blue Crane Route Local Municipality (EC 102)

Annual Financial Statements for the year ended 30 June 2025

Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus / deficit	Total net assets
Opening balance as previously reported	774 595 608	774 595 608
Adjustments		
Prior year adjustments 30	2 141 503	2 141 503
Balance at 01 July 2023 as restated*	776 737 111	776 737 111
Changes in net assets		
Deficit for the year	(55 220 776)	(55 220 776)
Restated* Balance at 01 July 2024	721 015 833	721 015 833
Changes in net assets		
Deficit for the year	(74 805 069)	(74 805 069)
Balance at 30 June 2025	646 210 764	646 210 764
Note(s)	30	

* See Note 30

Blue Crane Route Local Municipality (EC 102)

Annual Financial Statements for the year ended 30 June 2025

Cash Flow Statement

Figures in Rand	Note(s)	2025	2024 Restated*
Cash flows from operating activities			
Receipts			
Sale of goods and services		101 646 268	143 814 364
Grants		136 290 656	144 971 002
Interest income		11 063 763	11 063 763
Other receipts		2 490 361	2 606 978
		<u>251 491 048</u>	<u>302 456 107</u>
Payments			
Employee costs		(107 537 600)	(102 820 498)
Suppliers		(12 351 907)	(45 482 853)
Remuneration of Councillors		(5 196 044)	(4 951 126)
Bulk purchases		(51 813 510)	(55 866 574)
Finance charges		(12 819 094)	(16 499 752)
Other payments		(1 205 122)	(3 165 868)
		<u>(190 923 277)</u>	<u>(228 786 671)</u>
Net cash flows from operating activities	39	<u>60 567 771</u>	<u>73 669 436</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	9	(60 629 656)	(42 073 172)
Net proceeds on disposal of investment	9	101 432	-
Net cash flows from investing activities		<u>(60 528 224)</u>	<u>(42 073 172)</u>
Cash flows from financing activities			
Repayment of other financial liabilities		(1 157 342)	(1 049 535)
Finance lease payments		-	(395 895)
Net cash flows from financing activities		<u>(1 157 342)</u>	<u>(1 445 430)</u>
Net increase/(decrease) in cash and cash equivalents		<u>(1 117 795)</u>	<u>30 150 834</u>
Cash and cash equivalents at the beginning of the year		40 136 360	9 985 526
Cash and cash equivalents at the end of the year	7	<u>39 018 565</u>	<u>40 136 360</u>

* See Note 30

Blue Crane Route Local Municipality (EC 102)

Annual Financial Statements for the year ended 30 June 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

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

Statement of Financial Performance - Note 51

Revenue

Revenue by source

Property rates	28 326 373	(8 688 589)	19 637 784	22 662 255	3 024 471
Service charges	218 681 170	(10 108 944)	208 572 226	173 868 763	(34 703 463)
Investment revenue	1 007 000	2 493 000	3 500 000	5 331 783	1 831 783
Government grants and subsidies - Operational	81 830 950	2 999 950	84 830 900	84 086 617	(744 283)
Other own revenue	15 736 645	-	15 736 645	33 526 686	17 790 041
	345 582 138	(13 304 583)	332 277 555	319 476 104	(12 801 451)

Expenditure by type

Employee costs	(105 559 783)	(831 630)	(106 391 413)	(107 537 602)	(1 146 189)
Remuneration of councillors	(5 169 925)	-	(5 169 925)	(5 196 044)	(26 119)
Depreciation & asset impairment	(59 062 585)	-	(59 062 585)	(88 428 298)	(29 365 713)
Finance charges	(3 660 459)	-	(3 660 459)	(23 187 255)	(19 526 796)
Materials and bulk purchases	(132 846 000)	4 429 569	(128 416 431)	(152 582 960)	(24 166 529)
Transfers and grants	(1 135 595)	-	(1 135 595)	(1 156 021)	(20 426)
Other expenditure	(67 833 000)	(6 066 521)	(73 899 521)	(87 678 390)	(13 778 869)
Total expenditure	(375 267 347)	(2 468 582)	(377 735 929)	(465 766 570)	(88 030 641)
Surplus/(Deficit) for the year	(29 685 209)	(15 773 165)	(45 458 374)	(146 290 466)	(100 832 092)
Transfers recognised - capital	55 895 050	29 920 050	85 815 100	71 485 397	(14 329 703)
Surplus after capital transfers & contributions	26 209 841	14 146 885	40 356 726	(74 805 069)	(115 161 795)
Surplus for the year	26 209 841	14 146 885	40 356 726	(74 805 069)	(115 161 795)

Statement of Financial Position - Note 51

Assets

Current Assets

Total Current Assets	97 332 122	(15 651 684)	81 680 438	148 051 024	66 370 586
Total Non-Current Assets	862 819 962	26 212 024	889 031 986	834 708 292	(54 323 694)
Total Current Liabilities	(79 451 290)	(26 334 098)	(105 785 388)	(270 736 250)	(164 950 862)
Total Non-Current Liabilities	(64 838 114)	(26 720 883)	(91 558 997)	(65 812 302)	25 746 695
Accumulated Surplus	815 862 680	(42 494 641)	773 368 039	646 210 764	(127 157 275)
Total Assets	815 862 680	(42 494 641)	773 368 039	646 210 764	(127 157 275)
Net Assets	815 862 680	(42 494 641)	773 368 039	646 210 764	(127 157 275)

Accumulated Surplus

Accumulated Surplus	815 862 680	(42 494 641)	773 368 039	646 210 764	(127 157 275)
Total community wealth/equity	815 862 680	(42 494 641)	773 368 039	646 210 764	(127 157 275)

For detailed explanations relating to variances, refer to Note 51.

Blue Crane Route Local Municipality (EC 102)

Annual Financial Statements for the year ended 30 June 2025

Accounting Policies

Figures in Rand	Note(s)	2025	2024
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1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the 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.

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

These accounting policies are consistent with those applied in the preparation of the prior year financial statements, unless specified otherwise.

1.1 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the entity. The figures in the annual financial statements are rounded to the nearest rand.

1.2 Going concern

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

1.3 Budget information

Budget information in accordance with GRAP 1 and 24, has been provided in the Statement of comparison of budget and actual amounts. The approved budget is prepared on an accrual basis. The approved budget covers the fiscal period from 2024/07/01 to 2025/06/30.

1.4 Comparative figures

When the presentation or classification of items in the financial statements is amended, prior period comparative amounts are also reclassified and restated, unless such comparative reclassification and/or restatement is not required by a Standard of GRAP. The nature and reason for such reclassifications and restatements are also disclosed.

Where material accounting errors, which relate to prior periods, have been identified in the current year, the correction is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly.

Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. The presentation and classification of items in the current year is consistent with prior years.

The nature and reasons for the reclassifications and restatements are disclosed in the notes to the annual financial statements.

1.5 Offsetting

Assets, liabilities, revenue and expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP

Blue Crane Route Local Municipality (EC 102)

Annual Financial Statements for the year ended 30 June 2025

Accounting Policies

1.6 Accounting by principal 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).

1.7 Significant judgements and sources of estimation uncertainty

The use of judgement, estimates and assumptions is inherent to the process of preparing annual financial statements. These judgements, estimates and assumptions affect the amounts presented in the annual financial statements. Uncertainties about these estimates and assumptions could result in outcomes that require material adjustment to the carrying amount of the relevant asset or liability in future periods.

Judgements

In the process of applying these accounting policies, management has made the following judgements that may have a significant effect on the amounts recognised in the annual financial statements.

Estimates

Estimates are informed by historical experience, information currently available to management, assumptions, and other factors that are believed to be reasonable under the circumstances. These estimates are reviewed on a regular basis.

Changes in estimates that are not due to errors are processed in the period of the review and applied prospectively.

In the process of applying the entity's accounting policies, the following estimates were made:

Inventory

The estimation of the water stock in the reservoirs is based on the measurement of water via electronic level sensors, which determines the depth of water in the reservoirs, which is then converted into volumes based on the total capacity of the reservoir.

Impairment of non-financial assets

In determining the value-in-use of non-financial assets, management is required to rely on the use of estimates about the asset's ability to continue to generate cash flows (in the case of cash-generating assets). For non-cash-generating assets, estimates are made regarding the depreciated replacement cost, restoration cost, or service units of the asset, depending on the nature of the impairment and the availability of information.

Provisions

Provisions are measured as the present value of the estimated future outflows required to settle the obligation. In the process of determining the best estimate of the amounts that will be required in future to settle the provision management considers the weighted average probability of the potential outcomes of the provisions raised.

This measurement entails determining what the different potential outcomes are for a provision as well as the financial impact of each of those potential outcomes.

Management then assigns a weighting factor to each of these outcomes based on the probability that the outcome will materialise in future. The factor is then applied to each of the potential outcomes and the factored outcomes are then added together to arrive at the weighted average value of the provisions. Additional disclosure of these estimates of provisions is included in note 19 - Provisions.

Blue Crane Route Local Municipality (EC 102)

Annual Financial Statements for the year ended 30 June 2025

Accounting Policies

1.7 Significant judgements and sources of estimation uncertainty (continued)

Pension and other post-employment 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, future salary increase, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

Effective interest rate

The municipality used the prime interest rate to discount future cash flows.

Allowance for doubtful debts

The measurement of receivables is derived after consideration of the allowance for doubtful debts. Management makes certain assumptions regarding the categorisation of debtors into groups with similar risk profiles so that the effect of any impairment on a group of receivables would not differ materially from the impairment that would have been determined had each debtor been assessed for impairment on an individual basis.

The determination of this allowance is predisposed to the utilisation of estimates, assumptions and management judgements. In determining this allowance the estimates are made about the probability of recovery of the debtors based on their past payment history and risk profile.

Provisions for rehabilitation of refuse landfill sites

The entity has an obligation to rehabilitate its landfill sites in terms of its license stipulations. Provision is made for this obligation based on the size / extent of the land to be rehabilitated, the rehabilitation cost per square meter, the monitoring cost per square meter, and the rehabilitation period. Current costs are projected using the average rate of inflation over the remaining period until rehabilitation, and then discounted to their present value using an appropriate discounting rate, representing the time value of money.

Depreciation and amortisation

Depreciation and amortisation recognised on property, plant and equipment and intangible assets are determined with reference to the useful lives and residual values of the underlying items. The useful lives and residual values of assets are based on management's estimation of the asset's current condition, expected condition at the end of the period of use, its current use, expected future use and the entity's expectations about the availability of finance to replace the asset at the end of its useful life.

In evaluating the useful life and residual value management considers the impact of technology and minimum service requirements of the assets.

Blue Crane Route Local Municipality (EC 102)

Annual Financial Statements for the year ended 30 June 2025

Accounting Policies

1.8 Property, plant and equipment

Initial recognition

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

The cost of an item of property, plant and equipment is recognised as an asset when it is probable that future economic benefits or service potential associated with the item will flow to the municipality and the cost of the item can be measured reliably.

Property, plant and equipment are initially measured at cost

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

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

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment. Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Major spare parts and servicing equipment which are expected to be used for more than one period are included in property, plant and equipment. In addition, spare parts and servicing equipment which can only be used in connection with an item of property, plant and equipment are accounted for as property, plant and equipment.

Subsequent measurement

Subsequent to initial recognition, property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses except for land, which is not depreciated as it is deemed to have an indefinite useful life.

Subsequent expenditure

Where the entity replaces part of an asset, it derecognises the part of the asset being replaced and capitalises the new component.

Depreciation

Property, plant and equipment are depreciated on the straight-line basis over their expected useful lives to their estimated residual value. Components that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The depreciable amount is determined after taking into account an asset's residual value.

The annual depreciation rates are based on the following estimated useful lives:

Item	Average useful life
Land (PPE)	Indefinite
Buildings	30 - 60 years
Plant	5 - 15 years
Furniture and fixtures	5 - 15 years
Motor vehicles	5 - 20 years
Office equipment	3 - 10 years
Other equipment	3 - 10 years
Infrastructure	5 - 80 years
Landfill site	15 - 30 years
Community assets	10 - 30 years

Impairments

Blue Crane Route Local Municipality (EC 102)

Annual Financial Statements for the year ended 30 June 2025

Accounting Policies

1.8 Property, plant and equipment (continued)

The entity tests for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

Where items of property, plant and equipment have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the Statement of Financial Performance in the period that the impairment is identified.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of the impairment is recognised in the Statement of Financial Performance.

Derecognition

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.9 Investment property

Initial Recognition

Investment property includes property (land or a building, or part of a building) held to earn rentals and/or for capital appreciation, rather than held to meet service delivery objectives, the production or supply of goods or services, or the sale of an asset in the ordinary course of operations. Investment property is initially recognised when future benefits are probable and the cost or fair value can be determined reliably.

At initial recognition, the municipality measures investment property at cost including transaction costs once it meets the definition of investment property. However, where an investment property was acquired through a non-exchange transaction (i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as at the date of acquisition. The cost of self-constructed investment property is the cost at date of completion.

Transfers are made to or from investment property only when there is a change in use. For a transfer from investment property to owner occupied property (property, plant and equipment), the deemed cost for subsequent accounting is the fair value at the date of change in use. If owner occupied property becomes an investment property, the municipality accounts for such property in accordance with the policy stated under property, plant and equipment up to the date of change in use.

The cost of day to day servicing of investment property is recognised in the Statement of Financial Performance as incurred.

Cost model

Investment property is carried at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is provided to write down the cost, less estimated residual value over the useful life of the property, which is as follows:

Item	Useful life
Property - land	Indefinite
Property - buildings	10 - 30 years

Derecognition

Investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Gains or losses arising from the retirement or disposal of investment property is the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in surplus or deficit in the period of retirement or disposal.

Impairments

Blue Crane Route Local Municipality (EC 102)

Annual Financial Statements for the year ended 30 June 2025

Accounting Policies

1.9 Investment property (continued)

The municipality tests for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date.

Where the carrying amount of an Investment Property is greater than the estimated recoverable amount, it is written down immediately to its recoverable amount and an impairment loss is charged to the Statement of Financial Performance.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of the impairment is recognised in the Statement of Financial Performance.

Subsequent expenditure

Where the entity replaces part of an asset, it derecognises the part of the asset being replaced and capitalises the new component.

1.10 Heritage assets

Heritage assets, which are culturally significant resources, and which are shown at cost, are not depreciated due to the uncertainty regarding their estimated useful lives.

Initial Recognition

The municipality recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

Heritage assets are measured at cost.

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

Subsequent measurement

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

Impairments

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

Derecognition

The municipality derecognises heritage asset on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the heritage asset is derecognised.

Recognition

The municipality recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably

1.11 Financial instruments

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.

Blue Crane Route Local Municipality (EC 102)

Annual Financial Statements for the year ended 30 June 2025

Accounting Policies

1.11 Financial instruments (continued)

Upon initial recognition the entity classifies financial instruments or their component parts as financial liabilities, financial assets or residual interests in conformity with the substance of the contractual arrangement and to the extent that the instrument meets the relevant definitions.

Financial instruments are evaluated, based on their terms, to determine if those instruments contain both liability and residual interest components (i.e. to assess if the instruments are compound financial instruments). To the extent that an instrument is in fact a compound instrument, the components are classified separately as financial liabilities and residual interests as the case may be.

Initial measurement

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.

Subsequent measurement.

Subsequent to initial recognition, financial assets and financial liabilities are measured at fair value, amortised cost or cost. All financial assets and financial liabilities are measured after initial recognition using the following categories:

a) financial instruments at fair value:

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

b) Financial instruments at amortised cost

Non-derivative financial assets or non-derivative financial liabilities that have fixed or determinable payments, excluding those instruments that the entity designates, at fair value, at initial recognition or, are held for trading.

(c) Financial Instrument at cost

Investments in residual interest, which do not have quoted market prices, and for which fair value cannot be determined reliably.

The entity assesses which instruments should be subsequently measured at fair value, amortised cost or cost, based on the definitions of financial instruments at fair value, financial instruments at amortised cost or cost, based on the definitions of financial instruments at fair value, financial instruments at amortised cost or financial instruments at cost as set out above.

Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Impairments

All financial assets measured at cost or amortised cost are subject to an impairment review. 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.

Blue Crane Route Local Municipality (EC 102)

Annual Financial Statements for the year ended 30 June 2025

Accounting Policies

1.11 Financial instruments (continued)

Financial assets measured at amortised cost:

The entity first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant and individually or collectively for financial assets that are not individually significant. If the entity determines that no objective evidence of impairment exists for an individually assessed asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment.

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

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

Financial assets measured at cost:

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

Derecognition

Financial assets

The entity derecognises financial assets using trade date accounting. The entity derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the entity transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the entity, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity
 - derecognise the asset; and
 - recognise separately any rights and obligations created or retained in the transfer.

Financial liabilities

The entity removes a financial liability (or a part of a financial liability) from its statement of financial position when the obligation is extinguished — i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

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

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

Policies relating to specific financial instruments

Investments at amortised cost

Report of the auditor-general to Eastern Cape Provincial Legislature and the council on Blue Crane Route Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Blue Crane Route Local Municipality set out on pages xx to xx, which comprise the, statements of financial position as at 30 June 2025, statement of financial performance, statement of changes in net assets, the cash flow statement and the statement of comparison of budget and actual amounts 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 Blue Crane Route Local Municipality as at 30 June 2025, and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act (MFMA) and the Division of Revenue Act 24 of 2024 (Dora).

Basis for qualified opinion

Property, plant and equipment

3. The municipality did not correctly record impairment loss in line with *GRAP 21, impairment loss non-cash generating assets*. This was due to infrastructure and work-in-progress assets being incorrectly impaired with no impairment indicators. I was unable to determine the value of the misstatement of property, plant and equipment, as it was impracticable to do so. Consequently, I was unable to determine the full extent of understatement to the property, plant and equipment balance disclosed in the financial statement.
4. The municipality did not account for infrastructure assets in accordance with *GRAP 17, Property plant and equipment*. Infrastructure assets which were still in the process of being constructed were incorrectly transferred to completed infrastructure assets. This resulted in work-in-progress and infrastructure assets being misstated by R16.7 million.

Debt impairment

5. I was unable to obtain sufficient and appropriate audit evidence that the municipality assessed whether there is any objective evidence that receivables from exchange and non-exchange transactions are impaired and recognised a provision for debt impairment for long outstanding debtors, as required by *GRAP 104, Financial instruments*. I was unable to determine the value of the misstatement of debt impairment, as it was impracticable to do so. Consequently, I was unable to determine whether any adjustments were necessary to the debt impairment amount presented in the financial statements.

Net cashflows from operating activities

6. The municipality did not correctly present the cash flows from operating activities in the cash flow statement as required by GRAP 2, Cash flow statement. This was due to multiple errors in the cash flow statement. I was unable to determine the value of the misstatement of cash flow statement, as it was impracticable to do so. As a result, reconciliation of net cash flows from operating activities was materially misstated. Consequently, I was unable to determine whether any adjustments were necessary to the cash flow disclosed in the financial statements.

Context for opinion

7. 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.
8. 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.
9. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Material uncertainty relating to going concern

10. I draw attention to the matter below. My opinion is not modified in respect of this matter.
11. I draw attention to note 44 to the financial statements, which has conditions identified that may cast significant doubt on the auditee's ability to continue as a going concern. As stated in note 44, these events or conditions, along with other matters as set forth in note 44, indicate that a material uncertainty exists that may cast significant doubt on the municipality's ability to continue as a going concern.

Emphasis of matters

12. I draw attention to the matters below. My opinion is not modified in respect of these matters.
13. As disclosed in note 30 to the financial statements, the corresponding figures for 30 June 2024 financial year were restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2025.
14. As disclosed in notes 5 and 6 to the financial statements, cumulative debt impairments of R28 million (2023-24: R15,8 million) and R118,6 million (2023-24: R127,2 million) were made to receivables from non-exchange and exchange transactions respectively.

15. As disclosed in note 22 of the financial statements, a material loss of 30% (2023-24: 12%) was incurred relating to electricity loss.
16. As disclosed in note 22 of the financial statements, a material loss of 30% (2023-24: 22%) was incurred relating to water loss.

Other matter

17. I draw attention to the matter below. My opinion is not modified in respect of this matter.
18. In terms of section 125(2) (e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA 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.

Responsibilities of the accounting officer for the financial statements

19. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the requirements of the MFMA; and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
20. 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

21. 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 financial statements.
22. 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, forms part of my auditor's report.

Report on the annual performance report

23. 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 information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

24. I selected the following material performance indicators related to Key Performance Area Basic Service Delivery presented in the annual performance report for the year ended 30 June 2025. I selected those indicators that measure the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

- % progress on the upgrading of Cookhouse water treatment works. (Phase 2).
- % progress on upgrading of Riverlane, lifting and Aeroville pumpstations (fencing for lifting and Riverlane pumpstation and desludging Riverlane)
- % of refurbishment of Clevedon Pump Station
- Number of water sample reports uploaded to IRIS (Blue and Green Drop)
- Number of LED bulbs retrofitted.
- % progress on the refurbishment of Glen Avon Street.
- % progress on the construction of the Nelsig Bridge.
- Km of gravel roads in BCRM paved.
- % progress on the installation of interim services for Marikana informal settlement. (Wheelie Bins, Skip bins, toilets, stand pipes, roads (Gravel roads), Electrification)
- No of identified new site (identified site locality and description).
- Number of greened and beautified spots.
- Number of illegal dumps cleared.
- Number of community safety forum initiatives conducted.
- Number of pounds fenced

25. I evaluated the reported performance information for the selected material performance indicators 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.

26. I performed procedures to test whether:

- 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.
- there is adequate supporting evidence for the achievements reported and measures taken to improve performance.

27. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.

28. I did not identify any material findings on the reported performance information for the selected indicators.

Other matter

29. I draw attention to the matter below.

Achievement of planned targets

30. The annual performance report includes information on reported achievements against planned targets and provides measures to improve performance. This information should be considered in the context of the material findings on the reported performance information.

31. The table that follows provides information on the achievement of planned targets and lists 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

Basic Service Delivery

<i>Targets achieved: 84.38%</i>		
<i>Budget spent: 102%</i>		
Key indicator not achieved	Planned target	Reported achievement
Number of LED bulbs retrofitted	607 LED bulb retrofitting.	Target Not Met - 0 LED bulb retrofitting
% progress on the refurbishment of Glen Avon Street	100% progress on str in the refurbishment of Glen Avon Street.	Target not met- 70% progress on site in the refurbishment of Glen Avon Street (layer works complete, paving not yet commenced and road marking)

% progress on the construction of the Nelsig Bridge	100% progress on the construction of Nelsig bridge.	Target not met-0% progress on the construction of Nelsing bridge.
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Report on compliance with legislation

32. 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.
33. 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.
34. 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.
35. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements, performance report and annual report

36. 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.
37. Material misstatements of non-current assets, current assets and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected, but the uncorrected material misstatements resulted in the financial statements receiving a qualified audit opinion.

Expenditure management

38. Reasonable steps were not taken to ensure that money owed by the municipality was always paid within 30 days, as required by section 65(2)(e) of the MFMA.
39. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R19,75 million, as disclosed in note 47 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by interest and penalties on overdue accounts.
40. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The value of R36,28 million, as disclosed in note 48, is not complete as management was still in the process of quantifying the full extent of the irregular expenditure. Majority of the irregular expenditure was caused by non-compliance with regulations of the Municipal Supply Chain Regulations.

Consequence management

41. Irregular expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.
42. Fruitless and wasteful expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.

Procurement and contract management

43. Some of the goods and services within the prescribed transaction value for competitive bids were procured without inviting competitive bids, as required by SCM Regulation 19(a). Deviations were approved by the accounting officer even though it was not impractical to invite competitive bids, in contravention of SCM Regulation 36(1).
44. The performance of some of the contractors or providers was not monitored on a monthly basis, as required by section 116(2)(b) of the MFMA.
45. Sufficient appropriate audit evidence could not be obtained that contract performance and monitoring measures were in place to ensure effective contract management as required by section 116(2)(c)(ii) of the MFMA.

Asset Management

46. An effective system of internal control for assets was not in place, as required by section 63(2)(c) of the MFMA.

Human Resource management

47. I was unable to obtain sufficient appropriate audit evidence that senior managers signed performance agreements within the prescribed period, as required by section 57(2)(a) of the MSA.
48. I was unable to obtain sufficient appropriate audit evidence that financial interests were disclosed by the senior managers within 60 days from the date of appointment, as required by regulation 36(1)(a) on appointment and conditions of employment of senior managers.

Other information in the annual report

49. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in key performance area presented in the annual performance report that have been specifically reported on in this auditor's report.
50. My opinion on the financial statements and my reports on the audit of the annual performance report and 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.
51. 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 material indicators in the

scoped-in key performance area presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

52. I did not receive any 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 the audit report and re-issue an amended report as appropriate. However, if it is corrected, this will not be necessary.

Internal control deficiencies

53. 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.

54. 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 compliance with legislation included in this report.

55. Leadership did not adequately exercise oversight over financial, performance reporting and compliance requirements, as the annual financial statements, annual report and compliance to laws and regulations were not adequately reviewed and monitored, which contributed to the material findings reported.

56. Management did not prepare regular, accurate and complete financial reports that are supported and evidenced by reliable information this is evidenced by the number of material misstatements noted, some of which were subsequently corrected.

57. The audit action plan was not adequately monitored or executed, resulting in prior year external audit findings not being fully addressed and repeat findings occurring in the current period.

Auditor-General

East London

30 November 2025



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Compliance with legislation – selected legislative requirements¹

The selected legislative requirements are as follows: ²

#	Selected legislation and regulations	Consolidated firm level requirements
1	Municipal Finance Management Act 56 of 2003	Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), Sections: 32(2)(b), 32(6)(a), 32(7), 33(1)(c)(ii), 53(1)(c)(ii), 53(1)(c)(iii)(bb), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 165(1), 165(2)(a), 165(2)(b)(ii), 165(2)(b)(iv), 165(2)(b)(v), 165(2)(b)(vii), 166(2)(b), 166(2)(a)(iv), 166(5), 170, 171(4)(a), 171(4)(b)
2	MFMA: Municipal budget and reporting regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
3	MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
4	MFMA: Municipal Regulations on financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
5	MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(i), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
6	Construction Industry Development Board Act 38 of 2000	Section: 18(1)
7	Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
8	Division of Revenue Act	Sections: 11(6)(b), 12(5), 16(1); 16(3)
9	Municipal Property Rates Act 6 of 2004	Section: 3(1)

10	Municipal Systems Act 32 of 2000	<p>Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 45(a), 54A(1)(a), 56(1)(a), 57(2)(a), 57(4B), 57(6)(a), 57A, 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b)</p> <p>Parent municipality with ME: Sections: 93B(a), 93B(b)</p> <p>Parent municipality with shared control of ME: Section: 93C(a)(iv), 93C(a)(v)</p>
11	MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
12	MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 14(1)(b)(iii), 14(1)(c)(ii), 14(4)(a)(i), 14(4)(a)(iii), 15(1)(a)(i), 15(1)(a)(ii)
13	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), 26(5), 27(4)(a)(i)
14	MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
15	MSA: Municipal Staff Regulations	Regulations: 7(1), 19, 31, 35(1)
16	MSA: Municipal Systems Regulations, 2001	Regulation: 43
17	Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(1)
18	Preferential Procurement Policy Framework Act 5 of 2000	Sections: 2(1)(a), 2(1)(f)
19	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), 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), 11(1), 11(2)
20	Preferential Procurement Regulations, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)

Explanatory information and examples

General

¹ Compliance with legislation

This section should be presented on one page, including the heading, introduction, and complete table of requirements.

² Table on selected legislative requirements

The table should include all legislation and regulations with the specific section / regulation references of ALL selected requirements (i.e. **scoped-in requirements** per the compliance working papers). This includes any entity-specific legislation that may have been scoped in.

List the sections in chronological order per legislation using the consolidated legislative requirements table per type of auditee (attached in the TU with the reporting templates) and the compliance working papers as source. **Ensure completeness and accuracy of the selected requirements from all the compliance themes.**

The format of presentation set out in the example below should be used in populating the table:

Legislation	Sections or regulations
[Act title and reference]	[References to all selected requirements from this act or regulation]
Preferential Procurement Regulations of 2022	Regulation/s Regulation/s